

Arts, Culture & Events Venues

2022 Reduction Target (0.5%): \$46,300

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	46,300	46,300	SaskTel Centre	Increased CBCM Cost Recovery from SaskTel Centre	Need to renegotiate the agreement with SaskTel Centre on CBCM Contribution. The impact would be a reduction in surplus to transfer to reserve towards new arena and to SaskTel Centre capital reserve funds or increased deficit that would be covered through reductions to reserves. This additional contribution to the City will increase SaskTel Centre's projected deficit budgets for 2022 and 2023.
2	46,300	46,300	Remai Modern	Reduction in grant	Marketing and subsidized public engagement programs such as school tours would be significantly impacted. Both would have a negative impact on attendance and community engagement overall. Because the extent of COVID-19's impact, the Remai Modern's ability to generate revenue in 2022 is unclear but potentially impactful, in a year where even a 0.5% decrease would be challenging for the organization. It has been the steadfast support of Remai's key partners at the City of Saskatoon, the province and national granting bodies that have enabled Remai to balance budgets in 2020 and 2021 and keep staff employed to a high degree. The Gallery is conscious that inflation is rising and key aspects of the business such as freight and building materials are likely to escalate in the coming two years above even the 2% benchmark.
3	46,300	46,300	TCU Place	Reduction in grant	Projecting a deficit budget for 2022 and will need to use reserves to fund the deficit. Reserves are already strained and therefore not able to fund capital projects or new facility to extent required.
4	46,300	46,300	SaskTel Centre, Remai Modern, TCU Place	Combination of all the above Shared reduction \$15,400 each	As indicated in options 1, 2, 3 but just to a lesser extent for each

2023 Reduction Target (0.5%): \$47,900

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	47,900	47,900	SaskTel Centre	Increased CBCM Cost Recovery	Need to renegotiate the agreement with SaskTel Centre on CBCM Contribution; The impact would be a reduction in surplus to transfer to reserve towards new arena and to SaskTel Centre capital reserve funds or increased deficit that would be covered through reductions to reserves. This additional contribution to the City will increase SaskTel Centre's projected deficit budgets for 2022 and 2023.
2	47,900	47,900	Remai Modern	Reduction in grant	Marketing and subsidized public engagement programs such as school tours would be significantly impacted. Both would have a negative impact on attendance and community engagement overall. Because the extent of COVID-19's impact the Remai Modern's ability to generate revenue in 2022 is unclear but potentially impactful, in a year where even a 0.5% decrease would be challenging for the organization. It has been the steadfast support of Remai Modern's key partners at the City of Saskatoon, the province and national granting bodies that have enabled the Remai Modern to balance budgets in 2020 and 2021 and keep staff employed to a high degree. The Gallery is conscious that inflation is rising and key aspects of the business such as freight and building materials are likely to escalate in the coming two years above even the 2% benchmark.
3	47,900	47,900	TCU Place	Reduction in grant	TCU Place is projecting a deficit budget for 2022 and still unsure about 2023. Will need to utilize reserves to fund any deficit. Reserves are already strained and therefore not able to fund capital projects or new facility to extent required
4	47,900	47,900	SaskTel Centre, Remai Modern, TCU Place	Combination of all the above Shared reduction of \$16,000 each	As indicated in options 1, 2, 3 but just to a lesser extent for each

Corporate Asset Management

2022 Reduction Target (0.5%): \$0

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
	N/A	N/A			Already a decrease in this Business Line in 2022

2023 Reduction Target (0.5%): \$75,500

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	82,100	82,100	Facilities	Removal of Building Operator FTE for Programs section	The impact is a reduction in service level due to reduced preventative maintenance. This will lead to longer term increased costs or asset replacement.
2	48,300	48,300	Facilities	Reduced transfer to CBCM	Reduction in facility condition over time and reduced service levels. Impact is an increase in maintenance costs across facilities in future years. Facilities has identified a current funding gap in their asset management strategy.
2	1,700	1,700	Facilities	Reduced transfer to Facility Site Reserve	Reduction in facility condition over time and reduced service levels. Facilities has identified a current funding gap in their asset management strategy.
2	40,000	40,000	Fleet Services	Reduced staffing and material purchases	This would result in reduced maintenance of fleet assets which have been adequately funded through the approved Fleet Asset Management Plan. Reductions would result in a deviation from asset management principles long term because of the impact beyond 2023. In addition, this may have an impact on availability of equipment for operational programs and services.
3	75,500	75,500	Facilities	Reduced preventative maintenance	Reduce preventative maintenance which would lead to higher capital costs in future years due to deteriorating assets

Corporate Governance and Finance

2022 Reduction Target (0.5%): \$0					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
	N/A	N/A			Already a decrease in this Business Line in 2022

2023 Reduction Target (0.5%): \$398,700					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	12,000	12,000	Assessment & Taxation	Stop mailouts of tax enforcement notices reminders	Tax enforcement notice: Not a legislative Requirement, but done as part of customer service to give people notice of enforcement
2	25,000	25,000	General Services	Reduce the internal and extra services audit services	Reduction in funding would result in not being able to perform full internal audit plan which will lead to increased risk of fraud, less effective delivery of services without reviews and improvements to processes; and an increased risk of a qualified financial year end audit
3	29,000	29,000	Corporate Support	Corporate Learning	This funding supports the development and delivery of corporate learning initiatives. This would be 47% reduction to this budget line which would directly impact the corporate learning opportunities available for staff as the city does not have in house learning design and delivery capabilities
4	29,000	29,000	Corporate Support	HR Programming	A general reduction to this budget line would spread across a basket of services that HR provides to the organization including Labour Negotiations, Employee Engagement, Leadership Development, Diversity and Inclusion and Safety programming. As the organization has grown and demand for services has increased this budget currently does not meet demands for support and programming. A reduction would further impact service delivery and decisions would need to be made about which programming to end altogether

Community Support

2022 Reduction Target (0.5%): \$99,500					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	7,800	7,800	Animal Services	Reduce the proposed increase for Subsidized Spay and Neuter program in 2022.	Limit on number of spay/neuter procedures that can be supported. Potential increases to unwanted pet populations and impact to SACA/SPCA.
1	8,000	8,000	Cemeteries	Landscape input reductions	Reduced levels of flower planting, tree and shrub replacement, water and fertilizer applications and tree pest control. Historical levels of landscape aesthetics would be reduced.
1	20,200	20,200	Community Development	Eliminate 0.35 Clerk 7 FTE	Position processes ~10,000 Leisure Access Cards. Would need to redistribute work with other clerical staff. Impact will be delays in processing Leisure Access Cards.
1	63,500	63,500	Community Investments & Supports	Reduce annual contribution to Special Events Reserve (Profile Saskatoon - Current level of funding \$250,000/yr reduced to \$186,500/yr)	Potential limits on funding to support community groups and organizations, including Tourism Saskatoon, to attract/sponsor major national and international events for events that do not meet the Special Events Criteria. The Profile Saskatoon Grant reserve has an accumulated balance to potentially mitigate impact of reduction based on historical number of applications.

2023 Reduction Target (0.5%): \$105,100					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	8,000	8,000	Animal Services	Reduce Transfer to Animal Services Reserve in 2023	Reduce transfer to reserves budgeted increase from \$15K to \$7K. Impact will be infill dog park development will potentially be reduced/delayed as well as any upgrades to existing dog parks.
1	8,100	8,100	Cemeteries	Reduce seasonal labourer positions by one week.	Delays associated with the provision of landscaping, trimming and site clean up activities.
1	20,300	0	Community Development	Further expenditure reductions in 2023 is not feasible, for the additional \$20,300	A significant portion of this budget is joint use cross charges so there is limited ability to reduce further without cutting existing fulltime staff or direct grant supports to community based groups. The expenditure for Joint Use is a offset in Leisure Centre Rentals and Program revenues. To account for the inability to further reduce this service line, Administration is proposing an additional reduction of \$20,300 from the Community Investments and Support Service Line shown below.
1	0	13,000	Community Investments & Supports - (as noted above, an adjustment to offset Community Development Service Line being able to further reduce expenditures)	Youth Sport Subsidy Program (YSSP)	Eliminate annual contribution to reserve to help cover facility rental costs for special events hosted by eligible Youth Sport organizations. Impact is reduced capacity for program to cover rental costs for special events that may fall to event organizers. The current balance in the reserve may mitigate the impacts subject to annual YSSP expenses.
1	0	7,300	Community Investments & Supports - (as noted above, an adjustment to offset Community Development Service Line being able to further reduce expenditures)	Reduce annual contribution to Special Events Reserve (Major Special Events component)	Potential limits on funding to support community groups and organizations, including Tourism Saskatoon, to attract/sponsor major national and international events for events that do meet the Special Events Criteria. The Reserve currently has an accumulated balance, which in the short term could potentially mitigate impact of reduction.
1	68,700	68,700	Community Investments & Supports - (Major Special Events - Profile Saskatoon Grant Component and Major Special Events Grant Component)	Reduce annual contribution to Special Events Reserve (Profile Saskatoon Component - Current funding \$250,000/yr - \$63,500 in 2022 and less \$61,500 in 2023 = \$125,000/yr. Major Special Events Component - Current Funding \$250,000/yr less \$7,300 noted in the line above and \$7,200 = \$235,500/yr)	If the reduction to this grant occurs in both 2022 and 2023 there will be greater impacts to the limits on funding to support community groups and organizations, including Tourism Saskatoon, to attract/sponsor major national and international events for events that meet the Special Events Criteria. The Reserve currently has an accumulated balance, which in the short term could potentially mitigate impact of the reductions

Environmental Health

2022 Reduction Target (0.5%): \$153,600

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	66,700	66,700	Sustainability	Reduce Household Hazardous Waste events from 9 to 8	2022 Budget request was increased to 9 days due to long lines and waiting times in 2020 and 2021. The risk of reducing number of days is increased risk for unsafe traffic and roadways conditions and illegal dumping of hazardous material
1	20,200	20,200	Urban Forestry	Reduced tree planting	The impact will be a reduction in tree planting and watering activities for about 30 trees
1	5,400	5,400	Urban Biological Services	Chemical reduction	A reduction in the nuisance mosquito control treatment areas. The risk is an increase in number of nuisance mosquitos
1	78,000	78,000	Waste Handling	Close Landfill on Stat Holidays	Closure of landfill on stats would impact curbside waste collections and also reduce revenues
2	15,000	15,000	Sustainability	Cancel Curbside swap - 1 day	Cancellation would limit opportunities to achieve waste reduction levels or if held without staff support, reducing the success of the Curbside Swap
2	20,000	20,000	Sustainability	Postpone procurement of Greenhouse Gas (GHG) tracking software	Continuation of manual GHG calculations, reducing projected efficiencies in use of staff resources
2	46,800	46,800	Waste Handling	Landfill only open for 4 hours on stat holidays	Reducing landfill hours on stat holidays would allow curbside waste collections to proceed. Savings would be partially offset by reduction in revenues
2	10,000	10,000	Waste Handling	Reduce weekly collections to 4 months (2022 only)	Only impact would be on fuel savings, no staff reductions as staff are permanent and would be reallocated elsewhere

2023 Reduction Target (0.5%): \$156,500

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	150,000	150,000	Waste Handling	Close Landfill on Sundays	Projected savings resulting from reduced staff time would be offset by reduced revenues. Adjustments to landfill hours would require shifting staff to part-time status or elimination of 2.5 FTE's
2	20,400	20,400	Urban Forestry	Reduced tree planting	The impact will be a reduction in tree planting and watering activities for about 30 trees
2	5,400	5,400	Urban Biological Services	Chemical reduction	A reduction in the nuisance mosquito control treatment areas. The risk is an increase in number of nuisance mosquitos

Recreation and Culture

2022 Reduction Target (0.5%): \$301,100

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	1,400	1,400	Albert Community Centre	Reduce miscellaneous expenses for site maintenance and operations	Limited operational budget and an aging building, this would impact misc. expenses for site operations and maintenance. And if extra operations or maintenance costs arise, depending on the implications to staying open, they may have to be undertaken.
1	4,100	4,100	Community Partnerships	Reduce training budget	Reduced opportunities for staff to attend and access training in industry specific disciplines. Access to current data and best practices would be reduced, potentially impacting approach to decisions on program changes.
1	15,200	15,200	Forestry Farm Park & Zoo	Eliminate train service or convert to fee for service cost recovery for train operations.	Currently the train is a free service to residents and utilized by the Saskatoon Zoo Society to support educational messages. Impact of elimination or fee for service is the train may not be utilized as much, resident response to reduction in service, and reduced educational opportunities.
1	20,000	0	Golf Courses	Reduce Seasonal Labourer FTE's by 3% or 0.5 FTE	Reduction in available resources to support golf course maintenance programs. Ability to maintain current service levels and golf course quality reduced. There is no mill rate impact of expenditure reductions as any operating surpluses transfer to reserves.
1	2,900	0	Gordon Howe Campground	Reduce advertising expenses by 25%	Rely on low cost advertising options such as social media for example. Reduced service level on advertising in national industry publications and exposure to industry standard sources of information for travellers that utilize campgrounds. There is no mill rate impact of expenditure reductions as any operating surpluses transfer to reserves.
1	13,800	13,800	Indoor Rinks	15% reduction in Public Skating hours. (~2 hours per week)	Reduce number of sessions per week and/or shorten the public skating season. Reduced service level and access for residents to indoor skating opportunities.
1	120,100	120,100	Leisure Centres - Programs & Rentals	Leisure Centre (LC)- Programs: \$110,100 - Reduce operating hours and close select leisure centres for some stat holidays and summer month(s). Eliminate budgeted increase for contract instructors. Leisure Centre - Rentals: \$10,000 Reduce training budget	Close all 6 Leisure Sites on 6 stat holidays (\$30K), close Cosmo Civic Centre for July and August (\$63K), and reduce contract instructor funding. Risk will be inability to hire and retain contract instructors to support programs, so fewer programs would be offered. Impact of fewer operating days is less access to recreation facilities for residents. Impact to FT staff positions, facilities cross charges, leaseholders access, etc. This amount is net of revenue loss and includes assumptions on utility savings. The reduction to the training budget, reduces opportunities for staff to attend and access training in industry specific disciplines. Access to current data and best practices would be reduced, potentially impacting approach to decisions on program and services changes
1	2,300	2,300	Marketing Services	Reduce Advertising Budget	Reduced paid advertising options for the Saskatoon Forestry Park & Zoo resulting in reduce exposure and potential to impact revenue. Further, may impact ability to receive external funding from Tourism which may require matching City funding.
1	100	100	Marr Residence	negligible reduction to misc expenses for site maintenance	Very limited operational budget and an aging building, this would have a small impact to misc. expenses for site maintenance.
1	3,200	0	Nutrien Playland	Reduce days of operation by 2 weekdays in spring. Reduced staffing and utilities.	Reduction in service level and access to the outdoor recreation facility for residents. Assumption is revenue impact will be minimal on a spring weekday. This reduction is net of revenue and does not impact the mill rate as any operating surpluses are transferred to reserves at year end.
1	7,300	7,300	Outdoor Pools	Reduce number of days of operation for George Ward by 1, Mayfair 1, Lathey 2 days. Reducing staffing costs and utilities.	Reduced service level and opportunity for residents to access outdoor aquatic recreation during the summer. Administration would determine the days based on minimal impact to programs and access. This reduction is net of lost revenue.
1	8,000	8,000	Outdoor Sport Fields	Reduce tree maintenance	Service level change on cycle of tree maintenance. Risk to health of green infrastructure and tree's ability to respond to environmental impacts.
1	87,400	87,400	Parks Maintenance & Design	Expressway service level reduction and reduced staff training and development budget	One mowing, litter pick and trimming cycle removed from the expressway service level and reduction of training budget. Greater average grass and weed height in landscaped open spaces adjacent to Right Of Ways and reduced opportunities for staff to receive technical parks training required for positions of greater technical responsibility.

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	5,300	5,300	Playground & Recreation Areas	Reduce number of hours of program ~15 hours per week.	Reduced service level and access to no cost recreation for residents. Administration would determine sites and hour reductions based on attendance to mitigate impact.
1	1,300	1,300	Program Research & Design	Reduce annual funding for major research projects	Scope of annual research projects reduced and/or number of projects. Reduced ability to address increased costs from external consultants. Result, access to current data to support decision making impacted.
1	4,700	0	River Landing	No mill rate impact	River Landing is intended to be self financing, so any reduction in expenditures only reduces the required RCE to support operations
1	800	800	Spectator Ballfields	Reduce tree pruning/parking lot grading budget.	Reduction in service level related to tree pruning, cycle of pruning extended, and grading of parking lots reduced. Impact to health of green infrastructure and parking lot quality.
1	3,200	3,200	Targeted Programming	Reduction in special programs resources including contracted instructors for school break camps and activities. Reduce # and/or length of camps.	Reduced service level, fall and winter school break camps and activities resulting in a decrease to no cost recreation for youth. Administration would determine reductions to mitigate impact.

2023 Reduction Target (0.5%): \$306,300

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	1,400	1,400	Albert Community Centre	Reduce miscellaneous expenses for site maintenance and operations	With a limited operational budget and an aging building, this would impact misc. expenses for site operations and maintenance. And if extra operations or maintenance costs arise, depending on the implications to staying open, they may have to be undertaken.
1	4,300	4,300	Community Partnerships	Reduce special services and Emergency Social Services (ESS) support.	Eliminate advertising expense for Seasonal Commercial Enterprise (SCE), eliminate ESS expense for facility support, reduce special use park amenities by \$1K. Impact will be minimal as guests adjusting their time to visit accordingly. Impact would be reduced access and potential negative public reaction.
1	15,400	15,400	Forestry Farm Park & Zoo	Remove \$10K for expanded security, included in the indicative budget and reduce weekday Zoo operating hours (open at 10 am instead of 9 am).	Security audit recommended additional security during peak weekend hours for emergency or guest issues. The risk of removing this is this service continues to not be available during all peak hours. Assumption is the reduction in revenue would be minimal as guests adjusting their time to visit accordingly. Impact would be reduced access and potential negative public reaction.
1	20,300	0	Golf Courses	Reduced irrigation expense, water and electricity.	Reduction in service level related to golf course irrigation. Impact to golf course service level and quality of facilities. There is no mill rate impact of these expenditure reductions, as any operating surpluses are transferred to reserves.
1	2,900	0	Gordon Howe Campground	Reduce fixed asset expense for equipment replacement.	Cycle for equipment replacement is extended. Risk is requiring equipment to operate past life cycle, leading to increased maintenance costs or reduced quality of facility as equipment related specific activities service level reduced. There is no mill rate impact of these expenditure reductions, as any operating surpluses are transferred to reserves.
1	13,900	13,900	Indoor Rinks	15% reduction in Public Skating hours. ~2 hours per week.	Reduce number of public skating sessions per week and/or shorten the public skating season. The impact is reduced service level and access for residents for indoor skating opportunities.
1	121,400	121,400	Leisure Centres - Programs & Rentals	Leisure Centre - Programs: \$109,400 - Reduce operating hours and close select leisure centres for stats and summer months. Eliminate budgeted increase for contract instructors Leisure Centre - Rentals: \$12,000 Reduce training budget.	Shared between Leisure Centre program and rentals service lines. Close all 6 Leisure Sites on the remaining 5 stat holidays (\$26K) (connected to the 2022 proposed closure on 6 stat holidays), plus close Cosmo Civic Centre (CCC) for June (\$30K) and reduce CCC hours 4pm to 9pm for other 9 months of year (\$35K) (no daytime hours), and reduction in funding for contract instructors. The risk will be an inability to hire and retain contract instructors to support programs and fewer programs would be offered. The impacts are less services and access to recreation facilities for residents. The impacts are tied to reductions in FT staff positions, facilities cross charges, leaseholders access, etc. This expenditure reduction is net of revenue and includes assumptions on utility savings. In addition the reduction to the training budget, reduces opportunities for staff to attend and access training in industry specific disciplines. Access to current data and best practices would be reduced, potentially impacting approach to decisions on program and services changes.

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	2,500	2,500	Marketing Services	Reduce Advertising Budget	Reduced paid advertising options for the Saskatoon Forestry Park & Zoo resulting in reduce exposure and potential to impact revenue. Further, may impact ability to receive external funding from Tourism which may require matching City funding.
1	100	100	Marr Residence	negligible reduction to misc expenses for site maintenance	Very limited operational budget and an aging building, this would impact misc. expenses for site maintenance.
1	3,500	0	Nutrien Playland	20% reduction in advertising.	Rely on low cost advertising options such as social media for example. Reduce or eliminate all print ads, posters, brochures , etc. The impact is to the service level on advertising and exposure for the facility. There is no mill reate impact as any operating surpluses are transferred to reserves at year end.
1	7,400	7,400	Outdoor Pools	Reduce number of days of operation for George Ward by 1, Mayfair 1, Lathey 2 days. Reducing staffing costs and utilities.	Reduced service level and opportunity for residents to access outdoor aquatic recreation during the summer. Administration would determine the days based on minimal impact to programs and access. This expenditure decrease is net of lost revenue.
1	8,200	8,200	Outdoor Sport Fields	Reduce sport field maintenance by ~1.5%	Reduced service level on sport field maintenance with impact to quality of fields. Impact to and negative response from user groups whose fees pay for the service. Park's Department to determine the application of reduction that has least impact to field quality.
1	89,600	89,600	Parks Maintenance & Design	Reduction of berm mowing and asphalt pathway maintenance service levels.	Berm mowing frequency would be reduced from 4 to 3 mows per year and annual asphalt pathway preventative maintenance activities such as crack filling would be reduced. Impact would include a greater average grass and weed height on berms and an accelerated decline of park pathway condition.
1	5,400	5,400	Playground & Recreation Areas	Reduce number of hours of program ~15 hours per week.	Reduced service level and access to no cost recreation for residents. Administration would determine sites and hour reductions based on attendance to mitigate impact.
1	1,300	1,300	Program Research & Design	Reduce annual funding for major research projects	Scope of annual research projects reduced and/or number of projects. Reduced ability to address increased costs from external consultants. This results in less access to current data to support decision making on programs and services.
1	4,700	0	River Landing	No mill rate impact	River Landing is intended to be self financing, so any reduction in expenditures only reduces the required RCE to support operations
1	800	800	Spectator Ballfields	Reduce irrigation budget.	Reduction in service level related to irrigation of fields. Impact to field quality. Impact to and negative response from user groups who fees pay for the service
1	3,200	3,200	Targeted Programming	Reduction in special programs resources including contracted instructors for school break camps and activities. Reduce # and/or length of camps.	Reduced service level, fall and winter school break camps and activities resulting in a decrease to no cost recreation for youth. Administration would determine reductions to mitigate impact.

Saskatoon Fire

2022 Reduction Target (0.5%): \$279,000

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	279,000	0	Fire Services	Expenditure reduction is not feasible for 2022	<p>Overtime has continued to increase for the Saskatoon Fire Department (SFD) in the firefighter/ operations section from \$452,000 in 2018 to \$656,000 in 2020. It is expected that overtime will be in excess of \$1,000,000 in 2021. This is due to a trend in increased call volumes and increased on-shift training requirements.</p> <p>SFD proactively deferred hiring 5 firefighters until July 2022 to help defer increases to the 2022 budget. This coupled with an additional cut of 5% or \$279,000 will see overtime trend further upward.</p> <p>SFD has trended below growth and inflation for budget increases. The trend of not being able to meet the annual actuals within the SFD budget is occurring annually as SFD does not have a funded overtime budget.</p> <p>In review of performance measures, SFD is trending downward from data that is already at a level that requires improvements in terms of emergency response. To further evaluate the response data from 2017 to 2021 SFD will see an increase in incidents (call volume) by 45%. The firefighting department as well as the other areas like maintenance, mechanical and training, are seeing considerable impacts in service levels.</p>

2023 Reduction Target (0.5%): \$286,300

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	279,000	0	Fire Services	Expenditure reduction is not feasible for 2023	See 2022 for business impact considerations

Transportation

2022 Reduction Target (0.5%): \$764,600

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	33,400	33,400	Access Transit	Denial Rates	The five year trend has seen a steady increase for denial rates. A reduction to the Access Transit service line would increase denial rates further due to reduced resources available to accommodate trip requests.
2	46,300	46,300	Bridges, Subways, Overpasses	Preventative Maintenance Activities	A reduction in expenditures for bridges, subways and overpasses would translate to reduced preventative maintenance services resulting in accelerated deterioration of the structures and more costly repairs at an earlier stage in the life cycle.
3	23,300	11,650	Parking	Contractor Staff	A 0.5% reduction to the Parking and Impound service lines is not feasible as it will result in a reduction in the parking and ticketing revenues which are generated by these work groups. The operating budget for these services lines have limited options for further reduction, with the exception of reducing hours for contract staffing, who provide parking enforcement services including ticketing, impound, dispatch and document delivery services. Further, as per the new parking revenue distribution formula, 50% of any savings in parking expenditures would flow through as an increase in the transfer to the BID Streetscape Reserve, meaning the mill rate would only realize 50% of the savings.
4	242,200	242,200	Road Maintenance	Preventative Maintenance Activities	A reduction of \$242,200 in 2022 will reduce contractor assistance for spot repairs and preventative maintenance on streets. The purpose of this work is to reduce the formation of potholes. With the reduced service level, the road conditions will deteriorate with the formation of more potholes. Increased road user complaints and vehicle damage claims are expected. Reduced preventative maintenance activities will also accelerate the need for more costly repairs earlier in the road life cycle.
5	96,600	96,600	Street Cleaning & Sweeping	Contractor Assistance	A reduction in the sweeping budget would reduce the service level by extending the completion of street sweeping on Industrial Streets, that is typically completed with contractor assistance, by up to two months from early June to early August. Likely to result in complaints from businesses in the industrial areas.
6	38,600	38,600	Street Lighting	Decorative Lighting	A reduction in street lighting budget would have a significant impact on the Seasonal Decoration program since the balance of the street lighting budget includes electrical utility bills associated with providing lighting for traffic safety with rates established by bylaw.
7	242,600	242,600	Transit Operations	Service Delivery	A reduction in Transit would have a direct impact to service delivery due to reduced service hours available for routes resulting in service level reductions through elimination of the lowest rider routes and/or increasing frequency on some routes. These service level reductions are expected to reduce ridership and associated revenue during a time when Transit is endeavouring to restore pre-pandemic ridership numbers and revenues. The numbers shown do not reflect the reduction in revenue that would occur with a reduced service.
8	41,600	41,600	Transportation Services	Signing, Traffic Signals and PavementMarking	Service level impacts would include an increase in time to respond to traffic signal repairs, repair or replacement of signs that are damaged or knocked down, and reduce the frequency of pavement marking in some locations. Traffic safety could be impacted by these service level reductions along with increased complaints from the public on slow response times and concerns with safety.

2023 Reduction Target (0.5%): \$781,100

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	34,000	34,000	Access Transit	Denial Rates	The five year trend has seen a steady increase for denial rates. A reduction to the Access Transit service line would increase denial rates further due to reduced resources available to accommodate trip requests.
2	46,900	46,900	Bridges, Subways, Overpasses	Preventative Maintenance Activities	A reduction in expenditures for bridges, subways and overpasses would translate to reduced preventative maintenance services resulting in accelerated deterioration of the structures and more costly repairs at an earlier stage in the life cycle.
3	23,500	11,750	Parking	Contractor Staff	A 0.5% reduction to the Parking and Impound service lines is not feasible as it will result in a reduction in the parking and ticketing revenues which are generated by these work groups. The operating budget for these services lines have limited options for further reduction, with the exception of reducing hours for contract staffing, who provide parking enforcement services including ticketing, impound, dispatch and document delivery services. Further, as per the new parking revenue distribution formula, 50% of any savings in parking expenditures would flow through as an increase in the transfer to the BID Streetscape Reserve, meaning the mill rate would only realize 50% of the savings.
4	249,200	249,200	Road Maintenance	Preventative Maintenance Activities	A reduction of \$249,200 in 2023 will further reduce contractor assistance for spot repairs and preventative maintenance on streets. The purpose of this work is to reduce the formation of potholes. With the reduced service level, the road conditions will deteriorate with the formation of more potholes. Increased road user complaints and vehicle damage claims are expected. Reduced preventative maintenance activities will also accelerate the need for more costly repairs earlier in the road life cycle.

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
5	98,500	98,500	Street Cleaning & Sweeping	Contractor Assistance	A reduction in the sweeping budget would reduce the service level by extending the completion of street sweeping on Industrial Streets, that is typically completed with contractor assistance, by up to two months from early June to early August. Likely to result in complaints from businesses in the industrial areas.
6	39,600	39,600	Street Lighting	Decorative Lighting	A reduction in street lighting budget would have a significant impact on the Seasonal Decoration program since the balance of the street lighting budget includes electrical utility bills associated with providing lighting for traffic safety with rates established by bylaw.
7	246,900	246,900	Transit Operations	Service Delivery	A reduction in Transit would have a direct impact to service delivery due to reduced service hours available for routes resulting in service level reductions through elimination of the lowest rider routes and/or increasing frequency on some routes. These service level reductions are expected to reduce ridership and associated revenue during a time when Transit is endeavouring to restore pre-pandemic ridership numbers and revenues. The numbers shown do not reflect the reduction in revenue that would occur with a reduced service.
8	42,500	42,500	Transportation Services	Signing, Traffic Signals and PavementMarking	Service level impacts would include an increase in time to respond to traffic signal repairs, repair or replacement of signs that are damaged or knocked down, and reduce the frequency of pavement marking in some locations. Traffic safety could be impacted by these service level reductions along with increased complaints from the public on slow response times and concerns with safety.

Taxation and General Revenue

2022 Reduction Target (0.5%): \$0					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
	N/A	N/A			Already a decrease in this Business Line in 2022

2023 Reduction Target (0.5%): \$29,200					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	29,200	29,200	General Revenue	Interest Stabilization Reserve	The Interest Stabilization reserve increase in 2023 is to replenish funding that is expected to be withdrawn in 2022 that helps to offset the decline in interest revenues. There is risk by reducing this amount for future fluctuations to have to be managed through the Fiscal Stabilization Reserve.

Urban Planning and Development

2022 Reduction Target (0.5%): \$89,700					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	2,700	0	Attainable Housing	\$2,700 - reduction in Public Housing Subsidy	This reduction has minimal impact to service. Note, there is no mill rate impact of this reduction as, by Policy it will just reduce the transfer to Affordable Housing Reserve resulting from any unspent operating funds.
1	37,500	0	Building & Plumbing Permits & Standards	reduction in current approach to records management, includes removal of Clerk 8 records management position (salary +payroll costs)*	Minimal impact to external service levels. Reduction in records management support, alternative arrangements will need to be explored. There is no mill rate impact of expenditure reductions as this service line is cost recovery and any operating surpluses transfer to the Stabilization reserve. (* Position is funded by 4 cost centres. Total reduction \$56,200 - removal of position does create a mill rate reduction of: \$4200- Bylaw Compliance, \$2800- Licenses and Permits and \$7000 - Development Review as noted below)
1	1,600	800	Business Improvement Districts	Reduction in transfer of parking meter revenues to the 4 BIDs for the annual grant to the BIDs.	This has implications for the recently approved parking revenue formula. Reducing the grant on a pro-rated basis would result in reduction of \$736 (46% DTN), \$368 each (23% RBID/Broadway) and \$128 (8% Sutherland). Of this expenditure reduction, the mill rate impact is only half as the other half would be a reduction in transfer to Streetscape Reserve.
1	4,200	4,200	Bylaw Compliance	\$4200 - reduction in records management	Reduction in record management support, alternative arrangements will need to be explored.
1	10,200	7,000	Development Review	\$7,000 - reduction in records management	Reduction in record management support, alternative arrangements will need to be explored. No other reductions can be found for the remaining \$3200 without impacting staffing levels and the resulting impacts to service levels for builders and developers.
1	7,200	0	Licenses and Permits	\$2,800 - Reduction in clerical/special services cross charge and \$4,600 - Car allowance budget reduction	Reduction in record management support, alternative arrangements will need to be explored. Added risk of potential to exceed car allowance budget. There is no mill rate impact of expenditure reduction as this service line is cost recovery and any operating surpluses transfer to the reserve.
1	2,100	1,300	Long Range Planning	\$1,300 reductions for phone, publications and advertising costs	These identified reductions would have minimal service level impact. No other reductions can be found for the remaining \$800 without program service level implications and would need to include staffing reductions of fulltime staff. Negotiated salary increases represent the majority of increases in this service line. Additional one FTE transferred from growth plan. Risk without the position is increasing delay for policy development and maintenance.
1	6,600	6,600	Neighbourhood Planning	\$6,600 combined reductions in Internal Printing, Phone, and the transfer to LAP capital project	Minor impact of internal printing reduction - will print fewer materials including brochures. Will rely on online information in future as opposed to printed. May reduce opportunities for public education. Reduction to transfer to LAP capital project will have minor implications to various LAP implementation projects however a permanent reduction in this funding will impact the ability to continue with adding to the capital project every year and the costs would then need to be added to the operating budget.
1	3,500	3,500	Planning Project Services	\$3,500 combined reductions in Travel and Advertising	Minimal external impact but creates additional risk of exceeding budget, should additional public meetings need to be advertised.
1	3,600	3,600	Regional Planning	\$3,600 Combined reductions in office equipment and phone	There are no external service impacts. Additional risk to central office equipment budget.
1	2,700	2,700	Research & Mapping	\$2,700 Combined reductions in external printing, phones and Strategic Plan data monitoring.	Reduction of external printing will result in discontinuing publication of Planning + Design. Minor impact in terms of public education. Reduction in special services will have minor impact on research and data monitoring activities.
1	7,800	7,800	Urban Design	\$1,400 reduction in travel and phone expenditures; Additional \$6,400 would need consultations with BIDs to determine reductions	The identified reductions have a minor impact on service levels. Any additional reductions of the remaining \$6,400 could be made to programs in consultation with BIDs - façade grant, pedestrian amenities, responsive program changes to reduce cost - and would have a direct impact to the BIDs

2023 Reduction Target (0.5%): \$93,200					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	2,700	0	Attainable Housing	\$2700 - reduction in Public Housing Subsidy	This reduction has minimal impact to service. There is no mill rate impact of this reduction as it will just reduce transfer to Affordable Housing Reserve resulting from any unspent funds.

1	38,400	0	Building & Plumbing Permits & Standards	\$40,000 - reduction of 0.5 FTE Building Inspector 16	Service level impact can be one of a) capping the number of daily building inspections, limiting number of next day inspections available, or b) increase residential review time by up to + 1 business day. Reserve Impact - fees are set based on projected revenues and expenses. Further reduction in expenses will have no mill rate impact as this service line is cost recovery and any operating surpluses transfer to the Stabilization reserve.
1	1,700	850	Business Improvement Districts	Reduction in transfer of parking meter revenues to the 4 BIDs for the annual grant to the BIDs.	This has implications for the recently approved parking revenue formula. Reducing the grant on a pro-rated basis would result in reduction of \$782 (46% DTN), \$391 each (23% RBID/Broadway) and \$136 (8% Sutherland). Of this expenditure reduction the mill rate impact is only half as the other half would be a reduction in transfer to Streetscape Reserve.
1	4,200	4,200	Bylaw Compliance	\$4,200 Reduction in clerical/special services cross charge	Reduction in record management support, alternative arrangements will need to be explored.
1	10,400	0	Development Review	there are no readily identifiable reductions, it would require cuts to existing staff positions.	Any additional cuts will have external service impacts / staffing reductions of full time staff. Impacts of this would negatively affect permit turn-around times, and development applications.
1	7,200	0	Licenses & Permits	\$3,100 - car allowance budget reduction, the only other option for expenditure reduction is the summer student position	Added financial risk of potential for exceeding car allowance budget. Impacts of reducing the summer student position has impacts for service levels during peak period, and training opportunities for future planners. There is no mill rate impact of expenditure reduction as this service line is cost recovery and any operating surpluses transfer to the reserve.
1	2,100	1,300	Long Range Planning	\$1,300 reduction in publications and advertising.	No further reductions can be identified for the remaining \$800. Any additional cuts will have program service level implications and will need to include staffing reductions of full time staff. The is a risk of reducing advertising budget as any city-led OCP amendments for policy changes require advertising.
1	6,700	6,700	Neighbourhood Planning	\$6,700 Combined reductions in Internal Printing; Phone and reduced transfer to LAP capital project.	Decreased printing will have minimal external impacts, although reduction in printing will remove the printing of any public brochures/educational materials. Impact of reduction to LAP capital project will reduce funding available to implement LAP recommendations. However a permanent reduction in this funding will impact the ability to continue with adding to the capital project every year and the costs would then need to be added to the operating budget.
1	3,400	3,400	Planning Project Services	\$3,400 Combined reductions in Travel, Car Allowance and Special Services	These identified reductions will have a minor impact on service level. Any additional cuts would have program service level implications.
1	3,600	3,600	Regional Planning	\$3,600 Reduction in Office Equipment and computer expenses.	May create additional pressure to central funding source for office/computer equipment.
1	2,700	2,700	Research & Mapping	\$2,700 Combined reductions in expenditures for phones; Special Services - Strategic Plan Monitoring; Car Allowance and office paper.	These identified reductions will have a minor impact in overall service levels. Any additional cuts would have program service level implications and will need to include staffing reductions of full time staff.
1	10,100	10,100	Urban Design	\$1,400 combined reductions in travel and phone expenditures; the remaining \$8,700 would require consultations with BIDs to	These identified reductions would have a minor impact on service level, however any additional cuts to address the remaining \$8,700 will need program reductions in consultation with BIDs.

Utilities

2022 Reduction Target (0.5%): \$1,890,200					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	1,769,700	0	Water/ Wastewater	Increase ROI from 10% to 11%	Reserves are sufficient enough in the short term to handle both this option and the additional 0.5% Reserve contribution reduction; the long term impact is that water and wastewater rates will have to increase to compensate for this ROI increase in future years to ensure adequacy of reserves to support long term capital plan. As a utility, a transfer to the mill rate equivalent to the increased ROI would be required, above the current practice calculated at 10% of revenues.
2	498,000	0	Water	Reduce Transfer to Reserve	Reserves are sufficient enough in the short term to handle both this option and the additional 0.5% Reserve contribution reduction; long term impact is rates in outlying years may need to increase to replenish Reserve. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through an increase to ROI, above the current practice calculated at 10% of water revenues.
2	399,400	0	Wastewater	Reduce Transfer to Reserve	Reserves are sufficient enough in the short term to handle both this option and the additional 0.5% Reserve contribution reduction; long term impact is rates in outlying years may need to increase to replenish Reserve. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through an increase to ROI, above the current practice calculated at 10% of wastewater revenues.
2	861,800	0	SLP	Reduce Transfer to Reserve	SL&P Reserves are insufficient to absorb this reduction therefore an offsetting reduction in capital expenditures will be required. These will be reduced by changing current practice of subsidizing new street light installation partially paid by developers (\$50,000 in 2022 and \$100,000 in 2023) and the contribution to new customer installation or an upgrade(\$300,000 in 2022 - onetime only). Reductions in capital funding will further impact SL&P's currently underfunded asset management program as capital funding remains insufficient due to a lack of rate increases and declining sales volumes. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through an increase to ROI.
2	62,100	0	Waste	Reduce Transfer to Reserve	Garbage Container Reserve is insufficient to absorb a reduction in the contribution and a corresponding reduction in the capital project to fund the containers will impact availability of containers for the program.
2	69,000	0	Storm	Reduce Transfer to Reserve	Reserves are sufficient enough in the short term to handle both this option and the additional 0.5% Reserve contribution reduction; long term impact is rates in outlying years made need to increase to replenish Reserve. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through a ROI. Storm Water Management Utility does not currently provide the City with an ROI.
3	36,000	0	Water Operations	Extend repair time on water main breaks from 48 hours to 72 hours	Annual saving of \$36,000 would be realized through reduced reliance on contractors but would result in longer wait time for water mains to be repaired. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through an increase to ROI, above the current practice calculated at 10% of water revenues.
3	225,000	0	Water Operations	Augering customer sewers - eliminate service	No longer provide sewer augering services to businesses and residents. Private contractors provide the service independently. Staff reduction of 3 FTEs and reallocate 5 FTEs to other duties. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through an increase to ROI, above the current practice calculated at 10% of water revenues.

2023 Reduction Target (0.5%): \$1,955,400					
Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions

Option	Amount	Mill Rate Impact	Service Line	Item	Impact / Service Level Reductions
1	1,769,800	0	Water/ Wastewater	Increase ROI from 11% to 12%	Reserves are sufficient enough in the short term to handle both this option and the additional 0.5% Reserve contribution reduction; the long term impact is that water and wastewater rates will have to increase to compensate for this ROI increase in future years to ensure adequacy of reserves to support long term capital plan. As a utility, a transfer to the millrate equivalent to the increased ROI would be required, above the current practice calculated at 10% of revenues.
2	516,300	0	Water	Reduce Transfer to Reserve	Reserves are sufficient enough in the short term to handle both this option and the additional 0.5% Reserve contribution reduction; the long term impact is rates in outlying years may need to increase to replenish Reserve. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through an increase to ROI, above the current practice calculated at 10% of water revenues.
2	411,200	0	Wastewater	Reduce Transfer to Reserve	Reserves are sufficient enough in the short term to handle both this option and the additional 0.5% Reserve contribution reduction; long term impact is rates in outlying years may need to increase to replenish Reserve. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through an increase to ROI, above the current practice calculated at 10% of wastewater revenues.
2	869,800	0	SLP	Reduce Transfer to Reserve	SL&P Reserves are insufficient to absorb this reduction therefore an offsetting reduction in capital expenditures will be required. Reductions in capital funding will further impact SL&P's currently underfunded asset management program as capital funding remains insufficient due to a lack of rate increases and declining sales volumes. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through an increase to ROI.
2	88,500	0	Waste	Reduce Transfer to Reserve	Garbage Container Reserve is insufficient to absorb a reduction in the contribution and a corresponding reduction in the capital project to fund the containers will impact availability of containers for the program.
2	69,700	0	Storm	Reduce Transfer to Reserve	Reserves are sufficient enough in the short term to handle both this option and the additional 0.5% Reserve contribution reduction; long term impact is rates in outlying years may need to increase to replenish Reserve. As a Utility, a transfer to the mill rate equivalent to the reduced expenditure could be achieved through a ROI. Storm Water Management does not currently provide the City with an ROI.