



## **Final Report (DRAFT)**

### **City of Fort Saskatchewan: Expansion Area Financial Impact Analysis**

**Version 4.0**

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## 2 DOCUMENT INFORMATION

### 2.1 Revision History

| Version Number | Revision Date                    | Summary of Changes and Author              |
|----------------|----------------------------------|--|
| 1.0            | July 31 <sup>st</sup> , 2015     | Draft: Created by CORVUS Business Advisors |
| 2.0            | August 16 <sup>th</sup> , 2015   | Draft: Reviewed by AGSC                    |
| 3.0            | September 1 <sup>st</sup> , 2015 | Draft: Reviewed by AGSC                    |
| 4.0            | September 8 <sup>th</sup> , 2015 | Draft: Reviewed by AGSC                    |

### 2.2 Acronyms and Terms

| Term | Explanation                                    |
|------|--|
| BMTG | Basic Municipal Transportation Grant           |
| FCSS | Family and Community Support Services          |
| FGTF | Federal Gas Tax Fund                           |
| IDP  | Inter-municipal Development Plan               |
| MDP  | Municipal Development Plan                     |
| MSI  | Municipal Sustainability Initiative            |
| NPV  | Net Present Value                              |
| STIP | Strategic Transportation Infrastructure Grants |

### 3 EXECUTIVE SUMMARY

We would like to thank the management, staff and Council of City of Fort Saskatchewan for their input into this report. This report analyses the financial impacts associated with growth within the current City boundary and the proposed expansion area for a 25-year period from 2017 – 2041. The analysis was undertaken in 2015 but assumes that expansion would be complete as of 2017. This analysis includes the costs, recoveries, assessment, and tax impacts associated with the combined area of the current City and the proposed expansion area. This analysis also considers the impact on the County and expansion area residents.

This analysis was supported by the creation of a comprehensive capital infrastructure plan for core infrastructure (i.e., water, sewer, storm, and transportation) that includes growth and life-cycle requirements, a capital infrastructure plan for non-core infrastructure (e.g., fire, recreation, fleet, etc.) that includes growth and life-cycle requirements, an operating plan (revenues and expenses) for all departments, and an assessment forecast both in boundary as well as in the proposed expansion area. These elements have been constructed to service the urban growth identified in the growth study undertaken by ISL Engineering and Land Services. The growth study contains the population projections, land requirements, land use classifications, and development staging, all of which are foundational to this financial impact assessment.

The capital investment required to support growth over the 25-year review period is \$311.8 million in current dollars (\$515.3 million in future dollars). The net operating costs (including direct capital allocation and contingencies) increase from \$45.9 million in 2017 to \$100.7 million in 2041. The total tax requirement, including Alberta School Foundation and Heartland Housing requisitions, increases from \$59.7 million in 2017 to \$130.9 million in 2041. The overall impact on residential taxes is reasonable and sustainable as the assessment base for the City and expansion area is forecast to increase from \$6.86 billion in 2017 to \$11.98 billion in 2041. Tax projections over the 25-year review period are outlined in the table below. Though the City could likely endure tax increases greater than 3% for short periods of time, increases over 3% for long periods are not

sustainable. Accordingly, for this analysis a “sustainability threshold” of 3% was established. As highlighted in Section 11.3, tax increases stay well below the sustainability threshold throughout the entire review period:

- 2017 to 2021 - 0.90% per year
- 2022 to 2026 - 0.30% per year
- 2027 to 2031 - 1.25% per year
- 2032 to 2036 - 0.35% per year
- 2037 to 2041 - 1.60% per year

*Table 1 – Projected Tax Impact over 25-Year Review Period*

|                               | 2017   | 2018   | 2019   | 2020   | 2021   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 7.451  | 7.518  | 7.586  | 7.654  | 7.723  |
| Non-residential               | 9.927  | 10.017 | 10.107 | 10.198 | 10.290 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 0.90%  | 0.90%  | 0.90%  | 0.90%  | 0.90%  |
| Non-residential               | 0.90%  | 0.90%  | 0.90%  | 0.90%  | 0.90%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -2.10% | -2.10% | -2.10% | -2.10% | -2.10% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

|                               | 2022   | 2023   | 2024   | 2025   | 2026   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 7.746  | 7.769  | 7.792  | 7.816  | 7.839  |
| Non-residential               | 10.320 | 10.351 | 10.382 | 10.414 | 10.445 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 0.30%  | 0.30%  | 0.30%  | 0.30%  | 0.30%  |
| Non-residential               | 0.30%  | 0.30%  | 0.30%  | 0.30%  | 0.30%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -2.70% | -2.70% | -2.70% | -2.70% | -2.70% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

|                               | 2027   | 2028   | 2029   | 2030   | 2031   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 7.937  | 8.036  | 8.137  | 8.239  | 8.342  |
| Non-residential               | 10.575 | 10.708 | 10.841 | 10.977 | 11.114 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 1.25%  | 1.25%  | 1.25%  | 1.25%  | 1.25%  |
| Non-residential               | 1.25%  | 1.25%  | 1.25%  | 1.25%  | 1.25%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -1.75% | -1.75% | -1.75% | -1.75% | -1.75% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |



|                               | 2032   | 2033   | 2034   | 2035   | 2036   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 8.371  | 8.400  | 8.429  | 8.459  | 8.489  |
| Non-residential               | 11.153 | 11.192 | 11.231 | 11.271 | 11.310 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 0.35%  | 0.35%  | 0.35%  | 0.35%  | 0.35%  |
| Non-residential               | 0.35%  | 0.35%  | 0.35%  | 0.35%  | 0.35%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -2.65% | -2.65% | -2.65% | -2.65% | -2.65% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

|                               | 2037   | 2038   | 2039   | 2040   | 2041   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 8.624  | 8.762  | 8.903  | 9.045  | 9.190  |
| Non-residential               | 11.491 | 11.675 | 11.862 | 12.051 | 12.244 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 1.60%  | 1.60%  | 1.60%  | 1.60%  | 1.60%  |
| Non-residential               | 1.60%  | 1.60%  | 1.60%  | 1.60%  | 1.60%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -1.40% | -1.40% | -1.40% | -1.40% | -1.40% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

As highlighted in Section 12, the City's debt limit is anticipated to peak at approximately 89% in 2019 as a result of a major expansion to the City's recreation facility. The debt limit decreases to approximately 6% by the end of the 25-year review period. The debt servicing limit peaks at approximately 48% in 2019 and decreases to approximately 12% by the end of the 25-year review period. Neither the debt limit nor the debt service limit are breached during the 25-year review period.

As highlighted in Section 13.5, the expansion actually results in a net gain for the County of approximately \$384,000 per annum or approximately \$9.9 million (NPV) over the 50 year expansion timeframe. This net impact does not include the impact of stranded costs or liabilities (if any).

As highlighted in Section 14, expansion area residents are not impacted by the proposed expansion, assuming the request by the City of Fort Saskatchewan for tax protection is granted—namely, that expansion area properties be taxed at the lower of County or City mill rates, and the “grandfathering” of tax status for expansion area properties, for the 50 year expansion timeframe (in the absence of a triggering event).

## **4 INTRODUCTION**

### **4.1 Methodology**

There are several ways of assessing the financial impact of expansions. One scenario can be compared to another (e.g., compare the forecast tax impact without expansion vs. the forecast tax impact with expansion). Another approach is to examine the reasonableness of single scenario against a minimum standard (e.g., the forecast tax impact with expansion compared to a go/no go threshold).

In our view analyses that rely on “with-without” comparisons are less meaningful. For example, one might determine that the average annual tax increase over 50 years without expansion is 10% and with expansion is 8%. By this measure expansion might be deemed positive, even though long term tax increases of 8% year after year would not be sustainable.

We believe there is more value in assessing financial impact by forecasting the tax impact with expansion and comparing that to a “sustainability threshold”. Once the expansion plan is determined to be financially sustainable or unsustainable, all other analyses of scenarios without expansion become moot. The sustainability threshold used in this report is discussed further in Section 12.3.

This financial impact assessment is based on a pro forma analysis intended to provide the reader with insight into the future—it is forward looking. Inflation is a valid forward looking assumption because it will impact municipal capital costs, operating costs and, to a lesser extent, recoveries. Accordingly, this pro forma analysis includes inflation of 3% except where noted. The results provide future insight into millrates, debt, and other key indicators of the City’s future position post-expansion.

### **4.2 Approach**

This report analyzes the financial impacts associated with growth within the current City boundary and the proposed expansion area for a 25-year period (i.e., this analysis

includes costs, recoveries, assessment, and tax impacts associated with the combined area of the current City and the proposed expansion area).

While the growth study prepared by ISL Engineering and Land Services forecasts land requirements for a 50-year period, the financial impact analysis undertaken here has been limited to a 25-year review period. A 25-year review period was selected because: (1) it is sufficient to demonstrate financial viability of the City's proposed expansion, (2) infrastructure requirements (generally) remain within the current technological base, and (3) capital and operating plan certainty is greater within a shorter review period (forecasting uncertainty increases over time).

In developing the capital and operating plans that will be required to support an expanded service area (i.e., City and expansion lands), the City has taken a comprehensive and detailed approach to determining the strategies and associated costs and recoveries. As a result, the financial impact analysis described herein has a solid foundation and demonstrates the reasonableness and viability of the expansion plan.

Furthermore, the financial viability analysis undertaken herein uses conservative assumptions that serve to "test" and "stress" the expansion plan. For example, an assessment market growth rate of 0% has been used, utility rate increases have been capped at 1% for water and 1% for sewer, and significant contingencies have been included (discussed below in Section 4.3).

In reading this document, it should be understood that the analysis reflects a generic plan and is not a budget or a reflection of approved policy changes. The capital and operating assumptions/strategies herein would ultimately require budget and policy review by Council at a future point in time. Furthermore, development of capital and operating plans in this review reflect generic classifications and categories. For ease of analysis, City base budgets etc. have been placed into these generic classifications and categories.

### **4.3 Use of Contingencies**

The most significant conservative assumption that has been built into this financial impact analysis is the use of a very large contingency--\$72.5 million over the 25-year review period has been added to projected City costs. This contingency enables the City to easily deal with capital projects or additional services either not contemplated within the City's expansion plans, or added as a result of changing circumstances. Should this contingency not be required to the extent it has been included in the City's projected costs, the tax impacts on the City reflected in this report will decrease.

## **5 LAND REQUIREMENTS, TARGETED LANDS, AND STAGING**

### **5.1 Land Requirements**

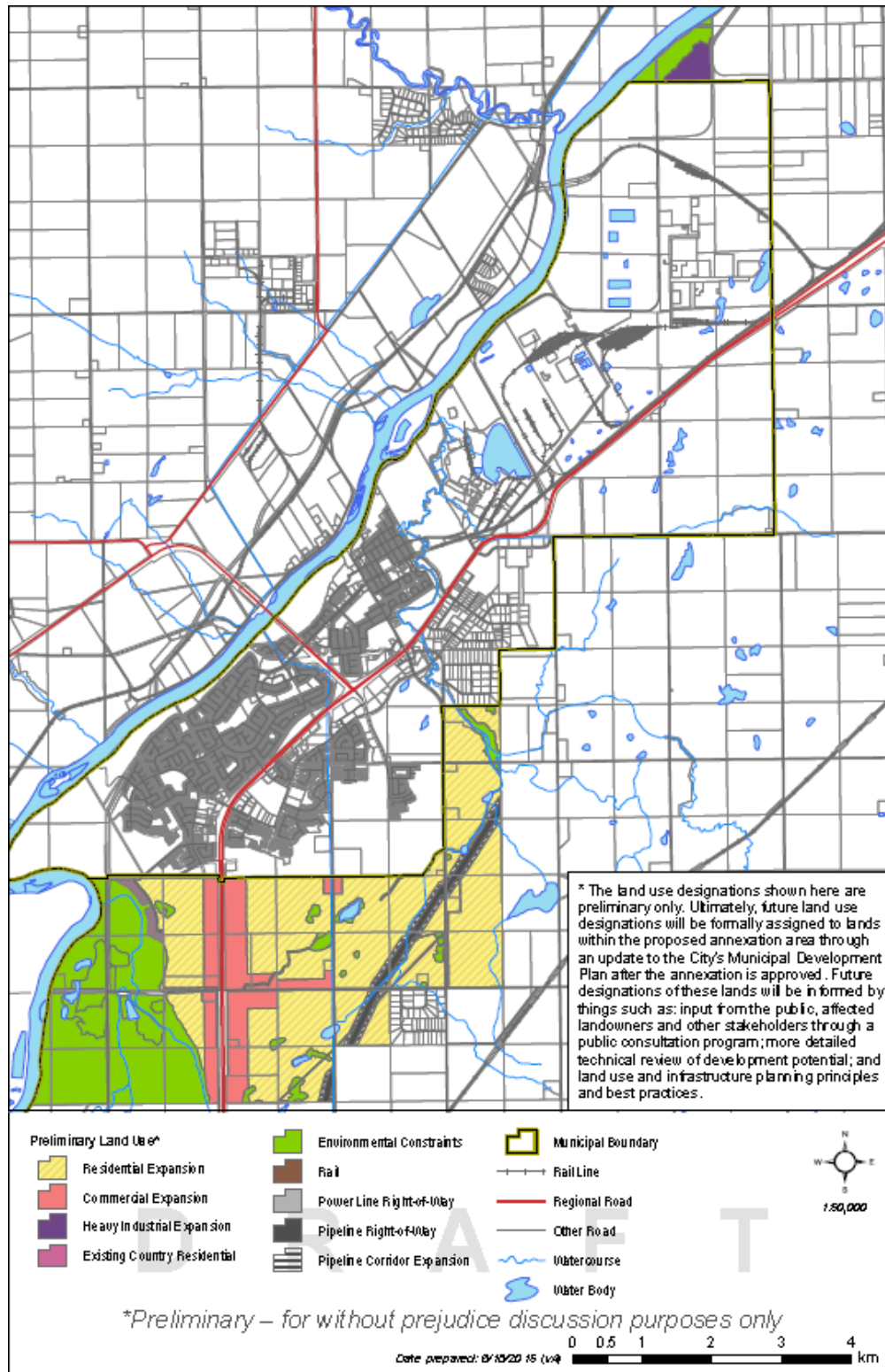
ISL Engineering and Land Services identified the 50 year land requirement for the City of Fort Saskatchewan. As described in *Section 4*, the financial analysis contained in this report focuses on the 25-years from 2017 to 2041 (2017 was assumed to be the start year post-expansion). The land requirements for this 25-year period are:

- Residential growth to 2041 requires approximately 594 ha. (approximately 309 ha. in-boundary and 286 ha. beyond the current boundary).
- Commercial growth to 2041 requires approximately 119 ha. (approximately 31 ha. in-boundary and 88 ha. beyond the current boundary).
- Industrial growth to 2041 requires approximately 316 ha. (all growth will occur in-boundary).
- Institutional/other growth to 2041 requires approximately 92 ha. (all growth will occur beyond the current boundary).

### **5.2 Targeted Lands and Staging**

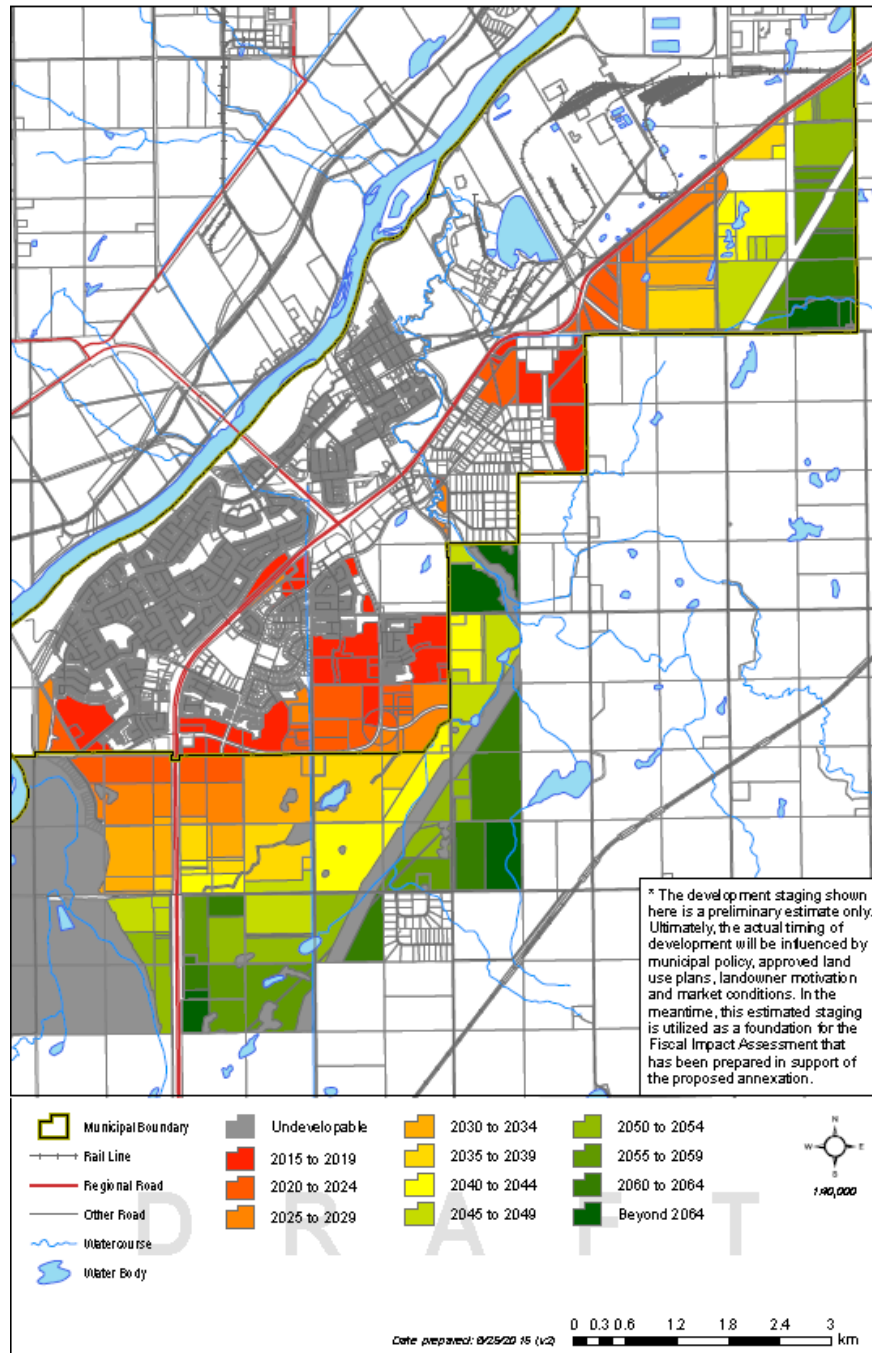
ISL Engineering and Land Services also determined how these lands will develop (land use) and be staged (consumed) over the 50-year period. The map below depicts the proposed expansion area and proposed land uses.

*Figure 1 - Expansion Area and Land Use Map*



This financial impact analysis is focused on lands that will be staged (consumed) from 2017 to 2041 (25-years). On the map below, lands staged to 2041 are highlighted in red, orange, and light brown (see legend).

*Figure 2 – Development Staging*





## 6 CAPITAL PLAN OVERVIEW

The City of Fort Saskatchewan has undertaken a review of the infrastructure required to support future growth of the community, including expansion lands. As summarized in the table below, anticipated capital infrastructure investment for the expanded urban community over the next 25-years is \$311.8 million in current dollars or \$515.3 million in the year of construction. Capital infrastructure cost details and construction timing are outlined in *Appendix B - Capital Plan*. Capital infrastructure costs are reflected in year of construction dollars based upon 2014 construction prices and escalated 3% per annum to the date of construction.

*Table 2 – Summary of Proposed Capital Infrastructure Plan to Support Growth Including Expansion Lands*

| Expenditure Area       | \$                    | %             |
|------------------------|-----------------------|---------------|
| Administration         | \$ 13,576,056         | 2.6%          |
| Buildings              | \$ 40,235,144         | 7.8%          |
| Cemetery               | \$ 418,194            | 0.1%          |
| Equipment              | \$ 7,792,694          | 1.5%          |
| Fire                   | \$ 18,458,580         | 3.6%          |
| Parks                  | \$ 12,631,563         | 2.5%          |
| Police                 | \$ 6,868,085          | 1.3%          |
| Recreation & Culture   | \$ 125,805,279        | 24.4%         |
| Roads                  | \$ 127,752,893        | 24.8%         |
| Sanitary               | \$ 44,520,397         | 8.6%          |
| Solid Waste Management | \$ 5,531,920          | 1.1%          |
| Stormwater             | \$ 27,693,629         | 5.4%          |
| Transit                | \$ 41,527             | 0.0%          |
| Water                  | \$ 83,924,337         | 16.3%         |
| <b>Total</b>           | <b>\$ 515,250,298</b> | <b>100.0%</b> |

A description of each element of the capital plan is provided below.

### Administration

Capital infrastructure investment pertaining to administration includes items such as



computer systems life cycle replacement and new hardware, network, and software applications.

### **Buildings**

Capital infrastructure investment pertaining to buildings includes items such as the construction and rehabilitation of various civic and public works buildings used to support the overall provision of services to the public. Significant investments include a city hall expansion and a new public works yard and facilities.

### **Cemetery**

Capital infrastructure investment pertaining to cemetery includes new columbarium to support growth.

### **Equipment**

Capital infrastructure investment pertaining to equipment includes items such as life cycle replacement and purchase of new equipment for the provision of public works services (e.g., graders, loaders, trucks, service vehicles, etc.).

### **Fire Services**

Capital infrastructure investment pertaining to fire services includes expansions such as a new fire station and related apparatus and equipment, and life cycle replacement of fire vehicles and communication systems, and additional equipment resulting from urban growth.

### **Parks**

Capital infrastructure investment pertaining to parks includes items such as a trail rehabilitation program, life cycle replacement and purchase of new equipment (e.g., mowers, service vehicles, tractors, etc.) and playgrounds.

### **Police / Bylaw Services**

Capital infrastructure investment pertaining to police / bylaw services includes items such as life cycle replacement of vehicles and camera systems, and additional equipment resulting from urban growth.

## **RCMP**

Capital infrastructure investment pertaining to RCMP services includes items such as life cycle replacement of equipment and facilities resulting from urban growth.

## **Recreation and Culture**

Capital infrastructure investment pertaining to recreation and culture includes expansions such as the recreation center (ice rink, fitness center, and field house), a heritage precinct, expansion of the curling rink, a 4-season outdoor park, a new pool, expansion of the Dow Centennial Center (premium track/football field), a new rink facility, sports fields and diamonds, and life cycle replacement and purchase of recreation facilities and equipment needed to support urban growth.

## **Roads**

Capital infrastructure investment pertaining to roads includes items such as the upgrade of Highway 21 to 6 lanes, construction of various arterial roads to service development, and life cycle replacement of road facilities. A map depicting key roads infrastructure is provided in *Appendix B - Capital Plan*.

## **Sanitary Sewer**

Currently, wastewater treatment is provided via the Alberta Capital Region Wastewater Commission. Sanitary capital infrastructure investments includes items such as life cycle replacement and construction of new sanitary trunks, lift stations, equipment and vehicles needed to support urban growth. A map depicting key sanitary sewer infrastructure is provided in *Appendix B - Capital Plan*.

## **Solid Waste Management**

Capital infrastructure investment pertaining to solid waste management includes items such as life cycle replacement and purchase of collection bins, and a new eco-center.

## **Stormwater Management**

Capital infrastructure investment pertaining to stormwater management includes items such as a new drainage parkway (Southfort), storm trunks, and life cycle replacement

and construction of new stormwater management facilities and equipment. A map depicting key stormwater management infrastructure is provided in *Appendix B - Capital Plan*.

## **Transit**

Capital infrastructure investment pertaining to transit includes items such as a new transit park and ride facility and life cycle replacement.

## **Water**

Currently, the provision of water is provided by EPCOR and purchase through the Capital Region Northeast Water Services Commission. Water capital infrastructure investments includes items such as a new reservoir, water mains, pumping stations, and life cycle replacement and purchase of equipment, meters, etc. A map depicting key water infrastructure is provided in *Appendix B - Capital Plan*.

## **Contingency**

As described in Section 4.3, a \$72.5 million contingency has been included in this financial impact assessment to deal with any capital (or operating) requirements that were unforeseen or arise as a result of changing circumstances.

## 7 CAPITAL PLAN FINANCING

City of Fort Saskatchewan has prepared a capital financing plan to fund capital infrastructure investments. Capital plan financing of \$515.3 million is required over a 25-year period to meet capital plan requirements. Financing has been grouped into 4 broad categories including tax levy (pay-as-you-go), debenture/debt, offsite levies and development charges, and grants and government allocations (see tables below). In some cases financing options are limited and funding is specifically earmarked for a project (e.g., special grants); in other cases the project financing methods can be used interchangeably (e.g., general grant programs). Capital financing requirements coincide with the timing of infrastructure construction and the timing of infrastructure construction is predicated upon the financial capacity of the municipality. Capital program financing details are outlined in *Appendix C - Capital Plan Financing Details*.

*Table 3 – Summary of Capital Financing Plan by Source*

| Source of Financing       | \$                    | %              |
|---------------------------|-----------------------|----------------|
| Debentures                | \$ 77,397,920         | 15.02%         |
| Tax Levy                  | \$ 69,339,217         | 13.46%         |
| Offsite Levies & Developm | \$ 117,496,527        | 22.80%         |
| Grants and Allocations    | \$ 251,016,634        | 48.72%         |
|                           |                       |                |
| <b>Total</b>              | <b>\$ 515,250,298</b> | <b>100.00%</b> |

*Table 4 – Summary of Capital Financing Plan by Expenditure Area*

| Expenditure Area       | Total                 | Debentures           | Tax Levy (Pay-as-you-go) | Offsite Levies        | Grants                |
|------------------------|-----------------------|----------------------|--------------------------|-----------------------|-----------------------|
| Administration         | \$ 13,576,056         | \$ -                 | \$ 13,576,056            | \$ -                  | \$ -                  |
| Airport                | \$ -                  | \$ -                 | \$ -                     | \$ -                  | \$ -                  |
| Buildings              | \$ 40,235,144         | \$ 6,088,114         | \$ 5,000,000             | \$ -                  | \$ 29,147,030         |
| Cemetery               | \$ 418,194            | \$ -                 | \$ 418,194               | \$ -                  | \$ -                  |
| Equipment              | \$ 7,792,694          | \$ -                 | \$ 7,792,694             | \$ -                  | \$ -                  |
| Family & Community Ser | \$ -                  | \$ -                 | \$ -                     | \$ -                  | \$ -                  |
| Fire                   | \$ 18,458,580         | \$ 8,221,678         | \$ 10,236,902            | \$ -                  | \$ -                  |
| Library                | \$ -                  | \$ -                 | \$ -                     | \$ -                  | \$ -                  |
| Parks                  | \$ 12,631,563         | \$ -                 | \$ 8,538,923             | \$ -                  | \$ 4,092,640          |
| Police                 | \$ 6,868,085          | \$ -                 | \$ 6,868,085             | \$ -                  | \$ -                  |
| Recreation & Culture   | \$ 125,805,279        | \$ 59,972,994        | \$ 5,168,159             | \$ -                  | \$ 60,664,127         |
| Roads                  | \$ 127,752,893        | \$ 3,115,134         | \$ 8,873,028             | \$ 57,311,565         | \$ 58,453,166         |
| Sanitary               | \$ 44,520,397         | \$ -                 | \$ 1,348,175             | \$ 20,352,782         | \$ 22,819,440         |
| Solid Waste Management | \$ 5,531,920          | \$ -                 | \$ -                     | \$ -                  | \$ 5,531,920          |
| Stormwater             | \$ 27,693,629         | \$ -                 | \$ 114,151               | \$ 16,391,527         | \$ 11,187,951         |
| Transit                | \$ 41,527             | \$ -                 | \$ -                     | \$ -                  | \$ 41,527             |
| Water                  | \$ 83,924,337         | \$ -                 | \$ 1,404,850             | \$ 23,440,653         | \$ 59,078,834         |
| <b>Total</b>           | <b>\$ 515,250,298</b> | <b>\$ 77,397,920</b> | <b>\$ 69,339,217</b>     | <b>\$ 117,496,527</b> | <b>\$ 251,016,634</b> |

## Debenture Financing

Debenture financing is used for large capital undertakings that are not financed through other means. All debentures are assumed to be issued for 25-years with debenture interest at 2.5% compounded semi-annually (5.06% annual rate). The amount of debentures that a municipality can issue is controlled by legislation. Debenture repayments cannot exceed 25% of eligible revenues and debenture obligations cannot exceed 1.5 times eligible revenues. These legislative limits are discussed in detail in *Section 13*. The timing of debenture issues is subject to construction project scheduling and availability of funds. The timing of new debenture issues over the 25-year capital plan is outlined below.

A total of \$77.4 million in debenture funding, or 15.0% of financing, has been earmarked to finance various capital expenditures over the 25-year capital plan.

*Table 5 – Summary of Debenture Financing in 5-year Increments*

| Period |    |       | \$         |
|--------|----|-------|------------|
| 2017   | to | 2021  | 62,609,630 |
| 2022   | to | 2026  | 8,700,176  |
| 2027   | to | 2031  | -          |
| 2032   | to | 2036  | -          |
| 2037   | to | 2041  | 6,088,114  |
|        |    |       |            |
|        |    | Total | 77,397,920 |

### **Tax Levy (Pay-as-you-go)**

A provision of \$3.1 million annually has been established in the operating and maintenance budget to finance recurring capital requirements. This fund has been used for equipment, utility projects, administrative capital needs etc.

A total of \$69.3 million in Tax Levy funding, or 13.5% of financing, has been earmarked to finance various capital expenditures over the 25-year capital plan.

### **Offsite Levy and Development Charges**

Developer financing relates to funds that are obtained from developers through development agreements, offsite levies or other development charges. Developer financing has been used to finance roads, water and sewer offsite infrastructure. Offsite infrastructure that benefits development is assumed to be fully recovered by offsite levies and development charges.

A total of \$117.5 million, or 22.8% of financing, in offsite levy and development charges are anticipated over the 25-year capital plan.

### **Grants and Allocations**

Capital grants include Basic Municipal Transportation Grant (BMTG), Municipal Sustainability Initiative (MSI), Alberta Water and Wastewater Partnership Grant (AWWP), Major Community Facilities Program Grant (MCFP), and Strategic Transportation Infrastructure Grants (STIP).

The BMTG is based upon the anticipated population of the City multiplied by a constant per capita grant rate of \$60. The MSI grant is based upon the 2014 grant amounts inflated by 3% per annum.

AWWP is specific (earmarked) to water and sanitary treatment and storage projects based on a prescribed funding formula (35% less an accommodation for population size at the time of application). In Fort Saskatchewan the City anticipates a grant of \$479,000 in support of the new water reservoir (project W2).

MCFP is specific (earmarked) to community facility projects (e.g., arenas) based on a prescribed funding formula (50% of program cost to maximum of \$10 million, and community must provide a minimum of 33% of program costs). The City anticipates grants in support of expansion of the Dow Centennial Centre, Four Seasons Outdoor Park, Splash Pad and Recreation Centre Expansion.

STIP provides financial assistance to support municipalities in developing and maintaining key transportation infrastructure to promote economic growth and improve mobility, to a maximum of 50% of program costs. Grant financing has been applied to the Highway 21 improvements to a six lane highway.

A total of \$251.0 million, or 47.7% of financing, in grants are anticipated over the 25-year capital plan.

## 8 OPERATING PLAN

The City of Fort Saskatchewan has developed an operating plan for the 25-year review period. The operating plan outlines program services that will be provided to residents, operating and maintenance cost associated with supporting community infrastructure, and debt repayment and other financial charges applicable to capital and other investments. The operating plan also highlights user fee revenues and other non-tax levy related recoveries that are anticipated from operations. A summary of the operating plan is outlined in the tables below and described in the sections that follow. Plan details are provided in *Appendix D – Operating Plan*.

*Table 6 – Summary of Operating Plan Expenditures*

|                           | 2017          | 2018          | 2019          | 2020          | 2021          |
|---------------------------|---------------|---------------|---------------|---------------|---------------|
| Program Expenditures      | \$ 61,989,344 | \$ 64,571,239 | \$ 69,190,893 | \$ 73,538,171 | \$ 75,968,247 |
| Existing Debentures       | \$ 4,045,324  | \$ 4,045,324  | \$ 4,045,324  | \$ 4,045,324  | \$ 3,861,719  |
| New Debentures            | \$ 2,502,631  | \$ 2,566,124  | \$ 6,721,755  | \$ 6,798,274  | \$ 6,980,399  |
| Direct Capital Allocation | \$ 3,100,000  | \$ 3,100,000  | \$ 3,100,000  | \$ 3,100,000  | \$ 3,100,000  |
| Contingency               | \$ 2,500,000  | \$ 2,500,000  | \$ 2,500,000  | \$ 2,500,000  | \$ 2,500,000  |
| Total Expenditures        | \$ 74,137,299 | \$ 76,782,687 | \$ 85,557,972 | \$ 89,981,769 | \$ 92,410,365 |

|                           | 2022          | 2023          | 2024           | 2025           | 2026           |
|---------------------------|---------------|---------------|----------------|----------------|----------------|
| Program Expenditures      | \$ 78,890,017 | \$ 81,901,299 | \$ 86,316,773  | \$ 91,178,798  | \$ 94,274,117  |
| Existing Debentures       | \$ 3,861,719  | \$ 3,637,527  | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   |
| New Debentures            | \$ 6,980,399  | \$ 7,164,414  | \$ 7,164,414   | \$ 7,593,901   | \$ 7,593,901   |
| Direct Capital Allocation | \$ 3,100,000  | \$ 3,100,000  | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   |
| Contingency               | \$ 3,000,000  | \$ 3,000,000  | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   |
| Total Expenditures        | \$ 95,832,134 | \$ 98,803,240 | \$ 101,889,041 | \$ 107,180,554 | \$ 110,275,873 |

|                           | 2027           | 2028           | 2029           | 2030           | 2031           |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Program Expenditures      | \$ 98,460,014  | \$ 101,927,300 | \$ 106,308,366 | \$ 112,797,075 | \$ 116,592,319 |
| Existing Debentures       | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   |
| New Debentures            | \$ 7,593,901   | \$ 7,593,901   | \$ 7,593,901   | \$ 7,593,901   | \$ 7,593,901   |
| Direct Capital Allocation | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   |
| Contingency               | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   |
| Total Expenditures        | \$ 114,461,770 | \$ 117,929,056 | \$ 122,310,122 | \$ 128,798,831 | \$ 132,594,075 |



|                           | 2032           | 2033           | 2034           | 2035           | 2036           |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Program Expenditures      | \$ 120,743,699 | \$ 124,555,897 | \$ 130,116,522 | \$ 135,765,005 | \$ 140,119,862 |
| Existing Debentures       | \$ 1,679,460   | \$ 1,346,804   | \$ 710,358     | \$ 210,917     | \$ -           |
| New Debentures            | \$ 7,593,901   | \$ 7,593,901   | \$ 7,593,901   | \$ 7,593,901   | \$ 7,593,901   |
| Direct Capital Allocation | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   |
| Contingency               | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   |
| Total Expenditures        | \$ 136,117,060 | \$ 139,596,602 | \$ 144,520,782 | \$ 149,669,824 | \$ 153,813,764 |

|                           | 2037           | 2038           | 2039           | 2040           | 2041           |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Program Expenditures      | \$ 144,817,324 | \$ 149,732,523 | \$ 155,767,923 | \$ 161,980,217 | \$ 167,101,732 |
| Existing Debentures       | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| New Debentures            | \$ 7,593,901   | \$ 8,023,211   | \$ 8,023,211   | \$ 6,648,718   | \$ 6,275,276   |
| Direct Capital Allocation | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   |
| Contingency               | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   |
| Total Expenditures        | \$ 158,511,225 | \$ 163,855,735 | \$ 169,891,134 | \$ 174,728,935 | \$ 179,477,008 |

## 8.1 Program Expenditures

Program expenditures were determined for all areas of municipal operations: general administration, bylaw & police, cemetery, community services, council, drainage, fire services, FCSS, economic development, engineering, parks, planning and development, recreation, sanitary sewer, solid waste management, transportation, and water. Assumptions used in developing program expenditures include the following:

- Employee costs (e.g., wages, salaries and employee benefits) will escalate at 3% per annum.
- Programs costs will escalate at 3% per annum.

Each area is described in the sections below. All costs are reflected in current year dollars. Specific staff increases for each area are outlined in *Appendix D – Operating Plan*.

### Administration

Administration includes the following municipal program areas: people services, payroll and benefits, health and safety, communications and marketing, finance, information technology, legislative services, and Civic Square building.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

|   |                   |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>12240 CM-People Services,<br/>12253 CM-PeopleServices:Pyrl<br/>Benefit, 24200 CM-Health &amp;<br/>HR Coordinator</b> | <b>Rate</b>       | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
|   | \$ 104,000        | 4.00        |             |             |             |             |             | 1.00        |             |             |             |             | 1.00        |             |             |             |
| <b>Health &amp; Safety</b>  | <b>\$ 95,000</b>  | <b>1.00</b> |             |             |             |             |             | 1.00        |             |             |             |             |             |             |             |             |
| <b>Communications &amp; Marketing</b>   | <b>Rate</b>       | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| <b>Webmaster</b>  | <b>\$ 104,000</b> | <b>1.00</b> |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>Marketing Coordinator</b>  | <b>\$ 104,000</b> | <b>2.00</b> |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>Communications Specialist</b>  | <b>\$ 95,000</b>  | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>Finance</b>  | <b>Rate</b>       | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| <b>General Acct</b>   | <b>\$ 95,000</b>  | <b>2.00</b> |             |             |             | 1.00        |             |             |             |             |             | 1.00        |             |             |             |             |
| <b>Accting Clerk</b>  | <b>\$ 76,000</b>  | <b>2.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             | 1.00        |
| <b>Senior Acct</b>  | <b>\$ 120,000</b> | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>IT</b>   | <b>Rate</b>       | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| <b>Network Security Analyst</b>   | <b>\$ 120,000</b> | <b>1.00</b> |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>Desktop Support</b>  | <b>\$ 100,000</b> | <b>1.00</b> |             |             |             |             | 1.00        |             |             |             |             |             |             |             |             |             |
| <b>Software/Desktop Support</b>   | <b>\$ 100,000</b> | <b>4.00</b> |             |             |             |             |             |             |             |             |             | 1.00        |             |             |             |             |
| <b>12260 CPS-LegislativeSrvcs,<br/>12262 CPS-LegislativeSrvcs:</b>  | <b>Rate</b>       | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| <b>Clerk 2</b>  | <b>\$ 76,000</b>  | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             | 1.00        |             |             |             |
| <b>Leg Officer</b>  | <b>\$ 95,000</b>  | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             | 1.00        |             |             |             |
| <b>12271 ICS-Civic Square Bldg</b>  | <b>Rate</b>       | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| <b>Facility Operator 2</b>  | <b>\$ 80,000</b>  | <b>1.00</b> |             | 0.10        |             |             |             |             |             |             |             |             |             |             |             |             |

|   |                   |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
|---|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>12240 CM-People Services,<br/>12253 CM-PeopleServices:Pyrl<br/>Benefit, 24200 CM-Health &amp;<br/>HR Coordinator</b> | <b>Rate</b>       | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
|   | \$ 104,000        | 4.00        |             | 1.00        |             |             |             |             | 1.00        |             |             |             |             |             |             |
| <b>Health &amp; Safety</b>  | <b>\$ 95,000</b>  | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>Communications &amp; Marketing</b>   | <b>Rate</b>       | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| <b>Webmaster</b>  | <b>\$ 104,000</b> | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>Marketing Coordinator</b>  | <b>\$ 104,000</b> | <b>2.00</b> |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>Communications Specialist</b>  | <b>\$ 95,000</b>  | <b>1.00</b> |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |
| <b>Finance</b>  | <b>Rate</b>       | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| <b>General Acct</b>   | <b>\$ 95,000</b>  | <b>2.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>Accting Clerk</b>  | <b>\$ 76,000</b>  | <b>2.00</b> |             |             |             |             |             |             |             |             |             | 1.00        |             |             |             |
| <b>Senior Acct</b>  | <b>\$ 120,000</b> | <b>1.00</b> |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>IT</b>   | <b>Rate</b>       | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| <b>Network Security Analyst</b>   | <b>\$ 120,000</b> | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>Desktop Support</b>  | <b>\$ 100,000</b> | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>Software/Desktop Support</b>   | <b>\$ 100,000</b> | <b>4.00</b> | 1.00        |             |             |             |             | 1.00        |             |             |             |             | 1.00        |             |             |
| <b>12260 CPS-LegislativeSrvcs,<br/>12262 CPS-LegislativeSrvcs:</b>  | <b>Rate</b>       | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| <b>Clerk 2</b>  | <b>\$ 76,000</b>  | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>Leg Officer</b>  | <b>\$ 95,000</b>  | <b>1.00</b> |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>12271 ICS-Civic Square Bldg</b>  | <b>Rate</b>       | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| <b>Facility Operator 2</b>  | <b>\$ 80,000</b>  | <b>1.00</b> |             | 0.90        |             |             |             |             |             |             |             |             |             |             |             |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Other significant cost increases other than labour and inflation include the following:

- Communication and marketing expenses increase by \$30,000 in each year in alignment with the opening of major facilities (2016, 2021, and 2030).
- Assessment contract expenses increase by approximately \$36,000 every five years.
- Information Technology contract services increase by approximately \$50,000 every five years.

## Bylaw & Police

Bylaw and police includes the following municipal program areas: police administration, police committee, prevention and protection, municipal enforcement, and animal control.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| Total 21000 CPS-Police Administration  | Rate        | FTEs        | 2015        | 2016        | 2017        | 2018        | 2019        | 2020        | 2021        | 2022        | 2023        | 2024        | 2025        | 2026        | 2027        | 2028        |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| File Reader                            | \$ 86,000   | 1.00        |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |
| Watch Clerk                            | \$ 88,000   | 2.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| Emerg Dispatch                         | \$ 90,000   | 1.00        |             |             |             |             |             | 0.50        |             |             |             |             | 0.50        |             |             |             |
| Admin Mgr Community Policing           | \$ 90,000   | 1.00        |             |             |             |             |             |             |             |             |             | 1.00        |             |             |             |             |
| Emerg Dispatch                         | \$ 86,000   | 2.00        |             |             |             |             |             |             |             |             |             | 2.00        |             |             |             |             |
| Community Policing Coordinator         | \$ 90,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>26100 CPS-Municipal Enforcement</b> | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Municipal Enforcement Clerk 3          | \$ 80,000   | 0.50        |             |             | 0.50        |             |             |             |             |             |             |             |             |             |             |             |
| Project & Planning Officer             | \$ 90,000   | 1.00        |             |             |             |             |             | 1.00        |             |             |             |             |             |             |             |             |
| Community Peace Officers               | \$ 97,000   | 5.00        |             |             |             |             |             | 2.00        |             |             |             |             | 1.00        |             |             |             |
| Municipal Enforcement Clerk 3          | \$ 80,000   | 1.00        |             |             |             |             |             | 1.00        |             |             |             |             |             |             |             |             |
| <b>26200 CPS-Animal Control</b>        | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Community Peace Officer                | \$ 97,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |             |

| Total 21000 CPS-Police Administration  | Rate        | FTEs        | 2029        | 2030        | 2031        | 2032        | 2033        | 2034        | 2035        | 2036        | 2037        | 2038        | 2039        | 2040        | 2041        |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| File Reader                            | \$ 86,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Watch Clerk                            | \$ 88,000   | 2.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |
| Emerg Dispatch                         | \$ 90,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Admin Mgr Community Policing           | \$ 90,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Emerg Dispatch                         | \$ 86,000   | 2.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Community Policing Coordinator         | \$ 90,000   | 1.00        | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>26100 CPS-Municipal Enforcement</b> | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Municipal Enforcement Clerk 3          | \$ 80,000   | 0.50        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Project & Planning Officer             | \$ 90,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Community Peace Officers               | \$ 97,000   | 5.00        |             | 1.00        |             |             |             |             | 1.00        |             |             |             |             |             |             |
| Municipal Enforcement Clerk 3          | \$ 80,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>26200 CPS-Animal Control</b>        | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Community Peace Officer                | \$ 97,000   | 1.00        |             |             |             |             |             |             |             |             |             | 1.00        |             |             |             |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of

implementation.

Significant cost increases other than labour and inflation include the following:

- Prevention and protection contract services increase by approximately \$284,000 every three years (an increase of approximately 16 officers).
- Municipal enforcement contract services increase by approximately \$25,000 every 5 years.

## Cemetery

There are no staffing changes and no other significant cost increases other than inflation.

## Community Services

Community services includes the following municipal program areas: community culture program, culture special events, culture leadership program, DCC theater, museum operations, DCC building, DCC banquet, museum building, Old Fort, Pioneer House, Warden's House, Station building, and Legion building.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

|  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>74100 ICS-Community Culture Prgrms</b>            | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Tourism Programmer                                   | \$113,000   | 1.00        |             |             |             |             |             |             |             |             |             |             | 1.00        |             |             |             |
| <b>74110 ICS-Culture Special Events</b>              | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Community Event Specialist                           | \$ 75,000   | 0.50        |             | 0.50        |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>74410 ICS-DCC Theatre</b>                         | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Theatre Technician                                   | \$ 85,000   | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| Performing Arts Program Coordin                      | \$110,000   | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>74500 ICS-Museum Operations</b>                   | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Public Program Officer                               | \$110,000   | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| Business & Promotions Officer                        | \$110,000   | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>72770 ICS-DCC Building, 74400 ICS DCC Banquet</b> | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Custodian  | \$ 60,000   | 5.00        |             |             | 5.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>74570 ICS-Museum Building</b>                     | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Facility Operator 2                                  | \$ 80,000   | 0.10        |             | 0.10        |             |             |             |             |             |             |             |             |             |             |             |             |
| Custodian  | \$ 60,000   | 1.00        |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |

|  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>74100 ICS-Community Culture Prgrms</b>            | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Tourism Programmer                                   | \$113,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>74110 ICS-Culture Special Events</b>              | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Community Event Specialist                           | \$ 75,000   | 0.50        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>74410 ICS-DCC Theatre</b>                         | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Theatre Technician                                   | \$ 85,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Performing Arts Program Coordin:                     | \$110,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>74500 ICS-Museum Operations</b>                   | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Public Program Officer                               | \$110,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Business & Promotions Officer                        | \$110,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>72770 ICS-DCC Building, 74400 ICS-DCC Banquet</b> | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Custodian  | \$ 60,000   | 5.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>74570 ICS-Museum Building</b>                     | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Facility Operator 2                                  | \$ 80,000   | 0.10        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Custodian  | \$ 60,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Tourism contract service increase by approximately \$28,000 every 5 years.
- Culture special event contract services decrease by approximately \$30,000 in 2019 when the contract is replaced by internal staffing.
- DCC theater contract service increases by approximately \$60,000 in 2017.
- Museum operations contract service increases by approximately \$50,000 in 2017, stemming from transportation requirements.
- DCC building and banquet supplies and utilities increase by approximately \$525,000 in 2017, stemming from the building expansion.

## Council

Council includes the following municipal program areas: Mayor, and Council expenses. No structural changes are anticipated on Council as a result of expansion.

## Drainage

Drainage includes the following municipal program areas: storm sewers and drainage.

Staffing changes (including year of implementation) are summarized in Appendix D –

Operating Plan, and are based on the following plan:

| 37000 ICS-Storms Sewers & Drainage | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|------------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Utilities Operator 2               | \$ 100,000 | 1.00 |      |      |      |      |      | 0.20 |      |      |      |      | 0.20 |      |      |      |

| 37000 ICS-Storms Sewers & Drainage | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|------------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Utilities Operator 2               | \$ 100,000 | 1.00 |      | 0.20 |      |      |      |      | 0.20 |      |      |      |      | 0.20 |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Storm sewer contract services and material increase by approximately \$19,000 every 5 years.

## Economic Development

Economic development includes the following municipal program areas: economic development administration.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 61200 ICS-Economic Develop Admin | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|----------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Economic Development Clerk       | \$ 68,000  | 1.00 |      |      |      |      | 1.00 |      |      |      |      |      |      |      |      |      |
| Economic Development Officer     | \$ 119,000 | 1.00 |      |      |      |      |      |      |      |      |      | 1.00 |      |      |      |      |

| 61200 ICS-Economic Develop Admin | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|----------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Economic Development Clerk       | \$ 68,000  | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Economic Development Officer     | \$ 119,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

There are no significant cost increases other than labour and inflation.

## Engineering

Engineering includes the following municipal program areas: engineering services administration, and facilities management administration.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 32000 ICS-Engineering Svcs |            |      | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|----------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Admin                      | Rate       | FTEs |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Accountant                 | \$ 120,000 | 1.00 |      |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |
| Traffic Engineer           | \$ 142,000 | 1.00 |      |      |      |      |      | 1.00 |      |      |      |      |      |      |      |      |
| Stores Coordinator         | \$ 120,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      | 1.00 |      |
| Engineering Coordinators   | \$ 120,000 | 2.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |

| 32000 ICS-Engineering Svcs |            |      | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|----------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Admin                      | Rate       | FTEs |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Accountant                 | \$ 120,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Traffic Engineer           | \$ 142,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Stores Coordinator         | \$ 120,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Engineering Coordinators   | \$ 120,000 | 2.00 |      | 1.00 |      |      |      |      |      |      | 1.00 |      |      |      |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

There are no significant cost increases other than labour and inflation.

## FCSS

Family and community support services includes the following municipal program areas: FCSS administration, community development, home support, seniors services, counselling services, LSHIP initiative, youth and family services, FCSS board, education for living adults, education for living youth, external agencies, families first, and community services building.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 51000 ICS-FCSS Administration   | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Clerk 2   | \$ 70,000  | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      | 1.00 |      |
| 51100 ICS-Community Development   | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Community Development Coordinator   | \$ 102,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      | 1.00 |      |
| 51110 ICS-Home Support  | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Home Support Aide   | \$ 55,000  | 2.00 |      |      |      |      |      | 1.00 |      |      |      |      |      |      |      |      |
| Home Support Supervisor   | \$ 93,000  | 1.00 |      |      |      |      |      |      |      |      |      |      | 1.00 |      |      |      |
| 51111 ICS-Seniors Services  | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Seniors Support Aide  | \$ 55,000  | 2.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 51130 ICS-LSHIP Initiative, 51141 ICS-Youth & Family Services, 51150 ICS-FCSS Board of Directors, 51160 ICS-Education for Living-Adult, 51161 ICS-Education for Living-Youth, 51180 ICS-External Agencies, 51991 ICS-Families First |            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Youth & Family Coordinator  | \$ 104,000 | 1.00 |      |      |      |      |      | 0.20 |      |      |      |      | 0.20 |      |      |      |

| 51000 ICS-FCSS Administration   | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|---|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Clerk 2   | \$ 70,000  | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 51100 ICS-Community Development   | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Community Development Coordinator   | \$ 102,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 51110 ICS-Home Support  | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Home Support Aide   | \$ 55,000  | 2.00 |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |
| Home Support Supervisor   | \$ 93,000  | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 51111 ICS-Seniors Services  | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Seniors Support Aide  | \$ 55,000  | 2.00 |      | 1.00 |      |      |      |      |      |      |      |      |      | 1.00 |      |
| 51130 ICS-LSHIP Initiative, 51141 ICS-Youth & Family Services, 51150 ICS-FCSS Board of Directors, 51160 ICS-Education for Living-Adult, 51161 ICS-Education for Living-Youth, 51180 ICS-External Agencies, 51991 ICS-Families First |            |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Youth & Family Coordinator  | \$ 104,000 | 1.00 |      | 0.20 |      |      |      |      | 0.20 |      |      |      |      | 0.20 |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Counselling services contract services increase by approximately \$6,000 every 5 years to support urban growth.

## Fire Services

Fire services includes the following municipal program areas: fire administration, fire operations, communications, equipment and vehicles, emergency/disaster services, and fire hall.



Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 23000 CPS-Fire Administration | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|-------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Fire Service Officer          | \$ 102,000 | 2.00 |      | 1.00 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |
| Assistant Chief               | \$ 118,000 | 1.00 |      |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |
| Admin Clerk 3                 | \$ 72,000  | 0.50 |      |      | 0.50 |      |      |      |      |      |      |      |      |      |      |      |
| 23570 ICS-Fire Hall Building  | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Facility Operator 2           | \$ 80,000  | 0.50 |      |      | 0.50 |      |      |      |      |      |      |      |      |      |      |      |

| 23000 CPS-Fire Administration | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|-------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Fire Service Officer          | \$ 102,000 | 2.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Assistant Chief               | \$ 118,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Admin Clerk 3                 | \$ 72,000  | 0.50 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 23570 ICS-Fire Hall Building  | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Facility Operator 2           | \$ 80,000  | 0.50 |      |      |      |      |      |      |      |      |      |      |      |      |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Fort Saskatchewan plans to maintain an on-call delivery model during the 25-year review period. Significant cost increases other than labour and inflation include the following:

- Fire operations wages and supplies increase by approximately \$340,000 in 2017 stemming from the addition of casual fire fighters to support the new fire hall.
- Fire communications contract services increases by approximately \$45,000 in 2017 to support the new fire hall.
- Fire equipment contract services, supplies, fuel, maintenance etc. increases by approximately \$38,000 in 2017 to support the new fire hall and its associated equipment.
- Fire hall contract services, supplies, and utilities increases by approximately \$92,000 in 2017 to support the new fire hall and its associated equipment.

## Library

Library includes the following municipal program areas: library building, and library operations.

There are no staffing changes and no other significant cost increases other than

inflation.

## Parks

Parks services includes the following municipal program areas: parks, playgrounds and open spaces, picnic shelter and campground, Snowbank rink, RCMP rink, Mowat rink, spray park, Legacy Park facilities, Riverside Turner Park building, and West River's Edge building.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 72520 ICS-Parks,Playgrd & OpenSpaces | Rate      | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|--------------------------------------|-----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Operator 2                           | \$ 80,000 | 6.00 |      | 3.00 |      |      |      | 1.00 |      |      |      |      | 1.00 |      |      |      |
| Labourer 2                           | \$ 54,000 | 4.00 |      | 1.00 |      |      |      | 1.00 |      |      |      |      | 1.00 |      |      |      |
| 74881 ICS-West River's Edge Building | Rate      | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Facility Operator 2                  | \$ 80,000 | 0.10 |      |      |      |      |      |      |      |      |      |      | 0.10 |      |      |      |

| 72520 ICS-Parks,Playgrd & OpenSpaces | Rate      | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--------------------------------------|-----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Operator 2                           | \$ 80,000 | 6.00 |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |
| Labourer 2                           | \$ 54,000 | 4.00 |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |
| 74881 ICS-West River's Edge Building | Rate      | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Facility Operator 2                  | \$ 80,000 | 0.10 |      |      |      |      |      |      |      |      |      |      |      |      |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Parks, playgrounds and open spaces casual staff costs increase by approximately \$40,000 every 5 years to support added green space.

## Planning & Development

Planning and development includes the following municipal program areas: planning, zoning and development, city-owned housing administration, and other land, housing, and buildings.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 61300 ICS-<br>Planning,Zoning&Develop | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|---------------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Development Officers                  | \$ 103,000 | 4.00 |      |      |      | 1.00 |      |      |      |      |      | 1.00 |      |      |      |      |
| Development Inspector                 | \$ 100,000 | 1.00 |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |
| Planners                              | \$ 100,000 | 2.00 |      |      |      |      |      | 1.00 |      |      |      |      |      |      |      |      |
| Clerk 2                               | \$ 70,000  | 2.00 |      |      |      |      |      |      |      | 1.00 |      |      |      |      |      | 1.00 |

| 61300 ICS-<br>Planning,Zoning&Develop | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|---------------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Development Officers                  | \$ 103,000 | 4.00 |      | 1.00 |      |      |      | 1.00 |      |      |      |      |      |      |      |
| Development Inspector                 | \$ 100,000 | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Planners                              | \$ 100,000 | 2.00 |      |      |      | 1.00 |      |      |      |      |      |      |      |      |      |
| Clerk 2                               | \$ 70,000  | 2.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |

**Note:** Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Planning, zoning and development contract services increase by approximately \$85,000 every 5 years to support urban growth.

## Recreation

Recreation services includes the following municipal program areas: recreation administration, DCC administration, DCC arena, DCC soccer, DCC fitness, DCC gym and flex hall, DCC children's play area, Harbour Pool, Harbour Pool operations, recreation summer programs, recreation leadership development, community recreation program, recreation and wellness, sportsplex building, and Jubilee Recreation Center building.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

|  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>72001 ICS-Recreation Administration</b>   | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Sports Service Supervisor  | \$ 104,000  | 1.00        |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |
| Bookings Clerk   | \$ 70,000   | 2.00        |             |             | 2.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>72002 ICS-DCC Administration, 72710 ICS-DCC Arena, 72720 ICS-DCC Soccer, 72730 ICS-DCC Fitness, 72740 ICS-DCC Gym &amp; Flex Hall, 72750 ICS-DCC Children's Play Area</b> | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Asst Mgr   | \$ 104,000  | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| Facility Operator 2  | \$ 80,000   | 4.00        |             |             | 4.00        |             |             |             |             |             |             |             |             |             |             |             |
| Fitness Coord  | \$ 104,000  | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| Child Minding Attendant  | \$ 50,000   | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>72570 ICS-Harbour Pool Building, 72230 ICS-HarbourPoolOperationsPgrms</b>   | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Instructor/Guards  | \$ 63,000   | 4.00        |             |             | 4.00        |             |             |             |             |             |             |             |             |             |             |             |
| Head Instructor / Guard  | \$ 75,000   | 2.00        |             |             | 2.00        |             |             |             |             |             |             |             |             |             |             |             |
| Operations Supervisor  | \$ 119,000  | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| Aquatics Pgm Coordinator   | \$ 104,000  | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>72200 ICS-RecreationSummerPrgm, 72210 ICS-RecreationLeadershipDevel, 72220 ICS-CommunityRecreationPrgm</b>  | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Community Program Coordinator  | \$ 104,000  | 1.00        |             |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |
| <b>72760 ICS-Recreation &amp; Wellness</b>   | <b>Rate</b> | <b>FTEs</b> | <b>2015</b> | <b>2016</b> | <b>2017</b> | <b>2018</b> | <b>2019</b> | <b>2020</b> | <b>2021</b> | <b>2022</b> | <b>2023</b> | <b>2024</b> | <b>2025</b> | <b>2026</b> | <b>2027</b> | <b>2028</b> |
| Rec Dev Coord  | \$ 104,000  | 1.00        |             | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |

|  |             |             |             |             |             |             |             |             |             |             |             |             |             |             |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>72001 ICS-Recreation Administration</b>   | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Sports Service Supervisor  | \$ 104,000  | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Bookings Clerk   | \$ 70,000   | 2.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>72002 ICS-DCC Administration, 72710 ICS-DCC Arena, 72720 ICS-DCC Soccer, 72730 ICS-DCC Fitness, 72740 ICS-DCC Gym &amp; Flex Hall, 72750 ICS-DCC Children's Play Area</b> | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Asst Mgr   | \$ 104,000  | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Facility Operator 2  | \$ 80,000   | 4.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Fitness Coord  | \$ 104,000  | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Child Minding Attendant  | \$ 50,000   | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>72570 ICS-Harbour Pool Building, 72230 ICS-HarbourPoolOperationsPgrms</b>   | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Instructor/Guards  | \$ 63,000   | 4.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Head Instructor / Guard  | \$ 75,000   | 2.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Operations Supervisor  | \$ 119,000  | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| Aquatics Pgm Coordinator   | \$ 104,000  | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>72200 ICS-RecreationSummerPrgm, 72210 ICS-RecreationLeadershipDevel, 72220 ICS-CommunityRecreationPrgm</b>  | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Community Program Coordinator  | \$ 104,000  | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |
| <b>72760 ICS-Recreation &amp; Wellness</b>   | <b>Rate</b> | <b>FTEs</b> | <b>2029</b> | <b>2030</b> | <b>2031</b> | <b>2032</b> | <b>2033</b> | <b>2034</b> | <b>2035</b> | <b>2036</b> | <b>2037</b> | <b>2038</b> | <b>2039</b> | <b>2040</b> | <b>2041</b> |
| Rec Dev Coord  | \$ 104,000  | 1.00        |             |             |             |             |             |             |             |             |             |             |             |             |             |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of

implementation.

Significant cost increases other than labour and inflation include the following:

- Recreation administration contract services, supplies, utilities, etc. increase by approximately \$11,000 in 2017.
- Recreation and wellness contract services increase by approximately \$13,000 in 2017 and \$66,000 in 2018.

## Sewer

Sewer services includes the following municipal program areas: sewer administration, customer billing, and collection and treatment.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 42300 ICS-<br>Sewer:Collection,Treatment | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|--|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Utilities Operator 2                     | \$ 100,000 | 1.50 |      |      |      |      | 0.30 |      |      |      |      | 0.30 |      |      |      |      |

| 42300 ICS-<br>Sewer:Collection,Treatment | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|--|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Utilities Operator 2                     | \$ 100,000 | 1.50 | 0.30 |      |      |      |      | 0.30 |      |      |      |      | 0.30 |      |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Collection and treatment contract services increase by approximately \$54,000 every 5 years to support urban growth.

## Solid Waste

Solid waste management services includes the following municipal program areas: solid waste administration, customer billing, and recycling transfer station.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 43200 ICS-SolidWaste:RecyclgTrsfStn | Rate      | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|-------------------------------------|-----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Labourer 2                          | \$ 54,000 | 2.00 |      |      |      |      |      | 1.00 |      |      |      |      |      |      |      |      |

| 43200 ICS-SolidWaste:RecyclgTrsfStn | Rate      | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|-------------------------------------|-----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Labourer 2                          | \$ 54,000 | 2.00 |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Recycling transfer station contract service increases by approximately \$300,000 every 5 years to support urban growth.

## Transportation

Transportation includes the following municipal program areas: equipment and vehicle pool, roadway maintenance, bridge maintenance, traffic control and lighting, snow and ice control, boat launch, public transit, handi-bus and seniors transportation, James E. Graham building, facilities shop, shop and out-buildings, and air quality monitoring building.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 31310 ICS-Equipment&Vehicle Pool  | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|---|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Heavy Duty Mechanics  | \$ 100,000 | 2.00 |      |      |      |      |      |      |      | 1.00 |      |      |      |      |      |      |
| 32100 ICS-Roadway Maintenance   | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Equipment Operator 2  | \$ 85,000  | 3.00 |      |      |      | 1.00 |      |      |      |      |      |      |      |      |      | 1.00 |
| Equipment Operator 3  | \$ 90,000  | 1.00 |      |      |      |      |      |      |      | 1.00 |      |      |      |      |      |      |
| 31470 ICS-James E. Graham Building, 31471 ICS-Facilities Shop, 31472 ICS-Shop & OutBuildings/YardEx | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Facility Operator 2   | \$ 80,000  | 0.30 |      |      |      |      |      |      |      | 0.30 |      |      |      |      |      |      |

| 31310 ICS-Equipment&Vehicle Pool  | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|---|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Heavy Duty Mechanics  | \$ 100,000 | 2.00 |      |      |      | 1.00 |      |      |      |      |      |      |      |      |      |
| 32100 ICS-Roadway Maintenance   | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Equipment Operator 2  | \$ 85,000  | 3.00 |      |      |      |      |      |      | 1.00 |      |      |      |      |      |      |
| Equipment Operator 3  | \$ 90,000  | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 31470 ICS-James E. Graham Building, 31471 ICS-Facilities Shop, 31472 ICS-Shop & OutBuildings/YardEx | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Facility Operator 2   | \$ 80,000  | 0.30 |      |      |      |      |      |      |      |      |      |      |      |      |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Equipment and vehicle pool contract services, supplies, fuel, maintenance etc. increases by approximately \$16,000 every 5 years to support new vehicles and equipment added to the fleet.
- Roadway maintenance contract services, supplies, etc. increases by approximately \$5,000 every year to support the addition of approximately 3 km of road each year.
- Traffic control and lighting contract services, supplies, etc. increases by approximately \$11,000 every year to support the addition of approximately 3 km of road each year.
- Snow and ice removal contract services, supplies, etc. increases by approximately \$3,000 every year to support the addition of approximately 3 km of road each year.

## Water

Water services includes the following municipal program areas: water administration, customer billing, water supply and meter reading, water supply and transmission, bulk water station.

Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

| 41000 ICS-Water: Administration       | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
|---------------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Accountant                            | \$ 95,000  | 1.00 |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |
| Utilities Clerk                       | \$ 70,000  | 1.00 |      |      |      |      |      | 1.00 |      |      |      |      |      |      |      |      |
| Engr Tech                             | \$ 95,000  | 2.00 |      |      |      |      |      |      |      |      |      | 1.00 |      |      |      |      |
| 41100 CPS-Water: Customer Billing     | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Accounting Clerk 2                    | \$ 76,000  | 1.00 |      | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |
| 41300 ICS-Water: Supply & Transmissio | Rate       | FTEs | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 |
| Utilities Operator 2                  | \$ 100,000 | 3.50 |      |      |      |      | 0.70 |      |      |      |      | 0.70 |      |      |      |      |

| 41000 ICS-Water: Administration       | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
|---------------------------------------|------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Accountant                            | \$ 95,000  | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Utilities Clerk                       | \$ 70,000  | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Engr Tech                             | \$ 95,000  | 2.00 |      |      |      |      |      | 1.00 |      |      |      |      |      |      |      |
| 41100 CPS-Water: Customer Billing     | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Accounting Clerk 2                    | \$ 76,000  | 1.00 |      |      |      |      |      |      |      |      |      |      |      |      |      |
| 41300 ICS-Water: Supply & Transmissio | Rate       | FTEs | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 |
| Utilities Operator 2                  | \$ 100,000 | 3.50 | 0.70 |      |      |      |      | 0.70 |      |      |      |      | 0.70 |      |      |

Note: Rates reflected in current year dollars, and are inflated to dollars in the year of implementation.

Significant cost increases other than labour and inflation include the following:

- Water administration supplies increases by approximately \$100,000 every year to support water demand and billing costs associated with new customers.
- Water supply and meter reading increases by approximately \$25,000 every 5 years to support new customers.
- Water transmission utilities increase by approximately \$54,000 in 2034 to support the new reservoir and pump house.

## Contingency

As described in Section 4.3, a \$72.5 million contingency has been included in this financial impact assessment to deal with any operating (or capital) requirements that were unforeseen or arise as a result of changing circumstances.

## 8.2 Existing Debentures

In addition to Program Expenditures, operating costs include the principal and interest costs associated with existing debentures as shown in the table below. Existing debt



forecast uses the 2014 debt balances as a start point. The 2015 opening balance was increased by \$7.5 million debenture to include financing associated with the new RCMP building. All forecasts forward in time stem from the City's forecast repayment schedule as at the commencement of 2015. All debentures from 2015 forward are accounted for in Section 9.3 – New Debentures.

*Table 7 – Summary of Existing Debentures*

|                      | 2014          |
|----------------------|---------------|
| Opening Debt Balance | \$ 38,283,867 |
| Principal Payment    | \$ 2,044,757  |
| Interest             | \$ 1,507,066  |
| Annuity Payment      | \$ 3,551,822  |
| Ending Balance       | \$ 36,239,111 |

|                      | 2015          | 2016          | 2017          | 2018          | 2019          | 2020          | 2021          |
|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Opening Debt Balance | \$ 43,739,111 | \$ 41,331,223 | \$ 38,827,367 | \$ 36,220,571 | \$ 33,506,158 | \$ 30,679,219 | \$ 27,734,602 |
| Principal Payment    | \$ 2,407,888  | \$ 2,503,856  | \$ 2,606,796  | \$ 2,714,413  | \$ 2,826,939  | \$ 2,944,617  | \$ 2,884,097  |
| Interest             | \$ 1,640,170  | \$ 1,541,468  | \$ 1,438,528  | \$ 1,330,911  | \$ 1,218,385  | \$ 1,100,707  | \$ 977,621    |
| Annuity Payment      | \$ 4,048,057  | \$ 4,045,324  | \$ 4,045,324  | \$ 4,045,324  | \$ 4,045,324  | \$ 4,045,324  | \$ 3,861,719  |
| Ending Balance       | \$ 41,331,223 | \$ 38,827,367 | \$ 36,220,571 | \$ 33,506,158 | \$ 30,679,219 | \$ 27,734,602 | \$ 24,850,505 |

|                      | 2022          | 2023          | 2024          | 2025          | 2026          |
|----------------------|---------------|---------------|---------------|---------------|---------------|
| Opening Debt Balance | \$ 24,850,505 | \$ 21,849,349 | \$ 18,951,359 | \$ 17,261,298 | \$ 15,514,769 |
| Principal Payment    | \$ 3,001,156  | \$ 2,897,991  | \$ 1,690,061  | \$ 1,746,528  | \$ 1,804,902  |
| Interest             | \$ 860,563    | \$ 739,536    | \$ 617,794    | \$ 561,327    | \$ 502,953    |
| Annuity Payment      | \$ 3,861,719  | \$ 3,637,527  | \$ 2,307,855  | \$ 2,307,855  | \$ 2,307,855  |
| Ending Balance       | \$ 21,849,349 | \$ 18,951,359 | \$ 17,261,298 | \$ 15,514,769 | \$ 13,709,867 |

|                      | 2027          | 2028          | 2029         | 2030         | 2031         |
|----------------------|---------------|---------------|--------------|--------------|--------------|
| Opening Debt Balance | \$ 13,709,867 | \$ 11,844,620 | \$ 9,916,987 | \$ 7,924,861 | \$ 5,866,061 |
| Principal Payment    | \$ 1,865,248  | \$ 1,927,632  | \$ 1,992,126 | \$ 2,058,800 | \$ 2,127,730 |
| Interest             | \$ 442,607    | \$ 380,222    | \$ 315,729   | \$ 249,055   | \$ 180,125   |
| Annuity Payment      | \$ 2,307,855  | \$ 2,307,855  | \$ 2,307,855 | \$ 2,307,855 | \$ 2,307,855 |
| Ending Balance       | \$ 11,844,620 | \$ 9,916,987  | \$ 7,924,861 | \$ 5,866,061 | \$ 3,738,331 |

|                      | 2032         | 2033         | 2034       | 2035       | 2036 |
|----------------------|--------------|--------------|------------|------------|------|
| Opening Debt Balance | \$ 3,738,331 | \$ 2,172,906 | \$ 889,941 | \$ 204,694 | \$ 0 |
| Principal Payment    | \$ 1,565,426 | \$ 1,282,964 | \$ 685,247 | \$ 204,694 | \$ - |
| Interest             | \$ 114,035   | \$ 63,840    | \$ 25,111  | \$ 6,223   | \$ - |
| Annuity Payment      | \$ 1,679,460 | \$ 1,346,804 | \$ 710,358 | \$ 210,917 | \$ - |
| Ending Balance       | \$ 2,172,906 | \$ 889,941   | \$ 204,694 | \$ 0       | \$ 0 |

|                      | 2037 | 2038 | 2039 | 2040 | 2041 |
|----------------------|------|------|------|------|------|
| Opening Debt Balance | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Principal Payment    | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest             | \$ - | \$ - | \$ - | \$ - | \$ - |
| Annuity Payment      | \$ - | \$ - | \$ - | \$ - | \$ - |
| Ending Balance       | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

### 8.3 New Debentures

In addition to Program Expenditures and existing debentures, operating costs include the principal and interest costs associated with new capital items financed through debentures, as shown in the table below. All debentures are assumed to be issued for 25-year term with interest set at 2.5% semi-annually (5.1% annual rate).

*Table 8 – Summary of New Debenture Payments and Balances*

| Year | Principle    | Interest     | Total        | Closing Balance |
|------|--------------|--------------|--------------|-----------------|
| 2015 | \$ 404,897   | \$ 969,596   | \$ 1,374,493 | \$ 19,087,003   |
| 2016 | \$ 535,403   | \$ 1,212,533 | \$ 1,747,936 | \$ 23,847,450   |
| 2017 | \$ 784,825   | \$ 1,717,806 | \$ 2,502,631 | \$ 33,765,077   |
| 2018 | \$ 843,261   | \$ 1,722,864 | \$ 2,566,124 | \$ 33,822,223   |
| 2019 | \$ 2,110,112 | \$ 4,611,643 | \$ 6,721,755 | \$ 90,643,757   |
| 2020 | \$ 2,239,478 | \$ 4,558,797 | \$ 6,798,274 | \$ 89,489,410   |
| 2021 | \$ 2,406,501 | \$ 4,573,897 | \$ 6,980,399 | \$ 89,665,644   |
| 2022 | \$ 2,528,330 | \$ 4,452,068 | \$ 6,980,399 | \$ 87,137,314   |
| 2023 | \$ 2,710,534 | \$ 4,453,880 | \$ 7,164,414 | \$ 87,036,325   |
| 2024 | \$ 2,847,755 | \$ 4,316,659 | \$ 7,164,414 | \$ 84,188,571   |
| 2025 | \$ 3,118,440 | \$ 4,475,461 | \$ 7,593,901 | \$ 87,160,760   |
| 2026 | \$ 3,276,312 | \$ 4,317,590 | \$ 7,593,901 | \$ 83,884,448   |
| 2027 | \$ 3,442,175 | \$ 4,151,726 | \$ 7,593,901 | \$ 80,442,273   |
| 2028 | \$ 3,616,435 | \$ 3,977,466 | \$ 7,593,901 | \$ 76,825,838   |
| 2029 | \$ 3,799,517 | \$ 3,794,384 | \$ 7,593,901 | \$ 73,026,321   |
| 2030 | \$ 3,991,867 | \$ 3,602,034 | \$ 7,593,901 | \$ 69,034,454   |
| 2031 | \$ 4,193,956 | \$ 3,399,945 | \$ 7,593,901 | \$ 64,840,498   |
| 2032 | \$ 4,406,275 | \$ 3,187,626 | \$ 7,593,901 | \$ 60,434,224   |
| 2033 | \$ 4,629,342 | \$ 2,964,559 | \$ 7,593,901 | \$ 55,804,881   |
| 2034 | \$ 4,863,703 | \$ 2,730,198 | \$ 7,593,901 | \$ 50,941,178   |
| 2035 | \$ 5,109,928 | \$ 2,483,973 | \$ 7,593,901 | \$ 45,831,250   |
| 2036 | \$ 5,368,618 | \$ 2,225,283 | \$ 7,593,901 | \$ 40,462,632   |
| 2037 | \$ 5,640,404 | \$ 1,953,497 | \$ 7,593,901 | \$ 34,822,228   |
| 2038 | \$ 6,052,415 | \$ 1,970,796 | \$ 8,023,211 | \$ 34,857,927   |
| 2039 | \$ 6,358,819 | \$ 1,664,392 | \$ 8,023,211 | \$ 28,499,108   |
| 2040 | \$ 5,289,060 | \$ 1,359,658 | \$ 6,648,718 | \$ 23,210,048   |
| 2041 | \$ 5,178,708 | \$ 1,096,568 | \$ 6,275,276 | \$ 18,031,340   |

## 8.4 Direct Capital Allocation

This represents pay-as-you go funding that will be used to finance recurring capital program expenditures. A direct capital allocation of \$3.1 million has been established from 2017 to 2041, as reflected in Table 6 at the start of *Section 8*.

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## 9 REVENUES AND RECOVERIES

The following table outlines program revenues and recoveries of the 25-year operating plan. A description of revenue changes for each service area is provided thereafter. Program revenue details are provided in *Appendix D – Operating Plan*.

*Table 9 – Program Revenues and Recoveries*

|                 | 2017          | 2018          | 2019          | 2020          | 2021          |
|-----------------|---------------|---------------|---------------|---------------|---------------|
| Program Revenue | \$ 28,225,238 | \$ 30,215,563 | \$ 32,850,837 | \$ 34,508,732 | \$ 36,727,503 |
| Total Revenues  | \$ 28,225,238 | \$ 30,215,563 | \$ 32,850,837 | \$ 34,508,732 | \$ 36,727,503 |

|                 | 2022          | 2023          | 2024          | 2025          | 2026          |
|-----------------|---------------|---------------|---------------|---------------|---------------|
| Program Revenue | \$ 38,326,781 | \$ 39,961,489 | \$ 41,632,386 | \$ 43,514,961 | \$ 45,418,100 |
| Total Revenues  | \$ 38,326,781 | \$ 39,961,489 | \$ 41,632,386 | \$ 43,514,961 | \$ 45,418,100 |

|                 | 2027          | 2028          | 2029          | 2030          | 2031          |
|-----------------|---------------|---------------|---------------|---------------|---------------|
| Program Revenue | \$ 47,212,279 | \$ 49,046,175 | \$ 50,920,653 | \$ 53,039,133 | \$ 55,180,044 |
| Total Revenues  | \$ 47,212,279 | \$ 49,046,175 | \$ 50,920,653 | \$ 53,039,133 | \$ 55,180,044 |

|                 | 2032          | 2033          | 2034          | 2035          | 2036          |
|-----------------|---------------|---------------|---------------|---------------|---------------|
| Program Revenue | \$ 57,193,218 | \$ 59,250,992 | \$ 61,354,351 | \$ 63,739,098 | \$ 65,943,723 |
| Total Revenues  | \$ 57,193,218 | \$ 59,250,992 | \$ 61,354,351 | \$ 63,739,098 | \$ 65,943,723 |

|                 | 2037          | 2038          | 2039          | 2040          | 2041          |
|-----------------|---------------|---------------|---------------|---------------|---------------|
| Program Revenue | \$ 68,197,246 | \$ 70,500,757 | \$ 72,855,377 | \$ 75,534,441 | \$ 78,002,909 |
| Total Revenues  | \$ 68,197,246 | \$ 70,500,757 | \$ 72,855,377 | \$ 75,534,441 | \$ 78,002,909 |

### 9.1 Program Revenues and Recoveries

The following are program areas and related revenues and recoveries. Except where indicated all revenues and recoveries are assumed to escalate at 3% per annum. All revenues and recoveries are expressed in current year dollars.

#### Administration

Administration revenues and recoveries includes the following areas: City Manager Department, services fees, penalties, interest from investments and bank accounts, and Civic Square building. There are no significant revenue increases other than inflation

(except interest categories which assume no increase).

### **Bylaw & Police**

Bylaw and police revenues and recoveries include the following areas: service fees, fines, grants, licenses, and RCMP buildings. Significant revenue increases other than inflation include:

- Fines increase \$25,000 every 5 years.
- Service fees increase \$5,000 every 5 years.

### **Cemetery**

Cemetery revenues and recoveries include the following areas: sale of plots. There are no significant revenue increases other than inflation.

### **Community Services**

Community Services revenues and recoveries include the following areas: culture special events, DCC theatre, museum operations, DCC building, CN Stations, and Legion building. Significant revenue increases other than inflation include:

- DCC Theater increases \$255,000 in 2017 stemming from increased school rental of upgraded facilities, a donation of \$60,000, and an increase in theatre size/admissions.
- Museum operations increases \$158,000 in 2017 stemming from increased programming/admissions.

### **Council**

No revenue.

### **Drainage**

No revenue.

### **Economic Development**

Economic development revenues and recoveries include the following areas: reimbursed

costs, other revenue, and licenses. There are no significant revenue increases other than inflation.

## **Engineering**

Engineering revenues and recoveries include the following areas: administration. There are no significant revenue increases other than inflation.

## **FCSS**

Family and community support services revenues and recoveries include the following areas: administration, community development, home support, counselling services, LSHIP Initiative, Youth and family services, Board of Directors, Education for Living (Adult), and Education for Living (Youth). There are no significant revenue increases other than inflation.

## **Fire Services**

Fire revenues and recoveries include the following areas: administration, operations, and building. There are no significant revenue increases other than inflation.

## **Library**

Library revenues and recoveries include the following areas: library building, and library operations. There are no significant revenue increases other than inflation.

## **Planning & Development**

Planning and development revenues and recoveries include the following areas: planning, zoning and development, city-owned housing administration, and other land, housing, and buildings. There are no significant revenue increases other than inflation.

## **Recreation**

Recreation revenues and recoveries include the following areas: recreation administration, DCC administration, DCC arena, DCC soccer, DCC fitness, DCC gym and flex hall, DCC children's play area, Harbour Pool, Harbour Pool operations, recreation summer programs, recreation leadership development, community recreation program, recreation and wellness, sportsplex building, and Jubilee Recreation Center

building. Significant revenue increases other than inflation include:

- Recreation & Wellness increase by \$100,000 in 2018 stemming from increased programming.
- DCC related revenues increase by approximately \$660,000 in 2019 stemming from the increased facilities and related programs.
- DCC soccer revenues increase by approximately \$110,000 in 2026 and 2031 stemming from anticipated soccer program growth.

## **Sewer**

Sewer services revenues and recoveries include the following areas: sewer charges, penalties, reimbursed costs, over strength charges, and heavy industrial. Sewer charges are increasing by population and a 1% rate increase per annum. Other charges increase by inflation with the exception of heavy industrial sewer charges which are fixed at 2015 level consistent with the long term contract.

## **Solid Waste**

Solid waste management revenues and recoveries include the following areas: penalties, services fees, and sale of goods. There are no significant revenue increases other than inflation.

## **Transportation**

Transportation revenues include the following areas: equipment and vehicle pool, roadway maintenance, bridge maintenance, traffic control and lighting, snow and ice control, boat launch, public transit, handi-bus and seniors transportation, James E. Graham building, facilities shop, shop and out-buildings, and air quality monitoring building. There are no significant revenue increases other than inflation.

## **Water**

Water utility revenues and recoveries include the following areas: water sales, penalties, service fees, and leases. Water sales are increasing by population increases and a 1% rate increase per annum. Other areas grow by inflation only.

## 10 ASSESSMENT

### 10.1 City Assessment Base

For this analysis, details from the City's 2015 tax bylaw (2014 assessment) form the base. The total assessment is \$6.06 billion as shown in the table below. Although the information shown includes tax exempt assessments in order to reconcile to the City's 2015 bylaw, exempt assessment is not utilized in calculating future tax impacts. It should be noted that assessment values have not been altered over the 25-year review period to reflect changes in market value. Though there is opportunity to take advantage of market increases thereby reducing the overall tax impact, this analysis takes a conservative approach in order to stress the viability of the financial plan.

*Table 10 – City's Assessment Base*

| Description                     | Assessment              |
|---------------------------------|-------------------------|
| Residential                     | \$ 3,264,365,280        |
| Commercial                      | \$ 414,916,990          |
| Industrial                      | \$ 326,430,500          |
| Process & Manuf. Buildings      | \$ 253,350,550          |
| Machinery and Equipment         | \$ 1,216,342,230        |
| Linear - Cogen                  | \$ 32,829,340           |
| Linear - Electric power         | \$ 23,225,570           |
| Linear - Pipelines/Gas Distrib. | \$ 36,178,290           |
| Linear - Wells                  | \$ 3,749,590            |
| Linear - Telecomm               | \$ 6,161,000            |
| Linear - Cable                  | \$ 2,434,520            |
| Railway                         | \$ 172,400              |
| Farmland                        | \$ 1,070,900            |
| Federal GIP                     | \$ 703,200              |
| Provincial GIP                  | \$ 64,046,700           |
| Exempt                          | \$ 418,531,930          |
|                                 |                         |
|                                 | <u>\$ 6,064,508,990</u> |

Assessment detail can be found in *Appendix E – Assessment Growth Details*.



## 10.2 City Assessment Growth

We have applied residential land growth, commercial land growth, industrial land growth, and institutional land growth assumptions outlined in *Section 5* to the existing City assessment categories / assessments to project the assessment growth that would occur within existing City boundaries. The table below outlines City assessment growth projections. It should be noted that assessment values have not been altered to reflect changes in market value as described above.

*Table 11 – City Assessment Growth*

|             | 2017           | 2018             | 2019             | 2020             | 2021             |
|-------------|----------------|------------------|------------------|------------------|------------------|
| City Growth | \$ 742,010,059 | \$ 1,059,052,000 | \$ 1,376,093,941 | \$ 1,541,300,134 | \$ 1,693,879,271 |

|             | 2022             | 2023             | 2024             | 2025             | 2026             |
|-------------|------------------|------------------|------------------|------------------|------------------|
| City Growth | \$ 1,845,243,276 | \$ 1,996,607,281 | \$ 2,147,971,286 | \$ 2,299,335,291 | \$ 2,450,699,296 |

|             | 2027             | 2028             | 2029             | 2030             | 2031             |
|-------------|------------------|------------------|------------------|------------------|------------------|
| City Growth | \$ 2,602,063,301 | \$ 2,753,427,306 | \$ 2,904,791,311 | \$ 3,047,997,221 | \$ 3,097,007,796 |

|             | 2032             | 2033             | 2034             | 2035             | 2036             |
|-------------|------------------|------------------|------------------|------------------|------------------|
| City Growth | \$ 3,146,018,371 | \$ 3,195,028,947 | \$ 3,244,039,522 | \$ 3,293,050,097 | \$ 3,342,060,672 |

|             | 2037             | 2038             | 2039             | 2040             | 2041             |
|-------------|------------------|------------------|------------------|------------------|------------------|
| City Growth | \$ 3,391,071,248 | \$ 3,440,081,823 | \$ 3,489,092,398 | \$ 3,538,102,974 | \$ 3,587,113,549 |

Details of assessment changes for each assessment category can be found in *Appendix E – Assessment Growth Details*.

## 10.3 Expansion Area Assessment Base

For this analysis, details from the County's 2015 tax bylaw (2014 assessment) form the base. The total assessment in the proposed expansion area is \$57.49 million as shown in the table below. It should be noted that assessment values have not been altered over the 25-year review period to reflect changes in market value. Though there is opportunity to take advantage of market increases thereby reducing the overall tax impact, this analysis takes a conservative approach in order to stress the viability of the financial

plan.

*Table 12 – County's Assessment Base*

| Description           | Assessment    |
|-----------------------|---------------|
| Farm                  | \$ 10,936,720 |
| Residential           | \$ 24,083,742 |
| Non-residential       | \$ 1,885,640  |
| Linear                | \$ 20,588,638 |
| Machinery & Equipment | \$ -          |
| Exempt                | \$ -          |
|                       | \$ 57,494,740 |

Details of the base assessment for each assessment category can be found in *Appendix E – Assessment Growth Details*.

## 10.4 Expansion Area Assessment Growth

We have assumed that growth in the proposed expansion area will mirror growth that occurs in the City. Therefore we have applied growth for the proposed expansion area to the City's assessment base profile (i.e., X hectares of expansion area growth multiplied by the City's assessment base profile). This results in the assessment projections shown in the table below. Expansion has been assumed to occur in 2017. However, growth in the proposed expansion area will lag this date and growth has assumed to commence in 2020. It should be noted that growth in assessment is relatively small in early years of the plan as growth is being driven by land development primarily within the City's current boundary. As lands are exhausted within the current boundary, more development will occur in the expansion and assessment grows accordingly.

*Table 13 – Expansion Area Assessment Growth*

|                        | 2017 | 2018 | 2019 | 2020          | 2021          |
|------------------------|------|------|------|---------------|---------------|
| Annexation Area Growth | \$ - | \$ - | \$ - | \$ 38,731,873 | \$ 90,090,802 |

|                        | 2022           | 2023           | 2024           | 2025           | 2026           |
|------------------------|----------------|----------------|----------------|----------------|----------------|
| Annexation Area Growth | \$ 142,664,864 | \$ 195,238,925 | \$ 247,812,986 | \$ 300,387,047 | \$ 352,961,109 |

|                        | 2027           | 2028           | 2029           | 2030           | 2031           |
|------------------------|----------------|----------------|----------------|----------------|----------------|
| Annexation Area Growth | \$ 405,535,170 | \$ 458,109,231 | \$ 510,683,292 | \$ 571,415,449 | \$ 726,342,940 |

|                        | 2032           | 2033             | 2034             | 2035             | 2036             |
|------------------------|----------------|------------------|------------------|------------------|------------------|
| Annexation Area Growth | \$ 881,270,431 | \$ 1,036,197,922 | \$ 1,191,125,413 | \$ 1,346,052,904 | \$ 1,500,980,395 |

|                        | 2037             | 2038             | 2039             | 2040             | 2041             |
|------------------------|------------------|------------------|------------------|------------------|------------------|
| Annexation Area Growth | \$ 1,655,907,886 | \$ 1,810,835,377 | \$ 1,965,762,868 | \$ 2,120,690,359 | \$ 2,275,617,850 |

Details of assessment changes for each assessment category can be found in *Appendix E – Assessment Growth Details*.

## 10.5 Total Assessment Projections

Total assessments as previously described are outlined in the table below. During the analysis period (2017 – 2041) assessment is anticipated to grow from \$6.86 billion to \$11.98 billion.

*Table 14 – Summary of Total Assessment*

|                          | 2017             | 2018             | 2019             | 2020             | 2021             |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| Existing City            | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 |
| City Growth              | \$ 742,010,059   | \$ 1,059,052,000 | \$ 1,376,093,941 | \$ 1,541,300,134 | \$ 1,693,879,271 |
| Existing Annexation Area | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    |
| Annexation Area Growth   | \$ -             | \$ -             | \$ -             | \$ 38,731,873    | \$ 90,090,802    |
| Total                    | \$ 6,864,015,806 | \$ 7,181,057,748 | \$ 7,498,099,690 | \$ 7,702,037,757 | \$ 7,905,975,824 |

|                          | 2022             | 2023             | 2024             | 2025             | 2026             |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| Existing City            | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 |
| City Growth              | \$ 1,845,243,276 | \$ 1,996,607,281 | \$ 2,147,971,286 | \$ 2,299,335,291 | \$ 2,450,699,296 |
| Existing Annexation Area | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    |
| Annexation Area Growth   | \$ 142,664,864   | \$ 195,238,925   | \$ 247,812,986   | \$ 300,387,047   | \$ 352,961,109   |
| Total                    | \$ 8,109,913,892 | \$ 8,313,851,959 | \$ 8,517,790,026 | \$ 8,721,728,094 | \$ 8,925,666,161 |

|                          | 2027             | 2028             | 2029             | 2030             | 2031             |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| Existing City            | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 | \$ 6,064,508,990 |
| City Growth              | \$ 2,602,063,301 | \$ 2,753,427,306 | \$ 2,904,791,311 | \$ 3,047,997,221 | \$ 3,097,007,796 |
| Existing Annexation Area | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    | \$ 57,494,740    |
| Annexation Area Growth   | \$ 405,535,170   | \$ 458,109,231   | \$ 510,683,292   | \$ 571,415,449   | \$ 726,342,940   |
| Total                    | \$ 9,129,604,228 | \$ 9,333,542,295 | \$ 9,537,480,363 | \$ 9,741,418,430 | \$ 9,945,356,497 |

|                          | 2032              | 2033              | 2034              | 2035              | 2036              |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Existing City            | \$ 6,064,508,990  | \$ 6,064,508,990  | \$ 6,064,508,990  | \$ 6,064,508,990  | \$ 6,064,508,990  |
| City Growth              | \$ 3,146,018,371  | \$ 3,195,028,947  | \$ 3,244,039,522  | \$ 3,293,050,097  | \$ 3,342,060,672  |
| Existing Annexation Area | \$ 57,494,740     | \$ 57,494,740     | \$ 57,494,740     | \$ 57,494,740     | \$ 57,494,740     |
| Annexation Area Growth   | \$ 881,270,431    | \$ 1,036,197,922  | \$ 1,191,125,413  | \$ 1,346,052,904  | \$ 1,500,980,395  |
| Total                    | \$ 10,149,294,565 | \$ 10,353,232,632 | \$ 10,557,170,699 | \$ 10,761,108,766 | \$ 10,965,046,834 |

|                          | 2037              | 2038              | 2039              | 2040              | 2041              |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Existing City            | \$ 6,064,508,990  | \$ 6,064,508,990  | \$ 6,064,508,990  | \$ 6,064,508,990  | \$ 6,064,508,990  |
| City Growth              | \$ 3,391,071,248  | \$ 3,440,081,823  | \$ 3,489,092,398  | \$ 3,538,102,974  | \$ 3,587,113,549  |
| Existing Annexation Area | \$ 57,494,740     | \$ 57,494,740     | \$ 57,494,740     | \$ 57,494,740     | \$ 57,494,740     |
| Annexation Area Growth   | \$ 1,655,907,886  | \$ 1,810,835,377  | \$ 1,965,762,868  | \$ 2,120,690,359  | \$ 2,275,617,850  |
| Total                    | \$ 11,168,984,901 | \$ 11,372,922,968 | \$ 11,576,861,036 | \$ 11,780,799,103 | \$ 11,984,737,170 |

## 11 TAX LEVY IMPACTS

### 11.1 Tax Requirements

Tax requirements are comprised of the following items:

- Net cost of operations – Non-program revenues plus program revenues, less program expenditures, less existing debenture payments, less new debenture payments, less direct capital allocations (pay-as-you-go), and less contingencies.
- School requisitions, Heartland Housing Foundation requisitions – the relationship of these requisitions to the City's existing tax requirement in 2015 have been held constant throughout the 25-year review period (school requisition 29.4% of municipal tax requirement, Heartland Housing Foundation requisition 0.7% of municipal tax requirement).

Total tax requirements for the City of Fort Saskatchewan are outlined in the table below. The tax requirement is anticipated to grow from \$59.73 million in 2017 to \$130.95 million in 2041 (based upon current approved levels of service).

*Table 15 – Tax Requirements*

|   | 2017          | 2018          | 2019          | 2020          | 2021          |
|---|---------------|---------------|---------------|---------------|---------------|
| Program and Non-program Revenue   | \$ 28,225,238 | \$ 30,215,563 | \$ 32,850,837 | \$ 34,508,732 | \$ 36,727,503 |
| Total Revenues  | \$ 28,225,238 | \$ 30,215,563 | \$ 32,850,837 | \$ 34,508,732 | \$ 36,727,503 |
| Program Expenditures  | \$ 61,989,344 | \$ 64,571,239 | \$ 69,190,893 | \$ 73,538,171 | \$ 75,968,247 |
| Existing Debentures   | \$ 4,045,324  | \$ 4,045,324  | \$ 4,045,324  | \$ 4,045,324  | \$ 3,861,719  |
| New Debentures  | \$ 2,502,631  | \$ 2,566,124  | \$ 5,904,280  | \$ 5,980,799  | \$ 6,162,924  |
| Direct Capital Allocation   | \$ 3,100,000  | \$ 3,100,000  | \$ 3,100,000  | \$ 3,100,000  | \$ 3,100,000  |
| Contingency   | \$ 2,500,000  | \$ 2,500,000  | \$ 2,500,000  | \$ 2,500,000  | \$ 2,500,000  |
| Total Expenditures  | \$ 74,137,299 | \$ 76,782,687 | \$ 84,740,497 | \$ 89,164,294 | \$ 91,592,890 |
| Net Costs   | \$ 45,912,061 | \$ 46,567,124 | \$ 51,889,660 | \$ 54,655,562 | \$ 54,865,387 |
| School Requisition (Alberta School Foundation Fund + Opted Out School Boards) | \$ 13,485,099 | \$ 13,677,502 | \$ 15,240,815 | \$ 16,053,204 | \$ 16,114,833 |
| Heartland Housing Foundation  | \$ 330,997    | \$ 335,720    | \$ 374,092    | \$ 394,032    | \$ 395,545    |
| Total Tax Levy Requirement  | \$ 59,728,157 | \$ 60,580,345 | \$ 67,504,566 | \$ 71,102,799 | \$ 71,375,765 |

|   | 2022          | 2023          | 2024           | 2025           | 2026           |
|---|---------------|---------------|----------------|----------------|----------------|
| Program and Non-program Revenue   | \$ 38,326,781 | \$ 39,961,489 | \$ 41,632,386  | \$ 43,514,961  | \$ 45,418,100  |
| Total Revenues  | \$ 38,326,781 | \$ 39,961,489 | \$ 41,632,386  | \$ 43,514,961  | \$ 45,418,100  |
| Program Expenditures  | \$ 78,890,017 | \$ 81,901,299 | \$ 86,316,773  | \$ 91,178,798  | \$ 94,274,117  |
| Existing Debentures   | \$ 3,861,719  | \$ 3,637,527  | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   |
| New Debentures  | \$ 6,162,924  | \$ 6,346,939  | \$ 6,346,939   | \$ 6,776,426   | \$ 6,776,426   |
| Direct Capital Allocation   | \$ 3,100,000  | \$ 3,100,000  | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   |
| Contingency   | \$ 3,000,000  | \$ 3,000,000  | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   |
| Total Expenditures  | \$ 95,014,659 | \$ 97,985,765 | \$ 101,071,566 | \$ 106,363,079 | \$ 109,458,398 |
| Net Costs   | \$ 56,687,878 | \$ 58,024,276 | \$ 59,439,180  | \$ 62,848,118  | \$ 64,040,298  |
| School Requisition (Alberta School Foundation Fund + Opted Out School Boards) | \$ 16,650,128 | \$ 17,042,649 | \$ 17,458,228  | \$ 18,459,488  | \$ 18,809,650  |
| Heartland Housing Foundation  | \$ 408,684    | \$ 418,319    | \$ 428,519     | \$ 453,095     | \$ 461,690     |
| Total Tax Levy Requirement  | \$ 73,746,690 | \$ 75,485,244 | \$ 77,325,927  | \$ 81,760,701  | \$ 83,311,638  |

|   | 2027           | 2028           | 2029           | 2030           | 2031           |
|---|----------------|----------------|----------------|----------------|----------------|
| Program and Non-program Revenue   | \$ 47,212,279  | \$ 49,046,175  | \$ 50,920,653  | \$ 53,039,133  | \$ 55,180,044  |
| Total Revenues  | \$ 47,212,279  | \$ 49,046,175  | \$ 50,920,653  | \$ 53,039,133  | \$ 55,180,044  |
| Program Expenditures  | \$ 98,460,014  | \$ 101,927,300 | \$ 106,308,366 | \$ 112,797,075 | \$ 116,592,319 |
| Existing Debentures   | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   |
| New Debentures  | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   |
| Direct Capital Allocation   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   |
| Contingency   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   |
| Total Expenditures  | \$ 113,644,294 | \$ 117,111,581 | \$ 121,492,647 | \$ 127,981,356 | \$ 131,776,600 |
| Net Costs   | \$ 66,432,015  | \$ 68,065,405  | \$ 70,571,994  | \$ 74,942,224  | \$ 76,596,556  |
| School Requisition (Alberta School Foundation Fund + Opted Out School Boards) | \$ 19,512,135  | \$ 19,991,887  | \$ 20,728,112  | \$ 22,011,718  | \$ 22,497,622  |
| Heartland Housing Foundation  | \$ 478,933     | \$ 490,709     | \$ 508,780     | \$ 540,286     | \$ 552,213     |
| Total Tax Levy Requirement  | \$ 86,423,083  | \$ 88,548,001  | \$ 91,808,886  | \$ 97,494,228  | \$ 99,646,391  |

|   | 2032           | 2033           | 2034           | 2035           | 2036           |
|---|----------------|----------------|----------------|----------------|----------------|
| Program and Non-program Revenue   | \$ 57,193,218  | \$ 59,250,992  | \$ 61,354,351  | \$ 63,739,098  | \$ 65,943,723  |
| Total Revenues  | \$ 57,193,218  | \$ 59,250,992  | \$ 61,354,351  | \$ 63,739,098  | \$ 65,943,723  |
| Program Expenditures  | \$ 120,743,699 | \$ 124,555,897 | \$ 130,116,522 | \$ 135,765,005 | \$ 140,119,862 |
| Existing Debentures   | \$ 1,679,460   | \$ 1,346,804   | \$ 710,358     | \$ 210,917     | \$ -           |
| New Debentures  | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   |
| Direct Capital Allocation   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   |
| Contingency   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   |
| Total Expenditures  | \$ 135,299,585 | \$ 138,779,127 | \$ 143,703,307 | \$ 148,852,349 | \$ 152,996,289 |
| Net Costs   | \$ 78,106,368  | \$ 79,528,136  | \$ 82,348,956  | \$ 85,113,250  | \$ 87,052,566  |
| School Requisition (Alberta School Foundation Fund + Opted Out School Boards) | \$ 22,941,077  | \$ 23,358,673  | \$ 24,187,193  | \$ 24,999,110  | \$ 25,568,717  |
| Heartland Housing Foundation  | \$ 563,098     | \$ 573,348     | \$ 593,684     | \$ 613,613     | \$ 627,594     |
| Total Tax Levy Requirement  | \$ 101,610,543 | \$ 103,460,156 | \$ 107,129,832 | \$ 110,725,973 | \$ 113,248,877 |

|   | 2037           | 2038           | 2039           | 2040           | 2041           |
|---|----------------|----------------|----------------|----------------|----------------|
| Program and Non-program Revenue   | \$ 68,197,246  | \$ 70,500,757  | \$ 72,855,377  | \$ 75,534,441  | \$ 78,002,909  |
| Total Revenues  | \$ 68,197,246  | \$ 70,500,757  | \$ 72,855,377  | \$ 75,534,441  | \$ 78,002,909  |
| Program Expenditures  | \$ 144,817,324 | \$ 149,732,523 | \$ 155,767,923 | \$ 161,980,217 | \$ 167,101,732 |
| Existing Debentures   | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| New Debentures  | \$ 6,776,426   | \$ 7,205,736   | \$ 7,205,736   | \$ 5,831,243   | \$ 5,457,801   |
| Direct Capital Allocation   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   | \$ 3,100,000   |
| Contingency   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   | \$ 3,000,000   |
| Total Expenditures  | \$ 157,693,750 | \$ 163,038,260 | \$ 169,073,659 | \$ 173,911,460 | \$ 178,659,533 |
| Net Costs   | \$ 89,496,504  | \$ 92,537,502  | \$ 96,218,282  | \$ 98,377,018  | \$ 100,656,624 |
| School Requisition (Alberta School Foundation Fund + Opted Out School Boards) | \$ 26,286,541  | \$ 27,179,730  | \$ 28,260,833  | \$ 28,894,888  | \$ 29,564,445  |
| Heartland Housing Foundation  | \$ 645,213     | \$ 667,137     | \$ 693,673     | \$ 709,236     | \$ 725,671     |
| Total Tax Levy Requirement  | \$ 116,428,259 | \$ 120,384,369 | \$ 125,172,789 | \$ 127,981,143 | \$ 130,946,740 |

## 11.2 Existing Mill Rates

We have obtained the 2015 mill rates for the City of Fort Saskatchewan and Strathcona County outlined in the tables below:

*Table 16 – City 2015 Mill Rates*

| 2015               | Residential /<br>Farmland | Non Res   | M&E      |
|--------------------|---------------------------|-----------|----------|
| <b>Mill Rates:</b> |                           |           |          |
| Municipal          | 4.67977                   | 9.38288   | 9.38288  |
| School             | 2.29450                   | 3.47000   | -        |
| Heartland Housin   | 0.04964                   | 0.04964   | 0.04964  |
| DCC                | 0.22278                   | 0.22278   | 0.22278  |
| Total              | 7.246690                  | 13.125300 | 9.655300 |

*Table 17 – County 2015 Mill Rates*

| 2015                      | Residential | Farmland | Non-<br>Residential | Machinery &<br>Equipment | Linear  |
|---------------------------|-------------|----------|---------------------|--------------------------|---------|
| Municipal Operating       | 4.3026      | 4.3026   | 8.5373              | 8.5373                   | 8.5373  |
| Library Operating         | 0.1526      | 0.1526   | 0.4130              | 0.4130                   | 0.4130  |
| Heartland Housing Foundat | 0.0843      | 0.0843   | 0.0843              | 0.0843                   | 0.0843  |
| Education Requisitions    | 2.3792      | 2.3792   | 3.2061              | 0                        | 3.2061  |
| Total                     | 6.9187      | 6.9187   | 12.2407             | 9.0346                   | 12.2407 |

## 11.3 Tax Levy Impact

Tax projections over the 25-year review period are outlined in the table below. City taxes post-expansion are anticipated to increase as follows<sup>1</sup>:

- 2017 to 2021 - 0.90% per year
- 2022 to 2026 - 0.30% per year
- 2027 to 2031 - 1.25% per year
- 2032 to 2036 - 0.35% per year
- 2037 to 2041 - 1.60% per year

Though it may be possible for a municipality to bear the weight of tax increases greater

<sup>1</sup> Rates have been “smoothed” over 5-year blocks for ease of reporting.



than 3% for a short period of time, it is our opinion that tax increases beyond 3% would not be sustainable over a long period of time. Accordingly, a threshold of 3% per annum has been used to determine if the City of Fort Saskatchewan's forecast tax increases post-expansion are sustainable (i.e., the expansion plan is implementable). Variances below 3% are acceptable and are shown in green in the table below. Variances above 3% are not acceptable and are shown in red. As can be seen, the financial impact of the proposed expansion on the City of Fort Saskatchewan meets the threshold in each year of the financial analysis and, therefore, is reasonable and sustainable.

*Table 18 – Projected Tax Impact over 25-Year Review Period*

|                               | 2017   | 2018   | 2019   | 2020   | 2021   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 7.451  | 7.518  | 7.586  | 7.654  | 7.723  |
| Non-residential               | 9.927  | 10.017 | 10.107 | 10.198 | 10.290 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 0.90%  | 0.90%  | 0.90%  | 0.90%  | 0.90%  |
| Non-residential               | 0.90%  | 0.90%  | 0.90%  | 0.90%  | 0.90%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -2.10% | -2.10% | -2.10% | -2.10% | -2.10% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

|                               | 2022   | 2023   | 2024   | 2025   | 2026   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 7.746  | 7.769  | 7.792  | 7.816  | 7.839  |
| Non-residential               | 10.320 | 10.351 | 10.382 | 10.414 | 10.445 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 0.30%  | 0.30%  | 0.30%  | 0.30%  | 0.30%  |
| Non-residential               | 0.30%  | 0.30%  | 0.30%  | 0.30%  | 0.30%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -2.70% | -2.70% | -2.70% | -2.70% | -2.70% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

|                               | 2027   | 2028   | 2029   | 2030   | 2031   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 7.937  | 8.036  | 8.137  | 8.239  | 8.342  |
| Non-residential               | 10.575 | 10.708 | 10.841 | 10.977 | 11.114 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 1.25%  | 1.25%  | 1.25%  | 1.25%  | 1.25%  |
| Non-residential               | 1.25%  | 1.25%  | 1.25%  | 1.25%  | 1.25%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -1.75% | -1.75% | -1.75% | -1.75% | -1.75% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

|                               | 2032   | 2033   | 2034   | 2035   | 2036   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 8.371  | 8.400  | 8.429  | 8.459  | 8.489  |
| Non-residential               | 11.153 | 11.192 | 11.231 | 11.271 | 11.310 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 0.35%  | 0.35%  | 0.35%  | 0.35%  | 0.35%  |
| Non-residential               | 0.35%  | 0.35%  | 0.35%  | 0.35%  | 0.35%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -2.65% | -2.65% | -2.65% | -2.65% | -2.65% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

|                               | 2037   | 2038   | 2039   | 2040   | 2041   |
|-------------------------------|--------|--------|--------|--------|--------|
| <b>Mill Rates</b>             |        |        |        |        |        |
| Residential                   | 8.624  | 8.762  | 8.903  | 9.045  | 9.190  |
| Non-residential               | 11.491 | 11.675 | 11.862 | 12.051 | 12.244 |
| <b>% Increase</b>             |        |        |        |        |        |
| Residential                   | 1.60%  | 1.60%  | 1.60%  | 1.60%  | 1.60%  |
| Non-residential               | 1.60%  | 1.60%  | 1.60%  | 1.60%  | 1.60%  |
| Financial Viability Threshold | 3.00%  | 3.00%  | 3.00%  | 3.00%  | 3.00%  |
| Variance From Threshold       | -1.40% | -1.40% | -1.40% | -1.40% | -1.40% |
| Threshold Met (Yes or No)     | YES    | YES    | YES    | YES    | YES    |

This forecast of financial impact assumes County mill rates grow at 3% per annum, and expansion residents will receive the lower of the County or City tax rates throughout the review period as described in Section 15. This forecast does not include any mitigation strategies that might result from negotiations with the County (at the time of writing, negotiations with the County have not commenced).



| Description                                 | 2022           | 2023           | 2024           | 2025           | 2026           |
|---|----------------|----------------|----------------|----------------|----------------|
| Taxes (Not Incl Requisitions)               | \$ 55,988,241  | \$ 57,636,566  | \$ 59,297,180  | \$ 60,970,154  | \$ 62,655,562  |
| Non Program Revenues                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Program and Non-Program Revenues            | \$ 38,326,781  | \$ 39,961,489  | \$ 41,632,386  | \$ 43,514,961  | \$ 45,418,100  |
|   |                |                |                |                |                |
| Total Revenue                               | \$ 94,315,023  | \$ 97,598,055  | \$ 100,929,566 | \$ 104,485,115 | \$ 108,073,662 |
| Less:                                       |                |                |                |                |                |
| Federal Grants in Lieu                      | \$ 7,273       | \$ 7,302       | \$ 7,332       | \$ 7,361       | \$ 7,390       |
| Provincial Grants in Lieu                   | \$ 662,444     | \$ 665,094     | \$ 667,754     | \$ 670,425     | \$ 673,107     |
|   |                |                |                |                |                |
| Eligible Revenue                            | \$ 93,645,305  | \$ 96,925,659  | \$ 100,254,480 | \$ 103,807,329 | \$ 107,393,164 |
|   |                |                |                |                |                |
| Debt Limit @ 1.5 x Eligible Revenue         | \$ 140,467,958 | \$ 145,388,488 | \$ 150,381,720 | \$ 155,710,994 | \$ 161,089,747 |
| Debt Service Limit @ .25 x Eligible Revenue | \$ 23,411,326  | \$ 24,231,415  | \$ 25,063,620  | \$ 25,951,832  | \$ 26,848,291  |
|   |                |                |                |                |                |
|   | 2022           | 2023           | 2024           | 2025           | 2026           |
| Outstanding Existing Debt                   | \$ 21,849,349  | \$ 18,951,359  | \$ 17,261,298  | \$ 15,514,769  | \$ 13,709,867  |
| Outstanding New Debt                        | \$ 76,583,463  | \$ 76,775,879  | \$ 74,236,383  | \$ 77,532,436  | \$ 74,596,384  |
|   |                |                |                |                |                |
| Total Outstanding Debt                      | \$ 98,432,812  | \$ 95,727,238  | \$ 91,497,681  | \$ 93,047,205  | \$ 88,306,251  |
|   |                |                |                |                |                |
| % of Debt Limit                             | 70.07%         | 65.84%         | 60.84%         | 59.76%         | 54.82%         |
|   |                |                |                |                |                |
| Debt Service on Existing Debt               | \$ 3,861,719   | \$ 3,637,527   | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   |
| Debt Service on New Debt                    | \$ 6,162,924   | \$ 6,346,939   | \$ 6,346,939   | \$ 6,776,426   | \$ 6,776,426   |
|   |                |                |                |                |                |
| Total Debt Servicing                        | \$ 10,024,642  | \$ 9,984,466   | \$ 8,654,793   | \$ 9,084,281   | \$ 9,084,281   |
|   |                |                |                |                |                |
| % of Debt Service Limit                     | 42.82%         | 41.20%         | 34.53%         | 35.00%         | 33.84%         |

| Description                                 | 2027           | 2028           | 2029           | 2030           | 2031           |
|---|----------------|----------------|----------------|----------------|----------------|
| Taxes (Not Incl Requisitions)               | \$ 64,899,265  | \$ 67,189,253  | \$ 69,526,333  | \$ 71,911,323  | \$ 74,345,057  |
| Non Program Revenues                        | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Program and Non-Program Revenues            | \$ 47,212,279  | \$ 49,046,175  | \$ 50,920,653  | \$ 53,039,133  | \$ 55,180,044  |
|   |                |                |                |                |                |
| Total Revenue                               | \$ 112,111,545 | \$ 116,235,429 | \$ 120,446,986 | \$ 124,950,456 | \$ 129,525,101 |
| Less:                                       |                |                |                |                |                |
| Federal Grants in Lieu                      | \$ 7,483       | \$ 7,576       | \$ 7,671       | \$ 7,767       | \$ 7,864       |
| Provincial Grants in Lieu                   | \$ 681,521     | \$ 690,040     | \$ 698,665     | \$ 707,399     | \$ 716,241     |
|   |                |                |                |                |                |
| Eligible Revenue                            | \$ 111,422,541 | \$ 115,537,813 | \$ 119,740,649 | \$ 124,235,290 | \$ 128,800,996 |
|   |                |                |                |                |                |
| Debt Limit @ 1.5 x Eligible Revenue         | \$ 167,133,812 | \$ 173,306,719 | \$ 179,610,974 | \$ 186,352,935 | \$ 193,201,494 |
| Debt Service Limit @ .25 x Eligible Revenue | \$ 27,855,635  | \$ 28,884,453  | \$ 29,935,162  | \$ 31,058,823  | \$ 32,200,249  |
|   |                |                |                |                |                |
|   | 2027           | 2028           | 2029           | 2030           | 2031           |
| Outstanding Existing Debt                   | \$ 11,844,620  | \$ 9,916,987   | \$ 7,924,861   | \$ 5,866,061   | \$ 3,738,331   |
| Outstanding New Debt                        | \$ 71,511,694  | \$ 68,270,842  | \$ 64,865,922  | \$ 61,288,628  | \$ 57,530,233  |
|   |                |                |                |                |                |
| Total Outstanding Debt                      | \$ 83,356,314  | \$ 78,187,830  | \$ 72,790,784  | \$ 67,154,689  | \$ 61,268,565  |
|   |                |                |                |                |                |
| % of Debt Limit                             | 49.87%         | 45.12%         | 40.53%         | 36.04%         | 31.71%         |
|   |                |                |                |                |                |
| Debt Service on Existing Debt               | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   | \$ 2,307,855   |
| Debt Service on New Debt                    | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   |
|   |                |                |                |                |                |
| Total Debt Servicing                        | \$ 9,084,281   | \$ 9,084,281   | \$ 9,084,281   | \$ 9,084,281   | \$ 9,084,281   |
|   |                |                |                |                |                |
| % of Debt Service Limit                     | 32.61%         | 31.45%         | 30.35%         | 29.25%         | 28.21%         |

| Description  | 2032           | 2033           | 2034           | 2035           | 2036           |
|--|----------------|----------------|----------------|----------------|----------------|
| Taxes (Not Incl Requisitions)                      | \$ 76,182,445  | \$ 78,033,341  | \$ 79,897,823  | \$ 81,775,971  | \$ 83,667,863  |
| Non Program Revenues                               | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Program and Non-Program Revenues                   | \$ 57,193,218  | \$ 59,250,992  | \$ 61,354,351  | \$ 63,739,098  | \$ 65,943,723  |
|  |                |                |                |                |                |
| <b>Total Revenue</b>                               | \$ 133,375,663 | \$ 137,284,332 | \$ 141,252,174 | \$ 145,515,069 | \$ 149,611,586 |
| Less:  |                |                |                |                |                |
| Federal Grants in Lieu                             | \$ 7,895       | \$ 7,927       | \$ 7,959       | \$ 7,991       | \$ 8,023       |
| Provincial Grants in Lieu                          | \$ 719,106     | \$ 721,982     | \$ 724,870     | \$ 727,770     | \$ 730,681     |
|  |                |                |                |                |                |
| <b>Eligible Revenue</b>                            | \$ 132,648,661 | \$ 136,554,423 | \$ 140,519,345 | \$ 144,779,309 | \$ 148,872,883 |
|  |                |                |                |                |                |
| <b>Debt Limit @ 1.5 x Eligible Revenue</b>         | \$ 198,972,992 | \$ 204,831,635 | \$ 210,779,017 | \$ 217,168,963 | \$ 223,309,325 |
| <b>Debt Service Limit @ .25 x Eligible Revenue</b> | \$ 33,162,165  | \$ 34,138,606  | \$ 35,129,836  | \$ 36,194,827  | \$ 37,218,221  |
|  |                |                |                |                |                |
|  | <b>2032</b>    | <b>2033</b>    | <b>2034</b>    | <b>2035</b>    | <b>2036</b>    |
| Outstanding Existing Debt                          | \$ 2,172,906   | \$ 889,941     | \$ 204,694     | \$ 0           | \$ 0           |
| Outstanding New Debt                               | \$ 53,581,570  | \$ 49,433,006  | \$ 45,074,420  | \$ 40,495,181  | \$ 35,684,118  |
|  |                |                |                |                |                |
| <b>Total Outstanding Debt</b>                      | \$ 55,754,476  | \$ 50,322,947  | \$ 45,279,114  | \$ 40,495,181  | \$ 35,684,118  |
|  |                |                |                |                |                |
| <b>% of Debt Limit</b>                             | 28.02%         | 24.57%         | 21.48%         | 18.65%         | 15.98%         |
|  |                |                |                |                |                |
| Debt Service on Existing Debt                      | \$ 1,679,460   | \$ 1,346,804   | \$ 710,358     | \$ 210,917     | \$ -           |
| Debt Service on New Debt                           | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   | \$ 6,776,426   |
|  |                |                |                |                |                |
| <b>Total Debt Servicing</b>                        | \$ 8,455,887   | \$ 8,123,230   | \$ 7,486,784   | \$ 6,987,343   | \$ 6,776,426   |
|  |                |                |                |                |                |
| <b>% of Debt Service Limit</b>                     | 25.50%         | 23.79%         | 21.31%         | 19.30%         | 18.21%         |

| Description  | 2037           | 2038           | 2039           | 2040           | 2041           |
|--|----------------|----------------|----------------|----------------|----------------|
| Taxes (Not Incl Requisitions)                      | \$ 86,512,388  | \$ 89,423,397  | \$ 92,402,246  | \$ 95,450,315  | \$ 98,569,009  |
| Non Program Revenues                               | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Program and Non-Program Revenues                   | \$ 68,197,246  | \$ 70,500,757  | \$ 72,855,377  | \$ 75,534,441  | \$ 78,002,909  |
|  |                |                |                |                |                |
| <b>Total Revenue</b>                               | \$ 154,709,634 | \$ 159,924,155 | \$ 165,257,623 | \$ 170,984,756 | \$ 176,571,918 |
| Less:  |                |                |                |                |                |
| Federal Grants in Lieu                             | \$ 8,143       | \$ 8,265       | \$ 8,389       | \$ 8,515       | \$ 8,643       |
| Provincial Grants in Lieu                          | \$ 741,641     | \$ 752,766     | \$ 764,057     | \$ 775,518     | \$ 787,151     |
|  |                |                |                |                |                |
| <b>Eligible Revenue</b>                            | \$ 153,959,850 | \$ 159,163,124 | \$ 164,485,177 | \$ 170,200,723 | \$ 175,776,124 |
|  |                |                |                |                |                |
| <b>Debt Limit @ 1.5 x Eligible Revenue</b>         | \$ 230,939,774 | \$ 238,744,686 | \$ 246,727,766 | \$ 255,301,085 | \$ 263,664,186 |
| <b>Debt Service Limit @ .25 x Eligible Revenue</b> | \$ 38,489,962  | \$ 39,790,781  | \$ 41,121,294  | \$ 42,550,181  | \$ 43,944,031  |
|  |                |                |                |                |                |
|  | <b>2037</b>    | <b>2038</b>    | <b>2039</b>    | <b>2040</b>    | <b>2041</b>    |
| Outstanding Existing Debt                          | \$ 0           | \$ 0           | \$ 0           | \$ 0           | \$ 0           |
| Outstanding New Debt                               | \$ 30,629,495  | \$ 31,280,630  | \$ 25,568,404  | \$ 20,958,670  | \$ 16,493,680  |
|  |                |                |                |                |                |
| <b>Total Outstanding Debt</b>                      | \$ 30,629,495  | \$ 31,280,630  | \$ 25,568,404  | \$ 20,958,670  | \$ 16,493,680  |
|  |                |                |                |                |                |
| <b>% of Debt Limit</b>                             | 13.26%         | 13.10%         | 10.36%         | 8.21%          | 6.26%          |
|  |                |                |                |                |                |
| Debt Service on Existing Debt                      | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           |
| Debt Service on New Debt                           | \$ 6,776,426   | \$ 7,205,736   | \$ 7,205,736   | \$ 5,831,243   | \$ 5,457,801   |
|  |                |                |                |                |                |
| <b>Total Debt Servicing</b>                        | \$ 6,776,426   | \$ 7,205,736   | \$ 7,205,736   | \$ 5,831,243   | \$ 5,457,801   |
|  |                |                |                |                |                |
| <b>% of Debt Service Limit</b>                     | 17.61%         | 18.11%         | 17.52%         | 13.70%         | 12.42%         |

## 13 IMPACT ON COUNTY

Information gathered to date suggests that impacts to the County will be minimal, as demonstrated in the tables below.

### 13.1 Assessment and Taxes

Upon approval of expansion, approximately \$57.5 million in assessment (0.18% of the total County municipal assessment of approximately \$31.68 billion) would be transferred from the County to the City—a relatively small assessment base.

*Table 20 – Expansion Area Base Assessment*

| Description           | Assessment    |
|-----------------------|---------------|
| Farm                  | \$ 10,936,720 |
| Residential           | \$ 24,083,742 |
| Non-residential       | \$ 1,885,640  |
| Linear                | \$ 20,588,638 |
| Machinery & Equipment | \$ -          |
| Exempt                | \$ -          |
|                       | \$ 57,494,740 |

Given the current mill rates of the County, the proposed expansion area generates approximately **\$357,000** in taxes in 2015.



*Table 21 – Expansion Area County Taxes*

|                       | <b>2015</b>                           | <b>2014</b>          | <b>2015</b>          |
|-----------------------|---------------------------------------|----------------------|----------------------|
|                       | <b>County Portion<br/>of Millrate</b> | <b>Assessment</b>    | <b>Taxes</b>         |
| Farm                  | 4.4552                                | \$ 10,936,720        | \$ 48,725            |
| Residential           | 4.4552                                | \$ 24,083,742        | \$ 107,298           |
| Non-residential       | 8.9503                                | \$ 1,885,640         | \$ 16,877            |
| Linear                | 8.9503                                | \$ 20,588,638        | \$ 184,274           |
| Machinery & Equipment | 8.9503                                | \$ -                 | \$ -                 |
|                       |                                       | <b>\$ 57,494,740</b> | <b>\$ 357,174.69</b> |

## 13.2 Other Revenues

In addition to taxes, the transfer of the expansion lands from the County to the City will result in a loss of other revenue to the County. This revenue loss was calculated based on the 2013 Financial Return provided by the Strathcona County to Alberta Municipal Affairs (the most recent return at the time of writing).

*Table 22 – Expansion Area Other Revenues*

| Revenues                                  | 2013                  | Allocation Basis | Allocation To Annexation Area |
|---|-----------------------|------------------|-------------------------------|
| Council and Other Legislative             | \$ -                  |                  |                               |
| General Administration                    | \$ 8,977,401          |                  |                               |
| Other General Government                  | \$ -                  |                  |                               |
| Police                                    | \$ 4,095,631          | Population Ratio | \$ 4,915.29                   |
| Fire                                      | \$ 7,925,428          | Population Ratio | \$ 9,511.54                   |
| Disaster and Emergency Measures           | \$ 4,894              |                  |                               |
| Ambulance and First Aid                   | \$ 6,675,995          |                  |                               |
| Bylaws Enforcement                        | \$ 2,619,497          | Population Ratio | \$ 3,143.74                   |
| Other Protective Services                 | \$ -                  |                  |                               |
| Common and Equipment Pool                 | \$ 744,723            |                  |                               |
| Roads, Streets, Walks, Lighting           | \$ 20,531,227         |                  |                               |
| Airport                                   | \$ 151,185            |                  |                               |
| Public Transit                            | \$ 16,369,745         |                  |                               |
| Storm Sewers and Drainage                 | \$ -                  |                  |                               |
| Other Transportation                      | \$ -                  |                  |                               |
| Water Supply and Distribution             | \$ 29,820,670         | Population Ratio | \$ 35,788.67                  |
| Wastewater Treatment and Disposal         | \$ 28,714,609         | Population Ratio | \$ 34,461.26                  |
| Waste Management                          | \$ 9,228,773          | Population Ratio | \$ 11,075.72                  |
| Other Environmental Use and Protection    | \$ 208,912            |                  |                               |
| Family and Community Support              | \$ 5,060,858          | Population Ratio | \$ 6,073.69                   |
| Day Care                                  | \$ -                  |                  |                               |
| Cemeteries and Crematoriums               | \$ -                  |                  |                               |
| Other Public Health and Welfare           | \$ -                  |                  |                               |
| Land Use Planning, Zoning and Development | \$ 5,563,126          |                  |                               |
| Economic/Agricultural Development         | \$ 376,401            | Population Ratio | \$ 451.73                     |
| Subdivision Land and Development          | \$ -                  |                  |                               |
| Public Housing Operations                 | \$ -                  |                  |                               |
| Land, Housing and Building Rentals        | \$ -                  |                  |                               |
| Other Planning and Development            | \$ -                  |                  |                               |
| Recreation Boards                         | \$ -                  |                  |                               |
| Parks and Recreation                      | \$ 23,746,846         |                  |                               |
| Culture: Libraries, Museums, Halls        | \$ 9,403,238          |                  |                               |
| Convention Centres                        | \$ -                  |                  |                               |
| Other Recreation and Culture              | \$ -                  |                  |                               |
| Gas                                       | \$ -                  |                  |                               |
| Electric                                  | \$ -                  |                  |                               |
| Other                                     | \$ 1,047,611          |                  |                               |
| <b>Total</b>                              | <b>\$ 181,266,770</b> |                  | <b>\$ 105,422</b>             |

Other revenues have been allocated to the proposed expansion area using two criteria. For some program areas a ratio of expansion population to total County population has been used. Where appropriate, for other program areas a ratio of expansion land area to

total County land area has been used.

*Table 23 – Allocation Criteria*

|                 | <b>2013<br/>Population</b> | <b>2013 Land<br/>Area (Ha.)</b> |
|-----------------|----------------------------|---------------------------------|
| Leduc County    | 92,490                     | 126,620                         |
| Annexation Area | 111                        | 2,008                           |
| Ratio           | 0.12%                      | 1.59%                           |

The amount of other revenue (not including taxes) attributed to the proposed expansion area is approximately **\$111,800** in 2015 (see table below).

*Table 24 – Escalation of Other Revenues Projections*

|                             | <b>2013</b> | <b>2014</b> | <b>2015</b>       |
|-----------------------------|-------------|-------------|-------------------|
| Allocation of Other Revenue | \$ 105,422  | \$ 108,584  | \$ <b>111,842</b> |

### 13.3 Expenditures

In addition to taxes and other revenues, the transfer of the expansion lands from the County to the City will result in a shedding of expenses for the County. This shedding of expenses was calculated based on the 2013 Financial Return provided by the Strathcona County to Alberta Municipal Affairs.

*Table 25 – Expansion Area Expenses*

| Expenses                                  | 2013                  | Allocation Basis | Allocation To Annexation Area |
|---|-----------------------|------------------|-------------------------------|
| Council and Other Legislative             | \$ 1,177,906          |                  |                               |
| General Administration                    | \$ 67,950,648         |                  |                               |
| Other General Government                  | \$ -                  |                  |                               |
| Police                                    | \$ 14,871,842         | Population Ratio | \$ 17,848.14                  |
| Fire                                      | \$ 23,263,096         | Population Ratio | \$ 27,918.73                  |
| Disaster and Emergency Measures           | \$ 325,370            | Population Ratio | \$ 390.49                     |
| Ambulance and First Aid                   | \$ 5,211,117          | Population Ratio | \$ 6,254.02                   |
| Bylaws Enforcement                        | \$ 4,247,062          | Population Ratio | \$ 5,097.03                   |
| Other Protective Services                 | \$ -                  |                  |                               |
| Common and Equipment Pool                 | \$ 14,265,108         | Land Ratio       | \$ 226,189.05                 |
| Roads, Streets, Walks, Lighting           | \$ 27,352,175         | Land Ratio       | \$ 433,698.96                 |
| Airport                                   | \$ 171,293            |                  |                               |
| Public Transit                            | \$ 16,615,612         |                  |                               |
| Storm Sewers and Drainage                 | \$ 78,805             | Land Ratio       | \$ 1,249.54                   |
| Other Transportation                      | \$ -                  |                  |                               |
| Water Supply and Distribution             | \$ 32,026,234         | Population Ratio | \$ 38,435.64                  |
| Wastewater Treatment and Disposal         | \$ 16,934,765         | Population Ratio | \$ 20,323.92                  |
| Waste Management                          | \$ 7,490,569          | Population Ratio | \$ 8,989.65                   |
| Other Environmental Use and Protection    | \$ 703,790            | Population Ratio | \$ 844.64                     |
| Family and Community Support              | \$ 7,392,822          | Population Ratio | \$ 8,872.35                   |
| Day Care                                  | \$ -                  |                  |                               |
| Cemeteries and Crematoriums               | \$ -                  |                  |                               |
| Other Public Health and Welfare           | \$ -                  |                  |                               |
| Land Use Planning, Zoning and Development | \$ 9,076,123          |                  |                               |
| Economic/Agricultural Development         | \$ 3,136,017          | Population Ratio | \$ 3,763.63                   |
| Subdivision Land and Development          | \$ -                  |                  |                               |
| Public Housing Operations                 | \$ -                  |                  |                               |
| Land, Housing and Building Rentals        | \$ -                  |                  |                               |
| Other Planning and Development            | \$ -                  |                  |                               |
| Recreation Boards                         | \$ -                  |                  |                               |
| Parks and Recreation                      | \$ 38,499,036         |                  |                               |
| Culture: Libraries, Museums, Halls        | \$ 8,929,323          |                  |                               |
| Convention Centres                        | \$ -                  |                  |                               |
| Other Recreation and Culture              | \$ -                  |                  |                               |
| Gas                                       | \$ -                  |                  |                               |
| Electric                                  | \$ -                  |                  |                               |
| Other                                     | \$ 3,760,578          | Population Ratio | \$ 4,513.18                   |
| <b>Total</b>                              | <b>\$ 303,479,291</b> |                  | <b>\$ 804,389</b>             |

Expenses have been allocated to the proposed expansion area using the same criteria as described above. The amount of expenses attributed to the proposed expansion area (and saved by the County) is approximately **\$853,400** in 2015 (see table below). It

should be noted that service level differences may exist between the rural expansion area and the large urban centre of Sherwood Park. Without the input of Strathcona County we are unable to determine if these service differences exist or whether any service level difference would materially impact the expenditure allocation estimates arrived at in this report.

*Table 26 – Escalation of Expense Projections*

|                        | 2013       | 2014       | 2015       |
|------------------------|------------|------------|------------|
| Allocation of Expenses | \$ 804,389 | \$ 828,521 | \$ 853,376 |

### 13.4 Stranded Costs and Liabilities

The County may have recent capital infrastructure investments associated with expansion area. At the time of writing, these potential stranded costs are not known.

Likewise, the County may have other liabilities associated with the proposed expansion area. At the time of writing, these potential liabilities are not known.

### 13.5 Net Impact

Based upon estimated taxes lost, other revenue lost, and expenses shed, the County will be impacted from the expansion by a net gain of approximately \$384,000 per annum or approximately \$9.9 million (NPV) over the 50 year expansion timeframe. This net impact does not include the impact of stranded costs or liabilities (if any).

*Table 27 – Net Impact of Expansion on County*

|                                  | 1 Year Impact     | 50 Year Impact       | 50 Year Impact<br>(Net Present Value)* |
|----------------------------------|-------------------|----------------------|--|
| Taxes Lost                       | -\$ 357,175       |                      |  |
| Other Revenue Lost               | -\$ 111,842       |                      |  |
| Expenses Shed                    | \$ 853,376        |                      |  |
| <b>Net Gain (Loss) to County</b> | <b>\$ 384,360</b> | <b>\$ 19,217,986</b> | <b>\$ 9,889,485</b>                    |

\*In consideration of an appropriate discount rate, at time of writing, the Canadian Treasury 10-year bond rate was 2.25%, and the RBC 5-year GIC annual compound rate was 2.15%. A more conservative discount rate of 3% has been used.

## 14 IMPACT ON EXPANSION AREA RESIDENTS

Should the City proceed with an annexation, the City of Fort Saskatchewan would request that for the entire 50 year expansion timeframe (in the absence of a triggering event), expansion area properties: (a) be taxed at the lower of County or City mill rates, and (b) have their tax status “grandfathered” resulting in farmland and buildings with exempt tax status in the County continuing to enjoy exempt tax status in the City. This approach has been built into the tax impact assessment discussed in this report. Therefore, expansion area residents are not impacted by expansion.

Tax mitigation for expansion area residents has been included in this financial impact assessment as discussed in Section 12.3. The cost of mitigation for the City over the 25-year review period depends on the County’s average annual tax increase as shown in the table below:

- 1) The cost of the mitigation strategy to the City is approximately \$21,000 if the County’s annual tax increase is 3%,
- 2) The cost of the mitigation strategy to the City is approximately \$73,000 if the County’s annual tax increase is 2%, and
- 3) The cost of the mitigation strategy to the City is approximately \$562,000 if the County’s annual tax increase is 1%.

*Table 28 – Tax Mitigation Impact on City*

| Incremental Impact of Tax Relief<br>(Assuming County's Annual Tax Increase is 3%) | 2021         | 2026         | 2031         | 2036          | 2041          |
|---|--------------|--------------|--------------|---------------|---------------|
|   | 5 Years      | 10 Years     | 15 Years     | 20 Years      | 25 Years      |
| Cumulative Taxes at City Rates  | \$ 2,872,356 | \$ 5,822,834 | \$ 8,904,194 | \$ 12,095,900 | \$ 15,467,554 |
| Cumulative Taxes at Lower of County or City                                       | \$ 2,851,628 | \$ 5,802,106 | \$ 8,883,466 | \$ 12,075,173 | \$ 15,446,826 |
| Cumulative Incremental Impact of Tax Relief                                       | -\$20,728    | -\$20,728    | -\$20,728    | -\$20,728     | -\$20,728     |
|   |              |              |              |               |               |
| Incremental Impact of Tax Relief<br>(Assuming County's Annual Tax Increase is 2%) | 2021         | 2026         | 2031         | 2036          | 2041          |
|   | 5 Years      | 10 Years     | 15 Years     | 20 Years      | 25 Years      |
| Cumulative Taxes at City Rates  | \$ 2,872,356 | \$ 5,822,834 | \$ 8,904,194 | \$ 12,095,900 | \$ 15,467,554 |
| Cumulative Taxes at Lower of County or City                                       | \$ 2,798,922 | \$ 5,749,400 | \$ 8,830,760 | \$ 12,022,467 | \$ 15,394,120 |
| Cumulative Incremental Impact of Tax Relief                                       | -\$73,434    | -\$73,434    | -\$73,434    | -\$73,434     | -\$73,434     |
|   |              |              |              |               |               |
| Incremental Impact of Tax Relief<br>(Assuming County's Annual Tax Increase is 1%) | 2021         | 2026         | 2031         | 2036          | 2041          |
|   | 5 Years      | 10 Years     | 15 Years     | 20 Years      | 25 Years      |
| Cumulative Taxes at City Rates  | \$ 2,872,356 | \$ 5,822,834 | \$ 8,904,194 | \$ 12,095,900 | \$ 15,467,554 |
| Cumulative Taxes at Lower of County or City                                       | \$ 2,692,293 | \$ 5,521,921 | \$ 8,495,887 | \$ 11,620,228 | \$ 14,905,337 |
| Cumulative Incremental Impact of Tax Relief                                       | -\$180,062   | -\$300,913   | -\$408,306   | -\$475,673    | -\$562,217    |

## 15 MGB PRINCIPLES

The purpose of this section is to illustrate how the City's proposed expansion meets the intent of those MGB principles that contain a financial component.

***Principle 2:*** *Accommodation of growth by all municipalities (urban or rural) must be accomplished without encumbering the initiating municipality and the responding municipality's ability to achieve rational growth directions, cost effective utilization of resources, fiscal accountability and the attainment of the purposes of a municipality described in the Act.*

**Conclusion** – As demonstrated in Sections 11 and 12, the financial impact of the proposed expansion on the City of Fort Saskatchewan is reasonable and sustainable. In no way does the expansion encumber the City from achieving financial accountability.

As demonstrated in Section 13, the financial impact of the proposed expansion is actually positive for Strathcona County.

***Principle 6:*** *Each expansion must illustrate a cost effective, efficient and coordinated approach to the administration of services.*

**Conclusion** – As shown in Sections 6 and 7 (Capital Plan), Section 8 (Operating Plan), and Section 9 (Revenues and Recoveries), the City's plan to administer services is cost effective, efficient and coordinated. Rather than simply using a base budget and then applying simple growth factors to inflate costs over time, the City has actually constructed a comprehensive capital and operating plan to support urban growth both in boundary and in the proposed expansion area for the entire review period. These plans also consider lifecycle and capacity requirements. As highlighted in Principle 1 above, the plans are reasonable and sustainable.

***Principle 9:*** *Expansion proposals must fully consider the financial impact on the initiating and responding municipality.*



**Conclusion** – This report fully considers the financial impact on the City of Fort Saskatchewan and Strathcona County. As demonstrated in Sections 11 and 12, the financial impact of the proposed expansion on the City of Fort Saskatchewan is reasonable and sustainable. As demonstrated in Section 13, the financial impact of the proposed expansion is actually positive for Strathcona County. In addition, the City's proposed expansion ensures expansion residents will not be impacted by requesting they be able to pay the lower of the County or City tax rates.

**Principle 13:** *Revenue sharing may be warranted when the expansion proposal involves existing or future special properties that generate substantive and unique costs to the impacted municipality(s) as part of the expansion or as an alternative to expansion.*

**Conclusion** – There are no significant special properties in the proposed expansion area that generate substantive or unique costs that warrant revenue sharing.

Further, lost assessment and associated taxes with the proposed expansion area have been included in determining the financial impact on Strathcona County as demonstrated in Section 13.

**Principle 14:** *Expansion proposals must not simply be a tax initiative. Each expansion proposal must have consideration of the full scope of costs and revenues related to the affected municipalities. The financial status of the initiating or the responding municipality(s) cannot be affected to such an extent that one or the other is unable to reasonably achieve the purposes of a municipality as outlined in Section 3 of the Act. The financial impact should be reasonable and be able to be mitigated through reasonable conditions of expansion.*

**Conclusion** – Expansion is being initiated by the City as a result of land requirements, not tax benefit. As demonstrated in Section 13, the current assessment in the proposed expansion area is relatively small and generates only \$400,000 per annum approximately.

As shown in Sections 6 and 7 (Capital Plan), Section 8 (Operating Plan), and Section 9 (Revenues and Recoveries), the City's plan to administer services considers the full scope of costs and revenues. Rather than simply using a base budget and then applying simple growth factors to inflate costs over time, the City has actually constructed a comprehensive capital and operating plan to support urban growth both in boundary and in the proposed expansion area for the entire review period. These plans also consider lifecycle and capacity requirements.

As demonstrated in Sections 11 and 12, the financial impact of the proposed expansion on the City of Fort Saskatchewan is reasonable and sustainable, with forecast tax rates staying well below the 3% "sustainability threshold" for the entire review period. As outlined in Section 13, the financial impact on Strathcona County is actually net positive—about \$384,000 per annum (approximately \$9.9 million<sup>2</sup> (NPV) over the 50 year expansion timeframe).

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<sup>2</sup>At time of writing, the Canadian Treasury 10-year bond rate was 2.25%. At time of writing the RBC 5-year GIC annual compound rate was 2.15%. A more conservative discount rate of 3% has been used.

## 16 CONCLUSION

The proposed expansion is financially sustainable for the City of Fort Saskatchewan. As demonstrated in Section 11.3, tax increases post-expansion stay well below the 3% sustainability threshold:

- 2017 to 2021 - 0.90% per year
- 2022 to 2026 - 0.30% per year
- 2027 to 2031 - 1.25% per year
- 2032 to 2036 - 0.35% per year
- 2037 to 2041 - 1.60% per year

As demonstrated in Section 13.5, the expansion actually results in a net gain for the County of approximately \$384,000 per annum or approximately \$9.9 million (NPV) over the 50 year expansion timeframe. This net impact does not include the impact of stranded costs or liabilities (if any).

As highlighted in Section 14, expansion area residents are not impacted by the proposed expansion, assuming the request by the City of Fort Saskatchewan is granted—namely, that expansion area properties be taxed at the lower of County or City mill rates and have their tax status “grandfathered”, both for the 50 year expansion timeframe (in the absence of a triggering event).

## APPENDIX A – LAND DEVELOPMENT STAGING ASSESSMENT GROWTH INFORMATION

### Population Changes

The opening population was determined by using the most available City population at the time of writing which was the 2013 census (21,795).

| Year | Medium Growth | Opening | Growth | City Closing | Total Closing |
|------|---------------|---------|--------|--------------|---------------|
| 2015 | 4.30%         | 22,732  | 978    | 23,710       | 23,710        |
| 2016 | 3.80%         | 23,710  | 902    | 24,612       | 24,612        |
| 2017 | 5.70%         | 24,612  | 1,402  | 26,014       | 26,014        |
| 2018 | 5.39%         | 26,014  | 1,402  | 27,417       | 27,417        |
| 2019 | 5.11%         | 27,417  | 1,402  | 28,819       | 28,819        |
| 2020 | 3.13%         | 28,819  | 902    | 29,721       | 29,721        |
| 2021 | 3.04%         | 29,721  | 902    | 30,623       | 30,623        |
| 2022 | 2.95%         | 30,623  | 902    | 31,525       | 31,525        |
| 2023 | 2.86%         | 31,525  | 902    | 32,427       | 32,427        |
| 2024 | 2.78%         | 32,427  | 902    | 33,329       | 33,329        |
| 2025 | 2.71%         | 33,329  | 902    | 34,231       | 34,231        |
| 2026 | 2.64%         | 34,231  | 902    | 35,133       | 35,133        |
| 2027 | 2.57%         | 35,133  | 902    | 36,035       | 36,035        |
| 2028 | 2.50%         | 36,035  | 902    | 36,938       | 36,938        |
| 2029 | 2.44%         | 36,938  | 902    | 37,840       | 37,840        |
| 2030 | 2.38%         | 37,840  | 902    | 38,742       | 38,742        |
| 2031 | 2.33%         | 38,742  | 902    | 39,644       | 39,644        |
| 2032 | 2.28%         | 39,644  | 902    | 40,546       | 40,546        |
| 2033 | 2.22%         | 40,546  | 902    | 41,448       | 41,448        |
| 2034 | 2.18%         | 41,448  | 902    | 42,350       | 42,350        |
| 2035 | 2.13%         | 42,350  | 902    | 43,252       | 43,252        |
| 2036 | 2.09%         | 43,252  | 902    | 44,154       | 44,154        |
| 2037 | 2.04%         | 44,154  | 902    | 45,056       | 45,056        |
| 2038 | 2.00%         | 45,056  | 902    | 45,958       | 45,958        |
| 2039 | 1.96%         | 45,958  | 902    | 46,860       | 46,860        |
| 2040 | 1.92%         | 46,860  | 902    | 47,762       | 47,762        |
| 2041 | 1.89%         | 47,762  | 902    | 48,664       | 48,664        |

## Residential Land Development Staging

|      | Residential       |           |                 |                              |                     |                              |                                |                       |                                |
|------|-------------------|-----------|-----------------|------------------------------|---------------------|------------------------------|--------------------------------|-----------------------|--------------------------------|
| Year | Total Requirement | % to Muni | % to Annexation | Opening Muni Lands Available | Muni Lands Consumed | Closing Muni Lands Available | Opening Growth Lands Available | Growth Lands Consumed | Closing Growth Lands Available |
| 2015 | 22.41             | 100%      | 0%              | 308.90                       | 22.41               | 286.49                       | 802.55                         | -                     | 802.55                         |
| 2016 | 20.68             | 100%      | 0%              | 286.49                       | 20.68               | 265.81                       | 802.55                         | -                     | 802.55                         |
| 2017 | 32.15             | 100%      | 0%              | 265.81                       | 32.15               | 233.66                       | 802.55                         | -                     | 802.55                         |
| 2018 | 32.15             | 100%      | 0%              | 233.66                       | 32.15               | 201.51                       | 802.55                         | -                     | 802.55                         |
| 2019 | 32.15             | 100%      | 0%              | 201.51                       | 32.15               | 169.37                       | 802.55                         | -                     | 802.55                         |
| 2020 | 20.68             | 75%       | 25%             | 169.37                       | 15.51               | 153.86                       | 802.55                         | 5.17                  | 797.38                         |
| 2021 | 20.68             | 75%       | 25%             | 153.86                       | 15.51               | 138.35                       | 797.38                         | 5.17                  | 792.21                         |
| 2022 | 20.68             | 75%       | 25%             | 138.35                       | 15.51               | 122.84                       | 792.21                         | 5.17                  | 787.04                         |
| 2023 | 20.68             | 75%       | 25%             | 122.84                       | 15.51               | 107.33                       | 787.04                         | 5.17                  | 781.87                         |
| 2024 | 20.68             | 75%       | 25%             | 107.33                       | 15.51               | 91.82                        | 781.87                         | 5.17                  | 776.70                         |
| 2025 | 20.68             | 75%       | 25%             | 91.82                        | 15.51               | 76.31                        | 776.70                         | 5.17                  | 771.53                         |
| 2026 | 20.68             | 75%       | 25%             | 76.31                        | 15.51               | 60.80                        | 771.53                         | 5.17                  | 766.36                         |
| 2027 | 20.68             | 75%       | 25%             | 60.80                        | 15.51               | 45.29                        | 766.36                         | 5.17                  | 761.19                         |
| 2028 | 20.68             | 75%       | 25%             | 45.29                        | 15.51               | 29.78                        | 761.19                         | 5.17                  | 756.02                         |
| 2029 | 20.68             | 75%       | 25%             | 29.78                        | 15.51               | 14.27                        | 756.02                         | 5.17                  | 750.85                         |
| 2030 | 20.68             | 75%       | 25%             | 14.27                        | 14.27               | -                            | 750.85                         | 6.41                  | 744.45                         |
| 2031 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 744.45                         | 20.68                 | 723.77                         |
| 2032 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 723.77                         | 20.68                 | 703.09                         |
| 2033 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 703.09                         | 20.68                 | 682.41                         |
| 2034 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 682.41                         | 20.68                 | 661.73                         |
| 2035 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 661.73                         | 20.68                 | 641.05                         |
| 2036 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 641.05                         | 20.68                 | 620.37                         |
| 2037 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 620.37                         | 20.68                 | 599.69                         |
| 2038 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 599.69                         | 20.68                 | 579.01                         |
| 2039 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 579.01                         | 20.68                 | 558.33                         |
| 2040 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 558.33                         | 20.68                 | 537.66                         |
| 2041 | 20.68             | 75%       | 25%             | -                            | -                   | -                            | 537.66                         | 20.68                 | 516.98                         |

## Non-residential Land Development Staging

|      | Commercial        |           |                 |                              |                     |                              |                                |                       |                                |
|------|-------------------|-----------|-----------------|------------------------------|---------------------|------------------------------|--------------------------------|-----------------------|--------------------------------|
| Year | Total Requirement | % to Muni | % to Annexation | Opening Muni Lands Available | Muni Lands Consumed | Closing Muni Lands Available | Opening Growth Lands Available | Growth Lands Consumed | Closing Growth Lands Available |
| 2015 | 4.48              | 100%      | 0%              | 31.28                        | 4.48                | 26.80                        | 191.01                         | -                     | 191.01                         |
| 2016 | 4.14              | 100%      | 0%              | 26.80                        | 4.14                | 22.66                        | 191.01                         | -                     | 191.01                         |
| 2017 | 6.43              | 100%      | 0%              | 22.66                        | 6.43                | 16.23                        | 191.01                         | -                     | 191.01                         |
| 2018 | 6.43              | 100%      | 0%              | 16.23                        | 6.43                | 9.80                         | 191.01                         | -                     | 191.01                         |
| 2019 | 6.43              | 100%      | 0%              | 9.80                         | 6.43                | 3.37                         | 191.01                         | -                     | 191.01                         |
| 2020 | 4.14              | 75%       | 25%             | 3.37                         | 3.10                | 0.27                         | 191.01                         | 1.03                  | 189.97                         |
| 2021 | 4.14              | 75%       | 25%             | 0.27                         | 0.27                | -                            | 189.97                         | 3.86                  | 186.11                         |
| 2022 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 186.11                         | 4.14                  | 181.98                         |
| 2023 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 181.98                         | 4.14                  | 177.84                         |
| 2024 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 177.84                         | 4.14                  | 173.70                         |
| 2025 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 173.70                         | 4.14                  | 169.57                         |
| 2026 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 169.57                         | 4.14                  | 165.43                         |
| 2027 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 165.43                         | 4.14                  | 161.30                         |
| 2028 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 161.30                         | 4.14                  | 157.16                         |
| 2029 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 157.16                         | 4.14                  | 153.02                         |
| 2030 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 153.02                         | 4.14                  | 148.89                         |
| 2031 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 148.89                         | 4.14                  | 144.75                         |
| 2032 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 144.75                         | 4.14                  | 140.62                         |
| 2033 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 140.62                         | 4.14                  | 136.48                         |
| 2034 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 136.48                         | 4.14                  | 132.35                         |
| 2035 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 132.35                         | 4.14                  | 128.21                         |
| 2036 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 128.21                         | 4.14                  | 124.07                         |
| 2037 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 124.07                         | 4.14                  | 119.94                         |
| 2038 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 119.94                         | 4.14                  | 115.80                         |
| 2039 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 115.80                         | 4.14                  | 111.67                         |
| 2040 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 111.67                         | 4.14                  | 107.53                         |
| 2041 | 4.14              | 75%       | 25%             | -                            | -                   | -                            | 107.53                         | 4.14                  | 103.40                         |

| Industrial |                   |           |                 |                              |                     |                              |                                |                       |                                |
|------------|-------------------|-----------|-----------------|------------------------------|---------------------|------------------------------|--------------------------------|-----------------------|--------------------------------|
| Year       | Total Requirement | % to Muni | % to Annexation | Opening Muni Lands Available | Muni Lands Consumed | Closing Muni Lands Available | Opening Growth Lands Available | Growth Lands Consumed | Closing Growth Lands Available |
| 2015       | 11.90             | 100%      | 0%              | 599.40                       | 11.90               | 587.50                       | -                              | -                     | -                              |
| 2016       | 10.98             | 100%      | 0%              | 587.50                       | 10.98               | 576.51                       | -                              | -                     | -                              |
| 2017       | 17.07             | 100%      | 0%              | 576.51                       | 17.07               | 559.44                       | -                              | -                     | -                              |
| 2018       | 17.07             | 100%      | 0%              | 559.44                       | 17.07               | 542.37                       | -                              | -                     | -                              |
| 2019       | 17.07             | 100%      | 0%              | 542.37                       | 17.07               | 525.29                       | -                              | -                     | -                              |
| 2020       | 10.98             | 100%      | 0%              | 525.29                       | 10.98               | 514.31                       | -                              | -                     | -                              |
| 2021       | 10.98             | 100%      | 0%              | 514.31                       | 10.98               | 503.33                       | -                              | -                     | -                              |
| 2022       | 10.98             | 100%      | 0%              | 503.33                       | 10.98               | 492.35                       | -                              | -                     | -                              |
| 2023       | 10.98             | 100%      | 0%              | 492.35                       | 10.98               | 481.36                       | -                              | -                     | -                              |
| 2024       | 10.98             | 100%      | 0%              | 481.36                       | 10.98               | 470.38                       | -                              | -                     | -                              |
| 2025       | 10.98             | 100%      | 0%              | 470.38                       | 10.98               | 459.40                       | -                              | -                     | -                              |
| 2026       | 10.98             | 100%      | 0%              | 459.40                       | 10.98               | 448.41                       | -                              | -                     | -                              |
| 2027       | 10.98             | 100%      | 0%              | 448.41                       | 10.98               | 437.43                       | -                              | -                     | -                              |
| 2028       | 10.98             | 100%      | 0%              | 437.43                       | 10.98               | 426.45                       | -                              | -                     | -                              |
| 2029       | 10.98             | 100%      | 0%              | 426.45                       | 10.98               | 415.47                       | -                              | -                     | -                              |
| 2030       | 10.98             | 100%      | 0%              | 415.47                       | 10.98               | 404.48                       | -                              | -                     | -                              |
| 2031       | 10.98             | 100%      | 0%              | 404.48                       | 10.98               | 393.50                       | -                              | -                     | -                              |
| 2032       | 10.98             | 100%      | 0%              | 393.50                       | 10.98               | 382.52                       | -                              | -                     | -                              |
| 2033       | 10.98             | 100%      | 0%              | 382.52                       | 10.98               | 371.54                       | -                              | -                     | -                              |
| 2034       | 10.98             | 100%      | 0%              | 371.54                       | 10.98               | 360.55                       | -                              | -                     | -                              |
| 2035       | 10.98             | 100%      | 0%              | 360.55                       | 10.98               | 349.57                       | -                              | -                     | -                              |
| 2036       | 10.98             | 100%      | 0%              | 349.57                       | 10.98               | 338.59                       | -                              | -                     | -                              |
| 2037       | 10.98             | 100%      | 0%              | 338.59                       | 10.98               | 327.61                       | -                              | -                     | -                              |
| 2038       | 10.98             | 100%      | 0%              | 327.61                       | 10.98               | 316.62                       | -                              | -                     | -                              |
| 2039       | 10.98             | 100%      | 0%              | 316.62                       | 10.98               | 305.64                       | -                              | -                     | -                              |
| 2040       | 10.98             | 100%      | 0%              | 305.64                       | 10.98               | 294.66                       | -                              | -                     | -                              |
| 2041       | 10.98             | 100%      | 0%              | 294.66                       | 10.98               | 283.68                       | -                              | -                     | -                              |

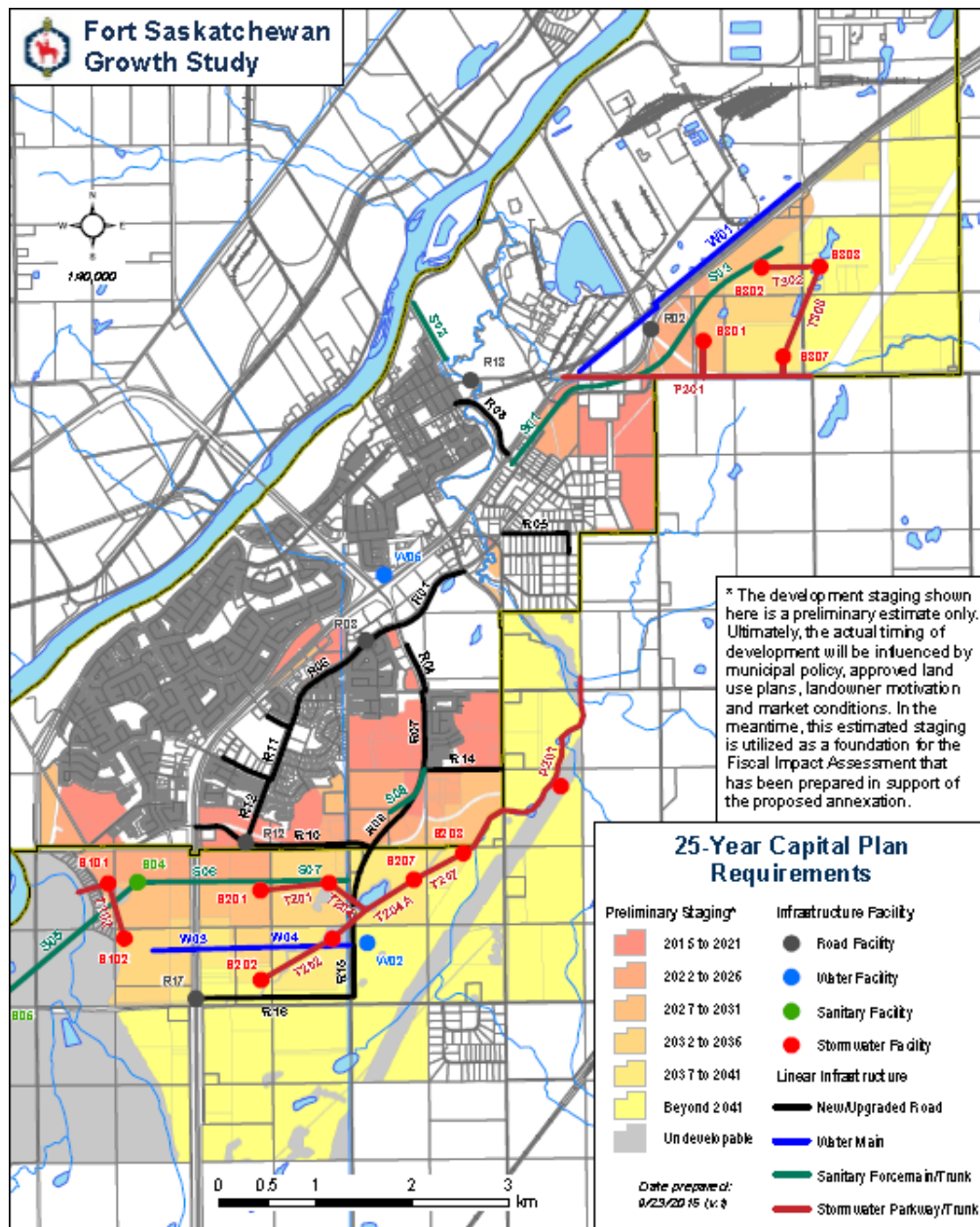
| Other |                   |           |                 |                              |                     |                              |                                |                       |                                |
|-------|-------------------|-----------|-----------------|------------------------------|---------------------|------------------------------|--------------------------------|-----------------------|--------------------------------|
| Year  | Total Requirement | % to Muni | % to Annexation | Opening Muni Lands Available | Muni Lands Consumed | Closing Muni Lands Available | Opening Growth Lands Available | Growth Lands Consumed | Closing Growth Lands Available |
| 2015  | 3.45              | 100%      | 0%              | -                            | -                   | -                            | 171.27                         | 3.45                  | 167.82                         |
| 2016  | 3.19              | 100%      | 0%              | -                            | -                   | -                            | 167.82                         | 3.19                  | 164.63                         |
| 2017  | 4.95              | 100%      | 0%              | -                            | -                   | -                            | 164.63                         | 4.95                  | 159.68                         |
| 2018  | 4.95              | 100%      | 0%              | -                            | -                   | -                            | 159.68                         | 4.95                  | 154.73                         |
| 2019  | 4.95              | 100%      | 0%              | -                            | -                   | -                            | 154.73                         | 4.95                  | 149.77                         |
| 2020  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 149.77                         | 3.19                  | 146.59                         |
| 2021  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 146.59                         | 3.19                  | 143.40                         |
| 2022  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 143.40                         | 3.19                  | 140.21                         |
| 2023  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 140.21                         | 3.19                  | 137.03                         |
| 2024  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 137.03                         | 3.19                  | 133.84                         |
| 2025  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 133.84                         | 3.19                  | 130.65                         |
| 2026  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 130.65                         | 3.19                  | 127.47                         |
| 2027  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 127.47                         | 3.19                  | 124.28                         |
| 2028  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 124.28                         | 3.19                  | 121.09                         |
| 2029  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 121.09                         | 3.19                  | 117.91                         |
| 2030  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 117.91                         | 3.19                  | 114.72                         |
| 2031  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 114.72                         | 3.19                  | 111.53                         |
| 2032  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 111.53                         | 3.19                  | 108.35                         |
| 2033  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 108.35                         | 3.19                  | 105.16                         |
| 2034  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 105.16                         | 3.19                  | 101.97                         |
| 2035  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 101.97                         | 3.19                  | 98.79                          |
| 2036  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 98.79                          | 3.19                  | 95.60                          |
| 2037  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 95.60                          | 3.19                  | 92.41                          |
| 2038  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 92.41                          | 3.19                  | 89.23                          |
| 2039  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 89.23                          | 3.19                  | 86.04                          |
| 2040  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 86.04                          | 3.19                  | 82.85                          |
| 2041  | 3.19              | 75%       | 25%             | -                            | -                   | -                            | 82.85                          | 3.19                  | 79.67                          |



## APPENDIX B - CAPITAL PLAN

### Map of Infrastructure “Backbone”

The following map provides an overview of the capital infrastructure projects for roads, water, sanitary, and stormwater management.



## Administration Projects

|  |      |                      |
|--|------|----------------------|
| Computer Equipment Replacement, New, Network, Software, HArduare (2020-2024) | 2020 | \$ 2,417,956         |
| Computer Equipment Replacement, New, Network, Software, Hardware (2025-2029) | 2025 | \$ 2,803,074         |
| Computer Equipment Replacement, New, Network, Software, HArduare (2030-2034) | 2030 | \$ 3,249,531         |
| Computer Equipment Replacement, New, Network, Software, HArduare (2035-2039) | 2035 | \$ 3,488,052         |
| Computer Equipment Replacement, New, Network, Software, Hardware (2040-2041) | 2040 | \$ 1,617,443         |
|  |      | <u>\$ 13,576,056</u> |

## Building Projects

|  |      |                      |
|--|------|----------------------|
| 20003 Replace Yellow Tent with Metal Shed    | 2020 | \$ 597,026           |
| 16021 Phase II - City Centre Square          | 2020 | \$ 895,539           |
| New Public Works Yard (Satellite) - Land     | 2020 | \$ 1,910,484         |
| JEG Building (Public Works) Expansion        | 2022 | \$ 2,533,540         |
| New Public Works Yard Buildings & Facilities | 2025 | \$ 3,460,585         |
| New Storage Facility - Parks                 | 2025 | \$ 346,058           |
| City Hall Expansion - ~4800sqm               | 2038 | \$ 30,491,912        |
|  |      | <u>\$ 40,235,144</u> |

## Cemetery Projects

|                 |      |                   |
|-----------------|------|-------------------|
| New Columbarium | 2020 | \$ 60,897         |
| New Columbarium | 2025 | \$ 70,596         |
| New Columbarium | 2030 | \$ 81,840         |
| New Columbarium | 2035 | \$ 94,875         |
| New Columbarium | 2040 | \$ 109,986        |
|                 |      | <u>\$ 418,194</u> |

## Equipment Projects

|  |      |            |
|--|------|------------|
| 17011 New 1/2 Ton Facility Truck         | 2017 | \$ 69,935  |
| 17009 Replace Backhoe                    | 2017 | \$ 163,909 |
| 17010 Replace Shop Washer                | 2017 | \$ 13,113  |
| 17015 Replace Bobcat Skidsteer           | 2017 | \$ 98,345  |
| 17027 Replace Freightliner & Attachments | 2017 | \$ 217,453 |
| 17004 Replace 2005 3/4 Ton Chevy Truck   | 2017 | \$ 34,967  |
| 17005 Replace Car - Planning             | 2017 | \$ 25,133  |
| 17007 Replace 1/4 ton truck              | 2017 | \$ 25,133  |
| 18006 Replace Smooth Drum Roller         | 2018 | \$ 101,296 |
| 18007 Replace 5-ton and Attachments      | 2018 | \$ 235,231 |
| 18009 Replace 2006 1 Ton Dump Truck      | 2018 | \$ 73,158  |
| 18019 Replace Bobcat Skidsteer           | 2018 | \$ 101,296 |
| 18008 Replace Escape Hybrid              | 2018 | \$ 32,640  |
| 19005 Replace Bobcat Skidsteer           | 2019 | \$ 115,927 |
| 19002 Replace 2007 Chev 1/2 Ton          | 2019 | \$ 34,778  |

|                                      |      |                     |
|--------------------------------------|------|---------------------|
| 20008 Replace Street Sweeper         | 2020 | \$ 220,900          |
| 20009 Replace Vacuum                 | 2020 | \$ 23,881           |
| 20017 Replace Bobcat Skidsteer       | 2020 | \$ 107,465          |
| 21001 Replace Bobcat Skidsteer       | 2021 | \$ 110,689          |
| 21004 Replace Wheel Loader           | 2021 | \$ 184,481          |
| 21007 Replace 2009 3/4 Ton           | 2021 | \$ 36,896           |
| Replace Cardboard compactor          | 2022 | \$ 38,003           |
| New Front End Loader                 | 2022 | \$ 221,685          |
| 22003 Replace Bobcat Skidsteer       | 2022 | \$ 114,009          |
| Replace Grader                       | 2023 | \$ 300,098          |
| Replace Grader                       | 2024 | \$ 309,101          |
| New Plough Truck                     | 2025 | \$ 269,926          |
| New & Replace 1/2 Ton Facility Truck | 2025 | \$ 249,162          |
| New & Replace 1/2 Ton Facility Truck | 2030 | \$ 649,906          |
| Replace Cardboard compactor          | 2032 | \$ 51,073           |
| Replace Front End Loader             | 2032 | \$ 297,926          |
| New & Replace 1/2 Ton Facility Truck | 2035 | \$ 502,280          |
| Replace Plough Truck                 | 2035 | \$ 1,813,787        |
| Replace Grader                       | 2038 | \$ 467,543          |
| Replace Grader                       | 2039 | \$ 481,569          |
|                                      |      | <u>\$ 7,792,694</u> |

## Fire Projects

|  |      |              |
|--|------|--------------|
| 17012 Breathing Air Compressor                   | 2017 | \$ 81,955    |
| 16003 Design/Construction of Fire Station        | 2017 | \$ 5,791,453 |
| Fire Unit 4 Inspection Vehicle New               | 2017 | \$ 21,855    |
| Fire Tanker New (Station B)                      | 2017 | \$ 655,636   |
| Fire & Rescue New (Brush Truck) (Station B)      | 2017 | \$ 109,273   |
| Fire Rescue New (Station B)                      | 2017 | \$ 874,182   |
| Station B Bunker Gear & Other Equipment          | 2017 | \$ 109,273   |
| 18011 Pump 8 Replacement                         | 2018 | \$ 900,407   |
| 22002 Pump 9 Replacement                         | 2022 | \$ 1,013,416 |
| 23003 Rescue Boat Replacement                    | 2023 | \$ 65,239    |
| Fire Radio Communication System Replacement      | 2024 | \$ 604,762   |
| Fire Pump 3 Replacement                          | 2025 | \$ 1,107,387 |
| 17012 Breathing Air Compressor Replacement       | 2025 | \$ 103,818   |
| SCBA Replacement                                 | 2025 | \$ 346,058   |
| Fire Rescue 1 Replacement                        | 2026 | \$ 570,304   |
| Disaster Services City Warning Siren Replacement | 2026 | \$ 249,508   |
| Fire Unit 3 Command Vehicle Replacement          | 2026 | \$ 85,546    |
| Fire Rescue Tools Replacement                    | 2028 | \$ 90,755    |

|  |      |                      |
|--|------|----------------------|
| 14016 Unit 2 Fire & Rescue Replacement (Brush Truck) | 2029 | \$ 155,797           |
| Fire Ladder 1 Replacement                            | 2029 | \$ 1,869,561         |
| Fire Unit 4 Inspection Vehicle Replacement           | 2029 | \$ 31,159            |
| Fire & Rescue Replacement (Brush Truck) (Station B)  | 2032 | \$ 170,243           |
| Fire Command Trailer Replacement                     | 2035 | \$ 148,824           |
| Fire Tanker New (Station B)                          | 2037 | \$ 1,184,152         |
| Fire Rescue Replacement (Station B)                  | 2037 | \$ 1,578,869         |
| SCBA Replacement                                     | 2040 | \$ 539,148           |
|  |      | <b>\$ 18,458,580</b> |

## Parks Projects

|  |      |                      |
|--|------|----------------------|
| 17006 Replace (2) Front Mount Mowers                                   | 2017 | \$ 98,345            |
| 17008 Replace 455 Tractor Mowers                                       | 2017 | \$ 55,729            |
| 18005 Replace 455 Lawn Mower   | 2018 | \$ 19,134            |
| 18010 Replace Parks Gator  | 2018 | \$ 20,259            |
| 18015 Replace JD Lawn Mower  | 2018 | \$ 20,259            |
| 19003 Replace Front Mount Mowers                                       | 2019 | \$ 104,335           |
| 20006 Replace Aerator  | 2020 | \$ 11,941            |
| 20007 Replace Three (3) High Profile Mowers                            | 2020 | \$ 64,479            |
| New Front Mount Mower  | 2020 | \$ 53,732            |
| New Tool Cat & Attachments   | 2020 | \$ 89,554            |
| Parks Rehab (2021-2025)  | 2021 | \$ 799,418           |
| 21002 Replace Front Mount Mowers (2)                                   | 2021 | \$ 110,689           |
| 21005 Replace Wide Area Mowers (3)                                     | 2021 | \$ 221,377           |
| 21006 Replace Wide Area Water Cannon                                   | 2021 | \$ 19,678            |
| 21009 Replace Boulevard Mower  | 2021 | \$ 25,827            |
| 21008 Replace Water Truck  | 2021 | \$ 92,241            |
| RVA Trail Upgrade, Service Road, & Parking                             | 2025 | \$ 872,067           |
| New Grounds Master Reel Mower  | 2025 | \$ 166,108           |
| New & Replace 3/4 ton Parks truck                                      | 2025 | \$ 124,581           |
| Parks Rehab (2026-2030)  | 2026 | \$ 926,745           |
| Trail Rehab Program  | 2027 | \$ 3,671,334         |
| New & Replace Front Mount Mower  | 2027 | \$ 132,168           |
| Replace Tool Cat & Attachments   | 2030 | \$ 120,353           |
| Parks Rehab (2031-2035)  | 2031 | \$ 1,074,351         |
| New & Replace 3/4 ton Parks truck                                      | 2035 | \$ 251,140           |
| New & Replace Front Mount Mower  | 2035 | \$ 334,853           |
| Parks Rehab (2036-2041)  | 2036 | \$ 1,494,561         |
| Replacement of Developer Contributed Playgrounds 2015-2021 (2036-2041) | 2036 | \$ 1,494,561         |
| Replace Tool Cat & Attachments   | 2040 | \$ 161,744           |
|  |      | <b>\$ 12,631,563</b> |

## Police / Bylaw Projects

|   |      |                     |
|---|------|---------------------|
| Animal Housing Facility+D133B115:D135B115:D140  | 2017 | \$ 54,636           |
| New ISD Site                                    | 2017 | \$ 54,636           |
| New ISD Site                                    | 2017 | \$ 54,636           |
| 17031 New Photo Laser replacement               | 2017 | \$ 43,709           |
| 18012 Replacement Vic. Camera System            | 2018 | \$ 22,510           |
| 18014 Photo Laser replacement                   | 2018 | \$ 45,020           |
| New ISD Site                                    | 2019 | \$ 57,964           |
| 20001 Replace Intersection Safety Camera System | 2020 | \$ 477,621          |
| New ISD Site                                    | 2020 | \$ 59,703           |
| New ISD Site                                    | 2020 | \$ 59,703           |
| 22005 Replace By-law Half Ton Crew Cab          | 2022 | \$ 69,672           |
| Replace Enforcement Dodge Charger               | 2022 | \$ 78,540           |
| 14014 Installtion of Replacement ISD Site       | 2023 | \$ 65,239           |
| 18014 Photo Laser replacement                   | 2023 | \$ 104,382          |
| 15027New Animal Control Vehicle                 | 2025 | \$ 71,980           |
| Replace Intersection Safety Camera System       | 2026 | \$ 712,880          |
| 18014 Photo Laser replacement                   | 2028 | \$ 121,007          |
| New Photo Laser replacement                     | 2028 | \$ 60,504           |
| 22005 Replace Enforcement Half Ton Crew Cab     | 2032 | \$ 105,551          |
| Replace Enforcement Dodge Charger               | 2032 | \$ 105,551          |
| Replace Intersection Safety Camera System       | 2032 | \$ 851,217          |
| 18014 Photo Laser replacement                   | 2033 | \$ 210,421          |
| 15027New Animal Control Vehicle                 | 2035 | \$ 96,735           |
| Replace Intersection Safety Camera System       | 2038 | \$ 1,016,397        |
| 18014 Photo Laser replacement                   | 2038 | \$ 243,935          |
|   |      | <b>\$ 4,844,149</b> |

## RCMP Projects

|   |      |                     |
|---|------|---------------------|
| 15012 RCMP Telephone Recording System Replacement | 2020 | \$ 53,732           |
| 15012 RCMP Telephone Recording System Replacement | 2025 | \$ 62,291           |
| 15012 RCMP Telephone Recording System Replacement | 2030 | \$ 72,212           |
| 15012 RCMP Telephone Recording System Replacement | 2035 | \$ 83,713           |
| 15012 RCMP Telephone Recording System Replacement | 2040 | \$ 97,047           |
| Existing RCMP Building Upgrade/Reno               | 2025 | \$ 692,117          |
| 911 Operations/Facilities                         | 2030 | \$ 962,824          |
|   |      | <b>\$ 2,023,936</b> |

## Recreation & Culture

|   |      |                       |
|---|------|-----------------------|
| 15017 Recreation Expansion                                      | 2019 | \$ 38,256,044         |
| 17030 Historic Precinct Development (Phase 3)                   | 2017 | \$ 2,349,363          |
| 17014 Historic Precinct Transportation Vehicle                  | 2017 | \$ 109,273            |
| 18016 Jungle Gym in Fitness Area                                | 2018 | \$ 22,510             |
| 17030 Historic Precinct Development (Phase 4)                   | 2019 | \$ 3,130,040          |
| 19018 Harbour Pool - Recapitalization                           | 2019 | \$ 4,521,169          |
| 19000 JRC Retrofit and Curling Expansion - Design/Construction  | 2019 | \$ 10,433,467         |
| 20021 DCC Theatre Projector Replacement                         | 2020 | \$ 15,523             |
| 17030 Historic Precinct Development (Phase 5)                   | 2021 | \$ 2,582,735          |
| 22004 DCC Theatre Light Mixing Console Replacement              | 2022 | \$ 21,535             |
| 22001 DCC Theatre Sound Mixing Console Replaement               | 2022 | \$ 95,008             |
| 23006 Museum Building Acquisition                               | 2023 | \$ 156,573            |
| 23004 DCC Theatre Seats Replacement                             | 2023 | \$ 208,764            |
| 17030 Historic Precinct Development (Phase 6)                   | 2023 | \$ 2,609,546          |
| New Sports Fields   | 2025 | \$ 2,076,351          |
| New Ball Diamonds   | 2025 | \$ 2,076,351          |
| New Splash Pad  | 2025 | \$ 3,875,855          |
| Future DCC Theatre Upgrade (e.g., Risers, Sound, Lighting, etc) | 2030 | \$ 208,612            |
| Legacy Park Stage Upgrade                                       | 2030 | \$ 160,471            |
| New Rink Facility   | 2033 | \$ 13,151,295         |
| 4 Season Outdoor Park   | 2035 | \$ 18,602,946         |
| Zamboni Replacement   | 2031 | \$ 380,155            |
| Historic Precinct Transportation Vehicle                        | 2039 | \$ 209,378            |
| Future DCC Theatre Upgrade (e.g., Risers, Sound, Lighting, etc) | 2040 | \$ 280,357            |
| DCC Expansion   | 2040 | \$ 20,271,958         |
|   |      | <b>\$ 125,805,279</b> |

## Roads Projects

|   |      |              |
|---|------|--------------|
| R2 - 16014 119 Street Highway Intersection                                  | 2017 | \$ 2,458,636 |
| R5 - 17022 Clover Park Secondary Access                                     | 2017 | \$ 218,545   |
| R6 - 17003 Southfort Dr Widening (Allard - 84 st                            | 2017 | \$ 3,278,181 |
| R7 - 17026 94 St Widening Ph 2 (Sienna Gate - 87 St)                        | 2017 | \$ 1,092,727 |
| 17019 Local Road Rehabilitation   | 2017 | \$ 2,731,818 |
| R8 - 18004 112 Street Widening  | 2018 | \$ 2,813,772 |
| R 14 - 17016 87 Avenue  | 2018 | \$ 1,125,509 |
| R9 - 94 St Widening +800m Ph 3  | 2018 | \$ 1,350,611 |
| R11- Southfort Blvd Widening (Hwy 21 to Southfort Dr)                       | 2018 | \$ 2,251,018 |
| 18021 Entrance Signs Update & Move To New Boundaries                        | 2018 | \$ 675,305   |
| 18024 Local Road Rehabilitation   | 2018 | \$ 2,813,772 |
| R12 - 19010 Southfort Dr Widening Ph 5 (Southfort Blvd to Soughtridge Blvd) | 2019 | \$ 2,202,621 |
| R10 - 19016 94 St Widening Ph 4 (87 Ave+800m - Southridge)                  | 2019 | \$ 1,854,839 |
| 19007 Local Road Rehabilitation   | 2019 | \$ 2,898,185 |

|   |      |                       |
|---|------|-----------------------|
| R13 - 20013 Replace 100 Ave Ross Creek Bridge / Culvert | 2020 | \$ 1,611,971          |
| 20019 Local Road Rehabilitation                         | 2020 | \$ 2,985,131          |
| 21011 Local Road Rehabilitation                         | 2021 | \$ 3,074,685          |
| 22007 Local Road Rehabilitation                         | 2022 | \$ 3,166,925          |
| R15 - RR225 (from R9 South to Twp 542)                  | 2030 | \$ 10,783,627         |
| R16 - TWP 542 (from RR225 to Hwy 21)                    | 2030 | \$ 12,580,898         |
| R17 - Intersection (TWP 542 and Hwy 21)                 | 2030 | \$ 4,814,119          |
| R18 - Upgrade Hwy 21 to 6 Lanes                         | 2038 | \$ 40,655,882         |
| 15031 Neighbourhood Rehabilitation                      | 2015 | \$ 556,200            |
| 16019 Neighbourhood Rehabilitation                      | 2016 | \$ 572,886            |
| 17020 Neighbourhood Rehabilitation                      | 2017 | \$ 590,073            |
| 18025 Neighbourhood Rehabilitation                      | 2018 | \$ 607,775            |
| 19008 Neighbourhood Rehabilitation                      | 2019 | \$ 626,008            |
| 20020 Neighbourhood Rehabilitation                      | 2020 | \$ 644,788            |
| 21012 Neighbourhood Rehabilitation                      | 2021 | \$ 664,132            |
| 22008 Neighbourhood Rehabilitation                      | 2022 | \$ 684,056            |
| Neighbourhood Rehabilitation                            | 2023 | \$ 704,578            |
| Neighbourhood Rehabilitation                            | 2024 | \$ 725,715            |
| Neighbourhood Rehabilitation                            | 2025 | \$ 747,486            |
| Neighbourhood Rehabilitation                            | 2026 | \$ 769,911            |
| Neighbourhood Rehabilitation                            | 2027 | \$ 793,008            |
| Neighbourhood Rehabilitation                            | 2028 | \$ 816,798            |
| Neighbourhood Rehabilitation                            | 2029 | \$ 841,302            |
| Neighbourhood Rehabilitation                            | 2030 | \$ 866,541            |
| Neighbourhood Rehabilitation                            | 2031 | \$ 892,538            |
| Neighbourhood Rehabilitation                            | 2032 | \$ 919,314            |
| Neighbourhood Rehabilitation                            | 2033 | \$ 946,893            |
| Neighbourhood Rehabilitation                            | 2034 | \$ 975,300            |
| Neighbourhood Rehabilitation                            | 2035 | \$ 1,004,559          |
| Neighbourhood Rehabilitation                            | 2036 | \$ 1,034,696          |
| Neighbourhood Rehabilitation                            | 2037 | \$ 1,065,737          |
| Neighbourhood Rehabilitation                            | 2038 | \$ 1,097,709          |
| Neighbourhood Rehabilitation                            | 2039 | \$ 1,130,640          |
| Neighbourhood Rehabilitation                            | 2040 | \$ 1,164,559          |
|   |      | <b>\$ 128,881,979</b> |

## Sanitary Sewer Projects

|  |      |              |
|--|------|--------------|
| 17021 Sewer Service Relines                                    | 2017 | \$ 1,311,272 |
| 17020 Neighbourhood Rehabilitation                             | 2017 | \$ 590,073   |
| New Staff Sewer Maintenance Vehicle                            | 2017 | \$ 142,055   |
| S1 6004 900mm Sanitary Trunk Medium Industrial                 | 2018 | \$ 5,402,442 |
| S2 18023 Ross Creek Sanitary Trunk Twining - Medium Industrial | 2018 | \$ 1,688,263 |
| S3 18028 750 mm Sanitary Trunk - Medium Industrial             | 2018 | \$ 1,350,611 |
| 18025 Neighbourhood Rehabilitation                             | 2018 | \$ 607,775   |



|  |      |                      |
|--|------|----------------------|
| 19008 Neighbourhood Rehabilitation                               | 2019 | \$ 626,008           |
| S5 Pump Station Stage 2 - Upgraded pumps and force main to West. | 2020 | \$ 4,776,209         |
| S8 - 600mm Trunk Main (94 St)                                    | 2020 | \$ 716,431           |
| 20020 Neighbourhood Rehabilitation                               | 2020 | \$ 644,788           |
| Inspection/Televising Vehicle - New                              | 2020 | \$ 208,959           |
| Pineview Trunk Line Rehabilitation                               | 2020 | \$ 1,194,052         |
| 21012 Neighbourhood Rehabilitation                               | 2021 | \$ 664,132           |
| 22008 Neighbourhood Rehabilitation                               | 2022 | \$ 684,056           |
| Neighbourhood Rehabilitation                                     | 2023 | \$ 704,578           |
| Neighbourhood Rehabilitation                                     | 2024 | \$ 725,715           |
| Neighbourhood Rehabilitation                                     | 2025 | \$ 747,486           |
| New Hydrovac Truck   | 2025 | \$ 346,058           |
| Neighbourhood Rehabilitation                                     | 2026 | \$ 769,911           |
| Neighbourhood Rehabilitation                                     | 2027 | \$ 793,008           |
| Neighbourhood Rehabilitation                                     | 2028 | \$ 816,798           |
| Neighbourhood Rehabilitation                                     | 2029 | \$ 841,302           |
| S7 - 1200mm Trunk Main from S6 to 92 street                      | 2030 | \$ 6,418,826         |
| Neighbourhood Rehabilitation                                     | 2030 | \$ 866,541           |
| Neighbourhood Rehabilitation                                     | 2031 | \$ 892,538           |
| Neighbourhood Rehabilitation                                     | 2032 | \$ 919,314           |
| Neighbourhood Rehabilitation                                     | 2033 | \$ 946,893           |
| Neighbourhood Rehabilitation                                     | 2034 | \$ 975,300           |
| Neighbourhood Rehabilitation                                     | 2035 | \$ 1,004,559         |
| Hydrovac Truck Replacement                                       | 2035 | \$ 651,103           |
| Neighbourhood Rehabilitation                                     | 2036 | \$ 1,034,696         |
| Neighbourhood Rehabilitation                                     | 2037 | \$ 1,065,737         |
| Neighbourhood Rehabilitation                                     | 2038 | \$ 1,097,709         |
| Neighbourhood Rehabilitation                                     | 2039 | \$ 1,130,640         |
| Neighbourhood Rehabilitation                                     | 2040 | \$ 1,164,559         |
|  |      | <u>\$ 44,520,397</u> |

## Solid Waste Management Projects

|  |      |                     |
|--|------|---------------------|
| New Eco Center (Phase 1 - Upgrade to Current Capabilities) | 2020 | \$ 597,026          |
| New Eco-center (Phase 2 - Enhanced Capabilities)           | 2030 | \$ 1,604,706        |
| Solid Waste Collection Bins                                | 2036 | \$ 3,330,188        |
|  |      | <u>\$ 5,531,920</u> |

## Stormwater Management Projects

|   |      |              |
|---|------|--------------|
| 17020 Neighbourhood Rehabilitation + II Floodproofing Program | 2017 | \$ 469,873   |
| 18025 Neighbourhood Rehabilitation + II Floodproofing Program | 2018 | \$ 540,244   |
| 19008 Neighbourhood Rehabilitation + II Floodproofing Program | 2019 | \$ 556,452   |
| SW 1 - 16015 Southfort Drainage Parkway 1 Yorkville Ditch     | 2020 | \$ 3,820,967 |
| 20020 Neighbourhood Rehabilitation + II Floodproofing Program | 2020 | \$ 573,145   |
| New 1/2 ton for Stormwater Operator                           | 2020 | \$ 53,732    |
| New Steam Truck   | 2020 | \$ 35,822    |



|   |      |                      |
|---|------|----------------------|
| 21012 Neighbourhood Rehabilitation + II Floodproofing Program | 2021 | \$ 590,339           |
| Outfall Rehabilitation Program                                | 2021 | \$ 307,468           |
| 21003 Replace Steam Trailer                                   | 2021 | \$ 24,597            |
| 22008 Neighbourhood Rehabilitation + II Floodproofing Program | 2022 | \$ 608,050           |
| Neighbourhood Rehabilitation + II Floodproofing Program       | 2023 | \$ 626,291           |
| Neighbourhood Rehabilitation + II Floodproofing Program       | 2024 | \$ 645,080           |
| Neighbourhood Rehabilitation                                  | 2025 | \$ 249,162           |
| Neighbourhood Rehabilitation                                  | 2026 | \$ 256,637           |
| Outfall Rehabilitation Program                                | 2026 | \$ 356,440           |
| Neighbourhood Rehabilitation                                  | 2027 | \$ 264,336           |
| Neighbourhood Rehabilitation                                  | 2028 | \$ 272,266           |
| Neighbourhood Rehabilitation                                  | 2029 | \$ 280,434           |
| Stormwater Trunk T102   | 2030 | \$ 1,893,950         |
| Stormwater Trunk T302   | 2030 | \$ 1,943,092         |
| Stormwater Trunk T308   | 2030 | \$ 3,227,137         |
| Stormwater Trunk T307   | 2030 | \$ 680,204           |
| Neighbourhood Rehabilitation                                  | 2030 | \$ 288,847           |
| Neighbourhood Rehabilitation                                  | 2031 | \$ 297,513           |
| Outfall Rehabilitation Program                                | 2031 | \$ 413,212           |
| Neighbourhood Rehabilitation                                  | 2032 | \$ 306,438           |
| Neighbourhood Rehabilitation                                  | 2033 | \$ 315,631           |
| Neighbourhood Rehabilitation                                  | 2034 | \$ 325,100           |
| Stormwater Trunk T202   | 2035 | \$ 3,161,293         |
| Stormwater Trunk T205   | 2035 | \$ 1,664,884         |
| Neighbourhood Rehabilitation                                  | 2035 | \$ 334,853           |
| Neighbourhood Rehabilitation                                  | 2036 | \$ 344,899           |
| Outfall Rehabilitation Program                                | 2036 | \$ 479,026           |
| Neighbourhood Rehabilitation                                  | 2037 | \$ 355,246           |
| Neighbourhood Rehabilitation                                  | 2038 | \$ 365,903           |
| Neighbourhood Rehabilitation                                  | 2039 | \$ 376,880           |
| Neighbourhood Rehabilitation                                  | 2040 | \$ 388,186           |
|   |      | <u>\$ 27,693,629</u> |

## Transit Projects

|                          |      |                  |
|--------------------------|------|------------------|
| Replace Transit Shelters | 2025 | \$ 41,527        |
|                          |      | <u>\$ 41,527</u> |

## Water Projects

|  |      |              |
|--|------|--------------|
| 17020 Neighbourhood Rehabilitation                             | 2017 | \$ 590,073   |
| New Meters   | 2017 | \$ 262,254   |
| W1 8022 450mm Water Feeder to Upper Triangle-Medium Industrial | 2018 | \$ 1,800,814 |
| 18026 Water and Sewer Main Relining                            | 2018 | \$ 1,688,263 |
| 18025 Neighbourhood Rehabilitation                             | 2018 | \$ 607,775   |
| New Meters   | 2018 | \$ 270,122   |
| 18003 Replace 1-Ton Utility                                    | 2018 | \$ 118,178   |

|  |      |               |
|--|------|---------------|
| 19009 Water Main Reline Program                                  | 2019 | \$ 1,738,911  |
| 19008 Neighbourhood Rehabilitation                               | 2019 | \$ 626,008    |
| New Meters   | 2019 | \$ 278,226    |
| 20002 Water Main Reline Program                                  | 2020 | \$ 1,791,078  |
| 20020 Neighbourhood Rehabilitation                               | 2020 | \$ 644,788    |
| New 1/2 ton for Water Operator                                   | 2020 | \$ 53,732     |
| New Meters   | 2020 | \$ 286,573    |
| 20005 Replace Dodge Dakota Utilities Truck                       | 2020 | \$ 53,732     |
| 21013 Water Main Reline Program                                  | 2021 | \$ 1,844,811  |
| 21012 Neighbourhood Rehabilitation                               | 2021 | \$ 664,132    |
| Meter Tower Receiver   | 2021 | \$ 92,241     |
| 22006 Water Main Reline Program                                  | 2022 | \$ 1,900,155  |
| 22008 Neighbourhood Rehabilitation                               | 2022 | \$ 684,056    |
| 23005 Water Main Reline Program                                  | 2023 | \$ 1,957,160  |
| Neighbourhood Rehabilitation                                     | 2023 | \$ 704,578    |
| 23005 Water Main Reline Program                                  | 2024 | \$ 2,015,875  |
| Neighbourhood Rehabilitation                                     | 2024 | \$ 725,715    |
| 1/2 ton Vehicle Replacement                                      | 2024 | \$ 120,952    |
| W3 - 450mm Water Main (stage 1) From Hwy East 400m and West 400m | 2025 | \$ 1,439,603  |
| W5 R1 Reservoir Systems Upgrade                                  | 2025 | \$ 692,117    |
| 23005 Water Main Reline Program                                  | 2025 | \$ 2,076,351  |
| Neighbourhood Rehabilitation                                     | 2025 | \$ 747,486    |
| New 1/2 ton for Water Operator                                   | 2025 | \$ 62,291     |
| 23005 Water Main Reline Program                                  | 2026 | \$ 2,138,641  |
| Neighbourhood Rehabilitation                                     | 2026 | \$ 769,911    |
| 23005 Water Main Reline Program                                  | 2027 | \$ 2,202,801  |
| Neighbourhood Rehabilitation                                     | 2027 | \$ 793,008    |
| 23005 Water Main Reline Program                                  | 2028 | \$ 2,268,885  |
| Neighbourhood Rehabilitation                                     | 2028 | \$ 816,798    |
| 18003 Replace 1-Ton Utility                                      | 2028 | \$ 158,822    |
| 23005 Water Main Reline Program                                  | 2029 | \$ 2,336,951  |
| Neighbourhood Rehabilitation                                     | 2029 | \$ 841,302    |
| W4 - 450mm Water Main (stage 1) From W3 to 92 St                 | 2030 | \$ 1,925,648  |
| 23005 Water Main Reline Program                                  | 2030 | \$ 2,407,060  |
| Neighbourhood Rehabilitation                                     | 2030 | \$ 866,541    |
| New 1/2 ton for Water Operator                                   | 2030 | \$ 72,212     |
| 1/2 ton Vehicle Replacement                                      | 2030 | \$ 216,635    |
| 23005 Water Main Reline Program                                  | 2031 | \$ 2,479,271  |
| Neighbourhood Rehabilitation                                     | 2031 | \$ 892,538    |
| 23005 Water Main Reline Program                                  | 2032 | \$ 2,553,650  |
| Neighbourhood Rehabilitation                                     | 2032 | \$ 919,314    |
| Neighbourhood Rehabilitation                                     | 2033 | \$ 946,893    |
| W2 Reservoir 5000m3 & Pumphouse                                  | 2034 | \$ 18,061,112 |
| Neighbourhood Rehabilitation                                     | 2034 | \$ 975,300    |
| Neighbourhood Rehabilitation                                     | 2035 | \$ 1,004,559  |
| New 1/2 ton for Water Operator                                   | 2035 | \$ 83,713     |
| 1/2 ton Vehicle Replacement                                      | 2035 | \$ 251,140    |
| Neighbourhood Rehabilitation                                     | 2036 | \$ 1,034,696  |
| Meter Replacement  | 2036 | \$ 1,073,018  |
| Neighbourhood Rehabilitation                                     | 2037 | \$ 1,065,737  |
| Meter Replacement  | 2037 | \$ 1,105,208  |

|                              |      |                      |
|------------------------------|------|----------------------|
| Neighbourhood Rehabilitation | 2038 | \$ 1,097,709         |
| 18003 Replace 1-Ton Utility  | 2038 | \$ 213,443           |
| Meter Replacement            | 2038 | \$ 1,138,365         |
| Neighbourhood Rehabilitation | 2039 | \$ 1,130,640         |
| Meter Replacement            | 2039 | \$ 1,172,516         |
| Neighbourhood Rehabilitation | 2040 | \$ 1,164,559         |
| Meter Replacement            | 2040 | \$ 1,207,691         |
|                              |      | <u>\$ 83,924,337</u> |

## APPENDIX C - CAPITAL PLAN FINANCING DETAILS

### Administration

| Administration | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants |
|----------------|------------|--------------------------|----------------|--------|
| 2017           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2018           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2019           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2020           | \$ -       | \$ 2,417,956             | \$ -           | \$ -   |
| 2021           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2022           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2023           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2024           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2025           | \$ -       | \$ 2,803,074             | \$ -           | \$ -   |
| 2026           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2027           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2028           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2029           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2030           | \$ -       | \$ 3,249,531             | \$ -           | \$ -   |
| 2031           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2032           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2033           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2034           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2035           | \$ -       | \$ 3,488,052             | \$ -           | \$ -   |
| 2036           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2037           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2038           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2039           | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2040           | \$ -       | \$ 1,617,443             | \$ -           | \$ -   |
| 2041           | \$ -       | \$ -                     | \$ -           | \$ -   |
|                |            |                          |                |        |
|                | \$ -       | \$ 13,576,056            | \$ -           | \$ -   |

## Buildings

| Buildings | Debentures   | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants        |
|-----------|--------------|--------------------------|----------------|---------------|
| 2017      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2018      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2019      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2020      | \$ -         | \$ -                     | \$ -           | \$ 3,403,049  |
| 2021      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2022      | \$ -         | \$ -                     | \$ -           | \$ 2,533,540  |
| 2023      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2024      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2025      | \$ -         | \$ -                     | \$ -           | \$ 3,806,643  |
| 2026      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2027      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2028      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2029      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2030      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2031      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2032      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2033      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2034      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2035      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2036      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2037      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2038      | \$ 6,088,114 | \$ 5,000,000             | \$ -           | \$ 19,403,798 |
| 2039      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2040      | \$ -         | \$ -                     | \$ -           | \$ -          |
| 2041      | \$ -         | \$ -                     | \$ -           | \$ -          |
|           | \$ 6,088,114 | \$ 5,000,000             | \$ -           | \$ 29,147,030 |

## Cemetery

| Cemetery | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants |
|----------|------------|--------------------------|----------------|--------|
| 2017     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2018     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2019     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2020     | \$ -       | \$ 60,897                | \$ -           | \$ -   |
| 2021     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2022     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2023     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2024     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2025     | \$ -       | \$ 70,596                | \$ -           | \$ -   |
| 2026     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2027     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2028     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2029     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2030     | \$ -       | \$ 81,840                | \$ -           | \$ -   |
| 2031     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2032     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2033     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2034     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2035     | \$ -       | \$ 94,875                | \$ -           | \$ -   |
| 2036     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2037     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2038     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2039     | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2040     | \$ -       | \$ 109,986               | \$ -           | \$ -   |
| 2041     | \$ -       | \$ -                     | \$ -           | \$ -   |
|          |            |                          |                |        |
|          | \$ -       | \$ 418,194               | \$ -           | \$ -   |

## Equipment

| Equipment | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants |
|-----------|------------|--------------------------|----------------|--------|
| 2017      | \$ -       | \$ 647,988               | \$ -           | \$ -   |
| 2018      | \$ -       | \$ 543,621               | \$ -           | \$ -   |
| 2019      | \$ -       | \$ 150,705               | \$ -           | \$ -   |
| 2020      | \$ -       | \$ 352,246               | \$ -           | \$ -   |
| 2021      | \$ -       | \$ 332,066               | \$ -           | \$ -   |
| 2022      | \$ -       | \$ 373,697               | \$ -           | \$ -   |
| 2023      | \$ -       | \$ 300,098               | \$ -           | \$ -   |
| 2024      | \$ -       | \$ 309,101               | \$ -           | \$ -   |
| 2025      | \$ -       | \$ 519,088               | \$ -           | \$ -   |
| 2026      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2027      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2028      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2029      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2030      | \$ -       | \$ 649,906               | \$ -           | \$ -   |
| 2031      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2032      | \$ -       | \$ 348,999               | \$ -           | \$ -   |
| 2033      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2034      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2035      | \$ -       | \$ 2,316,067             | \$ -           | \$ -   |
| 2036      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2037      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2038      | \$ -       | \$ 467,543               | \$ -           | \$ -   |
| 2039      | \$ -       | \$ 481,569               | \$ -           | \$ -   |
| 2040      | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2041      | \$ -       | \$ -                     | \$ -           | \$ -   |
|           | \$ -       | \$ 7,792,694             | \$ -           | \$ -   |

## Fire

| Fire | Debentures   | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants |
|------|--------------|--------------------------|----------------|--------|
| 2017 | \$ 7,321,271 | \$ 322,356               | \$ -           | \$ -   |
| 2018 | \$ 900,407   | \$ -                     | \$ -           | \$ -   |
| 2019 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2020 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2021 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2022 | \$ -         | \$ 1,013,416             | \$ -           | \$ -   |
| 2023 | \$ -         | \$ 65,239                | \$ -           | \$ -   |
| 2024 | \$ -         | \$ 604,762               | \$ -           | \$ -   |
| 2025 | \$ -         | \$ 1,557,263             | \$ -           | \$ -   |
| 2026 | \$ -         | \$ 905,358               | \$ -           | \$ -   |
| 2027 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2028 | \$ -         | \$ 90,755                | \$ -           | \$ -   |
| 2029 | \$ -         | \$ 2,056,517             | \$ -           | \$ -   |
| 2030 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2031 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2032 | \$ -         | \$ 170,243               | \$ -           | \$ -   |
| 2033 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2034 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2035 | \$ -         | \$ 148,824               | \$ -           | \$ -   |
| 2036 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2037 | \$ -         | \$ 2,763,021             | \$ -           | \$ -   |
| 2038 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2039 | \$ -         | \$ -                     | \$ -           | \$ -   |
| 2040 | \$ -         | \$ 539,148               | \$ -           | \$ -   |
| 2041 | \$ -         | \$ -                     | \$ -           | \$ -   |
|      | \$ 8,221,678 | \$ 10,236,902            | \$ -           | \$ -   |



## Parks

| Parks | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants       |
|-------|------------|--------------------------|----------------|--------------|
| 2017  | \$ -       | \$ 154,074               | \$ -           | \$ -         |
| 2018  | \$ -       | \$ 59,652                | \$ -           | \$ -         |
| 2019  | \$ -       | \$ 104,335               | \$ -           | \$ -         |
| 2020  | \$ -       | \$ 219,706               | \$ -           | \$ -         |
| 2021  | \$ -       | \$ 1,269,230             | \$ -           | \$ -         |
| 2022  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2023  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2024  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2025  | \$ -       | \$ 1,162,756             | \$ -           | \$ -         |
| 2026  | \$ -       | \$ -                     | \$ -           | \$ 926,745   |
| 2027  | \$ -       | \$ 2,132,168             | \$ -           | \$ 1,671,334 |
| 2028  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2029  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2030  | \$ -       | \$ 120,353               | \$ -           | \$ -         |
| 2031  | \$ -       | \$ 1,074,351             | \$ -           | \$ -         |
| 2032  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2033  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2034  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2035  | \$ -       | \$ 585,993               | \$ -           | \$ -         |
| 2036  | \$ -       | \$ 1,494,561             | \$ -           | \$ 1,494,561 |
| 2037  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2038  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2039  | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2040  | \$ -       | \$ 161,744               | \$ -           | \$ -         |
| 2041  | \$ -       | \$ -                     | \$ -           | \$ -         |
|       | \$ -       | \$ 8,538,923             | \$ -           | \$ 4,092,640 |

## Police

| Police | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants |
|--------|------------|--------------------------|----------------|--------|
| 2017   | \$ -       | \$ 207,617               | \$ -           | \$ -   |
| 2018   | \$ -       | \$ 67,530                | \$ -           | \$ -   |
| 2019   | \$ -       | \$ 57,964                | \$ -           | \$ -   |
| 2020   | \$ -       | \$ 650,759               | \$ -           | \$ -   |
| 2021   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2022   | \$ -       | \$ 148,212               | \$ -           | \$ -   |
| 2023   | \$ -       | \$ 169,621               | \$ -           | \$ -   |
| 2024   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2025   | \$ -       | \$ 826,388               | \$ -           | \$ -   |
| 2026   | \$ -       | \$ 712,880               | \$ -           | \$ -   |
| 2027   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2028   | \$ -       | \$ 181,511               | \$ -           | \$ -   |
| 2029   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2030   | \$ -       | \$ 1,035,036             | \$ -           | \$ -   |
| 2031   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2032   | \$ -       | \$ 1,062,319             | \$ -           | \$ -   |
| 2033   | \$ -       | \$ 210,421               | \$ -           | \$ -   |
| 2034   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2035   | \$ -       | \$ 180,448               | \$ -           | \$ -   |
| 2036   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2037   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2038   | \$ -       | \$ 1,260,332             | \$ -           | \$ -   |
| 2039   | \$ -       | \$ -                     | \$ -           | \$ -   |
| 2040   | \$ -       | \$ 97,047                | \$ -           | \$ -   |
| 2041   | \$ -       | \$ -                     | \$ -           | \$ -   |
|        | \$ -       | \$ 6,868,085             | \$ -           | \$ -   |

## Recreation & Culture

| Recreation & Culture | Debentures    | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants        |
|----------------------|---------------|--------------------------|----------------|---------------|
| 2017                 | \$ 2,349,363  | \$ 109,273               | \$ -           | \$ -          |
| 2018                 | \$ -          | \$ 22,510                | \$ -           | \$ -          |
| 2019                 | \$ 46,340,720 | \$ -                     | \$ -           | \$ 10,000,000 |
| 2020                 | \$ -          | \$ 15,523                | \$ -           | \$ -          |
| 2021                 | \$ 2,582,735  | \$ -                     | \$ -           | \$ -          |
| 2022                 | \$ -          | \$ 116,543               | \$ -           | \$ -          |
| 2023                 | \$ 2,609,546  | \$ 365,337               | \$ -           | \$ -          |
| 2024                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2025                 | \$ 6,090,630  | \$ -                     | \$ -           | \$ 1,937,928  |
| 2026                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2027                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2028                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2029                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2030                 | \$ -          | \$ 369,083               | \$ -           | \$ -          |
| 2031                 | \$ -          | \$ 380,155               | \$ -           | \$ -          |
| 2032                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2033                 | \$ -          | \$ 3,300,000             | \$ -           | \$ 9,851,295  |
| 2034                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2035                 | \$ -          | \$ -                     | \$ -           | \$ 18,602,946 |
| 2036                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2037                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2038                 | \$ -          | \$ -                     | \$ -           | \$ -          |
| 2039                 | \$ -          | \$ 209,378               | \$ -           | \$ -          |
| 2040                 | \$ -          | \$ 280,357               | \$ -           | \$ 20,271,958 |
| 2041                 | \$ -          | \$ -                     | \$ -           | \$ -          |
|                      |               |                          |                |               |
|                      | \$ 59,972,994 | \$ 5,168,159             | \$ -           | \$ 60,664,127 |

## Roads

| Roads | Debentures   | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants        |
|-------|--------------|--------------------------|----------------|---------------|
| 2017  | \$ 1,031,818 | \$ 590,073               | \$ 7,048,089   | \$ 1,700,000  |
| 2018  | \$ -         | \$ 3,422,361             | \$ 6,415,401   | \$ 1,800,000  |
| 2019  | \$ 998,185   | \$ 626,008               | \$ 4,057,460   | \$ 1,900,000  |
| 2020  | \$ 1,085,131 | \$ 644,788               | \$ 1,611,971   | \$ 1,900,000  |
| 2021  | \$ -         | \$ 1,738,817             | \$ -           | \$ 2,000,000  |
| 2022  | \$ -         | \$ 1,850,981             | \$ -           | \$ 2,000,000  |
| 2023  | \$ -         | \$ -                     | \$ -           | \$ 704,578    |
| 2024  | \$ -         | \$ -                     | \$ -           | \$ 725,715    |
| 2025  | \$ -         | \$ -                     | \$ -           | \$ 747,486    |
| 2026  | \$ -         | \$ -                     | \$ -           | \$ 769,911    |
| 2027  | \$ -         | \$ -                     | \$ -           | \$ 793,008    |
| 2028  | \$ -         | \$ -                     | \$ -           | \$ 816,798    |
| 2029  | \$ -         | \$ -                     | \$ -           | \$ 841,302    |
| 2030  | \$ -         | \$ -                     | \$ 28,178,644  | \$ 866,541    |
| 2031  | \$ -         | \$ -                     | \$ -           | \$ 892,538    |
| 2032  | \$ -         | \$ -                     | \$ -           | \$ 919,314    |
| 2033  | \$ -         | \$ -                     | \$ -           | \$ 946,893    |
| 2034  | \$ -         | \$ -                     | \$ -           | \$ 975,300    |
| 2035  | \$ -         | \$ -                     | \$ -           | \$ 1,004,559  |
| 2036  | \$ -         | \$ -                     | \$ -           | \$ 1,034,696  |
| 2037  | \$ -         | \$ -                     | \$ -           | \$ 1,065,737  |
| 2038  | \$ -         | \$ -                     | \$ 10,000,000  | \$ 31,753,591 |
| 2039  | \$ -         | \$ -                     | \$ -           | \$ 1,130,640  |
| 2040  | \$ -         | \$ -                     | \$ -           | \$ 1,164,559  |
| 2041  | \$ -         | \$ -                     | \$ -           | \$ -          |
|       |              |                          |                |               |
|       | \$ 3,115,134 | \$ 8,873,028             | \$ 57,311,565  | \$ 58,453,166 |

## Sanitary

| Sanitary | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants        |
|----------|------------|--------------------------|----------------|---------------|
| 2017     | \$ -       | \$ 142,055               | \$ -           | \$ 1,901,345  |
| 2018     | \$ -       | \$ -                     | \$ 8,441,316   | \$ 607,775    |
| 2019     | \$ -       | \$ -                     | \$ -           | \$ 626,008    |
| 2020     | \$ -       | \$ 208,959               | \$ 5,492,640   | \$ 1,838,840  |
| 2021     | \$ -       | \$ -                     | \$ -           | \$ 664,132    |
| 2022     | \$ -       | \$ -                     | \$ -           | \$ 684,056    |
| 2023     | \$ -       | \$ -                     | \$ -           | \$ 704,578    |
| 2024     | \$ -       | \$ -                     | \$ -           | \$ 725,715    |
| 2025     | \$ -       | \$ 346,058               | \$ -           | \$ 747,486    |
| 2026     | \$ -       | \$ -                     | \$ -           | \$ 769,911    |
| 2027     | \$ -       | \$ -                     | \$ -           | \$ 793,008    |
| 2028     | \$ -       | \$ -                     | \$ -           | \$ 816,798    |
| 2029     | \$ -       | \$ -                     | \$ -           | \$ 841,302    |
| 2030     | \$ -       | \$ -                     | \$ 6,418,826   | \$ 866,541    |
| 2031     | \$ -       | \$ -                     | \$ -           | \$ 892,538    |
| 2032     | \$ -       | \$ -                     | \$ -           | \$ 919,314    |
| 2033     | \$ -       | \$ -                     | \$ -           | \$ 946,893    |
| 2034     | \$ -       | \$ -                     | \$ -           | \$ 975,300    |
| 2035     | \$ -       | \$ 651,103               | \$ -           | \$ 1,004,559  |
| 2036     | \$ -       | \$ -                     | \$ -           | \$ 1,034,696  |
| 2037     | \$ -       | \$ -                     | \$ -           | \$ 1,065,737  |
| 2038     | \$ -       | \$ -                     | \$ -           | \$ 1,097,709  |
| 2039     | \$ -       | \$ -                     | \$ -           | \$ 1,130,640  |
| 2040     | \$ -       | \$ -                     | \$ -           | \$ 1,164,559  |
| 2041     | \$ -       | \$ -                     | \$ -           | \$ -          |
|          |            |                          |                |               |
|          | \$ -       | \$ 1,348,175             | \$ 20,352,782  | \$ 22,819,440 |

## Solid Waste Management

| Solid Waste Management | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants       |
|------------------------|------------|--------------------------|----------------|--------------|
| 2017                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2018                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2019                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2020                   | \$ -       | \$ -                     | \$ -           | \$ 597,026   |
| 2021                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2022                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2023                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2024                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2025                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2026                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2027                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2028                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2029                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2030                   | \$ -       | \$ -                     | \$ -           | \$ 1,604,706 |
| 2031                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2032                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2033                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2034                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2035                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2036                   | \$ -       | \$ -                     | \$ -           | \$ 3,330,188 |
| 2037                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2038                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2039                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2040                   | \$ -       | \$ -                     | \$ -           | \$ -         |
| 2041                   | \$ -       | \$ -                     | \$ -           | \$ -         |
|                        | \$ -       | \$ -                     | \$ -           | \$ 5,531,920 |

## Stormwater

| Stormwater | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants        |
|------------|------------|--------------------------|----------------|---------------|
| 2017       | \$ -       | \$ -                     | \$ -           | \$ 469,873    |
| 2018       | \$ -       | \$ -                     | \$ -           | \$ 540,244    |
| 2019       | \$ -       | \$ -                     | \$ -           | \$ 556,452    |
| 2020       | \$ -       | \$ 89,554                | \$ 3,820,967   | \$ 573,145    |
| 2021       | \$ -       | \$ 24,597                | \$ -           | \$ 897,807    |
| 2022       | \$ -       | \$ -                     | \$ -           | \$ 608,050    |
| 2023       | \$ -       | \$ -                     | \$ -           | \$ 626,291    |
| 2024       | \$ -       | \$ -                     | \$ -           | \$ 645,080    |
| 2025       | \$ -       | \$ -                     | \$ -           | \$ 249,162    |
| 2026       | \$ -       | \$ -                     | \$ -           | \$ 613,077    |
| 2027       | \$ -       | \$ -                     | \$ -           | \$ 264,336    |
| 2028       | \$ -       | \$ -                     | \$ -           | \$ 272,266    |
| 2029       | \$ -       | \$ -                     | \$ -           | \$ 280,434    |
| 2030       | \$ -       | \$ -                     | \$ 7,744,383   | \$ 288,847    |
| 2031       | \$ -       | \$ -                     | \$ -           | \$ 710,725    |
| 2032       | \$ -       | \$ -                     | \$ -           | \$ 306,438    |
| 2033       | \$ -       | \$ -                     | \$ -           | \$ 315,631    |
| 2034       | \$ -       | \$ -                     | \$ -           | \$ 325,100    |
| 2035       | \$ -       | \$ -                     | \$ 4,826,177   | \$ 334,853    |
| 2036       | \$ -       | \$ -                     | \$ -           | \$ 823,925    |
| 2037       | \$ -       | \$ -                     | \$ -           | \$ 355,246    |
| 2038       | \$ -       | \$ -                     | \$ -           | \$ 365,903    |
| 2039       | \$ -       | \$ -                     | \$ -           | \$ 376,880    |
| 2040       | \$ -       | \$ -                     | \$ -           | \$ 388,186    |
| 2041       | \$ -       | \$ -                     | \$ -           | \$ -          |
|            |            |                          |                |               |
|            | \$ -       | \$ 114,151               | \$ 16,391,527  | \$ 11,187,951 |

## Transit

| Transit | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants    |
|---------|------------|--------------------------|----------------|-----------|
| 2017    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2018    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2019    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2020    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2021    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2022    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2023    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2024    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2025    | \$ -       | \$ -                     | \$ -           | \$ 41,527 |
| 2026    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2027    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2028    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2029    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2030    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2031    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2032    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2033    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2034    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2035    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2036    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2037    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2038    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2039    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2040    | \$ -       | \$ -                     | \$ -           | \$ -      |
| 2041    | \$ -       | \$ -                     | \$ -           | \$ -      |
|         |            |                          |                |           |
|         | \$ -       | \$ -                     | \$ -           | \$ 41,527 |



## Water

| Water | Debentures | Tax Levy (Pay-as-you-go) | Offsite Levies | Grants        |
|-------|------------|--------------------------|----------------|---------------|
| 2017  | \$ -       | \$ -                     | \$ -           | \$ 852,327    |
| 2018  | \$ -       | \$ 118,178               | \$ 1,800,814   | \$ 2,566,160  |
| 2019  | \$ -       | \$ -                     | \$ -           | \$ 2,643,145  |
| 2020  | \$ -       | \$ 107,464               | \$ -           | \$ 2,722,439  |
| 2021  | \$ -       | \$ -                     | \$ -           | \$ 2,601,184  |
| 2022  | \$ -       | \$ -                     | \$ -           | \$ 2,584,211  |
| 2023  | \$ -       | \$ -                     | \$ -           | \$ 2,661,738  |
| 2024  | \$ -       | \$ 120,952               | \$ -           | \$ 2,741,590  |
| 2025  | \$ -       | \$ 62,291                | \$ 2,131,720   | \$ 2,823,837  |
| 2026  | \$ -       | \$ -                     | \$ -           | \$ 2,908,552  |
| 2027  | \$ -       | \$ -                     | \$ -           | \$ 2,995,809  |
| 2028  | \$ -       | \$ 158,822               | \$ -           | \$ 3,085,683  |
| 2029  | \$ -       | \$ -                     | \$ -           | \$ 3,178,253  |
| 2030  | \$ -       | \$ 288,847               | \$ 1,925,648   | \$ 3,273,601  |
| 2031  | \$ -       | \$ -                     | \$ -           | \$ 3,371,809  |
| 2032  | \$ -       | \$ -                     | \$ -           | \$ 3,472,964  |
| 2033  | \$ -       | \$ -                     | \$ -           | \$ 946,893    |
| 2034  | \$ -       | \$ -                     | \$ 17,582,471  | \$ 1,453,941  |
| 2035  | \$ -       | \$ 334,853               | \$ -           | \$ 1,004,559  |
| 2036  | \$ -       | \$ -                     | \$ -           | \$ 2,107,714  |
| 2037  | \$ -       | \$ -                     | \$ -           | \$ 2,170,945  |
| 2038  | \$ -       | \$ 213,443               | \$ -           | \$ 2,236,074  |
| 2039  | \$ -       | \$ -                     | \$ -           | \$ 2,303,156  |
| 2040  | \$ -       | \$ -                     | \$ -           | \$ 2,372,250  |
| 2041  | \$ -       | \$ -                     | \$ -           | \$ -          |
|       |            |                          |                |               |
|       | \$ -       | \$ 1,404,850             | \$ 23,440,653  | \$ 59,078,834 |

## APPENDIX D – OPERATING PLAN

In support of this analysis, City of Fort Saskatchewan provided its 2014 approved budget. To arrive at an estimate of the 2015 budget, the 2014 approved budget was inflated by 3%.

### Operating Plan Expenditures

|                                   | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration                    | \$ 9,629,057         | \$ 10,181,713        | \$ 10,604,780        | \$ 11,259,394        | \$ 11,632,998        |
| Bylaw & Police                    | \$ 7,489,709         | \$ 7,714,401         | \$ 7,945,833         | \$ 9,078,008         | \$ 9,350,348         |
| Recreation                        | \$ 6,176,012         | \$ 6,433,412         | \$ 8,354,858         | \$ 8,605,504         | \$ 8,863,669         |
| Community Services                | \$ 5,698,363         | \$ 5,869,314         | \$ 6,011,628         | \$ 6,191,977         | \$ 6,377,736         |
| Council                           | \$ 425,617           | \$ 438,386           | \$ 451,537           | \$ 465,083           | \$ 479,036           |
| Drainage                          | \$ 117,905           | \$ 121,442           | \$ 146,752           | \$ 174,340           | \$ 179,570           |
| Economic Development              | \$ 798,565           | \$ 822,522           | \$ 963,319           | \$ 992,219           | \$ 1,021,985         |
| Engineering                       | \$ 2,669,133         | \$ 2,749,207         | \$ 2,831,683         | \$ 3,081,251         | \$ 3,173,688         |
| Family and Community Services     | \$ 1,227,597         | \$ 1,264,425         | \$ 1,302,357         | \$ 1,428,374         | \$ 1,478,389         |
| Fire                              | \$ 3,030,571         | \$ 3,121,488         | \$ 3,215,133         | \$ 3,311,587         | \$ 3,410,934         |
| Library                           | \$ 1,011,028         | \$ 1,041,359         | \$ 1,072,600         | \$ 1,104,778         | \$ 1,137,921         |
| Planning and Development          | \$ 2,058,627         | \$ 2,235,669         | \$ 2,302,739         | \$ 2,588,939         | \$ 2,666,607         |
| Transportation                    | \$ 5,608,241         | \$ 5,889,801         | \$ 6,087,538         | \$ 6,291,839         | \$ 6,502,919         |
| Sewer                             | \$ 4,997,526         | \$ 5,147,451         | \$ 5,396,046         | \$ 5,557,928         | \$ 5,724,665         |
| Solid Waste                       | \$ 2,658,353         | \$ 2,738,104         | \$ 3,169,755         | \$ 3,327,448         | \$ 3,427,272         |
| Water                             | \$ 5,569,255         | \$ 5,894,048         | \$ 6,338,583         | \$ 6,747,150         | \$ 7,060,422         |
| Cemetery                          | \$ 92,991            | \$ 95,781            | \$ 98,654            | \$ 101,614           | \$ 104,662           |
| Parks                             | \$ 2,730,792         | \$ 2,812,716         | \$ 2,897,098         | \$ 3,230,740         | \$ 3,375,424         |
| <b>Total Program Expenditures</b> | <b>\$ 61,989,344</b> | <b>\$ 64,571,239</b> | <b>\$ 69,190,893</b> | <b>\$ 73,538,171</b> | <b>\$ 75,968,247</b> |

|                                   | 2022                 | 2023                 | 2024                 | 2025                 | 2026                 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration                    | \$ 11,994,286        | \$ 12,497,640        | \$ 13,132,871        | \$ 14,153,476        | \$ 14,578,080        |
| Bylaw & Police                    | \$ 9,630,859         | \$ 10,279,547        | \$ 10,982,921        | \$ 11,931,954        | \$ 12,289,913        |
| Recreation                        | \$ 9,129,579         | \$ 9,403,467         | \$ 9,685,571         | \$ 9,976,138         | \$ 10,275,422        |
| Community Services                | \$ 6,603,013         | \$ 6,801,103         | \$ 7,005,137         | \$ 7,367,153         | \$ 7,588,168         |
| Council                           | \$ 493,407           | \$ 508,209           | \$ 523,455           | \$ 539,159           | \$ 555,334           |
| Drainage                          | \$ 184,957           | \$ 190,506           | \$ 221,338           | \$ 254,856           | \$ 262,502           |
| Economic Development              | \$ 1,052,645         | \$ 1,084,224         | \$ 1,317,911         | \$ 1,357,448         | \$ 1,398,172         |
| Engineering                       | \$ 3,268,899         | \$ 3,366,966         | \$ 3,467,975         | \$ 3,572,014         | \$ 3,679,174         |
| Family and Community Services     | \$ 1,522,741         | \$ 1,568,423         | \$ 1,615,476         | \$ 1,829,107         | \$ 1,892,286         |
| Fire                              | \$ 3,513,262         | \$ 3,618,660         | \$ 3,727,220         | \$ 3,839,037         | \$ 3,954,208         |
| Library                           | \$ 1,172,059         | \$ 1,207,221         | \$ 1,243,437         | \$ 1,280,740         | \$ 1,319,162         |
| Planning and Development          | \$ 2,835,771         | \$ 2,920,844         | \$ 3,146,123         | \$ 3,354,454         | \$ 3,596,971         |
| Transportation                    | \$ 7,091,136         | \$ 7,327,555         | \$ 7,571,777         | \$ 7,934,056         | \$ 8,197,959         |
| Sewer                             | \$ 5,896,405         | \$ 6,073,298         | \$ 6,364,667         | \$ 6,555,607         | \$ 6,752,275         |
| Solid Waste                       | \$ 3,530,090         | \$ 3,635,993         | \$ 4,150,247         | \$ 4,274,755         | \$ 4,402,998         |
| Water                             | \$ 7,386,419         | \$ 7,725,621         | \$ 8,357,863         | \$ 8,733,370         | \$ 9,123,886         |
| Cemetery                          | \$ 107,802           | \$ 111,036           | \$ 114,367           | \$ 117,798           | \$ 121,332           |
| Parks                             | \$ 3,476,687         | \$ 3,580,988         | \$ 3,688,417         | \$ 4,107,675         | \$ 4,286,274         |
| <b>Total Program Expenditures</b> | <b>\$ 78,890,017</b> | <b>\$ 81,901,299</b> | <b>\$ 86,316,773</b> | <b>\$ 91,178,798</b> | <b>\$ 94,274,117</b> |

|                                   | 2027                 | 2028                  | 2029                  | 2030                  | 2031                  |
|-----------------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Administration                    | \$ 15,369,724        | \$ 15,949,209         | \$ 16,640,572         | \$ 18,286,047         | \$ 19,002,785         |
| Bylaw & Police                    | \$ 13,063,526        | \$ 13,455,432         | \$ 13,995,228         | \$ 15,184,721         | \$ 15,640,262         |
| Recreation                        | \$ 10,583,685        | \$ 10,901,195         | \$ 11,228,231         | \$ 11,565,078         | \$ 11,912,030         |
| Community Services                | \$ 7,815,813         | \$ 8,050,287          | \$ 8,291,796          | \$ 8,540,550          | \$ 8,796,766          |
| Council                           | \$ 571,994           | \$ 589,154            | \$ 606,828            | \$ 625,033            | \$ 643,784            |
| Drainage                          | \$ 270,377           | \$ 278,488            | \$ 315,960            | \$ 356,598            | \$ 367,296            |
| Economic Development              | \$ 1,440,117         | \$ 1,483,320          | \$ 1,527,820          | \$ 1,573,654          | \$ 1,620,864          |
| Engineering                       | \$ 3,960,641         | \$ 4,079,460          | \$ 4,201,844          | \$ 4,514,855          | \$ 4,650,301          |
| Family and Community Services     | \$ 2,194,286         | \$ 2,260,114          | \$ 2,327,918          | \$ 2,609,639          | \$ 2,687,928          |
| Fire                              | \$ 4,072,834         | \$ 4,195,019          | \$ 4,320,869          | \$ 4,450,496          | \$ 4,584,010          |
| Library                           | \$ 1,358,737         | \$ 1,399,499          | \$ 1,441,484          | \$ 1,484,729          | \$ 1,529,271          |
| Planning and Development          | \$ 3,704,880         | \$ 3,922,496          | \$ 4,040,170          | \$ 4,457,837          | \$ 4,591,572          |
| Transportation                    | \$ 8,493,661         | \$ 8,900,753          | \$ 9,196,056          | \$ 9,501,067          | \$ 9,816,102          |
| Sewer                             | \$ 6,954,843         | \$ 7,163,489          | \$ 7,504,952          | \$ 7,730,100          | \$ 7,962,003          |
| Solid Waste                       | \$ 4,535,087         | \$ 4,671,140          | \$ 5,280,983          | \$ 5,591,159          | \$ 5,758,894          |
| Water                             | \$ 9,529,973         | \$ 9,952,214          | \$ 10,571,343         | \$ 11,033,128         | \$ 11,513,106         |
| Cemetery                          | \$ 124,972           | \$ 128,721            | \$ 132,583            | \$ 136,561            | \$ 140,657            |
| Parks                             | \$ 4,414,862         | \$ 4,547,308          | \$ 4,683,728          | \$ 5,155,823          | \$ 5,374,686          |
| <b>Total Program Expenditures</b> | <b>\$ 98,460,014</b> | <b>\$ 101,927,300</b> | <b>\$ 106,308,366</b> | <b>\$ 112,797,075</b> | <b>\$ 116,592,319</b> |

|                                   | 2032                  | 2033                  | 2034                  | 2035                  | 2036                  |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Administration                    | \$ 19,589,397         | \$ 20,177,079         | \$ 21,029,185         | \$ 21,938,202         | \$ 22,596,348         |
| Bylaw & Police                    | \$ 16,109,470         | \$ 16,592,754         | \$ 17,090,537         | \$ 18,336,534         | \$ 18,886,630         |
| Recreation                        | \$ 12,269,391         | \$ 12,637,473         | \$ 13,016,597         | \$ 13,407,095         | \$ 13,809,308         |
| Community Services                | \$ 9,151,906          | \$ 9,426,464          | \$ 9,709,258          | \$ 10,000,535         | \$ 10,300,551         |
| Council                           | \$ 663,098            | \$ 682,991            | \$ 703,480            | \$ 724,585            | \$ 746,322            |
| Drainage                          | \$ 378,315            | \$ 389,665            | \$ 435,110            | \$ 484,285            | \$ 498,814            |
| Economic Development              | \$ 1,669,490          | \$ 1,719,575          | \$ 1,771,162          | \$ 1,824,297          | \$ 1,879,026          |
| Engineering                       | \$ 4,789,810          | \$ 4,933,504          | \$ 5,081,510          | \$ 5,233,955          | \$ 5,390,973          |
| Family and Community Services     | \$ 2,768,566          | \$ 2,851,623          | \$ 2,937,171          | \$ 3,072,245          | \$ 3,164,413          |
| Fire                              | \$ 4,721,531          | \$ 4,863,177          | \$ 5,009,072          | \$ 5,159,344          | \$ 5,314,124          |
| Library                           | \$ 1,575,149          | \$ 1,622,403          | \$ 1,671,076          | \$ 1,721,208          | \$ 1,772,844          |
| Planning and Development          | \$ 4,898,736          | \$ 5,045,699          | \$ 5,382,064          | \$ 5,696,662          | \$ 5,867,562          |
| Transportation                    | \$ 10,333,558         | \$ 10,675,395         | \$ 11,028,442         | \$ 11,546,583         | \$ 11,927,762         |
| Sewer                             | \$ 8,200,863          | \$ 8,446,889          | \$ 8,847,012          | \$ 9,112,422          | \$ 9,385,795          |
| Solid Waste                       | \$ 5,931,660          | \$ 6,109,610          | \$ 6,837,420          | \$ 7,042,543          | \$ 7,253,819          |
| Water                             | \$ 12,011,953         | \$ 12,530,368         | \$ 13,540,662         | \$ 14,114,565         | \$ 14,710,715         |
| Cemetery                          | \$ 144,877            | \$ 149,223            | \$ 153,700            | \$ 158,311            | \$ 163,060            |
| Parks                             | \$ 5,535,927          | \$ 5,702,005          | \$ 5,873,065          | \$ 6,191,634          | \$ 6,451,795          |
| <b>Total Program Expenditures</b> | <b>\$ 120,743,699</b> | <b>\$ 124,555,897</b> | <b>\$ 130,116,522</b> | <b>\$ 135,765,005</b> | <b>\$ 140,119,862</b> |

|                                   | 2037                  | 2038                  | 2039                  | 2040                  | 2041                  |
|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Administration                    | \$ 23,293,400         | \$ 24,151,312         | \$ 25,161,953         | \$ 26,021,501         | \$ 26,823,712         |
| Bylaw & Police                    | \$ 19,453,229         | \$ 20,228,264         | \$ 20,835,112         | \$ 22,107,143         | \$ 22,770,357         |
| Recreation                        | \$ 14,223,587         | \$ 14,650,295         | \$ 15,089,804         | \$ 15,542,498         | \$ 16,008,773         |
| Community Services                | \$ 10,609,568         | \$ 10,927,855         | \$ 11,255,691         | \$ 11,593,361         | \$ 11,941,162         |
| Council                           | \$ 768,712            | \$ 791,773            | \$ 815,527            | \$ 839,992            | \$ 865,192            |
| Drainage                          | \$ 513,778            | \$ 529,192            | \$ 584,199            | \$ 643,600            | \$ 662,908            |
| Economic Development              | \$ 1,935,396          | \$ 1,993,458          | \$ 2,053,262          | \$ 2,114,860          | \$ 2,178,306          |
| Engineering                       | \$ 5,782,635          | \$ 5,956,114          | \$ 6,134,798          | \$ 6,318,842          | \$ 6,508,407          |
| Family and Community Services     | \$ 3,259,345          | \$ 3,357,125          | \$ 3,457,839          | \$ 3,731,170          | \$ 3,843,105          |
| Fire                              | \$ 5,473,548          | \$ 5,637,755          | \$ 5,806,887          | \$ 5,981,094          | \$ 6,160,527          |
| Library                           | \$ 1,826,029          | \$ 1,880,810          | \$ 1,937,235          | \$ 1,995,352          | \$ 2,055,212          |
| Planning and Development          | \$ 6,043,589          | \$ 6,224,896          | \$ 6,411,643          | \$ 6,781,519          | \$ 6,984,964          |
| Transportation                    | \$ 12,352,472         | \$ 12,759,946         | \$ 13,180,751         | \$ 13,615,321         | \$ 14,064,102         |
| Sewer                             | \$ 9,667,369          | \$ 9,957,390          | \$ 10,426,195         | \$ 10,738,981         | \$ 11,061,151         |
| Solid Waste                       | \$ 7,471,433          | \$ 7,695,576          | \$ 8,557,693          | \$ 8,814,424          | \$ 9,078,857          |
| Water                             | \$ 15,329,931         | \$ 15,973,061         | \$ 16,831,103         | \$ 17,530,427         | \$ 18,256,562         |
| Cemetery                          | \$ 167,952            | \$ 172,991            | \$ 178,181            | \$ 183,526            | \$ 189,032            |
| Parks                             | \$ 6,645,349          | \$ 6,844,709          | \$ 7,050,051          | \$ 7,426,607          | \$ 7,649,405          |
| <b>Total Program Expenditures</b> | <b>\$ 144,817,324</b> | <b>\$ 149,732,523</b> | <b>\$ 155,767,923</b> | <b>\$ 161,980,217</b> | <b>\$ 167,101,732</b> |

## Staff Increases

The tables below outline the proposed staff increases, expressed in Full Time Equivalents (FTEs), that would be used to support the municipal operations from 2017 to 2041.

| Area                          | 2015     | 2016  |        | 2017  |        | 2018 |        | 2019  |        | 2020  |        | 2021 |        |
|-------------------------------|----------|-------|--------|-------|--------|------|--------|-------|--------|-------|--------|------|--------|
|                               | Existing | New   | Total  | New   | Total  | New  | Total  | New   | Total  | New   | Total  | New  | Total  |
| Administration                | 53.50    | 1.10  | 54.60  | 2.00  | 56.60  | 2.00 | 58.60  | 1.00  | 59.60  | 2.00  | 61.60  | -    | 61.60  |
| Bylaw & Police                | 19.50    | 1.00  | 20.50  | 1.50  | 22.00  | -    | 22.00  | -     | 22.00  | 5.50  | 27.50  | -    | 27.50  |
| Recreation                    | 45.40    | 3.00  | 48.40  | 2.00  | 50.40  | -    | 50.40  | 16.00 | 66.40  | -     | 66.40  | -    | 66.40  |
| Community Services            | 29.00    | 1.60  | 30.60  | 9.00  | 39.60  | -    | 39.60  | -     | 39.60  | -     | 39.60  | -    | 39.60  |
| Council                       | 2.00     | -     | 2.00   | -     | 2.00   | -    | 2.00   | -     | 2.00   | -     | 2.00   | -    | 2.00   |
| Drainage                      | -        | -     | -      | -     | -      | -    | -      | -     | -      | 0.20  | 0.20   | -    | 0.20   |
| Economic Development          | 2.00     | -     | 2.00   | -     | 2.00   | -    | 2.00   | 1.00  | 3.00   | -     | 3.00   | -    | 3.00   |
| Engineering                   | 20.50    | -     | 20.50  | 1.00  | 21.50  | -    | 21.50  | -     | 21.50  | 1.00  | 22.50  | -    | 22.50  |
| Family and Community Services | 8.20     | -     | 8.20   | -     | 8.20   | -    | 8.20   | -     | 8.20   | 1.20  | 9.40   | -    | 9.40   |
| Fire                          | 14.00    | 1.00  | 15.00  | 3.50  | 18.50  | -    | 18.50  | -     | 18.50  | -     | 18.50  | -    | 18.50  |
| Planning and Development      | 10.00    | 1.00  | 11.00  | -     | 11.00  | 1.00 | 12.00  | -     | 12.00  | 1.00  | 13.00  | -    | 13.00  |
| Transportation                | 21.00    | -     | 21.00  | -     | 21.00  | 1.00 | 22.00  | -     | 22.00  | -     | 22.00  | -    | 22.00  |
| Sewer                         | 1.30     | -     | 1.30   | -     | 1.30   | -    | 1.30   | 0.30  | 1.60   | -     | 1.60   | -    | 1.60   |
| Solid Waste                   | 1.30     | -     | 1.30   | -     | 1.30   | -    | 1.30   | -     | 1.30   | 1.00  | 2.30   | -    | 2.30   |
| Water                         | 5.70     | 2.00  | 7.70   | -     | 7.70   | -    | 7.70   | 0.70  | 8.40   | 1.00  | 9.40   | -    | 9.40   |
| Parks                         | 24.40    | 4.00  | 28.40  | -     | 28.40  | -    | 28.40  | -     | 28.40  | 2.00  | 30.40  | -    | 30.40  |
|                               | 257.80   | 14.70 | 272.50 | 19.00 | 291.50 | 4.00 | 295.50 | 19.00 | 314.50 | 14.90 | 329.40 | -    | 329.40 |

| Area                          | 2022 |        | 2023 |        | 2024 |        | 2025  |        | 2026 |        |
|-------------------------------|------|--------|------|--------|------|--------|-------|--------|------|--------|
|                               | New  | Total  | New  | Total  | New  | Total  | New   | Total  | New  | Total  |
| Administration                | -    | 61.60  | 1.00 | 62.60  | 2.00 | 64.60  | 4.00  | 68.60  | -    | 68.60  |
| Bylaw & Police                | -    | 27.50  | -    | 27.50  | 3.00 | 30.50  | 1.50  | 32.00  | -    | 32.00  |
| Recreation                    | -    | 66.40  | -    | 66.40  | -    | 66.40  | -     | 66.40  | -    | 66.40  |
| Community Services            | -    | 39.60  | -    | 39.60  | -    | 39.60  | 1.00  | 40.60  | -    | 40.60  |
| Council                       | -    | 2.00   | -    | 2.00   | -    | 2.00   | -     | 2.00   | -    | 2.00   |
| Drainage                      | -    | 0.20   | -    | 0.20   | -    | 0.20   | 0.20  | 0.40   | -    | 0.40   |
| Economic Development          | -    | 3.00   | -    | 3.00   | 1.00 | 4.00   | -     | 4.00   | -    | 4.00   |
| Engineering                   | -    | 22.50  | -    | 22.50  | -    | 22.50  | -     | 22.50  | -    | 22.50  |
| Family and Community Services | -    | 9.40   | -    | 9.40   | -    | 9.40   | 1.20  | 10.60  | -    | 10.60  |
| Fire                          | -    | 18.50  | -    | 18.50  | -    | 18.50  | -     | 18.50  | -    | 18.50  |
| Planning and Development      | 1.00 | 14.00  | -    | 14.00  | 1.00 | 15.00  | -     | 15.00  | 1.00 | 16.00  |
| Transportation                | 2.30 | 24.30  | -    | 24.30  | -    | 24.30  | 0.10  | 24.40  | -    | 24.40  |
| Sewer                         | -    | 1.60   | -    | 1.60   | 0.30 | 1.90   | -     | 1.90   | -    | 1.90   |
| Solid Waste                   | -    | 2.30   | -    | 2.30   | -    | 2.30   | -     | 2.30   | -    | 2.30   |
| Water                         | -    | 9.40   | -    | 9.40   | 1.70 | 11.10  | -     | 11.10  | -    | 11.10  |
| Parks                         | -    | 30.40  | -    | 30.40  | -    | 30.40  | 2.10  | 32.50  | -    | 32.50  |
|                               | 3.30 | 332.70 | 1.00 | 333.70 | 9.00 | 342.70 | 10.10 | 352.80 | 1.00 | 353.80 |

| Area                          | 2027 |        | 2028 |        | 2029 |        | 2030  |        | 2031 |        |
|-------------------------------|------|--------|------|--------|------|--------|-------|--------|------|--------|
|                               | New  | Total  | New  | Total  | New  | Total  | New   | Total  | New  | Total  |
| Administration                | -    | 68.60  | 1.00 | 69.60  | 1.00 | 70.60  | 3.90  | 74.50  | 1.00 | 75.50  |
| Bylaw & Police                | -    | 32.00  | -    | 32.00  | 1.00 | 33.00  | 2.00  | 35.00  | -    | 35.00  |
| Recreation                    | -    | 66.40  | -    | 66.40  | -    | 66.40  | -     | 66.40  | -    | 66.40  |
| Community Services            | -    | 40.60  | -    | 40.60  | -    | 40.60  | -     | 40.60  | -    | 40.60  |
| Council                       | -    | 2.00   | -    | 2.00   | -    | 2.00   | -     | 2.00   | -    | 2.00   |
| Drainage                      | -    | 0.40   | -    | 0.40   | -    | 0.40   | 0.20  | 0.60   | -    | 0.60   |
| Economic Development          | -    | 4.00   | -    | 4.00   | -    | 4.00   | -     | 4.00   | -    | 4.00   |
| Engineering                   | 1.00 | 23.50  | -    | 23.50  | -    | 23.50  | 1.00  | 24.50  | -    | 24.50  |
| Family and Community Services | 2.00 | 12.60  | -    | 12.60  | -    | 12.60  | 2.20  | 14.80  | -    | 14.80  |
| Fire                          | -    | 18.50  | -    | 18.50  | -    | 18.50  | -     | 18.50  | -    | 18.50  |
| Planning and Development      | -    | 16.00  | 1.00 | 17.00  | -    | 17.00  | 1.00  | 18.00  | -    | 18.00  |
| Transportation                | -    | 24.40  | 1.00 | 25.40  | -    | 25.40  | -     | 25.40  | -    | 25.40  |
| Sewer                         | -    | 1.90   | -    | 1.90   | 0.30 | 2.20   | -     | 2.20   | -    | 2.20   |
| Solid Waste                   | -    | 2.30   | -    | 2.30   | -    | 2.30   | 1.00  | 3.30   | -    | 3.30   |
| Water                         | -    | 11.10  | -    | 11.10  | 0.70 | 11.80  | -     | 11.80  | -    | 11.80  |
| Parks                         | -    | 32.50  | -    | 32.50  | -    | 32.50  | 2.00  | 34.50  | -    | 34.50  |
|                               | 3.00 | 356.80 | 3.00 | 359.80 | 3.00 | 362.80 | 13.30 | 376.10 | 1.00 | 377.10 |

| Area                          | 2032 |        | 2033 |        | 2034 |        | 2035 |        | 2036 |        |
|-------------------------------|------|--------|------|--------|------|--------|------|--------|------|--------|
|                               | New  | Total  | New  | Total  | New  | Total  | New  | Total  | New  | Total  |
| Administration                | -    | 75.50  | -    | 75.50  | 1.00 | 76.50  | 1.00 | 77.50  | -    | 77.50  |
| Bylaw & Police                | -    | 35.00  | -    | 35.00  | -    | 35.00  | 1.00 | 36.00  | -    | 36.00  |
| Recreation                    | -    | 66.40  | -    | 66.40  | -    | 66.40  | -    | 66.40  | -    | 66.40  |
| Community Services            | -    | 40.60  | -    | 40.60  | -    | 40.60  | -    | 40.60  | -    | 40.60  |
| Council                       | -    | 2.00   | -    | 2.00   | -    | 2.00   | -    | 2.00   | -    | 2.00   |
| Drainage                      | -    | 0.60   | -    | 0.60   | -    | 0.60   | 0.20 | 0.80   | -    | 0.80   |
| Economic Development          | -    | 4.00   | -    | 4.00   | -    | 4.00   | -    | 4.00   | -    | 4.00   |
| Engineering                   | -    | 24.50  | -    | 24.50  | -    | 24.50  | -    | 24.50  | -    | 24.50  |
| Family and Community Services | -    | 14.80  | -    | 14.80  | -    | 14.80  | 0.20 | 15.00  | -    | 15.00  |
| Fire                          | -    | 18.50  | -    | 18.50  | -    | 18.50  | -    | 18.50  | -    | 18.50  |
| Planning and Development      | 1.00 | 19.00  | -    | 19.00  | 1.00 | 20.00  | -    | 20.00  | -    | 20.00  |
| Transportation                | 1.00 | 26.40  | -    | 26.40  | -    | 26.40  | 1.00 | 27.40  | -    | 27.40  |
| Sewer                         | -    | 2.20   | -    | 2.20   | 0.30 | 2.50   | -    | 2.50   | -    | 2.50   |
| Solid Waste                   | -    | 3.30   | -    | 3.30   | -    | 3.30   | -    | 3.30   | -    | 3.30   |
| Water                         | -    | 11.80  | -    | 11.80  | 1.70 | 13.50  | -    | 13.50  | -    | 13.50  |
| Parks                         | -    | 34.50  | -    | 34.50  | -    | 34.50  | -    | 34.50  | -    | 34.50  |
|                               | 2.00 | 379.10 | -    | 379.10 | 4.00 | 383.10 | 3.40 | 386.50 | -    | 386.50 |

| Area                          | 2037 |        | 2038 |        | 2039 |        | 2040 |        | 2041 |        |
|-------------------------------|------|--------|------|--------|------|--------|------|--------|------|--------|
|                               | New  | Total  | New  | Total  | New  | Total  | New  | Total  | New  | Total  |
| Administration                | -    | 77.50  | 1.00 | 78.50  | 1.00 | 79.50  | -    | 79.50  | -    | 79.50  |
| Bylaw & Police                | -    | 36.00  | 1.00 | 37.00  | -    | 37.00  | -    | 37.00  | -    | 37.00  |
| Recreation                    | -    | 66.40  | -    | 66.40  | -    | 66.40  | -    | 66.40  | -    | 66.40  |
| Community Services            | -    | 40.60  | -    | 40.60  | -    | 40.60  | -    | 40.60  | -    | 40.60  |
| Council                       | -    | 2.00   | -    | 2.00   | -    | 2.00   | -    | 2.00   | -    | 2.00   |
| Drainage                      | -    | 0.80   | -    | 0.80   | -    | 0.80   | 0.20 | 1.00   | -    | 1.00   |
| Economic Development          | -    | 4.00   | -    | 4.00   | -    | 4.00   | -    | 4.00   | -    | 4.00   |
| Engineering                   | 1.00 | 25.50  | -    | 25.50  | -    | 25.50  | -    | 25.50  | -    | 25.50  |
| Family and Community Services | -    | 15.00  | -    | 15.00  | -    | 15.00  | 1.20 | 16.20  | -    | 16.20  |
| Fire                          | -    | 18.50  | -    | 18.50  | -    | 18.50  | -    | 18.50  | -    | 18.50  |
| Planning and Development      | -    | 20.00  | -    | 20.00  | -    | 20.00  | -    | 20.00  | -    | 20.00  |
| Transportation                | -    | 27.40  | -    | 27.40  | -    | 27.40  | -    | 27.40  | -    | 27.40  |
| Sewer                         | -    | 2.50   | -    | 2.50   | 0.30 | 2.80   | -    | 2.80   | -    | 2.80   |
| Solid Waste                   | -    | 3.30   | -    | 3.30   | -    | 3.30   | -    | 3.30   | -    | 3.30   |
| Water                         | -    | 13.50  | -    | 13.50  | 0.70 | 14.20  | -    | 14.20  | -    | 14.20  |
| Parks                         | -    | 34.50  | -    | 34.50  | -    | 34.50  | -    | 34.50  | -    | 34.50  |
|                               | 1.00 | 387.50 | 2.00 | 389.50 | 2.00 | 391.50 | 1.40 | 392.90 | -    | 392.90 |

## Program Revenues and Recoveries

|  | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration                                 | \$ 753,077           | \$ 762,197           | \$ 771,590           | \$ 781,265           | \$ 791,231           |
| Bylaw & Police                                 | \$ 3,124,630         | \$ 3,218,369         | \$ 3,314,920         | \$ 3,565,073         | \$ 3,672,026         |
| Recreation                                     | \$ 2,687,272         | \$ 2,877,163         | \$ 3,707,665         | \$ 3,818,895         | \$ 4,607,265         |
| Community Services                             | \$ 1,090,838         | \$ 1,123,563         | \$ 1,123,504         | \$ 1,157,209         | \$ 1,191,926         |
| Council  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Drainage                                       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Economic Development                           | -\$ 274,256          | -\$ 282,484          | -\$ 290,958          | -\$ 299,687          | -\$ 308,677          |
| Engineering                                    | \$ 28,739            | \$ 29,601            | \$ 30,489            | \$ 31,404            | \$ 32,346            |
| Family and Community Services                  | \$ 867,311           | \$ 893,330           | \$ 920,130           | \$ 947,734           | \$ 976,166           |
| Fire   | \$ 51,311            | \$ 52,851            | \$ 54,436            | \$ 56,069            | \$ 57,752            |
| Library  | \$ 195,272           | \$ 201,131           | \$ 207,165           | \$ 213,379           | \$ 219,781           |
| Planning and Development                       | \$ 1,493,922         | \$ 1,538,739         | \$ 1,584,902         | \$ 1,632,449         | \$ 1,681,422         |
| Transportation                                 | \$ 683,387           | \$ 703,889           | \$ 725,006           | \$ 746,756           | \$ 769,158           |
| Sewer  | \$ 6,860,843         | \$ 7,599,184         | \$ 8,351,653         | \$ 8,875,351         | \$ 9,408,739         |
| Solid Waste                                    | \$ 2,790,979         | \$ 2,874,708         | \$ 2,960,949         | \$ 3,049,778         | \$ 3,141,271         |
| Water  | \$ 7,209,539         | \$ 7,941,078         | \$ 8,686,675         | \$ 9,209,262         | \$ 9,741,591         |
| Cemetery                                       | \$ 48,954            | \$ 50,423            | \$ 51,935            | \$ 53,494            | \$ 55,098            |
| Parks  | \$ 64,908            | \$ 66,855            | \$ 68,861            | \$ 70,927            | \$ 73,055            |
| <b>Total Program Revenues &amp; Recoveries</b> | <b>\$ 27,676,726</b> | <b>\$ 29,650,596</b> | <b>\$ 32,268,921</b> | <b>\$ 33,909,358</b> | <b>\$ 36,110,148</b> |

|  | 2022                 | 2023                 | 2024                 | 2025                 | 2026                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration                                 | \$ 801,495           | \$ 812,068           | \$ 822,958           | \$ 834,174           | \$ 845,727           |
| Bylaw & Police                                 | \$ 3,782,186         | \$ 3,895,652         | \$ 4,012,521         | \$ 4,307,606         | \$ 4,436,834         |
| Recreation                                     | \$ 4,745,483         | \$ 4,887,848         | \$ 5,034,483         | \$ 5,185,518         | \$ 5,493,349         |
| Community Services                             | \$ 1,227,683         | \$ 1,264,514         | \$ 1,302,449         | \$ 1,341,523         | \$ 1,381,769         |
| Council  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Drainage                                       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Economic Development                           | -\$ 317,938          | -\$ 327,476          | -\$ 337,300          | -\$ 347,419          | -\$ 357,842          |
| Engineering                                    | \$ 33,316            | \$ 34,316            | \$ 35,345            | \$ 36,405            | \$ 37,498            |
| Family and Community Services                  | \$ 1,005,451         | \$ 1,035,614         | \$ 1,066,683         | \$ 1,098,683         | \$ 1,131,644         |
| Fire   | \$ 59,484            | \$ 61,269            | \$ 63,107            | \$ 65,000            | \$ 66,950            |
| Library  | \$ 226,374           | \$ 233,166           | \$ 240,160           | \$ 247,365           | \$ 254,786           |
| Planning and Development                       | \$ 1,731,865         | \$ 1,783,821         | \$ 1,837,335         | \$ 1,892,455         | \$ 1,949,229         |
| Transportation                                 | \$ 792,233           | \$ 816,000           | \$ 840,480           | \$ 865,694           | \$ 891,665           |
| Sewer  | \$ 9,951,959         | \$ 10,505,155        | \$ 11,068,474        | \$ 11,642,065        | \$ 12,226,078        |
| Solid Waste                                    | \$ 3,235,509         | \$ 3,332,575         | \$ 3,432,552         | \$ 3,535,528         | \$ 3,641,594         |
| Water  | \$ 10,283,807        | \$ 10,836,060        | \$ 11,398,503        | \$ 11,971,288        | \$ 12,554,571        |
| Cemetery                                       | \$ 56,751            | \$ 58,454            | \$ 60,207            | \$ 62,014            | \$ 63,874            |
| Parks  | \$ 75,246            | \$ 77,504            | \$ 79,829            | \$ 82,223            | \$ 84,690            |
| <b>Total Program Revenues &amp; Recoveries</b> | <b>\$ 37,690,906</b> | <b>\$ 39,306,537</b> | <b>\$ 40,957,786</b> | <b>\$ 42,820,123</b> | <b>\$ 44,702,416</b> |

|  | 2027                 | 2028                 | 2029                 | 2030                 | 2031                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration                                 | \$ 857,626           | \$ 869,882           | \$ 882,507           | \$ 895,509           | \$ 908,902           |
| Bylaw & Police                                 | \$ 4,569,939         | \$ 4,707,038         | \$ 4,848,249         | \$ 5,196,232         | \$ 5,352,119         |
| Recreation                                     | \$ 5,658,149         | \$ 5,827,894         | \$ 6,002,731         | \$ 6,182,812         | \$ 6,544,815         |
| Community Services                             | \$ 1,423,222         | \$ 1,465,918         | \$ 1,509,896         | \$ 1,555,193         | \$ 1,601,848         |
| Council  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Drainage                                       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Economic Development                           | -\$ 368,577          | -\$ 379,634          | -\$ 391,023          | -\$ 402,754          | -\$ 414,837          |
| Engineering                                    | \$ 38,622            | \$ 39,781            | \$ 40,975            | \$ 42,204            | \$ 43,470            |
| Family and Community Services                  | \$ 1,165,593         | \$ 1,200,561         | \$ 1,236,578         | \$ 1,273,675         | \$ 1,311,885         |
| Fire   | \$ 68,958            | \$ 71,027            | \$ 73,158            | \$ 75,353            | \$ 77,613            |
| Library  | \$ 262,430           | \$ 270,303           | \$ 278,412           | \$ 286,764           | \$ 295,367           |
| Planning and Development                       | \$ 2,007,706         | \$ 2,067,937         | \$ 2,129,975         | \$ 2,193,874         | \$ 2,259,691         |
| Transportation                                 | \$ 918,415           | \$ 945,968           | \$ 974,347           | \$ 1,003,577         | \$ 1,033,684         |
| Sewer  | \$ 12,820,666        | \$ 13,425,984        | \$ 14,042,189        | \$ 14,669,439        | \$ 15,307,896        |
| Solid Waste                                    | \$ 3,750,842         | \$ 3,863,367         | \$ 3,979,268         | \$ 4,098,647         | \$ 4,221,606         |
| Water  | \$ 13,148,512        | \$ 13,753,269        | \$ 14,369,007        | \$ 14,995,889        | \$ 15,634,084        |
| Cemetery                                       | \$ 65,790            | \$ 67,764            | \$ 69,797            | \$ 71,891            | \$ 74,048            |
| Parks  | \$ 87,231            | \$ 89,848            | \$ 92,543            | \$ 95,320            | \$ 98,179            |
| <b>Total Program Revenues &amp; Recoveries</b> | <b>\$ 46,475,125</b> | <b>\$ 48,286,907</b> | <b>\$ 50,138,606</b> | <b>\$ 52,233,625</b> | <b>\$ 54,350,371</b> |

|  | 2032                 | 2033                 | 2034                 | 2035                 | 2036                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration                                 | \$ 922,697           | \$ 936,905           | \$ 951,540           | \$ 966,614           | \$ 982,140           |
| Bylaw & Police                                 | \$ 5,512,683         | \$ 5,678,063         | \$ 5,848,405         | \$ 6,258,652         | \$ 6,446,411         |
| Recreation                                     | \$ 6,741,159         | \$ 6,943,394         | \$ 7,151,696         | \$ 7,366,246         | \$ 7,587,234         |
| Community Services                             | \$ 1,649,904         | \$ 1,699,401         | \$ 1,750,383         | \$ 1,802,895         | \$ 1,856,981         |
| Council  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Drainage                                       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Economic Development                           | -\$ 427,282          | -\$ 440,100          | -\$ 453,303          | -\$ 466,902          | -\$ 480,909          |
| Engineering                                    | \$ 44,774            | \$ 46,117            | \$ 47,501            | \$ 48,926            | \$ 50,394            |
| Family and Community Services                  | \$ 1,351,242         | \$ 1,391,779         | \$ 1,433,532         | \$ 1,476,538         | \$ 1,520,834         |
| Fire   | \$ 79,942            | \$ 82,340            | \$ 84,810            | \$ 87,354            | \$ 89,975            |
| Library  | \$ 304,228           | \$ 313,355           | \$ 322,756           | \$ 332,438           | \$ 342,411           |
| Planning and Development                       | \$ 2,327,481         | \$ 2,397,306         | \$ 2,469,225         | \$ 2,543,302         | \$ 2,619,601         |
| Transportation                                 | \$ 1,064,695         | \$ 1,096,636         | \$ 1,129,535         | \$ 1,163,421         | \$ 1,198,324         |
| Sewer  | \$ 15,957,723        | \$ 16,619,085        | \$ 17,292,150        | \$ 17,977,088        | \$ 18,674,071        |
| Solid Waste                                    | \$ 4,348,254         | \$ 4,478,702         | \$ 4,613,063         | \$ 4,751,455         | \$ 4,893,998         |
| Water  | \$ 16,283,761        | \$ 16,945,094        | \$ 17,618,256        | \$ 18,303,425        | \$ 19,000,781        |
| Cemetery                                       | \$ 76,269            | \$ 78,557            | \$ 80,914            | \$ 83,341            | \$ 85,841            |
| Parks  | \$ 101,125           | \$ 104,158           | \$ 107,283           | \$ 110,501           | \$ 113,817           |
| <b>Total Program Revenues &amp; Recoveries</b> | <b>\$ 56,338,654</b> | <b>\$ 58,370,791</b> | <b>\$ 60,447,744</b> | <b>\$ 62,805,294</b> | <b>\$ 64,981,904</b> |



|  | 2037                 | 2038                 | 2039                 | 2040                 | 2041                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Administration                                 | \$ 998,132           | \$ 1,014,603         | \$ 1,031,569         | \$ 1,049,044         | \$ 1,067,043         |
| Bylaw & Police                                 | \$ 6,639,803         | \$ 6,838,997         | \$ 7,044,167         | \$ 7,527,684         | \$ 7,753,514         |
| Recreation                                     | \$ 7,814,851         | \$ 8,049,296         | \$ 8,290,775         | \$ 8,539,499         | \$ 8,795,683         |
| Community Services                             | \$ 1,912,691         | \$ 1,970,072         | \$ 2,029,174         | \$ 2,090,049         | \$ 2,152,750         |
| Council  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Drainage                                       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Economic Development                           | -\$ 495,337          | -\$ 510,197          | -\$ 525,503          | -\$ 541,268          | -\$ 557,506          |
| Engineering                                    | \$ 51,905            | \$ 53,462            | \$ 55,066            | \$ 56,718            | \$ 58,420            |
| Family and Community Services                  | \$ 1,566,459         | \$ 1,613,453         | \$ 1,661,857         | \$ 1,711,713         | \$ 1,763,064         |
| Fire   | \$ 92,674            | \$ 95,454            | \$ 98,318            | \$ 101,268           | \$ 104,306           |
| Library  | \$ 352,684           | \$ 363,264           | \$ 374,162           | \$ 385,387           | \$ 396,949           |
| Planning and Development                       | \$ 2,698,189         | \$ 2,779,134         | \$ 2,862,508         | \$ 2,948,384         | \$ 3,036,835         |
| Transportation                                 | \$ 1,234,273         | \$ 1,271,302         | \$ 1,309,441         | \$ 1,348,724         | \$ 1,389,186         |
| Sewer  | \$ 19,383,274        | \$ 20,104,874        | \$ 20,839,050        | \$ 21,585,983        | \$ 22,345,857        |
| Solid Waste                                    | \$ 5,040,818         | \$ 5,192,043         | \$ 5,347,804         | \$ 5,508,238         | \$ 5,673,485         |
| Water  | \$ 19,710,507        | \$ 20,432,787        | \$ 21,167,811        | \$ 21,915,768        | \$ 22,676,852        |
| Cemetery                                       | \$ 88,417            | \$ 91,069            | \$ 93,801            | \$ 96,615            | \$ 99,514            |
| Parks  | \$ 117,231           | \$ 120,748           | \$ 124,370           | \$ 128,102           | \$ 131,945           |
| <b>Total Program Revenues &amp; Recoveries</b> | <b>\$ 67,206,572</b> | <b>\$ 69,480,364</b> | <b>\$ 71,804,372</b> | <b>\$ 74,451,906</b> | <b>\$ 76,887,897</b> |

## APPENDIX E – ASSESSMENT GROWTH DETAILS

### Existing City Assessment Base

| Description                     | Assessment       |
|---------------------------------|------------------|
| Residential                     | \$ 3,264,365,280 |
| Commercial                      | \$ 414,916,990   |
| Industrial                      | \$ 326,430,500   |
| Process & Manuf. Buildings      | \$ 253,350,550   |
| Machinery and Equipment         | \$ 1,216,342,230 |
| Linear - Cogen                  | \$ 32,829,340    |
| Linear - Electric power         | \$ 23,225,570    |
| Linear - Pipelines/Gas Distrib. | \$ 36,178,290    |
| Linear - Wells                  | \$ 3,749,590     |
| Linear - Telecomm               | \$ 6,161,000     |
| Linear - Cable                  | \$ 2,434,520     |
| Railway                         | \$ 172,400       |
| Farmland                        | \$ 1,070,900     |
| Federal GIP                     | \$ 703,200       |
| Provincial GIP                  | \$ 64,046,700    |
| Exempt                          | \$ 418,531,930   |
|                                 |                  |
|                                 | \$ 6,064,508,990 |

## City Assessment Growth Projection

|                            | 2017           | 2018             | 2019             | 2020             | 2021             |
|----------------------------|----------------|------------------|------------------|------------------|------------------|
| Residential                | \$ 496,538,162 | \$ 708,696,233   | \$ 920,854,304   | \$ 1,023,207,733 | \$ 1,125,561,163 |
| Commercial                 | \$ 102,393,346 | \$ 146,143,407   | \$ 189,893,468   | \$ 216,111,152   | \$ 237,061,730   |
| Industrial                 | \$ 80,556,622  | \$ 114,976,409   | \$ 149,396,195   | \$ 170,022,615   | \$ 186,505,207   |
| Process & Manuf. Buildings | \$ 62,521,929  | \$ 89,235,952    | \$ 115,949,975   | \$ 131,958,634   | \$ 144,751,170   |
|                            | \$ 742,010,059 | \$ 1,059,052,000 | \$ 1,376,093,941 | \$ 1,541,300,134 | \$ 1,693,879,271 |

|                            | 2022             | 2023             | 2024             | 2025             | 2026             |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Residential                | \$ 1,227,914,593 | \$ 1,330,268,023 | \$ 1,432,621,452 | \$ 1,534,974,882 | \$ 1,637,328,312 |
| Commercial                 | \$ 257,505,443   | \$ 277,949,155   | \$ 298,392,867   | \$ 318,836,579   | \$ 339,280,291   |
| Industrial                 | \$ 202,589,030   | \$ 218,672,852   | \$ 234,756,674   | \$ 250,840,497   | \$ 266,924,319   |
| Process & Manuf. Buildings | \$ 157,234,211   | \$ 169,717,252   | \$ 182,200,293   | \$ 194,683,333   | \$ 207,166,374   |
|                            | \$ 1,845,243,276 | \$ 1,996,607,281 | \$ 2,147,971,286 | \$ 2,299,335,291 | \$ 2,450,699,296 |

|                            | 2027             | 2028             | 2029             | 2030             | 2031             |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Residential                | \$ 1,739,681,742 | \$ 1,842,035,171 | \$ 1,944,388,601 | \$ 2,038,583,935 | \$ 2,038,583,935 |
| Commercial                 | \$ 359,724,003   | \$ 380,167,715   | \$ 400,611,428   | \$ 421,055,140   | \$ 441,498,852   |
| Industrial                 | \$ 283,008,142   | \$ 299,091,964   | \$ 315,175,786   | \$ 331,259,609   | \$ 347,343,431   |
| Process & Manuf. Buildings | \$ 219,649,415   | \$ 232,132,456   | \$ 244,615,496   | \$ 257,098,537   | \$ 269,581,578   |
|                            | \$ 2,602,063,301 | \$ 2,753,427,306 | \$ 2,904,791,311 | \$ 3,047,997,221 | \$ 3,097,007,796 |

|                            | 2032             | 2033             | 2034             | 2035             | 2036             |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Residential                | \$ 2,038,583,935 | \$ 2,038,583,935 | \$ 2,038,583,935 | \$ 2,038,583,935 | \$ 2,038,583,935 |
| Commercial                 | \$ 461,942,564   | \$ 482,386,276   | \$ 502,829,988   | \$ 523,273,700   | \$ 543,717,413   |
| Industrial                 | \$ 363,427,254   | \$ 379,511,076   | \$ 395,594,898   | \$ 411,678,721   | \$ 427,762,543   |
| Process & Manuf. Buildings | \$ 282,064,619   | \$ 294,547,660   | \$ 307,030,700   | \$ 319,513,741   | \$ 331,996,782   |
|                            | \$ 3,146,018,371 | \$ 3,195,028,947 | \$ 3,244,039,522 | \$ 3,293,050,097 | \$ 3,342,060,672 |

|                            | 2037             | 2038             | 2039             | 2040             | 2041             |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Residential                | \$ 2,038,583,935 | \$ 2,038,583,935 | \$ 2,038,583,935 | \$ 2,038,583,935 | \$ 2,038,583,935 |
| Commercial                 | \$ 564,161,125   | \$ 584,604,837   | \$ 605,048,549   | \$ 625,492,261   | \$ 645,935,973   |
| Industrial                 | \$ 443,846,366   | \$ 459,930,188   | \$ 476,014,010   | \$ 492,097,833   | \$ 508,181,655   |
| Process & Manuf. Buildings | \$ 344,479,823   | \$ 356,962,864   | \$ 369,445,904   | \$ 381,928,945   | \$ 394,411,986   |
|                            | \$ 3,391,071,248 | \$ 3,440,081,823 | \$ 3,489,092,398 | \$ 3,538,102,974 | \$ 3,587,113,549 |

## Expansion Lands Assessment Base

| Description           | Assessment           |
|-----------------------|----------------------|
| Farm                  | \$ 10,936,720        |
| Residential           | \$ 24,083,742        |
| Non-residential       | \$ 1,885,640         |
| Linear                | \$ 20,588,638        |
| Machinery & Equipment | \$ -                 |
| Exempt                | \$ -                 |
|                       |                      |
|                       | <b>\$ 57,494,740</b> |

## Expansion Lands Assessment Growth Projections

|                            | 2017 | 2018 | 2019 | 2020          | 2021          |
|----------------------------|------|------|------|---------------|---------------|
| Residential                | \$ - | \$ - | \$ - | \$ 34,117,810 | \$ 68,235,620 |
| Commercial                 | \$ - | \$ - | \$ - | \$ 1,924,658  | \$ 9,116,422  |
| Industrial                 | \$ - | \$ - | \$ - | \$ 1,514,199  | \$ 7,172,225  |
| Process & Manuf. Buildings | \$ - | \$ - | \$ - | \$ 1,175,206  | \$ 5,566,536  |
|                            |      |      |      |               |               |
|                            | \$ - | \$ - | \$ - | \$ 38,731,873 | \$ 90,090,802 |

|                            | 2022           | 2023           | 2024           | 2025           | 2026           |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| Residential                | \$ 102,353,430 | \$ 136,471,240 | \$ 170,589,050 | \$ 204,706,859 | \$ 238,824,669 |
| Commercial                 | \$ 16,815,052  | \$ 24,513,682  | \$ 32,212,312  | \$ 39,910,942  | \$ 47,609,572  |
| Industrial                 | \$ 13,229,021  | \$ 19,285,818  | \$ 25,342,614  | \$ 31,399,410  | \$ 37,456,206  |
| Process & Manuf. Buildings | \$ 10,267,361  | \$ 14,968,186  | \$ 19,669,011  | \$ 24,369,836  | \$ 29,070,661  |
|                            |                |                |                |                |                |
|                            | \$ 142,664,864 | \$ 195,238,925 | \$ 247,812,986 | \$ 300,387,047 | \$ 352,961,109 |

|                            | 2027           | 2028           | 2029           | 2030           | 2031           |
|----------------------------|----------------|----------------|----------------|----------------|----------------|
| Residential                | \$ 272,942,479 | \$ 307,060,289 | \$ 341,178,099 | \$ 383,454,005 | \$ 519,925,245 |
| Commercial                 | \$ 55,308,202  | \$ 63,006,832  | \$ 70,705,462  | \$ 78,404,092  | \$ 86,102,722  |
| Industrial                 | \$ 43,513,002  | \$ 49,569,799  | \$ 55,626,595  | \$ 61,683,391  | \$ 67,740,187  |
| Process & Manuf. Buildings | \$ 33,771,486  | \$ 38,472,311  | \$ 43,173,136  | \$ 47,873,961  | \$ 52,574,786  |
|                            |                |                |                |                |                |
|                            | \$ 405,535,170 | \$ 458,109,231 | \$ 510,683,292 | \$ 571,415,449 | \$ 726,342,940 |

|                            | <b>2032</b>    | <b>2033</b>      | <b>2034</b>      | <b>2035</b>      | <b>2036</b>      |
|----------------------------|----------------|------------------|------------------|------------------|------------------|
| Residential                | \$ 656,396,484 | \$ 792,867,724   | \$ 929,338,964   | \$ 1,065,810,203 | \$ 1,202,281,443 |
| Commercial                 | \$ 93,801,352  | \$ 101,499,982   | \$ 109,198,612   | \$ 116,897,242   | \$ 124,595,872   |
| Industrial                 | \$ 73,796,984  | \$ 79,853,780    | \$ 85,910,576    | \$ 91,967,372    | \$ 98,024,169    |
| Process & Manuf. Buildings | \$ 57,275,611  | \$ 61,976,436    | \$ 66,677,261    | \$ 71,378,086    | \$ 76,078,911    |
|                            |                |                  |                  |                  |                  |
|                            | \$ 881,270,431 | \$ 1,036,197,922 | \$ 1,191,125,413 | \$ 1,346,052,904 | \$ 1,500,980,395 |

|                            | <b>2037</b>      | <b>2038</b>      | <b>2039</b>      | <b>2040</b>      | <b>2041</b>      |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Residential                | \$ 1,338,752,683 | \$ 1,475,223,922 | \$ 1,611,695,162 | \$ 1,748,166,402 | \$ 1,884,637,641 |
| Commercial                 | \$ 132,294,503   | \$ 139,993,133   | \$ 147,691,763   | \$ 155,390,393   | \$ 163,089,023   |
| Industrial                 | \$ 104,080,965   | \$ 110,137,761   | \$ 116,194,557   | \$ 122,251,353   | \$ 128,308,150   |
| Process & Manuf. Buildings | \$ 80,779,736    | \$ 85,480,561    | \$ 90,181,386    | \$ 94,882,211    | \$ 99,583,036    |
|                            |                  |                  |                  |                  |                  |
|                            | \$ 1,655,907,886 | \$ 1,810,835,377 | \$ 1,965,762,868 | \$ 2,120,690,359 | \$ 2,275,617,850 |

## APPENDIX F – DEBT LIMIT INFORMATION

### i) Alberta Municipal Government Act

Section 252 of the Municipal Government Act states:

“No municipality may make a borrowing if the borrowing will cause the municipality to exceed its debt limit, unless the borrowing is approved by the Minister.”

### ii) Alberta Regulation No. 255/2000 Debt Limit Regulation

#### Debt limit

2(1) Subject to subsection (2), the debt limit of a municipality at a point in time is,

- (a) in respect of the municipality’s total debt, 1.5 times the revenue of the municipality, and
- (b) in respect of the municipality’s debt service, 0.25 times the revenue of the municipality.

#### Revenue

3 The revenue of a municipality at the calculation time is determined by the formula

$$R = a - b$$

where

“R” is revenue;

“a” is the total revenue reported in the last audited annual financial statement of the municipality prepared before the calculation time, less transfers from the governments of Alberta and Canada for the purposes of a capital property reported in that statement if those transfers are included in the total revenue;

“b” is the principal outstanding at the calculation time on loans made by the municipality under section 265 of the Act.

#### Total debt

4 The total debt of a municipality at the calculation time is determined by the formula

$$TD = (a + b) - c$$

where

“TD” is the total debt;

“a” is the principal outstanding at the calculation time on borrowings made by the municipality;

“b” is the principal outstanding at the calculation time of loans in good standing that have been guaranteed by the municipality, plus the amount that the

municipality is liable to pay at the calculation time under loans not in good standing that have been guaranteed by the municipality;

“c” is the amount of a and b that the municipality is entitled to recover from another municipality at the calculation time.

### **Debt service**

5(1) The debt service of a municipality at the calculation time is determined by the formula

$$DS = (a + b) - c$$

where

“DS” is the debt service;

“a” is the sum of,

(i) for borrowings made by the municipality in which the municipality is required to pay principal during the 12 months after the calculation time, the total amount of principal and interest that the municipality will be required to pay in respect of those borrowings during the 12 months after the calculation time, and

(ii) for borrowings made by the municipality in which the municipality is not required to pay any principal during the 12 months after the calculation time, the total of the pro rata amounts in respect of those borrowings determined under subsection (2) for the 12 months after the calculation time;

“b” is the total amount that the council estimates on reasonable grounds that the municipality will be liable to pay during the 12 months after the calculation time in respect of loans not in good standing that have been guaranteed by the municipality;

“c” is the amount of a and b that the municipality is entitled to recover from another municipality during the 12 months after the calculation time.