

February 8th, 2019

City of Fort Saskatchewan
10005 – 102 Street
Fort Saskatchewan, AB. T8L 2C5

RE: City of Fort Saskatchewan Expansion Area Financial Impact Analysis (Addendum)

Enclosed is our revised financial impact analysis of the City of Fort Saskatchewan's proposed expansion. The analysis was originally undertaken in 2014/2015 based on a larger expansion area proposed by the City of Fort Saskatchewan, and then updated in 2018 based on a revised expansion area agreed to by the City and Strathcona County.

The 2018 update includes the following:

- Amended base assessment (e.g., farm, residential, non-residential, linear) for the revised expansion area.
- Amended City capital plan to end-2017 and associated financing.
- Amended operating plan (e.g., proposed pool expansion in 2025) and associated program revenue and expenditure adjustments.
- Amended mill rates to reflect actuals from 2016 to 2018 for both the City and the County.
- Amended market price index from 2015 to 2028.
- Recognition that a portion of the contingency (approximately \$2.0 million) will be earmarked in 2020 for upgrades to Township Road 543.

Though these variables have been updated, the results of the FIA remain the same in 2018 as they were in 2015, namely: (a) forecast tax increases stay below 3% throughout the 25-



year review period—i.e., the proposed expansion is financially viable, (b) the forecast debt limit and debt service limit remain within regulatory requirement throughout the 25-year review period, (c) the revised expansion continues to result in a net gain for the County (i.e., the County is forecast to shed more costs than revenues), and (d) expansion area residents are not impacted by the revised expansion, assuming the request by the City of Fort Saskatchewan for tax protection is granted.

Yours truly,

A handwritten signature in black ink, appearing to read "Greg Weiss", followed by a long horizontal line.

Greg Weiss
President



Final Report

City of Fort Saskatchewan: Expansion Area Financial Impact Analysis

Version 5.0 (ADDENDUM)

Submitted: February 8th, 2019

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2 DOCUMENT INFORMATION

2.1 Revision History

Version Number	Revision Date	Summary of Changes and Author
1.0	July 31 st , 2015	Draft: Created by CORVUS Business Advisors
2.0	August 16 th , 2015	Draft: Reviewed by AGSC
3.0	September 1 st , 2015	Draft: Reviewed by AGSC
4.0	September 8 th , 2015	Draft: Reviewed by AGSC
4.0	February 8 th , 2019	Final

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 expansion area for a 25-year period from 2017 – 2041. The analysis was originally undertaken in 2015 based on an expansion area proposed by the City of Fort Saskatchewan, and then updated in 2018 based on a revised expansion area agreed to by the City and Strathcona County. 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 \$395.5 million in current dollars (\$593.9 million in future dollars). The net operating costs (including direct capital allocation and contingencies) increase from \$44.9 million in 2017 to \$100.9 million in 2041. The total tax requirement, including Alberta School Foundation and Heartland Housing requisitions, increases from \$58.4 million in 2017 to \$131.2 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 \$6.76 billion in 2017 to \$11.22 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 period¹:

- 2017 to 2021 - 0.90% per year
- 2022 to 2026 - 0.30% per year
- 2027 to 2031 - 1.25% per year
- 2032 to 2036 - 0.50% per year
- 2037 to 2041 – 2.75% per year

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

	2017	2018	2019	2020	2021
Mill Rates					
Residential	7.823	7.894	7.965	8.037	8.109
Non-residential	9.927	10.017	10.107	10.198	10.290
% Increase					
Residential	5.93%	0.92%	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
Mill Rates					
Residential	8.134	8.158	8.183	8.207	8.232
Non-residential	10.320	10.351	10.382	10.414	10.445
% Increase					
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
Mill Rates					
Residential	8.335	8.439	8.544	8.651	8.759
Non-residential	10.575	10.708	10.841	10.977	11.114
% Increase					
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

¹ Rates have been “smoothed” over 5-year blocks for ease of reporting, and accumulated tax surpluses (if any) have been applied to future shortfalls.

	2032	2033	2034	2035	2036
Mill Rates					
Residential	8.803	8.847	8.891	8.936	8.981
Non-residential	11.170	11.226	11.282	11.338	11.395
% Increase					
Residential	0.50%	0.50%	0.50%	0.50%	0.50%
Non-residential	0.50%	0.50%	0.50%	0.50%	0.50%
Financial Viability Threshold	3.00%	3.00%	3.00%	3.00%	3.00%
Variance From Threshold	-2.50%	-2.50%	-2.50%	-2.50%	-2.50%
Threshold Met (Yes or No)	YES	YES	YES	YES	YES

	2037	2038	2039	2040	2041
Mill Rates					
Residential	9.228	9.481	9.742	10.010	10.285
Non-residential	11.708	12.030	12.361	12.701	13.050
% Increase					
Residential	2.75%	2.75%	2.75%	2.75%	2.75%
Non-residential	2.75%	2.75%	2.75%	2.75%	2.75%
Financial Viability Threshold	3.00%	3.00%	3.00%	3.00%	3.00%
Variance From Threshold	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
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 63% in 2025 as a result of a major expansion to the City's recreation facility. The debt limit decreases to approximately 11% by the end of the 25-year review period. The debt servicing limit peaks at approximately 34% in 2025 and decreases to approximately 13% 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 \$194,000 per annum. 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 (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 11.3.

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 just 0.95% to 2028 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

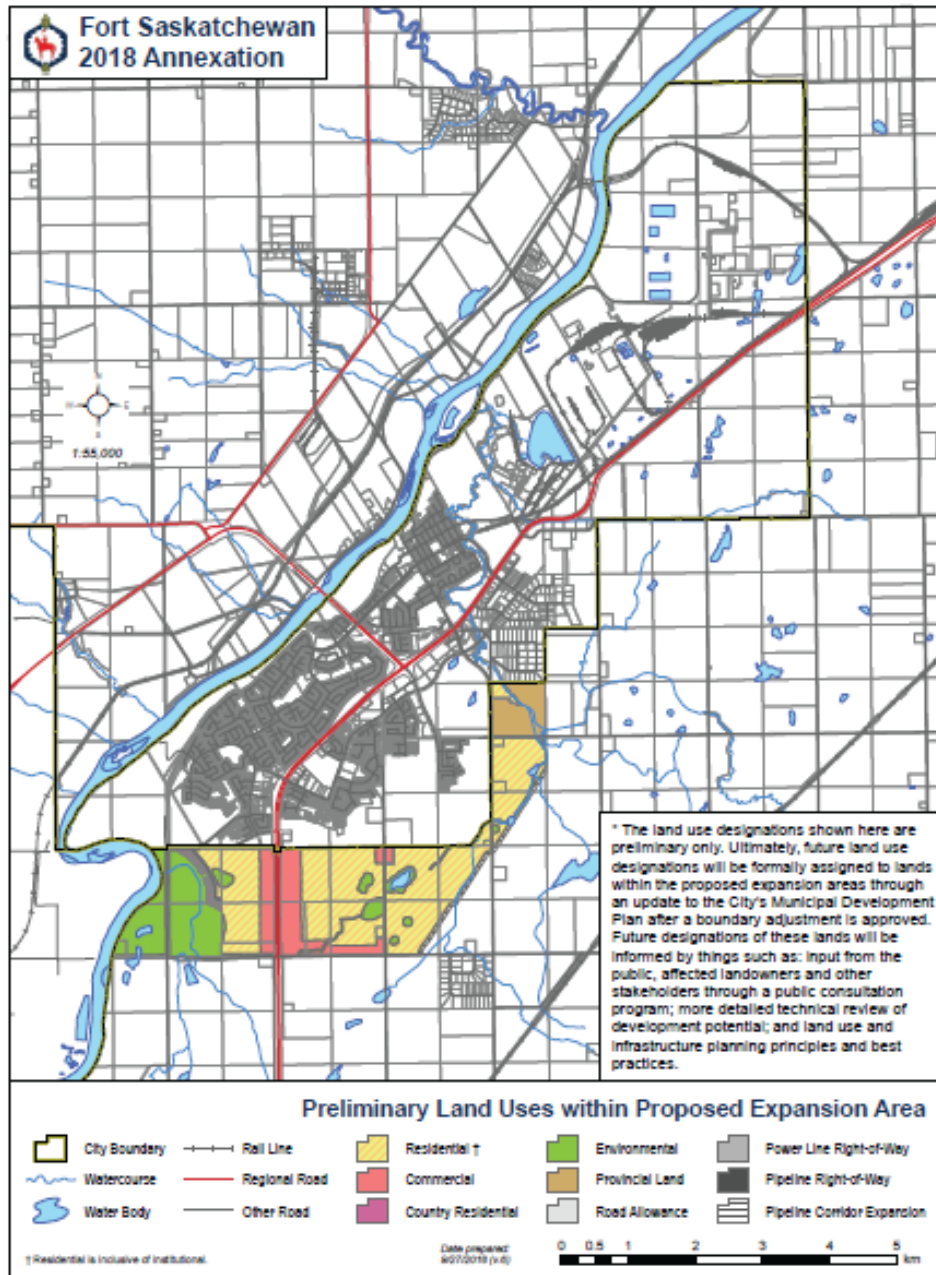
5.1 Lands and Staging Requirements

City of Fort Saskatchewan and Strathcona County reached agreement on an expansions area as shown in *Figure 1*. 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 remain unchanged from the original FIA and 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).

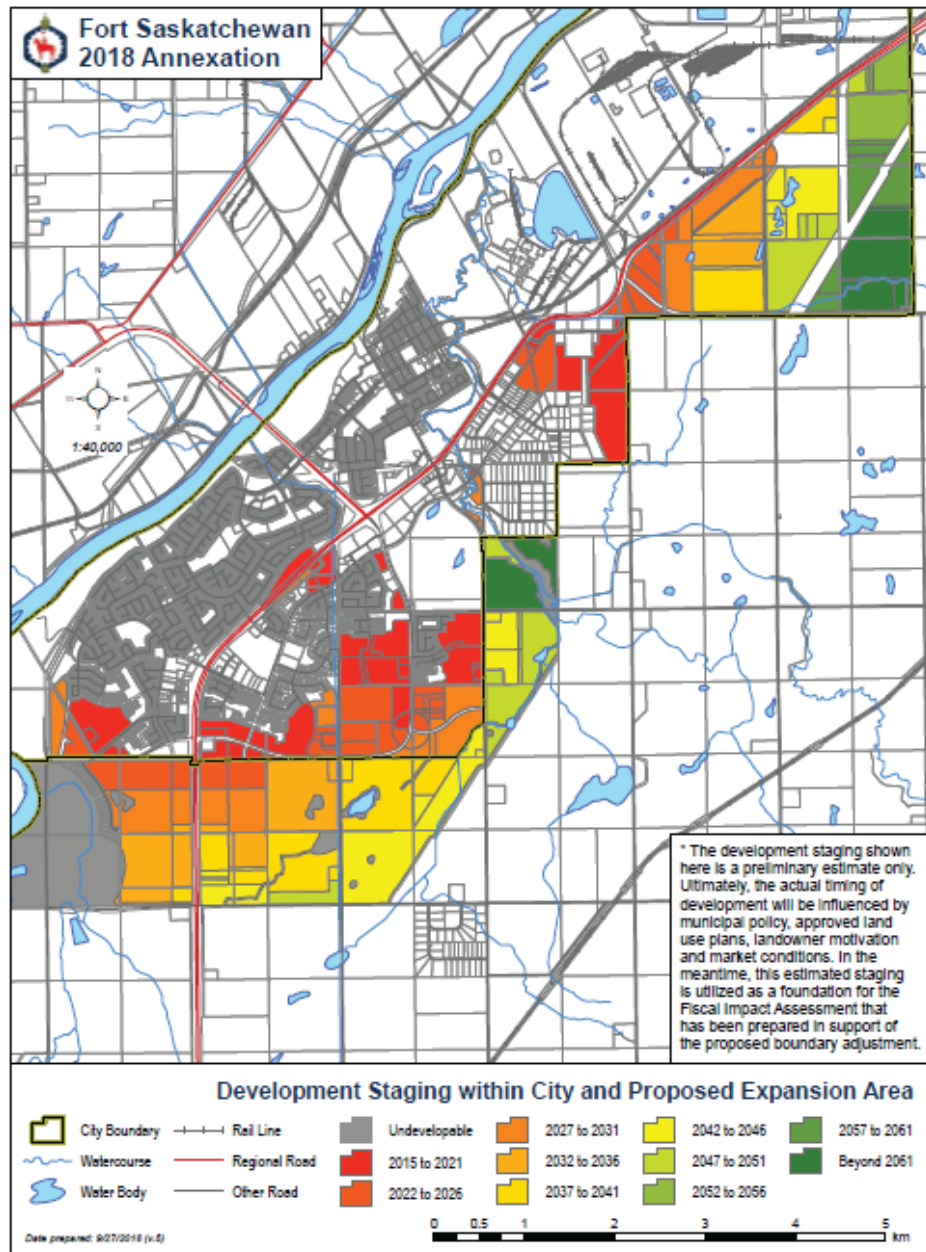
ISL Engineering and Land Services also determined how these lands will develop (land use) and be staged (consumed) (see *Figure 2* below).

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 25-year review period is \$395.5 million in current dollars or \$593.9 million in the year of construction. Capital infrastructure cost details and construction timing are outlined in *Appendix B - Capital Plan*. Capital infrastructure costs reflect actuals for 2017 and forecast from 2018 onward 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	2.3%
Buildings	\$ 40,985,144	6.9%
Cemetery	\$ 418,194	0.1%
Equipment	\$ 9,500,609	1.6%
Fire	\$ 19,262,258	3.2%
Parks	\$ 13,717,832	2.3%
Police	\$ 7,050,468	1.2%
Recreation & Culture	\$ 140,987,610	23.7%
Roads	\$ 129,883,732	21.9%
Sanitary	\$ 54,718,606	9.2%
Solid Waste Management	\$ 6,531,920	1.1%
Stormwater	\$ 67,998,333	11.5%
Transit	\$ 4,156,631	0.7%
Water	\$ 85,067,152	14.3%
Total	\$ 593,854,545	100.0%

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. Of the \$72.5 million, \$2 million has been earmarked in 2020 for the upgrade of Township Road 543 as outlined in the annexation agreement between the City and the County.

7 CAPITAL PLAN FINANCING

City of Fort Saskatchewan has prepared a capital financing plan to fund capital infrastructure investments. Capital plan financing of \$593.9 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	\$ 80,665,501	13.58%
Tax Levy	\$ 73,679,315	12.41%
Offsite Levies & Development	\$ 168,328,673	28.35%
Grants and Allocations	\$ 271,181,056	45.66%
Total	\$ 593,854,545	100.00%

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	\$ -	\$ -
Buildings	\$ 40,985,144	\$ -	\$ 5,000,000	\$ -	\$ 35,985,144
Cemetery	\$ 418,194	\$ -	\$ 418,194	\$ -	\$ -
Equipment	\$ 9,500,609	\$ -	\$ 9,500,609	\$ -	\$ -
Fire	\$ 19,262,258	\$ 9,140,154	\$ 10,122,104	\$ -	\$ -
Parks	\$ 13,717,832	\$ 730,343	\$ 8,504,849	\$ -	\$ 4,482,640
Police	\$ 7,050,468	\$ -	\$ 6,700,468	\$ -	\$ 350,000
Recreation & Culture	\$ 140,987,610	\$ 63,964,598	\$ 8,258,886	\$ -	\$ 68,764,127
Roads	\$ 129,883,732	\$ 3,115,134	\$ 8,873,028	\$ 59,442,404	\$ 58,453,166
Sanitary	\$ 54,718,606	\$ -	\$ 1,206,120	\$ 29,493,550	\$ 24,018,936
Solid Waste Management	\$ 6,531,920	\$ -	\$ -	\$ -	\$ 6,531,920
Stormwater	\$ 67,998,333	\$ -	\$ 114,151	\$ 55,842,396	\$ 12,041,786
Transit	\$ 4,156,631	\$ 3,715,272	\$ -	\$ -	\$ 441,359
Water	\$ 85,067,152	\$ -	\$ 1,404,850	\$ 23,550,323	\$ 60,111,979
Total	\$ 593,854,545	\$ 80,665,501	\$ 73,679,315	\$ 168,328,673	\$ 271,181,056

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 12*. 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 \$80.7 million in debenture funding, or 13.6% 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	26,083,638
2022	to	2026	52,882,763
2027	to	2031	1,699,100
2032	to	2036	-
2037	to	2041	-
		Total	80,665,501

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 \$73.7 million in Tax Levy funding, or 12.4% 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, sewer, and stormwater offsite infrastructure. Offsite infrastructure that benefits development is assumed to be fully recovered by offsite levies and development charges.

A total of \$168.3 million, or 28.4% 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 \$271.2 million, or 45.7% 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	\$ 68,229,708	\$ 72,548,151	\$ 74,948,527
Existing Debentures	\$ 4,045,324	\$ 4,045,324	\$ 4,045,324	\$ 4,045,324	\$ 3,861,719
New Debentures	\$ 1,513,758	\$ 1,704,152	\$ 1,826,041	\$ 1,902,560	\$ 2,665,748
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	\$ 73,148,426	\$ 75,920,714	\$ 79,701,073	\$ 84,096,035	\$ 87,075,993

	2022	2023	2024	2025	2026
Program Expenditures	\$ 77,839,705	\$ 80,819,478	\$ 85,202,496	\$ 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	\$ 2,665,748	\$ 2,849,763	\$ 3,083,399	\$ 6,394,835	\$ 6,394,835
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	\$ 90,467,172	\$ 93,406,768	\$ 96,693,750	\$ 105,981,488	\$ 109,076,806

	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	\$ 6,394,835	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649
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	\$ 113,262,703	\$ 116,849,803	\$ 121,230,869	\$ 127,719,579	\$ 131,514,823

	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	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649
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	\$ 135,037,808	\$ 138,517,350	\$ 143,441,529	\$ 148,590,572	\$ 152,734,511

	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	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,326,547	\$ 5,688,218
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	\$ 157,431,973	\$ 162,347,172	\$ 168,382,572	\$ 174,406,764	\$ 178,889,950

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:

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

12240 CM-People Services, 12253 CM-PeopleServices:PyrI Benefit, 24200 CM-Health & HR Coordinator	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Health & Safety	\$ 104,000	4.00		1.00					1.00						
	\$ 95,000	1.00													
Communications & Marketing	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Webmaster	\$ 104,000	1.00													
Marketing Coordinator	\$ 104,000	2.00		1.00											
Communications Specialist	\$ 95,000	1.00			1.00										
Finance	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
General Acct	\$ 95,000	2.00													
Accting Clerk	\$ 76,000	2.00										1.00			
Senior Acct	\$ 120,000	1.00		1.00											
IT	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Network Security Analyst	\$ 120,000	1.00													
Desktop Support	\$ 100,000	1.00													
Software/Desktop Support	\$ 100,000	4.00	1.00					1.00					1.00		
12260 CPS-LegislativeSrvcs, 12262 CPS-LegislativeSrvcs:	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Clerk 2	\$ 76,000	1.00													
Leg Officer	\$ 95,000	1.00													
12271 ICS-Civic Square Bldg Facility Operator 2	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
	\$ 80,000	1.00		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														
26100 CPS-Municipal Enforcement	Rate	FTEs	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
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								
26200 CPS-Animal Control	Rate	FTEs	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
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												
26100 CPS-Municipal Enforcement	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
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													
26200 CPS-Animal Control	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
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:

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

74100 ICS-Community Culture Prgrms	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Tourism Programmer	\$113,000	1.00													
74110 ICS-Culture Special Events	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Community Event Specialist	\$ 75,000	0.50													
74410 ICS-DCC Theatre	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Theatre Technician	\$ 85,000	1.00													
Performing Arts Program Coordin:	\$110,000	1.00													
74500 ICS-Museum Operations	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Public Program Officer	\$110,000	1.00													
Business & Promotions Officer	\$110,000	1.00													
72770 ICS-DCC Building, 74400 ICS-DCC Banquet	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Custodian	\$ 60,000	5.00													
74570 ICS-Museum Building	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
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																
Admin	Rate	FTEs	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
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															
Admin	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
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- 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- 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:

72001 ICS-Recreation Administration	Rate	FTEs	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Sports Service Supervisor	\$ 104,000	1.00		1.00												
Bookings Clerk	\$ 70,000	2.00			2.00											
72002 ICS-DCC Administration, 72710 ICS-DCC Arena, 72720 ICS-DCC Soccer, 72730 ICS-DCC Fitness, 72740 ICS-DCC Gym & Flex Hall, 72750 ICS-DCC Children's Play Area																
	Rate	FTEs	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
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											
72570 ICS-Harbour Pool Building, 72230 ICS-HarbourPoolOperationsPgrms																
	Rate	FTEs	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
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			
72200 ICS-RecreationSummerPrgm, 72210 ICS-RecreationLeadershipDevel, 72220 ICS-CommunityRecreationPrgm																
	Rate	FTEs	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Community Program Coordinator	\$ 104,000	1.00			1.00											
72760 ICS-Recreation & Wellness																
	Rate	FTEs	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Rec Dev Coord	\$ 104,000	1.00		1.00												

72001 ICS-Recreation Administration	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Sports Service Supervisor	\$ 104,000	1.00													
Bookings Clerk	\$ 70,000	2.00													
72002 ICS-DCC Administration, 72710 ICS-DCC Arena, 72720 ICS-DCC Soccer, 72730 ICS-DCC Fitness, 72740 ICS-DCC Gym & Flex Hall, 72750 ICS-DCC Children's Play Area															
	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
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													
72570 ICS-Harbour Pool Building, 72230 ICS-HarbourPoolOperationsPgrms															
	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
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													
72200 ICS-RecreationSummerPrgm, 72210 ICS-RecreationLeadershipDevel, 72220 ICS-CommunityRecreationPrgm															
	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Community Program Coordinator	\$ 104,000	1.00													
72760 ICS-Recreation & Wellness															
	Rate	FTEs	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
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- 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- 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 8.3 – 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	\$ 55,411	\$ 132,691	\$ 188,102	\$ 2,612,089
2016	\$ 246,254	\$ 580,177	\$ 826,431	\$ 11,418,085
2017	\$ 461,193	\$ 1,052,565	\$ 1,513,758	\$ 20,703,982
2018	\$ 540,627	\$ 1,163,525	\$ 1,704,152	\$ 22,863,355
2019	\$ 603,902	\$ 1,222,139	\$ 1,826,041	\$ 23,987,980
2020	\$ 657,016	\$ 1,245,544	\$ 1,902,560	\$ 24,416,096
2021	\$ 915,096	\$ 1,750,652	\$ 2,665,748	\$ 34,323,889
2022	\$ 961,423	\$ 1,704,325	\$ 2,665,748	\$ 33,362,466
2023	\$ 1,064,302	\$ 1,785,461	\$ 2,849,763	\$ 34,907,710
2024	\$ 1,187,007	\$ 1,896,393	\$ 3,083,399	\$ 37,033,935
2025	\$ 2,222,578	\$ 4,172,257	\$ 6,394,835	\$ 81,771,341
2026	\$ 2,335,096	\$ 4,059,739	\$ 6,394,835	\$ 79,436,245
2027	\$ 2,453,310	\$ 3,941,524	\$ 6,394,835	\$ 76,982,935
2028	\$ 2,612,804	\$ 3,901,845	\$ 6,514,649	\$ 76,069,231
2029	\$ 2,745,077	\$ 3,769,572	\$ 6,514,649	\$ 73,324,153
2030	\$ 2,884,047	\$ 3,630,602	\$ 6,514,649	\$ 70,440,107
2031	\$ 3,030,052	\$ 3,484,597	\$ 6,514,649	\$ 67,410,055
2032	\$ 3,183,448	\$ 3,331,201	\$ 6,514,649	\$ 64,226,607
2033	\$ 3,344,610	\$ 3,170,039	\$ 6,514,649	\$ 60,881,997
2034	\$ 3,513,931	\$ 3,000,718	\$ 6,514,649	\$ 57,368,066
2035	\$ 3,691,824	\$ 2,822,825	\$ 6,514,649	\$ 53,676,243
2036	\$ 3,878,722	\$ 2,635,927	\$ 6,514,649	\$ 49,797,521
2037	\$ 4,075,082	\$ 2,439,566	\$ 6,514,649	\$ 45,722,438
2038	\$ 4,281,384	\$ 2,233,265	\$ 6,514,649	\$ 41,441,055
2039	\$ 4,498,129	\$ 2,016,520	\$ 6,514,649	\$ 36,942,926
2040	\$ 4,535,393	\$ 1,791,154	\$ 6,326,547	\$ 32,407,533
2041	\$ 4,118,689	\$ 1,569,529	\$ 5,688,218	\$ 28,288,844

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*.

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 and Non-program Revenue	\$ 28,225,238	\$ 30,215,563	\$ 32,661,752	\$ 34,313,974	\$ 36,267,912
Total Revenues	\$ 28,225,238	\$ 30,215,563	\$ 32,661,752	\$ 34,313,974	\$ 36,267,912

	2022	2023	2024	2025	2026
Program and Non-program Revenue	\$ 37,853,403	\$ 39,473,909	\$ 41,130,179	\$ 43,514,961	\$ 45,418,100
Total Revenues	\$ 37,853,403	\$ 39,473,909	\$ 41,130,179	\$ 43,514,961	\$ 45,418,100

	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

	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

	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 \$493,200 in 2019, \$346,400 in 2021, and \$384,900 in 2025 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. Assessment values over the 25-year review period reflect changes in market value (0.95% per year to 2028). Though there is opportunity to take advantage of additional 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
	\$ 6,064,508,990

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	\$ 486,106,936	\$ 700,399,186	\$ 918,719,118	\$ 1,038,791,078	\$ 1,152,470,377

	2022	2023	2024	2025	2026
City Growth	\$ 1,267,381,234	\$ 1,384,371,388	\$ 1,503,469,973	\$ 1,624,706,492	\$ 1,748,110,817

	2027	2028	2029	2030	2031
City Growth	\$ 1,873,713,194	\$ 2,001,544,249	\$ 2,111,575,029	\$ 2,215,675,458	\$ 2,251,302,633

	2032	2033	2034	2035	2036
City Growth	\$ 2,286,929,807	\$ 2,322,556,982	\$ 2,358,184,156	\$ 2,393,811,331	\$ 2,429,438,505

	2037	2038	2039	2040	2041
City Growth	\$ 2,465,065,680	\$ 2,500,692,854	\$ 2,536,320,029	\$ 2,571,947,203	\$ 2,607,574,378

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 2018 tax bylaw (2017 assessment) form the base. The total assessment in the proposed expansion area is \$34.57 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	\$ 6,417,815
Residential	\$ 16,622,670
Non-residential	\$ 473,950
Linear	\$ 11,060,000
Machinery & Equipment	\$ -
Exempt	\$ -
	\$ 34,574,435

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 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	\$ -	\$ -	\$ -	\$ 26,104,146	\$ 61,295,384

	2022	2023	2024	2025	2026
Annexation Area Growth	\$ 97,987,498	\$ 135,371,229	\$ 173,456,408	\$ 212,252,988	\$ 251,771,049

	2027	2028	2029	2030	2031
Annexation Area Growth	\$ 292,020,797	\$ 333,012,568	\$ 371,230,141	\$ 415,378,065	\$ 527,999,244

	2032	2033	2034	2035	2036
Annexation Area Growth	\$ 640,620,422	\$ 753,241,601	\$ 865,862,780	\$ 978,483,958	\$ 1,091,105,137

	2037	2038	2039	2040	2041
Annexation Area Growth	\$ 1,203,726,316	\$ 1,316,347,494	\$ 1,428,968,673	\$ 1,541,589,852	\$ 1,654,211,030

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 \$6.76 billion to \$11.22 billion.

Table 14 – Summary of Total Assessment

	2017	2018	2019	2020	2021
Existing City	\$ 6,238,994,662	\$ 6,298,265,111	\$ 6,358,098,629	\$ 6,418,500,566	\$ 6,479,476,322
City Growth	\$ 486,106,936	\$ 700,399,186	\$ 918,719,118	\$ 1,038,791,078	\$ 1,152,470,377
Existing Annexation Area	\$ 35,569,197	\$ 35,907,105	\$ 36,248,222	\$ 36,592,580	\$ 36,940,210
Annexation Area Growth	\$ -	\$ -	\$ -	\$ 26,104,146	\$ 61,295,384
Total	\$ 6,760,672,812	\$ 7,034,573,419	\$ 7,313,067,988	\$ 7,519,990,390	\$ 7,730,184,314

	2022	2023	2024	2025	2026
Existing City	\$ 6,541,031,347	\$ 6,603,171,145	\$ 6,665,901,271	\$ 6,729,227,333	\$ 6,793,154,992
City Growth	\$ 1,267,381,234	\$ 1,384,371,388	\$ 1,503,469,973	\$ 1,624,706,492	\$ 1,748,110,817
Existing Annexation Area	\$ 37,291,142	\$ 37,645,408	\$ 38,003,039	\$ 38,364,068	\$ 38,728,527
Annexation Area Growth	\$ 97,987,498	\$ 135,371,229	\$ 173,456,408	\$ 212,252,988	\$ 251,771,049
Total	\$ 7,943,693,243	\$ 8,160,561,192	\$ 8,380,832,715	\$ 8,604,552,906	\$ 8,831,767,411

	2027	2028	2029	2030	2031
Existing City	\$ 6,857,689,965	\$ 6,922,838,019	\$ 6,922,838,019	\$ 6,922,838,019	\$ 6,922,838,019
City Growth	\$ 1,873,713,194	\$ 2,001,544,249	\$ 2,111,575,029	\$ 2,215,675,458	\$ 2,251,302,633
Existing Annexation Area	\$ 39,096,448	\$ 39,467,864	\$ 39,467,864	\$ 39,467,864	\$ 39,467,864
Annexation Area Growth	\$ 292,020,797	\$ 333,012,568	\$ 371,230,141	\$ 415,378,065	\$ 527,999,244
Total	\$ 9,062,522,430	\$ 9,296,864,728	\$ 9,445,113,082	\$ 9,593,361,436	\$ 9,741,609,791

	2032	2033	2034	2035	2036
Existing City	\$ 6,922,838,019	\$ 6,922,838,019	\$ 6,922,838,019	\$ 6,922,838,019	\$ 6,922,838,019
City Growth	\$ 2,286,929,807	\$ 2,322,556,982	\$ 2,358,184,156	\$ 2,393,811,331	\$ 2,429,438,505
Existing Annexation Area	\$ 39,467,864	\$ 39,467,864	\$ 39,467,864	\$ 39,467,864	\$ 39,467,864
Annexation Area Growth	\$ 640,620,422	\$ 753,241,601	\$ 865,862,780	\$ 978,483,958	\$ 1,091,105,137
Total	\$ 9,889,858,145	\$ 10,038,106,499	\$ 10,186,354,853	\$ 10,334,603,207	\$ 10,482,851,562

	2037	2038	2039	2040	2041
Existing City	\$ 6,922,838,019	\$ 6,922,838,019	\$ 6,922,838,019	\$ 6,922,838,019	\$ 6,922,838,019
City Growth	\$ 2,465,065,680	\$ 2,500,692,854	\$ 2,536,320,029	\$ 2,571,947,203	\$ 2,607,574,378
Existing Annexation Area	\$ 39,467,864	\$ 39,467,864	\$ 39,467,864	\$ 39,467,864	\$ 39,467,864
Annexation Area Growth	\$ 1,203,726,316	\$ 1,316,347,494	\$ 1,428,968,673	\$ 1,541,589,852	\$ 1,654,211,030
Total	\$ 10,631,099,916	\$ 10,779,348,270	\$ 10,927,596,624	\$ 11,075,844,978	\$ 11,224,093,332

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 \$58.44 million in 2017 to \$131.25 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	\$ 32,661,752	\$ 34,313,974	\$ 36,267,912
Total Revenues	\$ 28,225,238	\$ 30,215,563	\$ 32,661,752	\$ 34,313,974	\$ 36,267,912
Program Expenditures	\$ 61,989,344	\$ 64,571,239	\$ 68,229,708	\$ 72,548,151	\$ 74,948,527
Existing Debentures	\$ 4,045,324	\$ 4,045,324	\$ 4,045,324	\$ 4,045,324	\$ 3,861,719
New Debentures	\$ 1,513,758	\$ 1,704,152	\$ 1,826,041	\$ 1,902,560	\$ 2,665,748
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	\$ 73,148,426	\$ 75,920,714	\$ 79,701,073	\$ 84,096,035	\$ 87,075,993
Net Costs	\$ 44,923,188	\$ 45,705,151	\$ 47,039,321	\$ 49,782,061	\$ 50,808,081
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 13,194,652	\$ 13,424,327	\$ 13,816,194	\$ 14,621,780	\$ 14,923,138
Heartland Housing Foundation	\$ 323,868	\$ 329,505	\$ 339,124	\$ 358,897	\$ 366,294
First Year Timing Reconciliation					
Total Tax Levy Requirement	\$ 58,441,707	\$ 59,458,983	\$ 61,194,639	\$ 64,762,738	\$ 66,097,514

	2022	2023	2024	2025	2026
Program and Non-program Revenue	\$ 37,853,403	\$ 39,473,909	\$ 41,130,179	\$ 43,514,961	\$ 45,418,100
Total Revenues	\$ 37,853,403	\$ 39,473,909	\$ 41,130,179	\$ 43,514,961	\$ 45,418,100
Program Expenditures	\$ 77,839,705	\$ 80,819,478	\$ 85,202,496	\$ 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	\$ 2,665,748	\$ 2,849,763	\$ 3,083,399	\$ 6,394,835	\$ 6,394,835
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	\$ 90,467,172	\$ 93,406,768	\$ 96,693,750	\$ 105,981,488	\$ 109,076,806
Net Costs	\$ 52,613,769	\$ 53,932,859	\$ 55,563,571	\$ 62,466,527	\$ 63,658,707
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 15,453,497	\$ 15,840,935	\$ 16,319,901	\$ 18,347,408	\$ 18,697,570
Heartland Housing Foundation	\$ 379,312	\$ 388,822	\$ 400,578	\$ 450,344	\$ 458,939
First Year Timing Reconciliation					
Total Tax Levy Requirement	\$ 68,446,578	\$ 70,162,615	\$ 72,284,051	\$ 81,264,279	\$ 82,815,217

	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	\$ 6,394,835	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649
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	\$ 113,262,703	\$ 116,849,803	\$ 121,230,869	\$ 127,719,579	\$ 131,514,823
Net Costs	\$ 66,050,424	\$ 67,803,628	\$ 70,310,217	\$ 74,680,446	\$ 76,334,779
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 19,400,056	\$ 19,914,999	\$ 20,651,224	\$ 21,934,830	\$ 22,420,734
Heartland Housing Foundation	\$ 476,182	\$ 488,821	\$ 506,892	\$ 538,399	\$ 550,326
First Year Timing Reconciliation					
Total Tax Levy Requirement	\$ 85,926,662	\$ 88,207,449	\$ 91,468,333	\$ 97,153,675	\$ 99,305,838

	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	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649
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	\$ 135,037,808	\$ 138,517,350	\$ 143,441,529	\$ 148,590,572	\$ 152,734,511
Net Costs	\$ 77,844,590	\$ 79,266,358	\$ 82,087,178	\$ 84,851,473	\$ 86,790,788
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 22,864,189	\$ 23,281,785	\$ 24,110,304	\$ 24,922,222	\$ 25,491,829
Heartland Housing Foundation	\$ 561,211	\$ 571,461	\$ 591,797	\$ 611,726	\$ 625,707
First Year Timing Reconciliation					
Total Tax Levy Requirement	\$ 101,269,990	\$ 103,119,604	\$ 106,789,280	\$ 110,385,420	\$ 112,908,324

	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	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,326,547	\$ 5,688,218
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	\$ 157,431,973	\$ 162,347,172	\$ 168,382,572	\$ 174,406,764	\$ 178,889,950
Net Costs	\$ 89,234,727	\$ 91,846,415	\$ 95,527,195	\$ 98,872,322	\$ 100,887,042
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 26,209,653	\$ 26,976,747	\$ 28,057,850	\$ 29,040,367	\$ 29,632,122
Heartland Housing Foundation	\$ 643,326	\$ 662,155	\$ 688,691	\$ 712,807	\$ 727,332
First Year Timing Reconciliation					
Total Tax Levy Requirement	\$ 116,087,706	\$ 119,485,316	\$ 124,273,736	\$ 128,625,497	\$ 131,246,496

11.2 Existing Mill Rates

We have obtained the 2018 mill rates for the City of Fort Saskatchewan and Strathcona County outlined in the tables below:

Table 16 – City 2018 Mill Rates²

	2018
Residential / Farmland	7.8944
Non-residential	13.0383
Machinery & Equipment	10.0166
Linear	13.0383

Table 17 – County 2018 Mill Rates³

	2018
Farm	6.9848
Residential	6.9848
Non-residential	12.8087
Linear	12.8087
Machinery & Equipment	9.0971

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 follows⁴:

- 2017 to 2021 - 0.90% per year
- 2022 to 2026 - 0.30% per year
- 2027 to 2031 - 1.25% per year
- 2032 to 2036 - 0.50% per year
- 2037 to 2041 – 2.75% per year

Though it may be possible for a municipality to bear the weight of tax increases greater than 3% for a short period of time, it is our opinion that tax increases beyond 3% would

² City mill rates includes Municipal, School, Heartland Housing, and DCC provisions.

³ County mill rates includes Municipal, Education, Heartland Housing, Library and Designated Industrial Property provisions.

⁴ Rates have been “smoothed” over 5-year blocks for ease of reporting, and accumulated tax surpluses (if any) have been applied to future shortfalls.

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
Mill Rates					
Residential	7.823	7.894	7.965	8.037	8.109
Non-residential	9.927	10.017	10.107	10.198	10.290
% Increase					
Residential	5.93%	0.92%	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
Mill Rates					
Residential	8.134	8.158	8.183	8.207	8.232
Non-residential	10.320	10.351	10.382	10.414	10.445
% Increase					
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
Mill Rates					
Residential	8.335	8.439	8.544	8.651	8.759
Non-residential	10.575	10.708	10.841	10.977	11.114
% Increase					
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
Mill Rates					
Residential	8.803	8.847	8.891	8.936	8.981
Non-residential	11.170	11.226	11.282	11.338	11.395
% Increase					
Residential	0.50%	0.50%	0.50%	0.50%	0.50%
Non-residential	0.50%	0.50%	0.50%	0.50%	0.50%
Financial Viability Threshold	3.00%	3.00%	3.00%	3.00%	3.00%
Variance From Threshold	-2.50%	-2.50%	-2.50%	-2.50%	-2.50%
Threshold Met (Yes or No)	YES	YES	YES	YES	YES

	2037	2038	2039	2040	2041
Mill Rates					
Residential	9.228	9.481	9.742	10.010	10.285
Non-residential	11.708	12.030	12.361	12.701	13.050
% Increase					
Residential	2.75%	2.75%	2.75%	2.75%	2.75%
Non-residential	2.75%	2.75%	2.75%	2.75%	2.75%
Financial Viability Threshold	3.00%	3.00%	3.00%	3.00%	3.00%
Variance From Threshold	-0.25%	-0.25%	-0.25%	-0.25%	-0.25%
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 14.

Description	2022	2023	2024	2025	2026
Taxes (Not Incl Requisitions)	\$ 54,790,658	\$ 56,521,245	\$ 58,288,626	\$ 60,093,482	\$ 61,936,501
Non Program Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Program and Non-Program Revenues	\$ 37,853,403	\$ 39,473,909	\$ 41,130,179	\$ 43,514,961	\$ 45,418,100
Total Revenue	\$ 92,644,061	\$ 95,995,154	\$ 99,418,805	\$ 103,608,443	\$ 107,354,601
Less:					
Federal Grants in Lieu	\$ 7,845	\$ 7,951	\$ 8,059	\$ 8,168	\$ 8,278
Provincial Grants in Lieu	\$ 714,496	\$ 724,169	\$ 733,973	\$ 743,909	\$ 753,980
Eligible Revenue	\$ 91,921,720	\$ 95,263,034	\$ 98,676,774	\$ 102,856,366	\$ 106,592,342
Debt Limit @ 1.5 x Eligible Revenue	\$ 137,882,580	\$ 142,894,551	\$ 148,015,161	\$ 154,284,549	\$ 159,888,514
Debt Service Limit @ .25 x Eligible Revenue	\$ 22,980,430	\$ 23,815,759	\$ 24,669,194	\$ 25,714,091	\$ 26,648,086
	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	\$ 33,362,466	\$ 34,907,710	\$ 37,033,935	\$ 81,771,341	\$ 79,436,245
Total Outstanding Debt	\$ 55,211,815	\$ 53,859,068	\$ 54,295,233	\$ 97,286,111	\$ 93,146,112
% of Debt Limit	40.04%	37.69%	36.68%	63.06%	58.26%
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	\$ 2,665,748	\$ 2,849,763	\$ 3,083,399	\$ 6,394,835	\$ 6,394,835
Total Debt Servicing	\$ 6,527,467	\$ 6,487,290	\$ 5,391,254	\$ 8,702,690	\$ 8,702,690
% of Debt Service Limit	28.40%	27.24%	21.85%	33.84%	32.66%

Description	2027	2028	2029	2030	2031
Taxes (Not Incl Requisitions)	\$ 64,359,647	\$ 66,859,630	\$ 68,784,131	\$ 70,746,280	\$ 72,746,717
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	\$ 111,571,926	\$ 115,905,805	\$ 119,704,784	\$ 123,785,413	\$ 127,926,761
Less:					
Federal Grants in Lieu	\$ 8,461	\$ 8,649	\$ 8,757	\$ 8,866	\$ 8,977
Provincial Grants in Lieu	\$ 770,657	\$ 787,703	\$ 797,550	\$ 807,519	\$ 817,613
Eligible Revenue	\$ 110,792,808	\$ 115,109,453	\$ 118,898,477	\$ 122,969,028	\$ 127,100,172
Debt Limit @ 1.5 x Eligible Revenue	\$ 166,189,212	\$ 172,664,180	\$ 178,347,716	\$ 184,453,541	\$ 190,650,257
Debt Service Limit @ .25 x Eligible Revenue	\$ 27,698,202	\$ 28,777,363	\$ 29,724,619	\$ 30,742,257	\$ 31,775,043
	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	\$ 76,982,935	\$ 76,069,231	\$ 73,324,153	\$ 70,440,107	\$ 67,410,055
Total Outstanding Debt	\$ 88,827,554	\$ 85,986,218	\$ 81,249,015	\$ 76,306,168	\$ 71,148,387
% of Debt Limit	53.45%	49.80%	45.56%	41.37%	37.32%
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	\$ 6,394,835	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649
Total Debt Servicing	\$ 8,702,690	\$ 8,822,504	\$ 8,822,504	\$ 8,822,504	\$ 8,822,503
% of Debt Service Limit	31.42%	30.66%	29.68%	28.70%	27.77%

Description	2032	2033	2034	2035	2036
Taxes (Not Incl Requisitions)	\$ 74,157,304	\$ 75,578,010	\$ 77,008,892	\$ 78,450,011	\$ 79,901,425
Non Program Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Program and Non-Program Revenues	\$ 57,193,218	\$ 59,250,992	\$ 61,354,351	\$ 63,739,098	\$ 65,943,723
Total Revenue	\$ 131,350,522	\$ 134,829,001	\$ 138,363,243	\$ 142,189,109	\$ 145,845,148
Less:					
Federal Grants in Lieu	\$ 9,013	\$ 9,049	\$ 9,085	\$ 9,121	\$ 9,158
Provincial Grants in Lieu	\$ 820,883	\$ 824,167	\$ 827,464	\$ 830,773	\$ 834,096
Eligible Revenue	\$ 130,520,626	\$ 133,995,785	\$ 137,526,694	\$ 141,349,215	\$ 145,001,893
Debt Limit @ 1.5 x Eligible Revenue	\$ 195,780,938	\$ 200,993,678	\$ 206,290,042	\$ 212,023,822	\$ 217,502,840
Debt Service Limit @ .25 x Eligible Revenue	\$ 32,630,156	\$ 33,498,946	\$ 34,381,674	\$ 35,337,304	\$ 36,250,473
	2032	2033	2034	2035	2036
Outstanding Existing Debt	\$ 2,172,906	\$ 889,941	\$ 204,694	\$ 0	\$ 0
Outstanding New Debt	\$ 64,226,607	\$ 60,881,997	\$ 57,368,066	\$ 53,676,243	\$ 49,797,521
Total Outstanding Debt	\$ 66,399,513	\$ 61,771,939	\$ 57,572,761	\$ 53,676,243	\$ 49,797,521
% of Debt Limit	33.92%	30.73%	27.91%	25.32%	22.90%
Debt Service on Existing Debt	\$ 1,679,460	\$ 1,346,804	\$ 710,358	\$ 210,917	\$ -
Debt Service on New Debt	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649
Total Debt Servicing	\$ 8,194,109	\$ 7,861,453	\$ 7,225,007	\$ 6,725,566	\$ 6,514,649
% of Debt Service Limit	25.11%	23.47%	21.01%	19.03%	17.97%

Description	2037	2038	2039	2040	2041
Taxes (Not Incl Requisitions)	\$ 82,255,870	\$ 84,662,945	\$ 87,123,700	\$ 89,639,202	\$ 92,210,540
Non Program Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Program and Non-Program Revenues	\$ 68,197,246	\$ 70,500,757	\$ 72,855,377	\$ 75,534,441	\$ 78,002,909
Total Revenue	\$ 150,453,116	\$ 155,163,703	\$ 159,979,076	\$ 165,173,643	\$ 170,213,449
Less:					
Federal Grants in Lieu	\$ 9,295	\$ 9,435	\$ 9,576	\$ 9,720	\$ 9,866
Provincial Grants in Lieu	\$ 846,608	\$ 859,307	\$ 872,197	\$ 885,280	\$ 898,559
Eligible Revenue	\$ 149,597,212	\$ 154,294,961	\$ 159,097,304	\$ 164,278,643	\$ 169,305,024
Debt Limit @ 1.5 x Eligible Revenue	\$ 224,395,819	\$ 231,442,441	\$ 238,645,955	\$ 246,417,965	\$ 253,957,536
Debt Service Limit @ .25 x Eligible Revenue	\$ 37,399,303	\$ 38,573,740	\$ 39,774,326	\$ 41,069,661	\$ 42,326,256
	2037	2038	2039	2040	2041
Outstanding Existing Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Outstanding New Debt	\$ 45,722,438	\$ 41,441,055	\$ 36,942,926	\$ 32,407,533	\$ 28,288,844
Total Outstanding Debt	\$ 45,722,438	\$ 41,441,055	\$ 36,942,926	\$ 32,407,533	\$ 28,288,844
% of Debt Limit	20.38%	17.91%	15.48%	13.15%	11.14%
Debt Service on Existing Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service on New Debt	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,326,547	\$ 5,688,218
Total Debt Servicing	\$ 6,514,649	\$ 6,514,649	\$ 6,514,649	\$ 6,326,547	\$ 5,688,218
% of Debt Service Limit	17.42%	16.89%	16.38%	15.40%	13.44%

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 \$34.6 million in assessment would be transferred from the County to the City—a relatively small assessment base.

Table 20 – Expansion Area Base Assessment

	Assessment
Farm	\$ 6,417,815
Residential	\$ 16,622,670
Non-residential	\$ 473,950
Linear	\$ 11,060,000
Machinery & Equipment	\$ -
	\$ 34,574,435

Given the current mill rates of the County, the proposed expansion area generates approximately \$202,600 in taxes in 2018.

Table 21 – Expansion Area County Taxes

	2018 County Portion of Millrate	2018 Assessment	2018 Taxes
Farm	4.3185	\$ 6,417,815	\$ 27,715
Residential	4.3185	\$ 16,622,670	\$ 71,785
Non-residential	8.9383	\$ 473,950	\$ 4,236
Linear	8.9383	\$ 11,060,000	\$ 98,858
Machinery & Equipment	8.9383	\$ -	\$ -
		\$ 34,574,435	\$ 202,594.24

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	\$ 4,428.19
Fire	\$ 7,925,428	Population Ratio	\$ 8,568.96
Disaster and Emergency Measures	\$ 4,894		
Ambulance and First Aid	\$ 6,675,995		
Bylaws Enforcement	\$ 2,619,497	Population Ratio	\$ 2,832.19
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	\$ 32,242.05
Wastewater Treatment and Disposal	\$ 28,714,609	Population Ratio	\$ 31,046.18
Waste Management	\$ 9,228,773	Population Ratio	\$ 9,978.13
Other Environmental Use and Protection	\$ 208,912		
Family and Community Support	\$ 5,060,858	Population Ratio	\$ 5,471.79
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	\$ 406.96
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		
Total	\$ 181,266,770		\$ 94,974

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

	2013 Population	2013 Land Area (Ha.)
Strathcona County	92,490	126,620
Annexation Area	100	935
Ratio	0.11%	0.74%

The amount of other revenue (not including taxes) attributed to the proposed expansion area is approximately \$110,100 in 2018 (see table below).

Table 24 – Escalation of Other Revenues Projections

	2013	2014	2015	2016	2017	2018
Allocation of Other Revenue	\$ 94,974	\$ 97,824	\$ 100,758	\$ 103,781	\$ 106,895	\$ 110,101

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	\$ 16,079.41
Fire	\$ 23,263,096	Population Ratio	\$ 25,152.01
Disaster and Emergency Measures	\$ 325,370	Population Ratio	\$ 351.79
Ambulance and First Aid	\$ 5,211,117	Population Ratio	\$ 5,634.25
Bylaws Enforcement	\$ 4,247,062	Population Ratio	\$ 4,591.91
Other Protective Services	\$ -		
Common and Equipment Pool	\$ 14,265,108	Land Ratio	\$ 105,365.99
Roads, Streets, Walks, Lighting	\$ 27,352,175	Land Ratio	\$ 202,030.66
Airport	\$ 171,293		
Public Transit	\$ 16,615,612		
Storm Sewers and Drainage	\$ 78,805	Land Ratio	\$ 582.08
Other Transportation	\$ -		
Water Supply and Distribution	\$ 32,026,234	Population Ratio	\$ 34,626.70
Wastewater Treatment and Disposal	\$ 16,934,765	Population Ratio	\$ 18,309.83
Waste Management	\$ 7,490,569	Population Ratio	\$ 8,098.79
Other Environmental Use and Protection	\$ 703,790	Population Ratio	\$ 760.94
Family and Community Support	\$ 7,392,822	Population Ratio	\$ 7,993.10
Day Care	\$ -		
Cemeteries and Crematoriums	\$ -		
Other Public Health and Welfare	\$ -		
Land Use Planning, Zoning and Developm	\$ 9,076,123		
Economic/Agricultural Development	\$ 3,136,017	Population Ratio	\$ 3,390.66
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	\$ 4,065.93
Total	\$ 303,479,291		\$ 437,034

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 \$506,600 in 2018 (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	2016	2017	2018
Allocation of Expenses	\$ 437,034	\$ 450,145	\$ 463,649	\$ 477,559	\$ 491,886	\$ 506,642

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 **\$194,000** per annum. 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
Taxes Lost	-\$ 202,594
Other Revenue Lost	-\$ 110,101
Expenses Shed	\$ 506,642
Net Gain (Loss) to County	\$ 193,947

14 IMPACT ON EXPANSION AREA RESIDENTS

The City of Fort Saskatchewan has requested that (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 11.3. 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 \$95,600 if the County’s annual tax increase is 3%,
- 2) The cost of the mitigation strategy to the City is approximately \$138,400 if the County’s annual tax increase is 2%, and
- 3) The cost of the mitigation strategy to the City is approximately \$579,100 if the County’s annual tax increase is 1%.

Table 28 – Tax Mitigation Impact on City

Incremental Impact of Tax Relief (Assuming County's Annual Tax Increase is 3%)	2021 5 Years	2026 10 Years	2031 15 Years	2036 20 Years	2041 25 Years
Cumulative Taxes at City Rates	\$ 1,755,781	\$ 3,648,878	\$ 5,698,091	\$ 7,834,168	\$ 10,176,256
Cumulative Taxes at Lower of County or City	\$ 1,668,508	\$ 3,553,309	\$ 5,602,522	\$ 7,738,599	\$ 10,080,688
Cumulative Incremental Impact of Tax Relief	-\$87,273	-\$95,569	-\$95,569	-\$95,569	-\$95,569
Incremental Impact of Tax Relief (Assuming County's Annual Tax Increase is 2%)	2021 5 Years	2026 10 Years	2031 15 Years	2036 20 Years	2041 25 Years
Cumulative Taxes at City Rates	\$ 1,755,781	\$ 3,648,878	\$ 5,698,091	\$ 7,834,168	\$ 10,176,256
Cumulative Taxes at Lower of County or City	\$ 1,656,812	\$ 3,510,505	\$ 5,559,717	\$ 7,695,794	\$ 10,037,883
Cumulative Incremental Impact of Tax Relief	-\$98,969	-\$138,373	-\$138,373	-\$138,373	-\$138,373
Incremental Impact of Tax Relief (Assuming County's Annual Tax Increase is 1%)	2021 5 Years	2026 10 Years	2031 15 Years	2036 20 Years	2041 25 Years
Cumulative Taxes at City Rates	\$ 1,755,781	\$ 3,648,878	\$ 5,698,091	\$ 7,834,168	\$ 10,176,256
Cumulative Taxes at Lower of County or City	\$ 1,639,842	\$ 3,434,407	\$ 5,384,867	\$ 7,428,812	\$ 9,597,139
Cumulative Incremental Impact of Tax Relief	-\$115,939	-\$214,471	-\$313,223	-\$405,356	-\$579,117

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 \$202,600 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 \$194,000 per annum.

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 - 0.50% per year
- 2037 to 2041 - 2.75% per year

As demonstrated in Section 13.5, the expansion actually results in a net gain for the County of approximately \$194,000 per annum. 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” (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

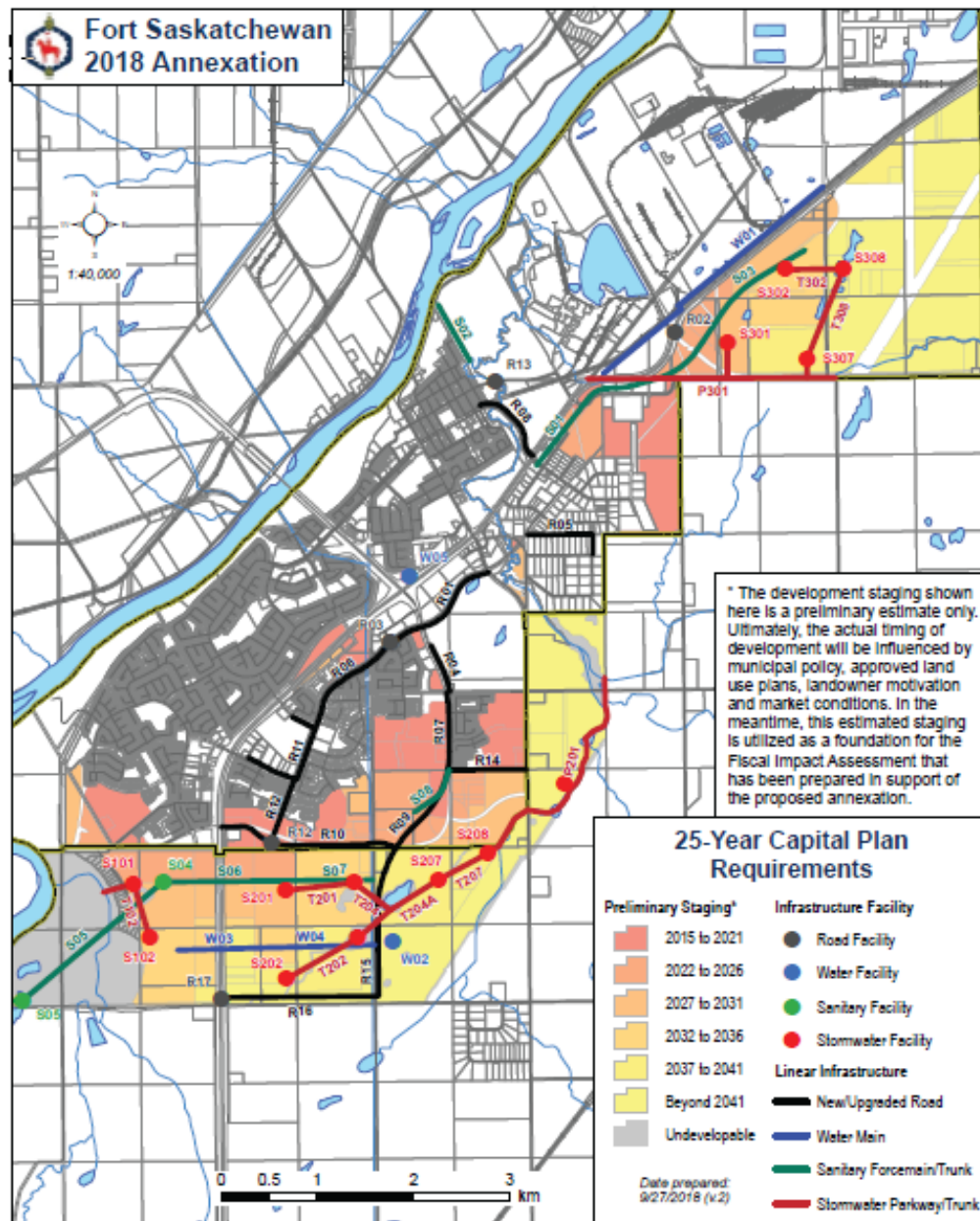
Industrial									
Year	Total Requirement	% to Muni	% to Annexation	Opening Muni Lands Available	Muni Lands Consumed	Closing Muni Lands Available	Opening Growth Lands Available	Growth Lands Consumed	Closing Growth Lands Available
2015	11.90	100%	0%	599.40	11.90	587.50	-	-	-
2016	10.98	100%	0%	587.50	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 (2015-2019)	2015	\$ 2,317,500
15009 Postage Machine Replacement	2015	\$ 27,000
Computer Equipment Replacement, New, Network, Software, HArduare (2020-2024)	2020	\$ 2,417,956
Computer Equipment Replacement, New, Network, Software, HArduare (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, HArduare (2040-2041)	2040	\$ 1,617,443
		\$ 15,920,556

Building Projects

16021 Phase II - City Centre Square	2018	\$ 750,000
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
		\$ 40,985,144

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
		\$ 418,194

Equipment Projects

14001 Overhead Crane	2015	\$ 110,000
15005 Replace Bobcat Skidsteer	2015	\$ 90,000
15008 Replace Street Sweeper	2015	\$ 200,000
15015 Replace 1987 Brouer Vacuum	2015	\$ 40,000
15016 Replace Mobile Air Compressor	2020	\$ 35,822
15020 Replace Underground Fuel Tanks and Site Remediation Plan	2017	\$ 300,000
15020 Public Works Yard Site Remediation	2019	\$ 1,078,125
16001 Replace Loader	2018	\$ 250,000
16002 Replace Angle Blade - 1996 Snow Plow Attachment	2020	\$ 21,493
16007 Replace Bobcat Skidsteer	2016	\$ 90,000
17011 New 1/2 Ton Facility Truck	2017	\$ 65,000
17009 Replace Backhoe	2018	\$ 150,000
17010 Replace Shop Washer	2020	\$ 14,329
17015 Replace Bobcat Skidsteer	2017	\$ 90,000
17027 Replace Freightliner & Attachments	2018	\$ 225,000
17004 Replace 2005 3/4 Ton Chevy Truck	2017	\$ 40,000

17005 Replace Car - Planning	2017	\$	35,000
17007 Replace 1/4 ton truck	2017	\$	35,000
18006 Replace Smooth Drum Roller	2023	\$	117,430
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
		\$	10,030,609

Fire Projects

14016 Unit 2 Fire & Rescue Replacement (Brush Truck)	2015	\$	100,000
15011 Unit 1 Replacement	2015	\$	50,000
Fire Station Study	2015	\$	35,000
Fire Command Trailer New	2015	\$	80,000
17012 Breathing Air Compressor	2017	\$	75,000
16003 Design/Construction of Fire Station	2021	\$	6,518,331
Fire Unit 4 Inspection Vehicle New	2017	\$	-
Fire Tanker New (Station B)	2021	\$	737,924
Fire & Rescue New (Brush Truck) (Station B)	2021	\$	122,987
Fire Rescue New (Station B)	2021	\$	983,899
Station B Bunker Gear & Other Equipment	2021	\$	122,987
18011 Pump 8 Replacement	2018	\$	900,000
22002 Pump 9 Replacement	2022	\$	900,000
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
		\$	19,527,258

Parks Projects

15014 Southfort Meadows Park Improvement	2019	\$	730,343
15019 New 1/2 ton Parks truck	2015	\$	35,000
15026 Toro Grounds Master	2015	\$	120,000
15004 Replace (2) Front Mount Mowers	2015	\$	80,000
15007 Replace JD 455 Mower	2015	\$	17,000
15013 John Deere 1545 w/ Broom	2015	\$	35,000
Parks Rehab (2016-2020)	2018	\$	390,000
16009 JRC Zamboni Replacement	2016	\$	115,000
16006 Replace Chipper	2016	\$	42,000
17006 Replace (2) Front Mount Mowers	2017	\$	75,000
17008 Replace 455 Tractor Mowers	2017	\$	45,000
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
		\$	14,161,832

Police / Bylaw Projects

14014 Installtion of New ISD Site	2015	\$	50,000
15027New Animal Control Vehicle	2015	\$	52,000
16005 New Enforcement Office Vehicle	2016	\$	52,000
16022 New Intersection Safety Camera System	2016	\$	45,000
16022 New ISD Site	2016	\$	50,000
Animal Housing Facility	2019	\$	350,000
New ISD Site	2017	\$	-
New ISD Site	2017	\$	-
17031 New Photo Laser replacement	2017	\$	40,000
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
		\$	5,275,532

RCMP Projects

15012 RCMP Telephone Recording System Replacement	2015	\$	45,000
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
		\$	2,068,936

Recreation & Culture

14025 Heritage Center/Museum (Fort Heritage Precinct)	2015	\$ -
15021 Fort Phase 4 - Small Amenities	2015	\$ 158,000
15022 DCC Turf Protection	2015	\$ 78,000
15017 Recreation Expansion (Design)	2024	\$ 5,913,232
16027 DCC Theatre Stage Risers	2016	\$ 30,000
16012 DCC Theatre House Speakers Replacement	2016	\$ 160,000
16008 DCC Zamboni Replacement	2016	\$ 115,000
15017 Recreation Expansion	2025	\$ 55,369,355
DCC Premium Track/Football Field	2016	\$ 8,000,000
17030 Historic Precinct Development (Phase 3)	2017	\$ -
Harbour Pool - Family Change Room	2018	\$ 1,800,000
18016 Jungle Gym in Fitness Area	2018	\$ 22,510
17030 Historic Precinct Development (Phase 4)	2019	\$ -
19018 Harbour Pool - Recapitalization	2028	\$ 5,899,100
19000 JRC Retrofit and Curling Expansion - Design/Construction	2017	\$ 5,000,000
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 Replacement	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
		\$ 153,666,482

Roads Projects

R1 - 15025 86 Avenue/ Southfort Drive Widening	2015	\$ 2,060,000
15030 Local Road Rehabilitation	2015	\$ 2,575,000
R3 - 16025 Traffic Signals (Southfort Dr and Allard Way Int)	2016	\$ 530,450
R4 - 16026 94 St Widening Ph 1 (Southfort - Sienna Gate)	2021	\$ 1,967,798
16017 Local Road Rehabilitation	2016	\$ 2,652,250
R2 - 16014 119 Street Highway Intersection	2019	\$ 2,608,367
R5 - 17022 Clover Park Secondary Access	2019	\$ 231,855
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
		\$ 138,830,518

Sanitary Sewer Projects

14022 Sewer Service Relines	2015	\$ 1,236,000
15032 Sewer Service Relines	2015	\$ 1,236,000
15031 Neighbourhood Rehabilitation	2015	\$ 556,200
S4 Pump Station and force main Stage 1- Pump North toward existing system until new syp	2021	\$ 2,459,748
S6 - 1200mm Trunk Main from Lift Station East to quarter section East of Hwy 22	2021	\$ 4,919,495
16020 Sewer Service Relines	2016	\$ 1,273,080
16019 Neighbourhood Rehabilitation	2016	\$ 572,886
17021 Sewer Service Relines	2017	\$ 1,311,272
17020 Neighbourhood Rehabilitation	2017	\$ 590,073
New Staff Sewer Maintenance Vehicle	2017	\$ -
S1 6004 900mm Sanitary Trunk Medium Industrial	2022	\$ 6,080,496
S2 18023 Ross Creek Sanitary Trunk Twining - Medium Industrial	2023	\$ 1,957,160
S3 18028 750 mm Sanitary Trunk - Medium Industrial	2023	\$ 1,565,728
18025 Neighbourhood Rehabilitation	2018	\$ 607,775
19008 Neighbourhood Rehabilitation	2019	\$ 626,008
S5 Pump Station Stage 2 - Upgraded pumps amd force main to West.	2024	\$ 5,375,666
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 Reabilitation	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
Neighbourhood Rehabilitation	2041	\$ 1,199,496
		\$ 59,592,772

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	2017	\$ 1,000,000
Solid Waste Collection Bins	2036	\$ 3,330,188
		\$ 6,531,920

Stormwater Management Projects

Stormwater Parkway P201	2022	\$ 15,131,569
Stormwater Parkway P301	2022	\$ 16,252,660
Stormwater Trunk T101	2022	\$ 842,873
Stormwater Trunk T201	2022	\$ 1,855,390
Stormwater Trunk T204	2022	\$ 1,177,012
Stormwater Trunk T204A	2022	\$ 1,501,820
Stormwater Trunk T207	2022	\$ 1,450,272
Stormwater Trunk T208	2022	\$ 339,479
Stormwater Trunk T301	2022	\$ 899,794
15031 Neighbourhood Rehabilitation + II Floodproofing Program	2015	\$ 339,900
16019 Neighbourhood Rehabilitation + II Floodproofing Program	2016	\$ 403,142
Outfall Rehabilitation Program	2020	\$ 298,513
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
Outfall Rehabilitation Program	2041	\$ 555,322
Neighbourhood Rehabilitation	2041	\$ 399,832
		\$ 69,141,207

Transit Projects

14031 Transit Park & Ride	2017	\$ 3,715,272
Replace Transit Shelters	2025	\$ 41,527
		\$ 3,756,799

Water Projects

15031 Neighbourhood Rehabilitation	2015	\$ 556,200
16019 Neighbourhood Rehabilitation	2016	\$ 572,886
New Meters	2018	\$ 270,122
17020 Neighbourhood Rehabilitation	2017	\$ 590,073
New Meters	2018	\$ 270,122
W1 8022 450mm Water Feeder to Upper Triangle-Medium Industrial	2020	\$ 1,910,484
18026 Water and Sewer Main Relining	2018	\$ -
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
Neighbourhood Rehabilitation	2041	\$ 1,199,496
Meter Replacement	2041	\$ 1,243,922
		\$ 86,196,238

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	\$ -	\$ -	\$ -	\$ 750,000
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	\$ -	\$ 5,000,000	\$ -	\$ 25,491,912
2039	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 5,000,000	\$ -	\$ 35,985,144

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	\$ -	\$ 565,000	\$ -	\$ -
2018	\$ -	\$ 1,067,325	\$ -	\$ -
2019	\$ -	\$ 1,228,830	\$ -	\$ -
2020	\$ -	\$ 423,890	\$ -	\$ -
2021	\$ -	\$ 332,066	\$ -	\$ -
2022	\$ -	\$ 373,697	\$ -	\$ -
2023	\$ -	\$ 417,528	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 9,500,609	\$ -	\$ -

Fire

Fire	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ -	\$ 75,000	\$ -	\$ -
2018	\$ 900,000	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -
2021	\$ 8,240,154	\$ 245,974	\$ -	\$ -
2022	\$ -	\$ 900,000	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
	\$ 9,140,154	\$ 10,122,104	\$ -	\$ -

Parks

Parks	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ -	\$ 120,000	\$ -	\$ -
2018	\$ -	\$ 59,652	\$ -	\$ 390,000
2019	\$ 730,343	\$ 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	\$ -	\$ -	\$ -	\$ -
	\$ 730,343	\$ 8,504,849	\$ -	\$ 4,482,640

Police

Police	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ -	\$ 40,000	\$ -	\$ -
2018	\$ -	\$ 67,530	\$ -	\$ -
2019	\$ -	\$ 57,964	\$ -	\$ 350,000
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	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 6,700,468	\$ -	\$ 350,000

Recreation & Culture

Recreation & Culture	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ 5,000,000	\$ -	\$ -	\$ -
2018	\$ 1,800,000	\$ 22,510	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ 15,523	\$ -	\$ -
2021	\$ 2,582,735	\$ -	\$ -	\$ -
2022	\$ -	\$ 116,543	\$ -	\$ -
2023	\$ 2,609,546	\$ 365,337	\$ -	\$ -
2024	\$ 3,313,232	\$ -	\$ -	\$ 2,600,000
2025	\$ 46,959,985	\$ 3,200,000	\$ -	\$ 13,237,928
2026	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -
2028	\$ 1,699,100	\$ -	\$ -	\$ 4,200,000
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	\$ -	\$ -	\$ -	\$ -
	\$ 63,964,598	\$ 8,258,886	\$ -	\$ 68,764,127

Roads

Roads	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ 1,031,818	\$ 590,073	\$ 4,370,908	\$ 1,700,000
2018	\$ -	\$ 3,422,361	\$ 6,415,401	\$ 1,800,000
2019	\$ 998,185	\$ 626,008	\$ 6,897,682	\$ 1,900,000
2020	\$ 1,085,131	\$ 644,788	\$ 1,611,971	\$ 1,900,000
2021	\$ -	\$ 1,738,817	\$ 1,967,798	\$ 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	\$ 59,442,404	\$ 58,453,166

Sanitary

Sanitary	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ -	\$ -	\$ -	\$ 1,901,345
2018	\$ -	\$ -	\$ -	\$ 607,775
2019	\$ -	\$ -	\$ -	\$ 626,008
2020	\$ -	\$ 208,959	\$ 716,431	\$ 1,838,840
2021	\$ -	\$ -	\$ 7,379,243	\$ 664,132
2022	\$ -	\$ -	\$ 6,080,496	\$ 684,056
2023	\$ -	\$ -	\$ 3,522,888	\$ 704,578
2024	\$ -	\$ -	\$ 5,375,666	\$ 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	\$ -	\$ -	\$ -	\$ 1,199,496
	\$ -	\$ 1,206,120	\$ 29,493,550	\$ 24,018,936

Solid Waste Management

Solid Waste Management	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ -	\$ -	\$ -	\$ 1,000,000
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	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 6,531,920

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	\$ 871,658
2021	\$ -	\$ 24,597	\$ -	\$ 897,807
2022	\$ -	\$ -	\$ 39,450,869	\$ 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	\$ -	\$ -	\$ -	\$ 555,322
	\$ -	\$ 114,151	\$ 55,842,396	\$ 12,041,786

Transit

Transit	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ 3,715,272	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ 399,832
	\$ 3,715,272	\$ -	\$ -	\$ 441,359

Water

Water	Debentures	Tax Levy (Pay-as-you-go)	Offsite Levies	Grants
2017	\$ -	\$ -	\$ -	\$ 590,073
2018	\$ -	\$ 118,178	\$ -	\$ 1,418,141
2019	\$ -	\$ -	\$ -	\$ 2,643,145
2020	\$ -	\$ 107,464	\$ 1,910,484	\$ 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	\$ -	\$ -	\$ -	\$ 2,443,418
	\$ -	\$ 1,404,850	\$ 23,550,323	\$ 60,111,979

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	\$ 7,393,674	\$ 7,615,484	\$ 7,843,949
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
Total Program Expenditures	\$ 61,989,344	\$ 64,571,239	\$ 68,229,708	\$ 72,548,151	\$ 74,948,527

	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	\$ 8,079,267	\$ 8,321,645	\$ 8,571,294	\$ 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
Total Program Expenditures	\$ 77,839,705	\$ 80,819,478	\$ 85,202,496	\$ 91,178,798	\$ 94,274,117

	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
Total Program Expenditures	\$ 98,460,014	\$ 101,927,300	\$ 106,308,366	\$ 112,797,075	\$ 116,592,319

	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
Total Program Expenditures	\$ 120,743,699	\$ 124,555,897	\$ 130,116,522	\$ 135,765,005	\$ 140,119,862

	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
Total Program Expenditures	\$ 144,817,324	\$ 149,732,523	\$ 155,767,923	\$ 161,980,217	\$ 167,101,732

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	8.00	58.40	-	58.40	-	58.40
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
Cemetery	-	-	-		-	-	-	-	-	-	-	-	-	-
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	11.00	306.50	14.90	321.40	-	321.40

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	-	58.40	-	58.40	-	58.40	8.00	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
Cemetery	-	-	-	-	-	-	-	-	-	-
Parks	-	30.40	-	30.40	-	30.40	2.10	32.50	-	32.50
	3.30	324.70	1.00	325.70	9.00	334.70	18.10	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
Total Program Revenues & Recoveries	\$ 28,225,238	\$ 30,215,563	\$ 32,850,837	\$ 34,508,732	\$ 36,727,503

	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
Total Program Revenues & Recoveries	\$ 38,326,781	\$ 39,961,489	\$ 41,632,386	\$ 43,514,961	\$ 45,418,100

	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
Total Program Revenues & Recoveries	\$ 47,212,279	\$ 49,046,175	\$ 50,920,653	\$ 53,039,133	\$ 55,180,044

	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
Total Program Revenues & Recoveries	\$ 57,193,218	\$ 59,250,992	\$ 61,354,351	\$ 63,739,098	\$ 65,943,723

	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
Total Program Revenues & Recoveries	\$ 68,197,246	\$ 70,500,757	\$ 72,855,377	\$ 75,534,441	\$ 78,002,909

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	\$ 325,292,954	\$ 468,693,005	\$ 614,788,299	\$ 689,611,997	\$ 765,801,861
Commercial	\$ 67,080,109	\$ 96,651,272	\$ 126,778,234	\$ 145,652,577	\$ 161,290,492
Industrial	\$ 52,774,396	\$ 76,039,121	\$ 99,741,112	\$ 114,590,255	\$ 126,893,180
Process & Manuf. Buildings	\$ 40,959,476	\$ 59,015,788	\$ 77,411,473	\$ 88,936,249	\$ 98,484,844
	\$ 486,106,936	\$ 700,399,186	\$ 918,719,118	\$ 1,038,791,078	\$ 1,152,470,377

	2022	2023	2024	2025	2026
Residential	\$ 843,377,094	\$ 922,357,144	\$ 1,002,761,699	\$ 1,084,610,699	\$ 1,167,924,330
Commercial	\$ 176,864,249	\$ 192,719,350	\$ 208,859,736	\$ 225,289,396	\$ 242,012,371
Industrial	\$ 139,145,628	\$ 151,619,421	\$ 164,317,658	\$ 177,243,478	\$ 190,400,059
Process & Manuf. Buildings	\$ 107,994,263	\$ 117,675,474	\$ 127,530,880	\$ 137,562,920	\$ 147,774,058
	\$ 1,267,381,234	\$ 1,384,371,388	\$ 1,503,469,973	\$ 1,624,706,492	\$ 1,748,110,817

	2027	2028	2029	2030	2031
Residential	\$ 1,252,723,034	\$ 1,339,027,508	\$ 1,413,431,113	\$ 1,481,904,368	\$ 1,481,904,368
Commercial	\$ 259,032,749	\$ 276,354,674	\$ 291,215,787	\$ 306,076,900	\$ 320,938,013
Industrial	\$ 203,790,618	\$ 217,418,415	\$ 229,110,201	\$ 240,801,986	\$ 252,493,772
Process & Manuf. Buildings	\$ 158,166,793	\$ 168,743,653	\$ 177,817,929	\$ 186,892,204	\$ 195,966,480
	\$ 1,873,713,194	\$ 2,001,544,249	\$ 2,111,575,029	\$ 2,215,675,458	\$ 2,251,302,633

	2032	2033	2034	2035	2036
Residential	\$ 1,481,904,368	\$ 1,481,904,368	\$ 1,481,904,368	\$ 1,481,904,368	\$ 1,481,904,368
Commercial	\$ 335,799,126	\$ 350,660,239	\$ 365,521,352	\$ 380,382,465	\$ 395,243,578
Industrial	\$ 264,185,558	\$ 275,877,344	\$ 287,569,130	\$ 299,260,915	\$ 310,952,701
Process & Manuf. Buildings	\$ 205,040,756	\$ 214,115,031	\$ 223,189,307	\$ 232,263,583	\$ 241,337,859
	\$ 2,286,929,807	\$ 2,322,556,982	\$ 2,358,184,156	\$ 2,393,811,331	\$ 2,429,438,505

	2037	2038	2039	2040	2041
Residential	\$ 1,481,904,368	\$ 1,481,904,368	\$ 1,481,904,368	\$ 1,481,904,368	\$ 1,481,904,368
Commercial	\$ 410,104,691	\$ 424,965,804	\$ 439,826,917	\$ 454,688,030	\$ 469,549,143
Industrial	\$ 322,644,487	\$ 334,336,273	\$ 346,028,058	\$ 357,719,844	\$ 369,411,630
Process & Manuf. Buildings	\$ 250,412,134	\$ 259,486,410	\$ 268,560,686	\$ 277,634,961	\$ 286,709,237
	\$ 2,465,065,680	\$ 2,500,692,854	\$ 2,536,320,029	\$ 2,571,947,203	\$ 2,607,574,378

Expansion Lands Assessment Base

Description	Assessment
Farm	\$ 6,417,815
Residential	\$ 16,622,670
Non-residential	\$ 473,950
Linear	\$ 11,060,000
Machinery & Equipment	\$ -
Exempt	\$ -
	\$ 34,574,435

Expansion Lands Assessment Growth Projections

	2017	2018	2019	2020	2021
Residential	\$ -	\$ -	\$ -	\$ 22,994,403	\$ 46,425,700
Commercial	\$ -	\$ -	\$ -	\$ 1,297,163	\$ 6,202,571
Industrial	\$ -	\$ -	\$ -	\$ 1,020,526	\$ 4,879,791
Process & Manuf. Buildings	\$ -	\$ -	\$ -	\$ 792,055	\$ 3,787,323
	\$ -	\$ -	\$ -	\$ 26,104,146	\$ 61,295,384

	2022	2023	2024	2025	2026
Residential	\$ 70,300,116	\$ 94,623,956	\$ 119,403,604	\$ 144,645,526	\$ 170,356,269
Commercial	\$ 11,549,198	\$ 16,996,853	\$ 22,546,970	\$ 28,201,005	\$ 33,960,432
Industrial	\$ 9,086,180	\$ 13,372,051	\$ 17,738,533	\$ 22,186,771	\$ 26,717,925
Process & Manuf. Buildings	\$ 7,052,003	\$ 10,378,370	\$ 13,767,301	\$ 17,219,686	\$ 20,736,423
	\$ 97,987,498	\$ 135,371,229	\$ 173,456,408	\$ 212,252,988	\$ 251,771,049

	2027	2028	2029	2030	2031
Residential	\$ 196,542,461	\$ 223,210,816	\$ 248,012,018	\$ 278,743,571	\$ 377,948,378
Commercial	\$ 39,826,743	\$ 45,801,450	\$ 51,397,802	\$ 56,994,154	\$ 62,590,506
Industrial	\$ 31,333,168	\$ 36,033,690	\$ 40,436,546	\$ 44,839,403	\$ 49,242,260
Process & Manuf. Buildings	\$ 24,318,424	\$ 27,966,612	\$ 31,383,775	\$ 34,800,937	\$ 38,218,100
	\$ 292,020,797	\$ 333,012,568	\$ 371,230,141	\$ 415,378,065	\$ 527,999,244

	2032	2033	2034	2035	2036
Residential	\$ 477,153,185	\$ 576,357,992	\$ 675,562,799	\$ 774,767,606	\$ 873,972,413
Commercial	\$ 68,186,858	\$ 73,783,210	\$ 79,379,562	\$ 84,975,914	\$ 90,572,267
Industrial	\$ 53,645,116	\$ 58,047,973	\$ 62,450,830	\$ 66,853,686	\$ 71,256,543
Process & Manuf. Buildings	\$ 41,635,263	\$ 45,052,426	\$ 48,469,589	\$ 51,886,751	\$ 55,303,914
	\$ 640,620,422	\$ 753,241,601	\$ 865,862,780	\$ 978,483,958	\$ 1,091,105,137

	2037	2038	2039	2040	2041
Residential	\$ 973,177,221	\$ 1,072,382,028	\$ 1,171,586,835	\$ 1,270,791,642	\$ 1,369,996,449
Commercial	\$ 96,168,619	\$ 101,764,971	\$ 107,361,323	\$ 112,957,675	\$ 118,554,027
Industrial	\$ 75,659,399	\$ 80,062,256	\$ 84,465,113	\$ 88,867,969	\$ 93,270,826
Process & Manuf. Buildings	\$ 58,721,077	\$ 62,138,240	\$ 65,555,402	\$ 68,972,565	\$ 72,389,728
	\$ 1,203,726,316	\$ 1,316,347,494	\$ 1,428,968,673	\$ 1,541,589,852	\$ 1,654,211,030

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.