



**Appendix B**  
City of Spruce Grove Annexation Financial Impact Assessment







## **Final Report**

# **City of Spruce Grove Annexation Financial Impact Assessment**

**Version 3.0**  
**November 23<sup>rd</sup>, 2016**

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# 1 CONTENTS

## 1.1 Table of Contents

<b>1</b>	<b>CONTENTS.....</b>	<b>1</b>
1.1	TABLE OF CONTENTS.....	1
1.2	LIST OF TABLES & FIGURES.....	2
<b>2</b>	<b>DOCUMENT INFORMATION.....</b>	<b>5</b>
2.1	REVISION HISTORY.....	5
2.2	ACRONYMS AND TERMS.....	5
<b>3</b>	<b>EXECUTIVE SUMMARY.....</b>	<b>6</b>
<b>4</b>	<b>INTRODUCTION.....</b>	<b>11</b>
4.1	METHODOLOGY.....	11
4.2	APPROACH.....	11
4.3	USE OF CONTINGENCIES.....	13
<b>5</b>	<b>LAND REQUIREMENTS, TARGETED LANDS, AND STAGING.....</b>	<b>14</b>
5.1	LAND REQUIREMENTS.....	14
5.2	TARGETED LANDS AND STAGING.....	14
<b>6</b>	<b>CAPITAL PLAN OVERVIEW.....</b>	<b>16</b>
<b>7</b>	<b>CAPITAL PLAN FINANCING.....</b>	<b>20</b>
<b>8</b>	<b>OPERATING EXPENDITURES.....</b>	<b>24</b>
8.1	PROGRAM EXPENDITURES.....	25
8.2	EXISTING DEBENTURES.....	33
8.3	NEW DEBENTURES.....	34
8.4	DIRECT CAPITAL ALLOCATION.....	35
<b>9</b>	<b>OPERATING REVENUES AND RECOVERIES.....</b>	<b>36</b>
9.1	PROGRAM REVENUES AND RECOVERIES.....	36
<b>10</b>	<b>ASSESSMENT.....</b>	<b>40</b>
10.1	CITY ASSESSMENT BASE.....	40
10.2	CITY ASSESSMENT GROWTH.....	40
10.3	ANNEXATION AREA ASSESSMENT BASE.....	41
10.4	ANNEXATION AREA ASSESSMENT GROWTH.....	42

10.5	TOTAL ASSESSMENT PROJECTIONS .....	43
<b>11</b>	<b>TAX LEVY IMPACTS .....</b>	<b>45</b>
11.1	TAX REQUIREMENTS .....	45
11.2	EXISTING TAX RATES .....	47
11.3	TAX LEVY IMPACT .....	48
<b>12</b>	<b>BORROWING CAPACITY IMPACTS .....</b>	<b>52</b>
<b>13</b>	<b>IMPACT ON COUNTY .....</b>	<b>55</b>
13.1	ASSESSMENT AND TAXES .....	55
13.2	OTHER REVENUES .....	55
13.3	EXPENDITURES .....	57
13.4	STRANDED COSTS AND LIABILITIES .....	59
13.5	NET IMPACT .....	59
<b>14</b>	<b>IMPACT ON TOWN .....</b>	<b>60</b>
14.1	ASSESSMENT AND TAXES .....	60
14.2	OTHER REVENUES .....	61
14.3	EXPENDITURES .....	63
14.4	STRANDED COSTS AND LIABILITIES .....	65
14.5	NET IMPACT .....	65
<b>15</b>	<b>IMPACT ON ANNEXATION AREA RESIDENTS .....</b>	<b>66</b>
<b>16</b>	<b>MGB PRINCIPLES .....</b>	<b>68</b>
<b>17</b>	<b>CONCLUSION .....</b>	<b>71</b>
	<b>APPENDIX A – POPULATION GROWTH .....</b>	<b>72</b>
	<b>APPENDIX B - CAPITAL PLAN .....</b>	<b>73</b>
	<b>APPENDIX C - CAPITAL PLAN FINANCING DETAILS .....</b>	<b>82</b>
	<b>APPENDIX D – OPERATING PLAN .....</b>	<b>96</b>
	<b>APPENDIX E – ASSESSMENT GROWTH DETAILS .....</b>	<b>103</b>
	<b>APPENDIX F – DEBT LIMIT INFORMATION .....</b>	<b>105</b>

## 1.2 List of Tables & Figures

Table 1 – Projected Tax Impact over 25-Year Review Period .....	7
Figure 1 - Annexation Area Staging and Land Use Map .....	15

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Table 2 – Summary of Proposed Capital Infrastructure Plan to Support Growth Including Annexation Lands .....	16
Table 3 – Summary of Capital Financing Plan by Source .....	20
Table 4 – Summary of Capital Financing Plan by Expenditure Area .....	21
Table 5 – Summary of Debenture Financing in 5-year Increments .....	22
Table 6 – Summary of Operating Expenditures .....	24
Table 7 – Summary of Existing Debentures .....	33
Table 8 – Summary of New Debenture Payments and Balances .....	35
Table 9 – Program Revenues and Recoveries .....	36
Table 10 – City’s Assessment Base .....	40
Table 11 – City Assessment Growth .....	41
Table 12 – Annexation Area’s Assessment Base .....	42
Table 13 – Annexation Area Assessment Growth .....	42
Table 14 – Summary of Total Assessment .....	43
Table 15 – Tax Requirements .....	45
Table 16 – City 2015 Tax Rates* .....	48
Table 17 – County and Town 2015 Tax Rates* .....	48
Table 18 – Projected Tax Impact over 25-Year Review Period.....	49
Table 19 – Debt Limit and Debt Serving Impacts.....	52
Table 20 – Annexation Area County Base Assessment.....	55
Table 21 – Annexation Area County Taxes .....	55
Table 22 – Annexation Area County Other Revenues .....	56
Table 23 – Allocation Criteria .....	57
Table 24 – Escalation of Revenue.....	57
Table 25 – Annexation Area County Expenses .....	58
Table 26 – Escalation of Expenses .....	59
Table 27 – Net Impact of Annexation on County .....	59
Table 28 – Annexation Area Town Base Assessment .....	60
Table 29 – Annexation Area Town Taxes.....	60
Table 30 – Annexation Area Town Other Revenues.....	62
Table 31 – Allocation Criteria .....	63
Table 32 – Escalation of Revenue.....	63

Table 33 – Annexation Area Town Expenses .....	64
Table 34 – Escalation of Expenses .....	65
Table 35 – Net Impact of Annexation on Town .....	65
Table 36 – Tax Mitigation Impact on City.....	67

## 2 DOCUMENT INFORMATION

### 2.1 Revision History

Version Number	Revision Date	Summary of Changes and Author
1.0	March 8 <sup>th</sup> , 2016	Draft: Created by CORVUS Business Advisors
2.0	June 9 <sup>th</sup> , 2016	Reviewed by Technical Review Committee & Council
3.0	November 23 <sup>rd</sup> , 2016	Reviewed by Technical Review Committee & Council

### 2.2 Acronyms and Terms

Term	Explanation
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



### 3 EXECUTIVE SUMMARY

We would like to thank the management, staff and Council of the City of Spruce Grove for their input into this report. This report analyses the financial impacts associated with growth within the current City boundary and the proposed annexation area for a 25-year period from 2018 – 2042. The analysis was undertaken in 2015/2016 but assumes that annexation would take effect in 2018. This analysis includes the costs, recoveries, assessment, and tax impacts associated with the combined area of the current City and the proposed annexation area. As the proposed annexation lands currently reside in both Parkland County and the Town of Stony Plain, this analysis also considers the impact on the County, the Town, and annexation area residents.

This analysis was supported by the creation of a comprehensive capital infrastructure plan for core infrastructure (i.e., transportation and drainage, water, and sewer) that includes growth and life-cycle requirements, a capital infrastructure plan for non-core infrastructure (e.g., fire, recreation, transit, 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 annexation 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 \$400.8 million in current dollars or \$600.9 million in the year of construction. The net operating costs (including direct capital allocation and contingencies) increase from \$39.0 million in 2018 to \$127.8 million in 2042. The total tax requirement, including school and Meridian Foundation requisitions, increases from \$55.0 million in 2018 to \$180.2 million in 2042. The assessment base for the City and annexation area, excluding tax exempt assessments, is forecast to increase from \$5.91 billion in 2018 to \$12.14 billion in 2042. 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 a

single year or short periods of time, increases greater than 3% for long periods are not sustainable. Accordingly, for this analysis a “sustainability threshold” of 3% was established. As highlighted in *Section 11.3*, forecast tax increases stay below the sustainability threshold throughout the entire review period:

- 2018 to 2020 – 2.30% per year
- 2021 to 2023 – 2.30% per year
- 2024 to 2026 – 2.45% per year
- 2027 to 2029 – 2.65% per year
- 2030 to 2032 – 2.75% per year
- 2033 to 2035 – 2.65% per year
- 2036 to 2038 – 1.10% per year
- 2039 to 2042 – 0.95% per year

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

	1	2	3
	2018	2019	2020
<b>Mill Rates</b>			
Residential	8.115	8.302	8.493
Non-residential	11.711	11.980	12.256
<b>% Increase</b>	<b>2.30%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	4	5	6
	2021	2022	2023
<b>Mill Rates</b>			
Residential	8.688	8.888	9.092
Non-residential	12.538	12.826	13.121
<b>% Increase</b>	<b>2.30%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	7	8	9
	2024	2025	2026
<b>Mill Rates</b>			
Residential	9.315	9.543	9.777
Non-residential	13.443	13.772	14.109
<b>% Increase</b>	<b>2.45%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	10	11	12
	2027	2028	2029
<b>Mill Rates</b>			
Residential	10.036	10.302	10.575
Non-residential	14.483	14.867	15.261
<b>% Increase</b>	<b>2.65%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	13	14	15
	2030	2031	2032
<b>Mill Rates</b>			
Residential	10.866	11.165	11.472
Non-residential	15.681	16.112	16.555
<b>% Increase</b>	<b>2.75%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	16	17	18
	2033	2034	2035
<b>Mill Rates</b>			
Residential	11.776	12.088	12.408
Non-residential	16.994	17.444	17.906
<b>% Increase</b>	<b>2.65%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	19	20	21
	2036	2037	2038
<b>Mill Rates</b>			
Residential	12.544	12.682	12.822
Non-residential	18.103	18.302	18.504
<b>% Increase</b>	<b>1.10%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	22	23	24	25
	2039	2040	2041	2042
<b>Mill Rates</b>				
Residential	12.944	13.067	13.191	13.316
Non-residential	18.679	18.857	19.036	19.217
<b>% Increase</b>	<b>0.95%</b>			
Financial Viability Threshold	<b>3.00%</b>			
Threshold Met (Yes or No)	<b>YES</b>			

As highlighted in *Section 12*, the debt limit is anticipated to peak at approximately 69% in 2029 and decrease to approximately 16% by the end of the 25-year review period. The debt servicing limit is anticipated to peak at approximately 34% in 2029 and decrease to approximately 17% 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*, the proposed annexation results in a relatively small impact on Parkland County (a loss of approximately \$26,000 in 2018, 0.04% of revenue). As highlighted in *Section 14*, the proposed annexation is actually positive for the Town of Stony Plain (a gain of approximately \$14,000 in 2018, 0.05% of total revenue). These net impacts do not include the impact of stranded costs or liabilities, if any (which were not known at the time of writing).

As highlighted in *Section 15*, annexation area residents are not impacted by the proposed annexation, assuming the request by the City of Spruce Grove for tax protection is granted—namely, that annexation area properties be taxed at the lower of County/Town or City tax rates, and the “grandfathering” of tax status for annexation area properties, for the 50-year annexation timeframe (in the absence of a triggering event).

As highlighted in *Section 15*, the impact of tax mitigation for annexation area residents on the City is forecast between \$0.56 million and \$1.15 million (between 0.02% and 0.04% of total City taxes collected) over the 25-year review period.

## 4 INTRODUCTION

### 4.1 Methodology

There are several ways of assessing the financial impact of annexations. One scenario can be compared to another (e.g., compare the forecast tax impact without annexation vs. the forecast tax impact with annexation). Another approach is to examine the reasonableness of single scenario against a minimum standard (e.g., compare the forecast tax impact with annexation 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 annexation is 10% and with annexation is 8%. By this measure annexation 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 annexation financial impact by forecasting the tax impact with annexation and comparing that to a “sustainability threshold”. Once the annexation plan is determined to be financially sustainable or unsustainable, all other analyses of scenarios without annexation become moot—the annexation is financially viable or it is not. 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 tax rates, debt, and other key indicators of the City’s future position post-annexation.

### 4.2 Approach

This report analyzes the financial impacts associated with growth within the current City

boundary and the proposed annexation 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 annexation 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 is limited to a 25-year review period. A 25-year review period was selected because: (1) capital and operating plan certainty is greater within a shorter review period (forecasting uncertainty increases over time), (2) infrastructure requirements (generally) remain within the current technological base, and (3) it is sufficient to demonstrate financial viability of the City's proposed annexation.

In developing the capital and operating plans that will be required to support an expanded service area (i.e., City and annexation 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 annexation plan.

Furthermore, the financial viability analysis undertaken herein uses conservative assumptions that serve to "test" and "stress" the annexation plan. For example, an assessment market growth rate of 0% has been used, utility rate increases have been capped at 3% for water and 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 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—\$35.25 million over the 25-year review period has been added to projected City costs. This contingency enables the City to deal with capital projects or additional services either not contemplated within the City’s annexation plans, or added as a result of changing circumstances. This contingency also enables the City to deal with potential tax mitigation impacts (discussed in *Section 15*). Should this contingency not be required to the extent it has been included in the City’s projected costs, the tax impacts on the City reflected in this report will decrease.



## 5 LAND REQUIREMENTS, TARGETED LANDS, AND STAGING

### 5.1 Land Requirements

ISL Engineering and Land Services identified the 50-year land requirement for the City of Spruce Grove. As described in *Section 4*, the financial analysis contained in this report is limited to the first 25-years from 2018 to 2042 (2018 was assumed to be the start year post-annexation). The land requirements for the first 25-years are:

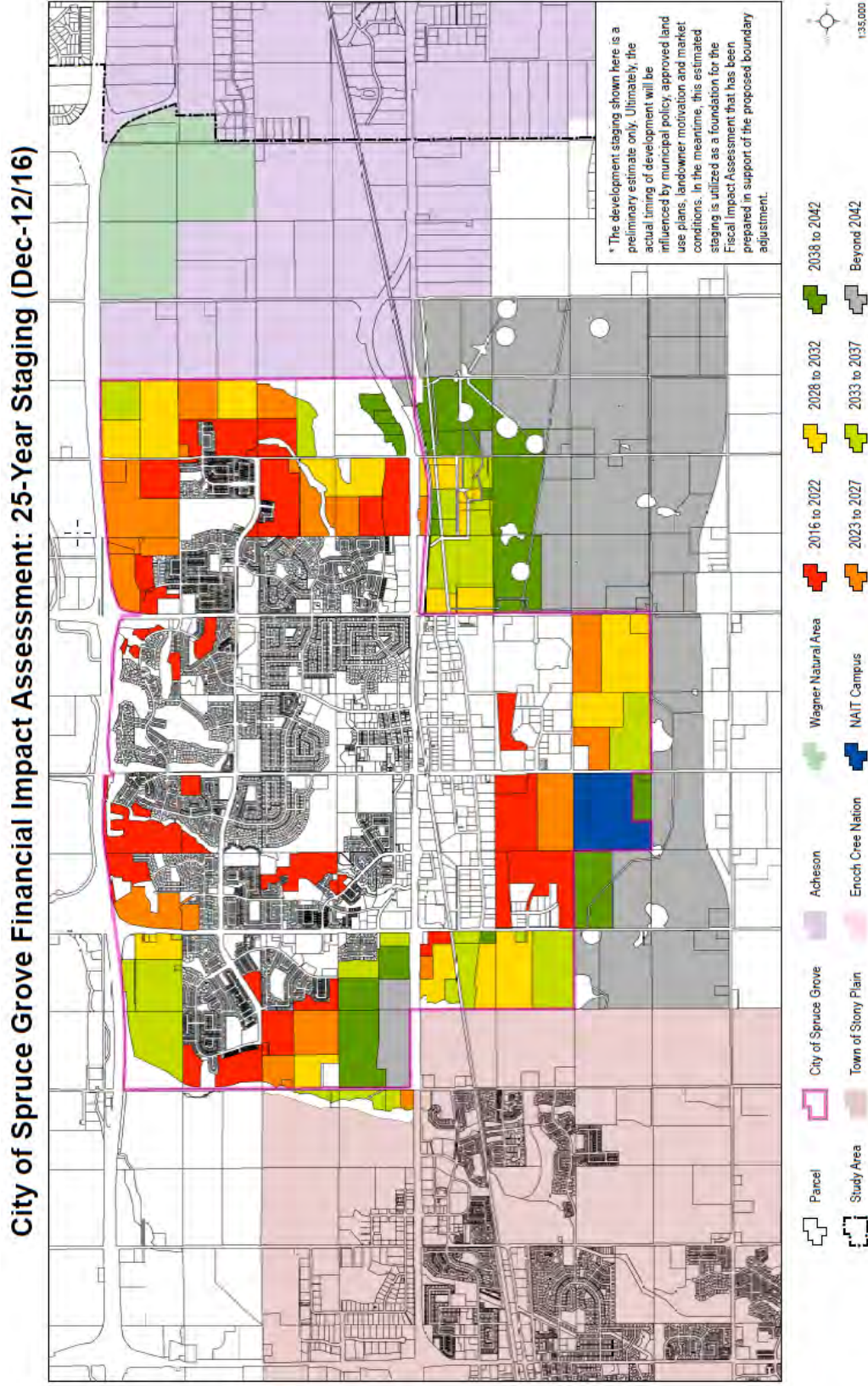
- Residential\* growth to 2042 requires approximately 768 ha.
- Commercial growth to 2042 requires approximately 127 ha.
- Industrial\* growth to 2042 requires approximately 299 ha.
- Institutional/other\* growth to 2042 requires approximately 110 ha.

\*The Growth Study prepared by ISL Engineering and Land Services allocates institutional/other lands between residential and industrial land use categories. However, for the purposes of this financial impact analysis institutional lands have been segregated so as not to overinflate the impact of residential and industrial taxes.

### 5.2 Targeted Lands and Staging

Upon selection of the targeted annexation lands, ISL Engineering and Land Services determined how the lands in-boundary and in the annexation area will develop (land use) and be staged (consumed) over the 50-year period. On the map below, lands staged to 2042 (the first 25-years) are highlighted in shades of 'green', 'yellow', 'red' and 'blue' (see legend). Lands staged beyond 2042 are highlighted in 'grey'.

*Figure 1 - Annexation Area Staging and Land Use Map*



## 6 CAPITAL PLAN OVERVIEW

The City of Spruce Grove has undertaken a review of the infrastructure required to support future growth of the community, including annexation lands. As summarized in the table below, anticipated capital infrastructure investment for the expanded urban community over the next 25-years is \$400.8 million in current dollars or \$600.9 million in the year of construction. Capital infrastructure cost details and construction timing are outlined in *Appendix B – Capital Plan*. Capital infrastructure costs are reflected in year of construction dollars based upon 2015 construction prices and escalated 3% per annum to the date of construction.

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

<b>Expenditure Area</b>	<b>\$</b>	<b>%</b>
Administration	\$ 13,888,070	2.3%
Buildings	\$ 37,210,849	6.2%
Equipment	\$ 38,494,005	6.4%
Fire	\$ 26,555,393	4.4%
Land	\$ 18,760,126	3.1%
Core Infrastructure Lifecycl	\$ 74,152,528	12.3%
Parks	\$ 49,748,621	8.3%
Police	\$ 12,274,542	2.0%
Recreation & Culture	\$ 127,307,954	21.2%
Roads	\$ 105,673,748	17.6%
Sanitary	\$ 23,400,902	3.9%
Solid Waste Management	\$ 7,164,000	1.2%
Transit	\$ 57,476,470	9.6%
Water	\$ 8,838,919	1.5%
<b>Total</b>	<b>\$ 600,946,127</b>	<b>100.0%</b>

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

### **Administration**

Capital infrastructure investment pertaining to administration includes items such as

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

## **Buildings**

Capital infrastructure investment pertaining to buildings includes items such as the construction and rehabilitation of various civic and public works buildings used to support the overall provision of services to the public. Significant investments include lifecycle management and rehabilitation of existing administrative and public works buildings.

## **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, mowers, etc.).

## **Fire Services**

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

## **Land**

Capital infrastructure investment pertaining to land includes the acquisition of land for future economic development opportunities as well as servicing of an RCMP facility and Rotary Park.

## **Core Infrastructure Lifecycle**

Capital infrastructure investment pertaining to core infrastructure lifecycle includes rehabilitation and replacement of roads, water, sanitary, and drainage core infrastructure.

## **Parks**

Capital infrastructure investment pertaining to parks includes items such as implementation of Outdoor Facilities Strategy, life cycle replacement and rehabilitation of

park facilities and playgrounds, acquisition of lands for joint use school sites.

## **Police**

Capital infrastructure investment pertaining to police services includes a new RCMP facility and future expansion.

## **Recreation and Culture**

Capital infrastructure investment pertaining to recreation and culture includes items such as rehabilitation of the Tri-Leisure Center and existing recreation and cultural facilities, a new premium arena complex, a community cultural center, implementation of Jubilee Park master plan, library expansion, etc.

## **Roads**

Capital infrastructure investment pertaining to roads includes items such as the upgrade of Pioneer Road, Jennifer Heil Road, Century Road, Boundary Road, CN underpass, Campsite Road, Tamarak Drive. A map depicting key roads infrastructure is provided in *Appendix B – Capital Plan*.

## **Sanitary**

Currently, wastewater treatment is provided via the Alberta Capital Region Wastewater Commission. Sanitary capital infrastructure investments include construction of new sanitary trunks 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 relocation of the eco-center and construction of a tri-region organics processing facility.

## **Transit**

Capital infrastructure investment pertaining to transit includes establishment of a new transit fleet, handicap vehicle fleet, lifecycle replacement of transit and handicap vehicle fleet, transit storage and maintenance facility, and park and ride lot needed to support urban growth.

## **Water**

Currently, the provision of water is provided by EPCOR. Water capital infrastructure investments includes items such as a new reservoir, water mains, pumping stations, etc. needed to support urban growth. A map depicting key water infrastructure is provided in *Appendix B – Capital Plan*.

## **Contingency**

As described in *Section 4.3*, a \$35.25 million contingency has been included in this financial impact assessment to fund any capital (or operating) requirements that were unforeseen or arise as a result of changing circumstances.



## 7 CAPITAL PLAN FINANCING

City of Spruce Grove has prepared a capital financing plan to fund capital infrastructure investments. Capital plan financing of \$600.9 million is required over a 25-year period to meet capital plan requirements. Financing has been grouped into 5 broad categories including tax levy (pay-as-you-go), debenture/debt, offsite levies, third party contributions (Parkland County, Town of Stony Plain), and grants (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	\$	%
Tax Levy	\$ 32,008,184	5.33%
Debentures	\$ 157,579,548	26.22%
Offsite Levies	\$ 137,111,216	22.82%
Third Party Contributions	\$ 38,760,126	6.45%
Grants	\$ 235,487,053	39.19%
<b>Total</b>	<b>\$ 600,946,127</b>	<b>100.00%</b>

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

Expenditure Area	Total	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
Administration	\$ 13,888,070	\$ 7,936,990	\$ 4,251,080	\$ -	\$ -	\$ 1,700,000
Buildings	\$ 37,210,849	\$ 7,121,522	\$ 13,631,788	\$ -	\$ -	\$ 16,457,539
Equipment	\$ 38,494,005	\$ 5,896,208	\$ 16,174,801	\$ -	\$ -	\$ 16,422,996
Fire	\$ 26,555,393	\$ -	\$ 17,519,182	\$ -	\$ -	\$ 9,036,211
Land	\$ 18,760,126	\$ -	\$ -	\$ -	\$ 18,760,126	\$ -
Core Infrastructure Li	\$ 74,152,528	\$ 4,700,000	\$ 19,810,123	\$ -	\$ -	\$ 49,642,405
Parks	\$ 49,748,621	\$ 1,826,000	\$ 9,300,811	\$ -	\$ -	\$ 38,621,810
Police	\$ 12,274,542	\$ -	\$ -	\$ -	\$ -	\$ 12,274,542
Recreation & Culture	\$ 127,307,954	\$ -	\$ 67,795,389	\$ -	\$ 20,000,000	\$ 39,512,565
Roads	\$ 105,673,748	\$ -	\$ -	\$ 105,673,748	\$ -	\$ -
Sanitary	\$ 23,400,902	\$ -	\$ -	\$ 23,400,902	\$ -	\$ -
Solid Waste Manager	\$ 7,164,000	\$ -	\$ 475,000	\$ -	\$ -	\$ 6,689,000
Transit	\$ 57,476,470	\$ 4,527,464	\$ 8,621,374	\$ -	\$ -	\$ 44,327,632
Water	\$ 8,838,919	\$ -	\$ -	\$ 8,036,566	\$ -	\$ 802,353
<b>Total</b>	<b>\$ 600,946,127</b>	<b>\$ 32,008,184</b>	<b>\$ 157,579,548</b>	<b>\$ 137,111,216</b>	<b>\$ 38,760,126</b>	<b>\$ 235,487,053</b>

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

A provision of \$1.5 million annually (2018-2032) and \$1.75 million annually (2033-2042), a total of \$40.0 million in Tax Levy funding, was established in the operating and maintenance budget to finance recurring capital requirements.

Of the Tax Levy funding, \$32.0 million (5% of total financing) has been earmarked to finance various capital expenditures over the 25-year capital plan.

### **Debenture Financing**

Debenture financing is generally 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 \$157.6 million in debenture funding, or 26% 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			\$
2018	to	2022	37,598,294
2023	to	2027	17,845,730
2028	to	2032	97,164,486
2033	to	2037	4,971,038
2038	to	2042	-
Total			157,579,548

### Offsite Levies

Developer financing relates to funds that are obtained from developers through offsite levies or other development charges. Developer financing has been used to finance roads, water and sewer offsite infrastructure.

A total of \$137.1 million, or 23% of financing, in offsite levies are anticipated over the 25-year capital plan.

### Third Party Contributions

Third party financing relates to funds that are received from neighbouring municipalities in support of construction of joint use facilities.

A total of \$38.8 million, or 6% of financing, in third party contributions are anticipated over the 25-year capital plan.

### Grants

Capital grants include Municipal Sustainability Initiative (MSI), Major Community Facilities Program Grant (MCFP), Green Trip Grant, and Gas Tax Grant.

The MSI grant is based upon the 2016 grant amounts inflated by 3% per annum.

MCFP is specific (earmarked) to community facility projects (e.g., Arena complex, and

Community Cultural Center) 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).

A total of \$235.5 million, or 39% of financing, in grants are anticipated over the 25-year capital plan.

## 8 OPERATING EXPENDITURES

The City of Spruce Grove 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. 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 Expenditures*

	2018	2019	2020	2021	2022
Program Expenditures	\$ 69,704,515	\$ 75,327,153	\$ 79,698,952	\$ 83,669,675	\$ 88,032,677
Existing Debentures	\$ 2,133,021	\$ 1,157,645	\$ 1,157,645	\$ 1,157,645	\$ 892,530
New Debentures	\$ 3,191,807	\$ 3,447,780	\$ 3,447,780	\$ 3,495,774	\$ 3,495,774
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 750,000	\$ 750,000
Total Expenditures	\$ 77,029,342	\$ 81,932,579	\$ 86,304,378	\$ 90,573,095	\$ 94,670,981

	2023	2024	2025	2026	2027
Program Expenditures	\$ 92,826,910	\$ 97,425,418	\$ 104,711,975	\$ 110,727,854	\$ 116,196,997
Existing Debentures	\$ 848,938	\$ 743,118	\$ 459,029	\$ 459,029	\$ 348,658
New Debentures	\$ 4,588,173	\$ 4,603,898	\$ 4,603,898	\$ 4,603,898	\$ 4,754,186
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Contingency	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 1,000,000
Total Expenditures	\$ 100,514,022	\$ 105,022,434	\$ 112,024,903	\$ 118,040,782	\$ 123,799,841

	2028	2029	2030	2031	2032
Program Expenditures	\$ 122,119,998	\$ 129,522,992	\$ 137,682,416	\$ 147,213,274	\$ 154,534,729
Existing Debentures	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658
New Debentures	\$ 6,886,566	\$ 11,605,848	\$ 11,605,848	\$ 11,605,848	\$ 11,605,848
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Contingency	\$ 1,000,000	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Total Expenditures	\$ 131,855,222	\$ 143,977,498	\$ 152,386,921	\$ 161,917,780	\$ 169,239,235

	2033	2034	2035	2036	2037
Program Expenditures	\$ 162,230,639	\$ 170,624,498	\$ 180,375,752	\$ 188,672,402	\$ 198,270,757
Existing Debentures	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658
New Debentures	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Contingency	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000
Total Expenditures	\$ 177,785,683	\$ 186,179,542	\$ 195,930,796	\$ 204,727,446	\$ 214,325,801

	2038	2039	2040	2041	2042
Program Expenditures	\$ 207,901,783	\$ 217,804,360	\$ 229,690,152	\$ 242,361,543	\$ 255,791,327
Existing Debentures	\$ 348,658	\$ -	\$ -	\$ -	\$ -
New Debentures	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,322,887	\$ 11,287,629
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Contingency	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Total Expenditures	\$ 223,956,827	\$ 234,510,746	\$ 246,396,538	\$ 258,434,430	\$ 271,828,956

## 8.1 Program Expenditures

Program expenditures were determined for all areas of municipal operations: Administration, Municipal Enforcement & Safe City, Recreation & Culture (Aghena, Recreation & Parks, Culture, Tri-Leisure Center), Community & Protective Services, Council, Economic & Business Development, Engineering, FCSS & Social Planning, Fire Services, Library, Planning & Development, RCMP, Transit, Waste Management, Water & Sewer, Asset Management, and Public Works. Assumptions used in developing program expenditures include the following:

- Program costs grow based on the unique requirements of the program in order to meet forecast urban growth
- Non-staff costs increase in step with staff costs, unless otherwise noted.
- Programs costs also escalate at 3% per annum (inflation).

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: City Manager, City Clerk, Corporate Service, Communications, Finance, Human Resources, and Information Systems. Staffing changes (including year of implementation) are summarized in

Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
City Manager's Office	2.50													
Corporate Communications	6.50				1			1			1			1
Corporate Services Administration	2.50	1			0.5				1.5			1		
City Clerks Office	5.50	1			1						2.5	1		
Finance	22.63		1		1		1		1		1		1	
Human Resources	6.00					2					1			
Information Systems	11.00	1	2	1			1				1			

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
City Manager's Office															2.50
Corporate Communications			1			1									12.50
Corporate Services Administration		1													7.50
City Clerks Office		2					1								14.00
Finance	1		1		1		1		1		1		1	1	36.63
Human Resources		1													10.00
Information Systems		1		1			1								20.00

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.
- Insurance costs (City Clerk's Office) increase by inflation only.
- Legal contract services are reduced in 2025 when a City solicitor position is established.

### Municipal Enforcement & Safe City

Municipal Enforcement & Safe City includes the following municipal program areas: municipal enforcement (bylaw etc.), and safe city (fire prevention etc.). Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Municipal Enforcement	7.50	1	1		1		1	1			1			1
Safe City	3.00										1			

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
Municipal Enforcement	1		1		2	1			1				2.5		23.00
Safe City							1								5.00

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.

- In addition to inflation, photo radar costs (\$1.2 million in 2015) increase by \$110,000 concurrent with the addition of each new peace officer.

## Recreation & Culture

Recreation & Culture includes the following municipal program areas: culture services, recreation and parks planning, Agrena, Fuhr Sports Park, and other sports and recreation facilities. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Areas	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Cultural Services	10	0.5							0.5					
Recreation and Parks Planning	7.5	1							0.5			1	0.5	
Agrena/Fuhr Sports Park/Sports & Recreations Facility	10.02	1	1.5											

Program Areas	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
Cultural Services	2.5				1										14.50
Recreation and Parks Planning			1					1		0.5					13.00
Agrena/Fuhr Sports Park/Sports & Recreations Facility	5	2.5													20.02

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.
- Staffing changes, in part, reflect the addition of a new premium arena, implementation of the Jubilee Park master plan, and a new community cultural center.
- Staffing changes also reflects a shift in delivery philosophy with increased emphasis on community involvement.

## Community & Protective Services Administration

Community & Protective Services Administration includes the following municipal program areas: administration, crime analysis, etc. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Community and Protective Services Administration	3.00											0.5		

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
Community and Protective Services Administration			1												4.50

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.

### Council

Council includes the following municipal program areas: Mayor, and Council expenses. It has been assumed that additional expenses of \$75,000 per annum will be added to support a full-time mayor starting in 2017.

### Economic & Business Development

Economic & Business Development includes the following municipal program areas: economic development administration, land assembly, tourism, business promotion, community promotion, etc. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Economic and Business Development	3.00		1				1					1		

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
Economic and Business Development															6.00

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.
- Land acquisition costs (\$1.4 million in 2015) increase with inflation only.

### Engineering

Engineering includes the following municipal program areas: capital project management, land development, engineering approvals, sub-division approval and inspection, etc. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Engineering	8.00										1			1

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
Engineering			1												11.00

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.
- A one-time contract of \$300,000 was removed from the base budget.

### FCSS & Social Planning

FCSS & Social Planning includes the following municipal program areas: FCSS administration, youth services, social planning, adult, family and senior services, etc. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015																
	FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028			
FCSS and Social Planning	15.80	0.5					1						1	1	1		

Program Area																2042
	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	Total	
FCSS and Social Planning			1					1							22.30	

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.

### 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:

Program Area	2015														
	FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	
Spruce Grove Fire Services	46.50	4	4	4	4						6.5				

Program Area																2042
	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	Total	
Spruce Grove Fire Services		6					6					6			87.00	

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.
- EMS service costs (\$3.4 million in 2015) increase with inflation only.
- A one-time contract of \$145,000 was removed from the base budget.



- Staffing changes also reflect, in part, the addition of a new fire sub-station.

## Library

Library includes the following municipal program areas: library building, and library contract. There are no library staff. Changes reflect contract cost increases with inflation only.

## Planning & Development

Planning & Development includes the following municipal program areas: planning, and infrastructure administration, building inspections, planning, and development, etc. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Planning and Infrastructure Administration	3.50										0.5			
Planning and Development	15.50	1				1		1		1		1		1

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
Planning and Infrastructure Administration															4.00
Planning and Development		1		1		1		1		1		1			27.50

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.
- The scope of building inspection services in the future is anticipated to include electrical and mechanical inspections.
- Contract building inspection costs are assumed to decrease by \$300,000 in 2028.

## RCMP

RCMP services includes the following municipal program areas: RCMP contract administration. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
RCMP Administration	9.00	1		1		1		1		1	1		1	

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
RCMP Administration	1		1		1		1		1	1	1	1	1	1	26.00

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.
- The RCMP contract (24 officers in 2015) is forecast to increase to 65 officers in 2042. This change addresses forecast urban growth as well as the existing deficiency in officer staffing.

## Transit

Transit includes the following municipal program areas: contract administration, new fleet operations. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Transit	0.25	12			8			2						

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
Transit	2					2					2				28.25

Program cost assumptions of note include the following:

- It is assumed that current contract with Edmonton Transit will be replaced with internal operations and staffing. Staffing levels are forecast based on 2 FTE's per vehicle.
- Non-staff costs (e.g., fuel, etc.) is 1/3 of staff costs.

## Waste Management

Waste management services continue to be provided through contract. The contract is forecast to increase by population growth and inflation.

## Water & Sewer

Water & Sewer services includes the following municipal program areas: water and sewer administration, customer billing, meter reading, water supply and transmission, bulk water station, and sewage collection. Staffing changes (including year of

implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015																
	FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028			
Utilities	13.00			1			1			1			1				

Program Area																2042
	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	Total	
Utilities		1			1			1			1			1	22.00	

Program cost assumptions of note include the following:

- Costs are forecast to increase by population growth and inflation.

### Asset Management

Asset Management services includes the following municipal program areas: facilities and fleet management and maintenance, etc. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015																
	FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028			
Asset Management	11.00	1		1	2					1	1		1	1			

Program Area																2042
	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	Total	
Asset Management			4	1						1				1	27.00	

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.
- Staff changes reflect growth of the City’s buildings, facilities, vehicles, and equipment.

### Public Works

Public Works services includes the following municipal program areas: parks maintenance, road maintenance, utilities maintenance, snow and ice control, administration, etc. Staffing changes (including year of implementation) are summarized in Appendix D – Operating Plan, and are based on the following plan:

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Asset Management	11.00	1		1	2				1	1		1	1	1

Program Area	2015 FTE's	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Public Works	47.18	1	1		1	1		1	1		2	1		1

Program Area	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2042 Total
Public Works	1		1	1	1	1	1		1	1		1	2		68.18

Program cost assumptions of note include the following:

- Non-staff costs increase in step with staff costs and inflation.

## Contingency

As described in *Section 4.3*, a \$35.25 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. The existing debt forecast uses the 2016 opening debt balances as a start point. The 2016 opening balance excludes impacts associated with the Tri-Village Road local improvement, the Integrated RCMP facility, and the new growth water reservoir (the impact of debt associated with these items is reflect in *Section 8.3* (New Debentures)). All forecasts forward in time stem from the City's forecast repayment schedule as at the commencement of 2016.

*Table 7 – Summary of Existing Debentures*

	2016	2017	2018	2019	2020	2021	2022
Opening Debt Balance	\$ 12,419,100	\$ 11,198,889	\$ 10,175,087	\$ 8,423,349	\$ 7,605,198	\$ 6,749,159	\$ 5,853,377
Principal Payment	\$ 1,220,211	\$ 1,023,801	\$ 1,751,738	\$ 818,151	\$ 856,039	\$ 895,783	\$ 672,365
Interest	\$ 536,218	\$ 428,542	\$ 381,283	\$ 339,494	\$ 301,607	\$ 261,863	\$ 220,165
Annuity Payment	\$ 1,756,429	\$ 1,452,344	\$ 2,133,021	\$ 1,157,645	\$ 1,157,645	\$ 1,157,645	\$ 892,530
<b>Ending Balance</b>	\$ 11,198,889	\$ 10,175,087	\$ 8,423,349	\$ 7,605,198	\$ 6,749,159	\$ 5,853,377	\$ 5,181,011

	2023	2024	2025	2026	2027
Opening Debt Balance	\$ 5,181,011	\$ 4,524,842	\$ 3,948,560	\$ 3,638,260	\$ 3,316,940
Principal Payment	\$ 656,170	\$ 576,282	\$ 310,300	\$ 321,320	\$ 221,600
Interest	\$ 192,768	\$ 166,836	\$ 148,729	\$ 137,709	\$ 127,058
Annuity Payment	\$ 848,938	\$ 743,118	\$ 459,029	\$ 459,029	\$ 348,658
<b>Ending Balance</b>	\$ 4,524,842	\$ 3,948,560	\$ 3,638,260	\$ 3,316,940	\$ 3,095,340

	2028	2029	2030	2031	2032
Opening Debt Balance	\$ 3,095,340	\$ 2,865,024	\$ 2,625,650	\$ 2,376,862	\$ 2,118,289
Principal Payment	\$ 230,316	\$ 239,374	\$ 248,788	\$ 258,573	\$ 268,742
Interest	\$ 118,342	\$ 109,284	\$ 99,870	\$ 90,085	\$ 79,916
Annuity Payment	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658
<b>Ending Balance</b>	\$ 2,865,024	\$ 2,625,650	\$ 2,376,862	\$ 2,118,289	\$ 1,849,547

	2033	2034	2035	2036	2037
Opening Debt Balance	\$ 1,849,547	\$ 1,570,235	\$ 1,279,939	\$ 978,225	\$ 664,644
Principal Payment	\$ 279,312	\$ 290,297	\$ 301,714	\$ 313,580	\$ 325,913
Interest	\$ 69,346	\$ 58,361	\$ 46,944	\$ 35,078	\$ 22,745
Annuity Payment	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658
<b>Ending Balance</b>	\$ 1,570,235	\$ 1,279,939	\$ 978,225	\$ 664,644	\$ 338,731

Opening Debt Balance	\$ 338,731	\$ 0	\$ 0	\$ 0	\$ 0
Principal Payment	\$ 338,731				
Interest	\$ 9,927				
Annuity Payment	\$ 348,658	\$ -	\$ -	\$ -	\$ -
<b>Ending Balance</b>	\$ 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*

<b>Year</b>	<b>Principle</b>	<b>Interest</b>	<b>Total</b>	<b>Closing Balance</b>
2016	\$ 186,616	\$ 446,884	\$ 633,499	\$ 8,797,134
2017	\$ 206,449	\$ 462,308	\$ 668,757	\$ 9,090,685
2018	\$ 960,138	\$ 2,231,669	\$ 3,191,807	\$ 43,910,308
2019	\$ 1,084,150	\$ 2,363,631	\$ 3,447,780	\$ 46,456,159
2020	\$ 1,139,035	\$ 2,308,746	\$ 3,447,780	\$ 45,317,124
2021	\$ 1,210,836	\$ 2,284,938	\$ 3,495,774	\$ 44,786,898
2022	\$ 1,272,135	\$ 2,223,640	\$ 3,495,774	\$ 43,514,763
2023	\$ 1,658,334	\$ 2,929,839	\$ 4,588,173	\$ 57,347,908
2024	\$ 1,746,920	\$ 2,856,979	\$ 4,603,898	\$ 55,823,988
2025	\$ 1,835,358	\$ 2,768,541	\$ 4,603,898	\$ 53,988,631
2026	\$ 1,928,273	\$ 2,675,626	\$ 4,603,898	\$ 52,060,358
2027	\$ 2,070,163	\$ 2,684,023	\$ 4,754,186	\$ 52,121,445
2028	\$ 2,803,120	\$ 4,083,447	\$ 6,886,566	\$ 79,557,946
2029	\$ 4,335,229	\$ 7,270,619	\$ 11,605,848	\$ 142,147,583
2030	\$ 4,554,700	\$ 7,051,148	\$ 11,605,848	\$ 137,592,883
2031	\$ 4,785,281	\$ 6,820,567	\$ 11,605,848	\$ 132,807,602
2032	\$ 5,027,536	\$ 6,578,312	\$ 11,605,848	\$ 127,780,066
2033	\$ 5,385,316	\$ 6,571,070	\$ 11,956,386	\$ 127,365,788
2034	\$ 5,657,948	\$ 6,298,438	\$ 11,956,386	\$ 121,707,840
2035	\$ 5,944,382	\$ 6,012,005	\$ 11,956,386	\$ 115,763,458
2036	\$ 6,245,316	\$ 5,711,070	\$ 11,956,386	\$ 109,518,142
2037	\$ 6,561,485	\$ 5,394,901	\$ 11,956,386	\$ 102,956,657
2038	\$ 6,893,660	\$ 5,062,726	\$ 11,956,386	\$ 96,062,997
2039	\$ 7,242,652	\$ 4,713,734	\$ 11,956,386	\$ 88,820,345
2040	\$ 7,609,311	\$ 4,347,075	\$ 11,956,386	\$ 81,211,034
2041	\$ 7,353,114	\$ 3,969,773	\$ 11,322,887	\$ 73,857,920
2042	\$ 7,689,667	\$ 3,597,962	\$ 11,287,629	\$ 66,168,253

## 8.4 Direct Capital Allocation

The direct capital allocation represents pay-as-you go funding that will be used to finance recurring capital program expenditures. A direct capital allocation of \$1.5 million annually (2018-2032) and \$1.75 million annually (2033-2042), a total of \$40.0 million has been established from 2018 to 2042, as reflected in Table 6 at the start of *Section 8*.

## 9 OPERATING 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*

	2018	2019	2020	2021	2022
Program and Non-program Revenue	\$ 38,037,146	\$ 40,315,714	\$ 42,409,618	\$ 44,628,386	\$ 47,020,310
Total Revenues	\$ 38,037,146	\$ 40,315,714	\$ 42,409,618	\$ 44,628,386	\$ 47,020,310

	2023	2024	2025	2026	2027
Program and Non-program Revenue	\$ 49,454,367	\$ 52,122,270	\$ 54,935,785	\$ 57,834,301	\$ 60,926,308
Total Revenues	\$ 49,454,367	\$ 52,122,270	\$ 54,935,785	\$ 57,834,301	\$ 60,926,308

	2028	2029	2030	2031	2032
Program and Non-program Revenue	\$ 64,186,615	\$ 68,256,475	\$ 72,172,631	\$ 76,146,726	\$ 80,440,708
Total Revenues	\$ 64,186,615	\$ 68,256,475	\$ 72,172,631	\$ 76,146,726	\$ 80,440,708

	2033	2034	2035	2036	2037
Program and Non-program Revenue	\$ 85,024,796	\$ 89,960,978	\$ 95,130,872	\$ 100,646,292	\$ 106,663,940
Total Revenues	\$ 85,024,796	\$ 89,960,978	\$ 95,130,872	\$ 100,646,292	\$ 106,663,940

	2038	2039	2040	2041	2042
Program and Non-program Revenue	\$ 113,045,661	\$ 120,063,295	\$ 127,481,002	\$ 135,564,705	\$ 144,062,322
Total Revenues	\$ 113,045,661	\$ 120,063,295	\$ 127,481,002	\$ 135,564,705	\$ 144,062,322

### 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. Revenue and recovery changes are expressed in current year dollars.

#### Administration

Administration includes the following municipal program areas: City Manager, City Clerk, Corporate Service, Communications, Finance, Human Resources, and Information Systems. Program revenue assumptions of note include the following:

- A one-time grant of \$29,000 has been removed from the Corporate Services

Administration base budget.

### **Municipal Enforcement & Safe City**

Municipal Enforcement & Safe City includes the following municipal program areas: municipal enforcement (bylaw etc.), and safe city (fire prevention etc.). Program cost assumptions of note include the following:

- In addition to inflation, photo radar revenue (\$2.5 million in 2015) increases by \$40,000 with the addition of each new peace officer.

### **Recreation & Culture**

Recreation & Culture includes the following municipal program areas: culture services, recreation and parks planning, Agrena, Fuhr Sports Park, and other sports and recreation facilities. Program revenue assumptions of note include the following:

- Revenues increase by 50% of anticipated expenses associated with new arena facilities, and 20% of anticipated expenses associated with new cultural facilities.

### **Community & Protective Services Administration**

There are no program revenue assumptions of note.

### **Council**

There are no program revenue assumptions of note.

### **Economic & Business Development**

Economic & Business Development includes the following municipal program areas: economic development administration, land assembly, tourism, business promotion, community promotion, etc. Program revenue assumptions of note include the following:

- Additional revenue of \$80,000 is associated with naming rights, sponsorship, and leases for new facilities.

### **Engineering**

Engineering includes the following municipal program areas: capital project management, land development, engineering approvals, sub-division approval and inspection, etc. Program revenue assumptions of note include the following:



- An increase of \$226,000 to the base budget stemming from oversize load permits, development charges, and lot grading fees.

### **FCSS & Social Planning**

FCSS & Social Planning includes the following municipal program areas: FCSS administration, youth services, social planning, adult, family and senior services, etc. Program revenue assumptions of note include the following:

- An increase in provincial grants of \$420,000.

### **Fire Services**

There are no program revenue assumptions of note.

### **Library**

There are no program revenue assumptions of note.

### **Planning & Development**

There are no program revenue assumptions of note.

### **RCMP**

RCMP services includes the following municipal program areas: RCMP contract administration. Program revenue assumptions of note include the following:

- Revenues (e.g., fines, grants, etc.) are assumed to increase by 18.5% of expenditures in a given year.

### **Transit**

Transit includes the following municipal program areas: contract administration, new fleet operations. Program revenue assumptions of note include the following:

- Revenues grow by \$37,500 per FTE (42% fare box recovery).

### **Waste Management**

Waste management services continue to be provided through contract. Revenue are forecast to increase by population growth and inflation.

## **Water & Sewer**

Water & Sewer services includes the following municipal program areas: water and sewer administration, customer billing, meter reading, water supply and transmission, bulk water station, and sewage collection. Program revenue assumptions of note include the following:

- Revenue are forecast to increase by population growth and inflation.

## **Asset Management**

There are no program revenue assumptions of note.

## **Public Works**

Public Works services includes the following municipal program areas: parks maintenance, road maintenance, utilities maintenance, snow and ice control, administration, etc. Program revenue assumptions of note include the following:

- One-time grants of \$510,000 have been removed from the base budget (\$425,000 Rotary Park, \$85,000 highway grant).

## 10 ASSESSMENT

Assessment is grouped into 4 elements: (1) City assessment base, (2) City assessment growth, (3) Annexation area assessment base, and (4) Annexation area assessment growth. 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. Accordingly, assessment values have not been altered to reflect changes in market value over the 25-year review period.

### 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 \$5.21 billion as shown in the table below, excluding tax exempt assessments.

*Table 10 – City's Assessment Base*

Description	Assessment
Single Family Residential/Agricultural	\$ 4,101,985,320
Multi-Family Residential	\$ 180,119,700
Non-Residential	\$ 916,988,900
Annexed Land Residential/Farmland	\$ 8,032,200
Annexed Land Non-Residential	\$ 3,059,800
	\$ 5,210,185,920

### 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.

**Table 11 – City Assessment Growth**

	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
City Growth	\$ 686,430,455	\$ 955,060,718	\$ 1,226,394,488	\$ 1,489,972,743	\$ 1,750,346,842

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
City Growth	\$ 2,014,007,022	\$ 2,277,412,326	\$ 2,542,556,249	\$ 2,803,112,102	\$ 3,063,739,820

	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>
City Growth	\$ 3,324,053,129	\$ 3,585,435,431	\$ 3,846,916,547	\$ 4,041,105,077	\$ 4,235,578,670

	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>
City Growth	\$ 4,431,238,928	\$ 4,628,244,954	\$ 4,826,503,938	\$ 5,026,387,127	\$ 5,213,327,760

	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>2042</b>
City Growth	\$ 5,391,940,988	\$ 5,572,586,955	\$ 5,672,907,893	\$ 5,679,051,154	\$ 5,685,058,625

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

### **10.3 Annexation Area Assessment Base**

For this analysis, details from Parkland County’s and the Town of Stony Plain’s 2015 tax bylaws (2014 assessment) form the base. The total assessment in the proposed annexation area is \$10.97 million, excluding tax exempt assessments, as shown in the table below.

*Table 12 – Annexation Area’s Assessment Base<sup>1</sup>*

Description	Assessment
<b>Parkland County</b>	\$ -
Residential	\$ 7,628,206
Non-Residential	\$ 358,820
Farmland	\$ 2,496,336
M&E	\$ -
<b>Town of Stony Plain</b>	\$ -
Residential/Farmland	\$ 159,827
Non-Residential	
Annexed Land Residential/Farmland	\$ 343,643
Annexed Land Non-Residential	\$ -
	\$ 10,986,832

## 10.4 Annexation Area Assessment Growth

We have assumed that growth in the proposed annexation area will mirror growth that occurs in the City. Therefore, we have applied growth for the proposed annexation area to the City’s assessment base profile (i.e., X hectares of annexation area growth multiplied by the City’s assessment base profile). This results in the assessment projections shown in the table below. Annexation has been assumed to occur in 2018. However, growth in the proposed annexation area will lag this date and growth has assumed to commence in 2026. It should be noted that once growth commences in the annexation area, it is relatively small in early years as development is occurring primarily within the City’s current boundary. As lands are exhausted within the current boundary, more development will occur in the annexation and assessment grows accordingly.

*Table 13 – Annexation Area Assessment Growth*

	2018	2019	2020	2021	2022
Annexation Area Growth	\$ -	\$ -	\$ -	\$ -	\$ -

<sup>1</sup> For those parcels in the proposed annexation area split as a result of annexation, assessment was estimated based on the portion of land area to be included in the annexation area.

	2023	2024	2025	2026	2027
Annexation Area Growth	\$ -	\$ -	\$ -	\$ 3,468,435	\$ 6,937,827

	2028	2029	2030	2031	2032
Annexation Area Growth	\$ 10,403,034	\$ 13,882,470	\$ 17,363,222	\$ 77,050,987	\$ 136,826,372

	2033	2034	2035	2036	2037
Annexation Area Growth	\$ 196,966,503	\$ 257,520,282	\$ 318,459,183	\$ 379,897,316	\$ 456,713,455

	2038	2039	2040	2041	2042
Annexation Area Growth	\$ 543,885,099	\$ 632,048,816	\$ 785,205,294	\$ 1,012,880,752	\$ 1,235,523,670

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 (2018 – 2042) assessment is anticipated to grow from \$5.91 billion to \$12.14 billion, excluding tax exempt assessments.

*Table 14 – Summary of Total Assessment*

	2018	2019	2020	2021	2022
Existing City	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920
City Growth	\$ 686,430,455	\$ 955,060,718	\$ 1,226,394,488	\$ 1,489,972,743	\$ 1,750,346,842
Existing Annexation Area	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832
Annexation Area Growth	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,907,605,224	\$ 6,176,235,489	\$ 6,447,569,259	\$ 6,711,147,516	\$ 6,971,521,616

	2023	2024	2025	2026	2027
Existing City	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920
City Growth	\$ 2,014,007,022	\$ 2,277,412,326	\$ 2,542,556,249	\$ 2,803,112,102	\$ 3,063,739,820
Existing Annexation Area	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832
Annexation Area Growth	\$ -	\$ -	\$ -	\$ 3,468,435	\$ 6,937,827
Total	\$ 7,235,181,797	\$ 7,498,587,102	\$ 7,763,731,025	\$ 8,027,755,315	\$ 8,291,852,426

	2028	2029	2030	2031	2032
Existing City	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920
City Growth	\$ 3,324,053,129	\$ 3,585,435,431	\$ 3,846,916,547	\$ 4,041,105,077	\$ 4,235,578,670
Existing Annexation Area	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832
Annexation Area Growth	\$ 10,403,034	\$ 13,882,470	\$ 17,363,222	\$ 77,050,987	\$ 136,826,372
Total	\$ 8,555,630,943	\$ 8,820,492,682	\$ 9,085,454,551	\$ 9,339,330,847	\$ 9,593,579,827

	2033	2034	2035	2036	2037
Existing City	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920
City Growth	\$ 4,431,238,928	\$ 4,628,244,954	\$ 4,826,503,938	\$ 5,026,387,127	\$ 5,213,327,760
Existing Annexation Area	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832
Annexation Area Growth	\$ 196,966,503	\$ 257,520,282	\$ 318,459,183	\$ 379,897,316	\$ 456,713,455
Total	\$ 9,849,380,215	\$ 10,106,940,022	\$ 10,366,137,908	\$ 10,627,459,231	\$ 10,891,216,004

	2038	2039	2040	2041	2042
Existing City	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920	\$ 5,210,185,920
City Growth	\$ 5,391,940,988	\$ 5,572,586,955	\$ 5,672,907,893	\$ 5,679,051,154	\$ 5,685,058,625
Existing Annexation Area	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832	\$ 10,986,832
Annexation Area Growth	\$ 543,885,099	\$ 632,048,816	\$ 785,205,294	\$ 1,012,880,752	\$ 1,235,523,670
Total	\$ 11,157,000,876	\$ 11,425,810,561	\$ 11,679,287,979	\$ 11,913,106,699	\$ 12,141,757,089

## 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, Meridian 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 40.4% of municipal tax requirement, Meridian Foundation requisition 0.6% of municipal tax requirement).

Total tax requirements for the City of Spruce Grove are outlined in the table below. The tax requirement is anticipated to grow from \$55.0 million in 2018 to \$180.2 million in 2042.

*Table 15 – Tax Requirements*

	2018	2019	2020	2021	2022
Program and Non-program Revenue	\$ 38,037,146	\$ 40,315,714	\$ 42,409,618	\$ 44,628,386	\$ 47,020,310
Total Revenues	\$ 38,037,146	\$ 40,315,714	\$ 42,409,618	\$ 44,628,386	\$ 47,020,310
Program Expenditures	\$ 69,704,515	\$ 75,327,153	\$ 79,698,952	\$ 83,669,675	\$ 88,032,677
Existing Debentures	\$ 2,133,021	\$ 1,157,645	\$ 1,157,645	\$ 1,157,645	\$ 892,530
New Debentures	\$ 3,191,807	\$ 3,447,780	\$ 3,447,780	\$ 3,495,774	\$ 3,495,774
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Contingency	\$ 500,000	\$ 500,000	\$ 500,000	\$ 750,000	\$ 750,000
Total Expenditures	\$ 77,029,342	\$ 81,932,579	\$ 86,304,378	\$ 90,573,095	\$ 94,670,981
Net Costs	\$ 38,992,196	\$ 41,616,865	\$ 43,894,760	\$ 45,944,710	\$ 47,650,672
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 15,750,360	\$ 16,810,559	\$ 17,730,683	\$ 18,558,732	\$ 19,247,832
Meridian Foundation	\$ 248,859	\$ 265,611	\$ 280,149	\$ 293,232	\$ 304,120
Total Tax Levy Requirement	\$ 54,991,415	\$ 58,693,034	\$ 61,905,592	\$ 64,796,674	\$ 67,202,623



	2023	2024	2025	2026	2027
Program and Non-program Revenue	\$ 49,454,367	\$ 52,122,270	\$ 54,935,785	\$ 57,834,301	\$ 60,926,308
Total Revenues	\$ 49,454,367	\$ 52,122,270	\$ 54,935,785	\$ 57,834,301	\$ 60,926,308
Program Expenditures	\$ 92,826,910	\$ 97,425,418	\$ 104,711,975	\$ 110,727,854	\$ 116,196,997
Existing Debentures	\$ 848,938	\$ 743,118	\$ 459,029	\$ 459,029	\$ 348,658
New Debentures	\$ 4,588,173	\$ 4,603,898	\$ 4,603,898	\$ 4,603,898	\$ 4,754,186
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Contingency	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 1,000,000
Total Expenditures	\$ 100,514,022	\$ 105,022,434	\$ 112,024,903	\$ 118,040,782	\$ 123,799,841
Net Costs	\$ 51,059,655	\$ 52,900,164	\$ 57,089,118	\$ 60,206,481	\$ 62,873,533
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 20,624,843	\$ 21,368,292	\$ 23,060,362	\$ 24,319,578	\$ 25,396,897
Meridian Foundation	\$ 325,877	\$ 337,624	\$ 364,359	\$ 384,255	\$ 401,277
Total Tax Levy Requirement	\$ 72,010,375	\$ 74,606,080	\$ 80,513,838	\$ 84,910,313	\$ 88,671,707

	2028	2029	2030	2031	2032
Program and Non-program Revenue	\$ 64,186,615	\$ 68,256,475	\$ 72,172,631	\$ 76,146,726	\$ 80,440,708
Total Revenues	\$ 64,186,615	\$ 68,256,475	\$ 72,172,631	\$ 76,146,726	\$ 80,440,708
Program Expenditures	\$ 122,119,998	\$ 129,522,992	\$ 137,682,416	\$ 147,213,274	\$ 154,534,729
Existing Debentures	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658
New Debentures	\$ 6,886,566	\$ 11,605,848	\$ 11,605,848	\$ 11,605,848	\$ 11,605,848
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Contingency	\$ 1,000,000	\$ 1,000,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000
Total Expenditures	\$ 131,855,222	\$ 143,977,498	\$ 152,386,921	\$ 161,917,780	\$ 169,239,235
Net Costs	\$ 67,668,607	\$ 75,721,022	\$ 80,214,291	\$ 85,771,054	\$ 88,798,527
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 27,333,801	\$ 30,586,463	\$ 32,401,456	\$ 34,646,034	\$ 35,868,940
Meridian Foundation	\$ 431,881	\$ 483,273	\$ 511,951	\$ 547,416	\$ 566,738
Total Tax Levy Requirement	\$ 95,434,288	\$ 106,790,759	\$ 113,127,698	\$ 120,964,504	\$ 125,234,205

	2033	2034	2035	2036	2037
Program and Non-program Revenue	\$ 85,024,796	\$ 89,960,978	\$ 95,130,872	\$ 100,646,292	\$ 106,663,940
Total Revenues	\$ 85,024,796	\$ 89,960,978	\$ 95,130,872	\$ 100,646,292	\$ 106,663,940
Program Expenditures	\$ 162,230,639	\$ 170,624,498	\$ 180,375,752	\$ 188,672,402	\$ 198,270,757
Existing Debentures	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658
New Debentures	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Contingency	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 2,000,000	\$ 2,000,000
Total Expenditures	\$ 177,785,683	\$ 186,179,542	\$ 195,930,796	\$ 204,727,446	\$ 214,325,801
Net Costs	\$ 92,760,887	\$ 96,218,564	\$ 100,799,924	\$ 104,081,154	\$ 107,661,861
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 37,469,481	\$ 38,866,162	\$ 40,716,739	\$ 42,042,147	\$ 43,488,524
Meridian Foundation	\$ 592,027	\$ 614,095	\$ 643,334	\$ 664,276	\$ 687,129
Total Tax Levy Requirement	\$ 130,822,394	\$ 135,698,821	\$ 142,159,998	\$ 146,787,576	\$ 151,837,514

	2038	2039	2040	2041	2042
Program and Non-program Revenue	\$ 113,045,661	\$ 120,063,295	\$ 127,481,002	\$ 135,564,705	\$ 144,062,322
Total Revenues	\$ 113,045,661	\$ 120,063,295	\$ 127,481,002	\$ 135,564,705	\$ 144,062,322
Program Expenditures	\$ 207,901,783	\$ 217,804,360	\$ 229,690,152	\$ 242,361,543	\$ 255,791,327
Existing Debentures	\$ 348,658	\$ -	\$ -	\$ -	\$ -
New Debentures	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,322,887	\$ 11,287,629
Transfer To Reserves	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Capital Allocation	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000	\$ 1,750,000
Contingency	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Total Expenditures	\$ 223,956,827	\$ 234,510,746	\$ 246,396,538	\$ 258,434,430	\$ 271,828,956
Net Costs	\$ 110,911,166	\$ 114,447,451	\$ 118,915,537	\$ 122,869,725	\$ 127,766,634
School Requisition (Alberta School Foundation Fund + Opted Out School Boards)	\$ 44,801,036	\$ 46,229,469	\$ 48,034,291	\$ 49,631,531	\$ 51,609,570
Meridian Foundation	\$ 707,867	\$ 730,437	\$ 758,953	\$ 784,190	\$ 815,443
Total Tax Levy Requirement	\$ 156,420,069	\$ 161,407,356	\$ 167,708,781	\$ 173,285,446	\$ 180,191,647

## 11.2 Existing Tax Rates

We have obtained the 2015 tax rates for the City of Spruce Grove, Parkland County, and Town of Stony Plain outlined in the tables below:

*Table 16 – City 2015 Tax Rates\**

Single Family Residential/Agricultural	7.7052
Multi-Family Residential	10.3504
Non-Residential	11.1196
Annexed Land Residential/Farmland	2.3046
Annexed Land Non-Residential	3.0738

\*City tax rates include school and meridian tax rates where applicable.

*Table 17 – County and Town 2015 Tax Rates\**

<b>County Millrate Category</b>	
Residential	6.1875
Non-Residential	10.6126
Farmland	3.8062
M&E	7.4164
<b>Town of Stony Millrates</b>	
Residential/Farmland	7.8310
Non-Residential	10.9811
Annexed Land Residential/Farmland	2.3046
Annexed Land Non-Residential	3.0738

\*County tax rates include family leisure, capital region, senior foundation and school tax rates where applicable. Town tax rates include education, Tri-municipal leisure center protective services, and meridian tax rates where applicable.

### 11.3 Tax Levy Impact

Tax projections over the 25-year review period are outlined in the table below. City taxes post-annexation are anticipated to increase as follows<sup>2</sup>:

- 2018 to 2020 – 2.30% per year
- 2021 to 2023 – 2.30% per year
- 2024 to 2026 – 2.45% per year
- 2027 to 2029 – 2.65% per year

<sup>2</sup> Rates have been “smoothed” over 3 or 4 year blocks for ease of reporting.

- 2030 to 2032 – 2.75% per year
- 2033 to 2035 – 2.65% per year
- 2036 to 2038 – 1.10% per year
- 2039 to 2042 – 0.95% per year

Though it may be possible for a municipality to bear the weight of tax increases greater than 3% for a single year or a short period of time, it is our opinion that tax increases beyond 3% would not be sustainable over a long period of time. Accordingly, a threshold of 3% per annum (in 3 or 4 year blocks) has been used to determine if the City of Spruce Grove’s forecast tax increases post-annexation are sustainable (i.e., the 3% threshold has been used to determine if the annexation plan is implementable). Variances equal to or less than 3% are acceptable and are shown in green in the table below. Variances greater than 3% are shown in red. As can be seen, the financial impact of the proposed annexation on the City of Spruce Grove 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*

	1	2	3
	2018	2019	2020
<b>Mill Rates</b>			
Residential	8.115	8.302	8.493
Non-residential	11.711	11.980	12.256
<b>% Increase</b>	<b>2.30%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	4	5	6
	2021	2022	2023
<b>Mill Rates</b>			
Residential	8.688	8.888	9.092
Non-residential	12.538	12.826	13.121
<b>% Increase</b>	<b>2.30%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	7	8	9
	2024	2025	2026
<b>Mill Rates</b>			
Residential	9.315	9.543	9.777
Non-residential	13.443	13.772	14.109
<b>% Increase</b>	<b>2.45%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	10	11	12
	2027	2028	2029
<b>Mill Rates</b>			
Residential	10.036	10.302	10.575
Non-residential	14.483	14.867	15.261
<b>% Increase</b>	<b>2.65%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	13	14	15
	2030	2031	2032
<b>Mill Rates</b>			
Residential	10.866	11.165	11.472
Non-residential	15.681	16.112	16.555
<b>% Increase</b>	<b>2.75%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	16	17	18
	2033	2034	2035
<b>Mill Rates</b>			
Residential	11.776	12.088	12.408
Non-residential	16.994	17.444	17.906
<b>% Increase</b>	<b>2.65%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	19	20	21
	2036	2037	2038
<b>Mill Rates</b>			
Residential	12.544	12.682	12.822
Non-residential	18.103	18.302	18.504
<b>% Increase</b>	<b>1.10%</b>		
Financial Viability Threshold	<b>3.00%</b>		
Threshold Met (Yes or No)	<b>YES</b>		

	22	23	24	25
	2039	2040	2041	2042
<b>Mill Rates</b>				
Residential	12.944	13.067	13.191	13.316
Non-residential	18.679	18.857	19.036	19.217
<b>% Increase</b>	<b>0.95%</b>			
Financial Viability Threshold	<b>3.00%</b>			
Threshold Met (Yes or No)	<b>YES</b>			

This forecast of financial impact assumes County and Town tax rates grow at 3% per annum, and annexation residents that are currently located within Parkland County will receive the lower of the County or City tax rates throughout the review period as described in *Section 16*. Similarly, residents that are currently located within the Town of Stony Plain will receive the lower of the Town or City tax rates throughout the review period as described in *Section 16*. This forecast does not include any mitigation strategies that might result from negotiations with the County or Town (at the time of writing, negotiations with the County and Town have not commenced).

## 12 BORROWING CAPACITY IMPACTS

Section 252 of the Municipal Government Act and related Alberta Regulation No. 255/2000 set out the debt limits of a municipality (see *Appendix F – Debt Limit Information* for information related to legislation and regulation). The table below outlines the impact of annexation on the City of Spruce Grove’s debt limits and debt servicing as established by legislation and related regulation. The debt limit is anticipated to peak at approximately 69% in 2029 and decrease to approximately 16% by the end of the 25-year review period. The debt servicing limit is anticipated to peak at approximately 34% in 2029 and decrease to approximately 17% 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.

*Table 19 – Debt Limit and Debt Serving Impacts*

Description	2018	2019	2020	2021	2022
Taxes (Not Incl Requisitions)	\$ 36,896,020	\$ 39,472,166	\$ 42,164,995	\$ 44,908,647	\$ 47,734,122
Program and Non-Program Revenues	\$ 38,037,146	\$ 40,315,714	\$ 42,409,618	\$ 44,628,386	\$ 47,020,310
<b>Total Revenue</b>	<b>\$ 74,933,166</b>	<b>\$ 79,787,880</b>	<b>\$ 84,574,612</b>	<b>\$ 89,537,033</b>	<b>\$ 94,754,431</b>
Less:					
Federal Grants in Lieu	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grants in Lieu	\$ 54,738	\$ 56,380	\$ 58,072	\$ 59,814	\$ 61,608
<b>Eligible Revenue</b>	<b>\$ 74,878,428</b>	<b>\$ 79,731,500</b>	<b>\$ 84,516,541</b>	<b>\$ 89,477,219</b>	<b>\$ 94,692,823</b>
<b>Debt Limit @ 1.5 x Eligible Revenue</b>	<b>\$ 112,317,641</b>	<b>\$ 119,597,250</b>	<b>\$ 126,774,811</b>	<b>\$ 134,215,829</b>	<b>\$ 142,039,235</b>
<b>Debt Service Limit @ .25 x Eligible Revenue</b>	<b>\$ 18,719,607</b>	<b>\$ 19,932,875</b>	<b>\$ 21,129,135</b>	<b>\$ 22,369,305</b>	<b>\$ 23,673,206</b>
Outstanding Existing Debt	\$ 8,423,349	\$ 7,605,198	\$ 6,749,159	\$ 5,853,377	\$ 5,181,011
Outstanding New Debt	\$ 43,910,308	\$ 46,456,159	\$ 45,317,124	\$ 44,786,898	\$ 43,514,763
<b>Total Outstanding Debt</b>	<b>\$ 52,333,658</b>	<b>\$ 54,061,357</b>	<b>\$ 52,066,283</b>	<b>\$ 50,640,274</b>	<b>\$ 48,695,774</b>
<b>% of Debt Limit</b>	<b>46.59%</b>	<b>45.20%</b>	<b>41.07%</b>	<b>37.73%</b>	<b>34.28%</b>
Debt Service on Existing Debt	\$ 2,133,021	\$ 1,157,645	\$ 1,157,645	\$ 1,157,645	\$ 892,530
Debt Service on New Debt	\$ 3,191,807	\$ 3,447,780	\$ 3,447,780	\$ 3,495,774	\$ 3,495,774
<b>Total Debt Servicing</b>	<b>\$ 5,324,827</b>	<b>\$ 4,605,426</b>	<b>\$ 4,605,426</b>	<b>\$ 4,653,420</b>	<b>\$ 4,388,305</b>
<b>% of Debt Service Limit</b>	<b>28.45%</b>	<b>23.10%</b>	<b>21.80%</b>	<b>20.80%</b>	<b>18.54%</b>

Description	2023	2024	2025	2026	2027
Taxes (Not Incl Requisitions)	\$ 50,688,859	\$ 53,831,277	\$ 57,110,013	\$ 60,508,562	\$ 64,164,983
Program and Non-Program Revenues	\$ 49,454,367	\$ 52,122,270	\$ 54,935,785	\$ 57,834,301	\$ 60,926,308
<b>Total Revenue</b>	\$ 100,143,226	\$ 105,953,548	\$ 112,045,798	\$ 118,342,863	\$ 125,091,291
Less:					
Federal Grants in Lieu	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grants in Lieu	\$ 63,457	\$ 65,360	\$ 67,321	\$ 69,341	\$ 71,421
<b>Eligible Revenue</b>	\$ 100,079,770	\$ 105,888,187	\$ 111,978,477	\$ 118,273,522	\$ 125,019,870
<b>Debt Limit @ 1.5 x Eligible Revenue</b>	\$ 150,119,654	\$ 158,832,281	\$ 167,967,715	\$ 177,410,283	\$ 187,529,806
<b>Debt Service Limit @ .25 x Eligible Revenue</b>	\$ 25,019,942	\$ 26,472,047	\$ 27,994,619	\$ 29,568,381	\$ 31,254,968
Outstanding Existing Debt	\$ 4,524,842	\$ 3,948,560	\$ 3,638,260	\$ 3,316,940	\$ 3,095,340
Outstanding New Debt	\$ 57,347,908	\$ 55,823,988	\$ 53,988,631	\$ 52,060,358	\$ 52,121,445
<b>Total Outstanding Debt</b>	\$ 61,872,750	\$ 59,772,548	\$ 57,626,891	\$ 55,377,298	\$ 55,216,785
<b>% of Debt Limit</b>	41.22%	37.63%	34.31%	31.21%	29.44%
Debt Service on Existing Debt	\$ 848,938	\$ 743,118	\$ 459,029	\$ 459,029	\$ 348,658
Debt Service on New Debt	\$ 4,588,173	\$ 4,603,898	\$ 4,603,898	\$ 4,603,898	\$ 4,754,186
<b>Total Debt Servicing</b>	\$ 5,437,111	\$ 5,347,016	\$ 5,062,928	\$ 5,062,928	\$ 5,102,844
<b>% of Debt Service Limit</b>	21.73%	20.20%	18.09%	17.12%	16.33%

Description	2028	2029	2030	2031	2032
Taxes (Not Incl Requisitions)	\$ 67,970,086	\$ 71,940,579	\$ 76,148,697	\$ 80,438,058	\$ 84,908,966
Program and Non-Program Revenues	\$ 64,186,615	\$ 68,256,475	\$ 72,172,631	\$ 76,146,726	\$ 80,440,708
<b>Total Revenue</b>	\$ 132,156,701	\$ 140,197,054	\$ 148,321,328	\$ 156,584,784	\$ 165,349,675
Less:					
Federal Grants in Lieu	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grants in Lieu	\$ 73,564	\$ 75,770	\$ 78,044	\$ 80,385	\$ 82,796
<b>Eligible Revenue</b>	\$ 132,083,138	\$ 140,121,284	\$ 148,243,284	\$ 156,504,399	\$ 165,266,878
<b>Debt Limit @ 1.5 x Eligible Revenue</b>	\$ 198,124,706	\$ 210,181,925	\$ 222,364,927	\$ 234,756,599	\$ 247,900,317
<b>Debt Service Limit @ .25 x Eligible Revenue</b>	\$ 33,020,784	\$ 35,030,321	\$ 37,060,821	\$ 39,126,100	\$ 41,316,720
Outstanding Existing Debt	\$ 2,865,024	\$ 2,625,650	\$ 2,376,862	\$ 2,118,289	\$ 1,849,547
Outstanding New Debt	\$ 79,557,946	\$ 142,147,583	\$ 137,592,883	\$ 132,807,602	\$ 127,780,066
<b>Total Outstanding Debt</b>	\$ 82,422,971	\$ 144,773,233	\$ 139,969,746	\$ 134,925,891	\$ 129,629,613
<b>% of Debt Limit</b>	41.60%	68.88%	62.95%	57.47%	52.29%
Debt Service on Existing Debt	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658
Debt Service on New Debt	\$ 6,886,566	\$ 11,605,848	\$ 11,605,848	\$ 11,605,848	\$ 11,605,848
<b>Total Debt Servicing</b>	\$ 7,235,224	\$ 11,954,506	\$ 11,954,506	\$ 11,954,506	\$ 11,954,506
<b>% of Debt Service Limit</b>	21.91%	34.13%	32.26%	30.55%	28.93%



Description	2033	2034	2035	2036	2037
Taxes (Not Incl Requisitions)	\$ 89,491,774	\$ 94,274,211	\$ 99,262,911	\$ 102,892,489	\$ 106,613,792
Program and Non-Program Revenues	\$ 85,024,796	\$ 89,960,978	\$ 95,130,872	\$ 100,646,292	\$ 106,663,940
<b>Total Revenue</b>	\$ 174,516,570	\$ 184,235,189	\$ 194,393,782	\$ 203,538,782	\$ 213,277,732
Less:					
Federal Grants in Lieu	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grants in Lieu	\$ 85,280	\$ 87,839	\$ 90,474	\$ 93,188	\$ 95,984
<b>Eligible Revenue</b>	\$ 174,431,290	\$ 184,147,350	\$ 194,303,309	\$ 203,445,594	\$ 213,181,748
<b>Debt Limit @ 1.5 x Eligible Revenue</b>	\$ 261,646,935	\$ 276,221,025	\$ 291,454,963	\$ 305,168,391	\$ 319,772,623
<b>Debt Service Limit @ .25 x Eligible Revenue</b>	\$ 43,607,823	\$ 46,036,837	\$ 48,575,827	\$ 50,861,398	\$ 53,295,437
Outstanding Existing Debt	\$ 1,570,235	\$ 1,279,939	\$ 978,225	\$ 664,644	\$ 338,731
Outstanding New Debt	\$ 127,365,788	\$ 121,707,840	\$ 115,763,458	\$ 109,518,142	\$ 102,956,657
<b>Total Outstanding Debt</b>	\$ 128,936,023	\$ 122,987,778	\$ 116,741,683	\$ 110,182,787	\$ 103,295,388
<b>% of Debt Limit</b>	49.28%	44.53%	40.05%	36.11%	32.30%
Debt Service on Existing Debt	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658	\$ 348,658
Debt Service on New Debt	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386
<b>Total Debt Servicing</b>	\$ 12,305,044	\$ 12,305,044	\$ 12,305,044	\$ 12,305,044	\$ 12,305,044
<b>% of Debt Service Limit</b>	28.22%	26.73%	25.33%	24.19%	23.09%

Description	2038	2039	2040	2041	2042
Taxes (Not Incl Requisitions)	\$ 110,424,635	\$ 114,167,057	\$ 117,815,707	\$ 121,322,859	\$ 124,832,815
Program and Non-Program Revenues	\$ 113,045,661	\$ 120,063,295	\$ 127,481,002	\$ 135,564,705	\$ 144,062,322
<b>Total Revenue</b>	\$ 223,470,295	\$ 234,230,352	\$ 245,296,708	\$ 256,887,565	\$ 268,895,136
Less:					
Federal Grants in Lieu	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grants in Lieu	\$ 98,863	\$ 101,829	\$ 104,884	\$ 108,031	\$ 111,271
<b>Eligible Revenue</b>	\$ 223,371,432	\$ 234,128,523	\$ 245,191,824	\$ 256,779,534	\$ 268,783,865
<b>Debt Limit @ 1.5 x Eligible Revenue</b>	\$ 335,057,148	\$ 351,192,785	\$ 367,787,736	\$ 385,169,301	\$ 403,175,797
<b>Debt Service Limit @ .25 x Eligible Revenue</b>	\$ 55,842,858	\$ 58,532,131	\$ 61,297,956	\$ 64,194,884	\$ 67,195,966
Outstanding Existing Debt	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Outstanding New Debt	\$ 96,062,997	\$ 88,820,345	\$ 81,211,034	\$ 73,857,920	\$ 66,168,253
<b>Total Outstanding Debt</b>	\$ 96,062,997	\$ 88,820,345	\$ 81,211,034	\$ 73,857,920	\$ 66,168,253
<b>% of Debt Limit</b>	28.67%	25.29%	22.08%	19.18%	16.41%
Debt Service on Existing Debt	\$ 348,658	\$ -	\$ -	\$ -	\$ -
Debt Service on New Debt	\$ 11,956,386	\$ 11,956,386	\$ 11,956,386	\$ 11,322,887	\$ 11,287,629
<b>Total Debt Servicing</b>	\$ 12,305,044	\$ 11,956,386	\$ 11,956,386	\$ 11,322,887	\$ 11,287,629
<b>% of Debt Service Limit</b>	22.04%	20.43%	19.51%	17.64%	16.80%

## 13 IMPACT ON COUNTY

Certain annexation lands currently reside in Parkland County. Accordingly, this section seeks to quantify the nature of the impact annexation will have on the County. Though only partially complete, information available to date suggests that the impact on the County will be minimal, as demonstrated in the sections below.

### 13.1 Assessment and Taxes

Upon approval of annexation, approximately \$10.5 million in assessment (0.11% of the total County municipal assessment of approximately \$9.48 billion) would be transferred from the County to the City—a relatively small assessment base.

*Table 20 – Annexation Area County Base Assessment*

Residential	\$ 7,628,206
Non-Residential	\$ 358,820
Farmland	\$ 2,496,336
M&E	\$ -
	<b>\$ 10,483,362</b>

Given the current tax rates of the County, the proposed annexation area is forecast to generate approximately **\$66,120** in taxes in 2018.

*Table 21 – Annexation Area County Taxes*

	2015 Millrate	2014 Assessment	2015 Taxes	2018 Taxes
Residential	6.1875	\$ 7,628,206	\$ 47,199.52	\$ 51,576
Non-Residential	10.6126	\$ 358,820	\$ 3,808	\$ 4,161
Farmland	3.8062	\$ 2,496,336	\$ 9,502	\$ 10,383
M&E	7.4164	\$ -	\$ -	\$ -
		<b>\$ 10,483,362</b>	<b>\$ 60,509.09</b>	<b>\$ 66,119.92</b>

### 13.2 Other Revenues

In addition to taxes, the transfer of the annexation 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 2014 Financial Return provided by the Parkland County to Alberta Municipal Affairs (the most recent return at the time of writing).

*Table 22 – Annexation Area County Other Revenues*

Revenues	2014	Allocation Basis	Allocation To Annexation Area
Council and Other Legislative	\$ -	n/a	\$ -
General Administration	\$ 337,089	n/a	\$ -
Other General Government	\$ 7,008,720	n/a	\$ -
Police	\$ -	n/a	\$ -
Fire	\$ 1,224,764	Land Ratio	\$ 7,693.24
Disaster and Emergency Measu	\$ 1,785,112	Land Ratio	\$ 11,213.02
Ambulance and First Aid	\$ -	Population Ratio	\$ -
Bylaws Enforcement	\$ 850,683	Population Ratio	\$ 2,226.34
Other Protective Services	\$ -	n/a	\$ -
Common and Equipment Pool	\$ 71,044	n/a	\$ -
Roads, Streets, Walks, Lighting	\$ 25,462,557	Land Ratio	\$ 159,940.68
Airport	\$ -	n/a	\$ -
Public Transit	\$ -	n/a	\$ -
Storm Sewers and Drainage	\$ 1,879	Land Ratio	\$ 11.80
Other Transportation	\$ -	n/a	\$ -
Water Supply and Distribution	\$ 3,021,626	Population Ratio	\$ 7,907.95
Wastewater Treatment and Disp	\$ 2,502,519	Population Ratio	\$ 6,549.38
Waste Management	\$ 538,888	Population Ratio	\$ 1,410.33
Other Environmental Use and Pr	\$ 20,327	Population Ratio	\$ 53.20
Family and Community Support	\$ 634,469	Population Ratio	\$ 1,660.48
Day Care	\$ -	n/a	\$ -
Cemeteries amd Crematoriums	\$ 7,400	n/a	\$ -
Other Public Health and Welfare	\$ -	n/a	\$ -
Land Use Planning, Zoning and	\$ 4,466,521	Land Ratio	\$ 28,056.04
Economic/Agricultural Developm	\$ 312,770	Land Ratio	\$ 1,964.64
Subdivision Land and Developm	\$ 997,042	n/a	\$ -
Public Housing Operations	\$ -	n/a	\$ -
Land, Housing and Building Ren	\$ -	n/a	\$ -
Other Planning and Developmer	\$ -	n/a	\$ -
Recreation Boards	\$ -	n/a	\$ -
Parks and Recreation	\$ 2,921,412	Population Ratio	\$ 7,645.67
Culture: Libraries, Museums, Ha	\$ 1,239,845	Population Ratio	\$ 3,244.82
Convention Centres	\$ -	n/a	\$ -
Other Recreation and Culture	\$ -	n/a	\$ -
Gas	\$ -	n/a	\$ -
Electric	\$ -	n/a	\$ -
Other	\$ -	n/a	\$ -
<b>Total</b>	<b>\$ 53,404,667</b>		<b>\$ 239,578</b>

Other revenues have been allocated to the proposed annexation area using two criteria. For some program areas a ratio of annexation population to total County population has

been used. Where appropriate, for other program areas a ratio of annexation land area to total County land area has been used.

*Table 23 – Allocation Criteria*

	<b>2011 Population</b>	<b>2011 Land Area (Ha.)</b>
Parkland County	30,568	238,800
Annexation Area	80	1,500
Ratio	0.26%	0.63%

The amount of other revenue (not including taxes) attributed to the proposed annexation area is approximately **\$270,000** in 2018 (see table below).

*Table 24 – Escalation of Revenue*

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Escalation of Revenue	\$ 239,578	\$ 246,765	\$ 254,168	\$ 261,793	\$ 269,647

### **13.3 Expenditures**

In addition to taxes and other revenues, the transfer of the annexation 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 2014 Financial Return provided by Parkland County to Alberta Municipal Affairs.

*Table 25 – Annexation Area County Expenses*

<b>Expenses</b>	<b>2014</b>	<b>Allocation Basis</b>	<b>Allocation To Annexation Area</b>
Council and Other Legislative	\$ 888,383	n/a	\$ -
General Administration	\$ 10,818,454	n/a	\$ -
Other General Government	\$ 829,392	n/a	\$ -
Police	\$ -	n/a	\$ -
Fire	\$ 4,581,178	Land Ratio	\$ 28,776.24
Disaster and Emergency Measu	\$ 923,356	Land Ratio	\$ 5,799.97
Ambulance and First Aid	\$ 257,640	Population Ratio	\$ 674.27
Bylaws Enforcement	\$ 2,753,518	Population Ratio	\$ 7,206.28
Other Protective Services	\$ -	n/a	\$ -
Common and Equipment Pool	\$ -	n/a	\$ -
Roads, Streets, Walks, Lighting	\$ 25,003,710	Land Ratio	\$ 157,058.48
Airport	\$ -	n/a	\$ -
Public Transit	\$ -	n/a	\$ -
Storm Sewers and Drainage	\$ 803,266	Land Ratio	\$ 5,045.64
Other Transportation	\$ -	n/a	\$ -
Water Supply and Distribution	\$ 2,415,433	Population Ratio	\$ 6,321.47
Wastewater Treatment and Disp	\$ 1,471,277	Population Ratio	\$ 3,850.50
Waste Management	\$ 2,327,885	Population Ratio	\$ 6,092.34
Other Environmental Use and Pr	\$ 194,582	Population Ratio	\$ 509.24
Family and Community Support	\$ 883,069	Population Ratio	\$ 2,311.09
Day Care	\$ -	n/a	\$ -
Cemeteries and Crematoriums	\$ 49,772	n/a	\$ -
Other Public Health and Welfare	\$ -	n/a	\$ -
Land Use Planning, Zoning and	\$ 3,207,464	Land Ratio	\$ 20,147.39
Economic/Agricultural Developm	\$ 2,201,328	Land Ratio	\$ 13,827.44
Subdivision Land and Developm	\$ -	n/a	\$ -
Public Housing Operations	\$ -	n/a	\$ -
Land, Housing and Building Ren	\$ -	n/a	\$ -
Other Planning and Developmer	\$ -	n/a	\$ -
Recreation Boards	\$ -	n/a	\$ -
Parks and Recreation	\$ 5,527,457	Population Ratio	\$ 14,466.00
Culture: Libraries, Museums, Ha	\$ 1,252,801	Population Ratio	\$ 3,278.73
Convention Centres	\$ -	n/a	\$ -
Other Recreation and Culture	\$ -	n/a	\$ -
Gas	\$ -	n/a	\$ -
Electric	\$ -	n/a	\$ -
Other	\$ 13,268	n/a	\$ -
<b>Total</b>	<b>\$ 66,403,233</b>		<b>\$ 275,365</b>

Expenses have been allocated to the proposed annexation area using the same criteria as described above. The amount of expenses attributed to the proposed annexation area (and saved by the County) is approximately **\$310,000** in 2018 (see table below).

*Table 26 – Escalation of Expenses*

	2014	2015	2016	2017	2018
Escalation of Expenses	\$ 275,365	\$ 283,626	\$ 292,135	\$ 300,899	\$ 309,926

### 13.4 Stranded Costs and Liabilities

The County may have recent capital infrastructure investments associated with annexation area. At the time of writing, these potential stranded costs are unknown.

Likewise, the County may have other liabilities associated with the proposed annexation area. At the time of writing, these potential liabilities are unknown.

### 13.5 Net Impact

Based upon estimated taxes lost, other revenue lost, and expenses shed, the County will be impacted from the annexation by a net loss of approximately \$26,000 per annum (0.04% of total revenue). This net impact does not include the impact of stranded costs or liabilities (if any).

*Table 27 – Net Impact of Annexation on County*

	2018 Impact
Taxes Lost	-\$ 66,120
Other Revenue Lost	-\$ 269,647
Expenses Shed	\$ 309,926
<b>Net Gain (Loss) to County</b>	<b>-\$ 25,841</b>

## 14 IMPACT ON TOWN

Certain annexation lands currently reside in the Town of Stony Plain. Accordingly, this section seeks to quantify the nature of the impact annexation will have on the Town. Though only partially complete, information available to date suggests that the impact on the Town will be minimal, as demonstrated in the sections below.

### 14.1 Assessment and Taxes

Upon approval of annexation, approximately \$0.5 million in assessment (0.02% of the total Town municipal assessment of approximately \$2.39 billion) would be transferred from the Town to the City—a relatively small assessment base.

*Table 28 – Annexation Area Town Base Assessment*

<b>Town of Stony Plain</b>	\$ -
Residential/Farmland	\$ 159,827
Non-Residential	\$ -
Annexed Land Residential/Farmland	\$ 343,643
Annexed Land Non-Residential	\$ -
	\$ 503,470

Given the current tax rates of the Town, the proposed annexation area is forecast to generate approximately **\$2,200** in taxes in 2018.

*Table 29 – Annexation Area Town Taxes*

	2015 Millrate	2014 Assessment	2015 Taxes	2018 Taxes
Residential/Farmland	7.831	\$ 159,827	\$ 1,252	\$ 1,368
Non-Residential	10.9811		\$ -	\$ -
Annexed Land Residential/Farm	2.3046	\$ 343,643	\$ 792	\$ 865
Annexed Land Non-Residential	3.0738	\$ -	\$ -	\$ -
		\$ 503,470	\$ 2,044	\$ 2,233

## 14.2 Other Revenues

In addition to taxes, the transfer of the annexation lands from the Town to the City will result in a loss of other revenue to the Town. This revenue loss was calculated based on the 2014 Financial Return provided by the Town of Stony Plain to Alberta Municipal Affairs (the most recent return at the time of writing).



*Table 30 – Annexation Area Town Other Revenues*

<b>Revenues</b>	<b>2014</b>	<b>Allocation Basis</b>	<b>Allocation To Annexation Area</b>
Council and Other Legislative	\$ -	n/a	\$ -
General Administration	\$ 38,528	n/a	\$ -
Other General Government	\$ -	n/a	\$ -
Police	\$ 3,660,241	n/a	\$ -
Fire	\$ 253,162	Land Ratio	\$ 1,422
Disaster and Emergency Measures	\$ -	Land Ratio	\$ -
Ambulance and First Aid	\$ -	Population Ratio	\$ -
Bylaws Enforcement	\$ 426,109	Population Ratio	\$ 132
Other Protective Services	\$ -	n/a	\$ -
Common and Equipment Pool	\$ 21,793	n/a	\$ -
Roads, Streets, Walks, Lighting	\$ 3,540,116	Land Ratio	\$ 19,883
Airport	\$ -	n/a	\$ -
Public Transit	\$ -	n/a	\$ -
Storm Sewers and Drainage	\$ 78,821	Land Ratio	\$ 443
Other Transportation	\$ 19,030	n/a	\$ -
Water Supply and Distribution	\$ 3,650,827	Population Ratio	\$ 1,132
Wastewater Treatment and Disposal	\$ 3,047,302	Population Ratio	\$ 945
Waste Management	\$ 1,127,261	Population Ratio	\$ 349
Other Environmental Use and Protection	\$ -	Population Ratio	\$ -
Family and Community Support	\$ 386,560	Population Ratio	\$ 120
Day Care	\$ -	n/a	\$ -
Cemeteries and Crematoriums	\$ -	n/a	\$ -
Other Public Health and Welfare	\$ -	n/a	\$ -
Land Use Planning, Zoning and Development	\$ 652,960	Land Ratio	\$ 3,667
Economic/Agricultural Development	\$ -	Land Ratio	\$ -
Subdivision Land and Development	\$ 1,315,444	n/a	\$ -
Public Housing Operations	\$ -	n/a	\$ -
Land, Housing and Building Rentals	\$ -	n/a	\$ -
Other Planning and Development	\$ 19,537	n/a	\$ -
Recreation Boards	\$ -	n/a	\$ -
Parks and Recreation	\$ 5,333,847	Population Ratio	\$ 1,654
Culture: Libraries, Museums, Halls	\$ 151,199	Population Ratio	\$ 47
Convention Centres	\$ -	n/a	\$ -
Other Recreation and Culture	\$ -	n/a	\$ -
Gas	\$ -	n/a	\$ -
Electric	\$ -	n/a	\$ -
Other	\$ -	n/a	\$ -
<b>Total</b>	<b>\$ 23,722,737</b>		<b>\$ 29,793</b>

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

*Table 31 – Allocation Criteria*

	<b>2015 Population</b>	<b>2015 Land Area (Ha.)</b>
Town of Stony Plain	16,127	3,561
Annexation Area	5	20
Ratio	0.03%	0.56%

The amount of other revenue (not including taxes) attributed to the proposed annexation area is approximately **\$34,000** in 2018 (see table below).

*Table 32 – Escalation of Revenue*

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Escalation of Revenue	\$ 29,793	\$ 30,687	\$ 31,608	\$ 32,556	\$ 33,533

### **14.3 Expenditures**

In addition to taxes and other revenues, the transfer of the annexation lands from the Town to the City will result in a shedding of expenses for the Town. This shedding of expenses was calculated based on the 2014 Financial Return provided by the Town of Stony Plain to Alberta Municipal Affairs.

*Table 33 – Annexation Area Town Expenses*

<b>Expenses</b>	<b>2014</b>	<b>Allocation Basis</b>	<b>Allocation To Annexation Area</b>
Council and Other Legislative	\$ 329,670	n/a	\$ -
General Administration	\$ 3,955,407	n/a	\$ -
Other General Government	\$ -	n/a	\$ -
Police	\$ 4,236,493	n/a	\$ -
Fire	\$ 1,250,026	Land Ratio	\$ 7,021
Disaster and Emergency Measures	\$ 1,047	Land Ratio	\$ 6
Ambulance and First Aid	\$ -	Population Ratio	\$ -
Bylaws Enforcement	\$ 515,779	Population Ratio	\$ 160
Other Protective Services	\$ -	n/a	\$ -
Common and Equipment Pool	\$ 575,528	n/a	\$ -
Roads, Streets, Walks, Lighting	\$ 4,011,417	Land Ratio	\$ 22,530
Airport	\$ -	n/a	\$ -
Public Transit	\$ -	n/a	\$ -
Storm Sewers and Drainage	\$ 262,858	Land Ratio	\$ 1,476
Other Transportation	\$ 72,505	n/a	\$ -
Water Supply and Distribution	\$ 3,122,201	Population Ratio	\$ 968
Wastewater Treatment and Disposal	\$ 2,617,342	Population Ratio	\$ 811
Waste Management	\$ 1,463,514	Population Ratio	\$ 454
Other Environmental Use and Protection	\$ -	Population Ratio	\$ -
Family and Community Support	\$ 611,452	Population Ratio	\$ 190
Day Care	\$ -	n/a	\$ -
Cemeteries and Crematoriums	\$ -	n/a	\$ -
Other Public Health and Welfare	\$ -	n/a	\$ -
Land Use Planning, Zoning and Development	\$ 1,375,534	Land Ratio	\$ 7,726
Economic/Agricultural Development	\$ 72,505	Land Ratio	\$ 407
Subdivision Land and Development	\$ 19,039	n/a	\$ -
Public Housing Operations	\$ -	n/a	\$ -
Land, Housing and Building Rentals	\$ -	n/a	\$ -
Other Planning and Development	\$ 89,713	n/a	\$ -
Recreation Boards	\$ -	n/a	\$ -
Parks and Recreation	\$ 5,705,137	Population Ratio	\$ 1,769
Culture: Libraries, Museums, Halls	\$ 1,189,640	Population Ratio	\$ 369
Convention Centres	\$ -	n/a	\$ -
Other Recreation and Culture	\$ 1,678,392	n/a	\$ -
Gas	\$ -	n/a	\$ -
Electric	\$ -	n/a	\$ -
Other	\$ -	n/a	\$ -
<b>Total</b>	<b>\$ 33,155,199</b>		<b>\$ 43,886</b>

Expenses have been allocated to the proposed annexation area using the same criteria as described above. The amount of expenses attributed to the proposed annexation area (and saved by the Town) is approximately **\$49,000** in 2018 (see table below).

*Table 34 – Escalation of Expenses*

	2014	2015	2016	2017	2018
Escalation of Expenses	\$ 43,886	\$ 45,202	\$ 46,558	\$ 47,955	\$ 49,394

## 14.4 Stranded Costs and Liabilities

The Town may have recent capital infrastructure investments associated with annexation area. At the time of writing, these potential stranded costs are unknown.

Likewise, the Town may have other liabilities associated with the proposed annexation area. At the time of writing, these potential liabilities are unknown.

## 14.5 Net Impact

Based upon estimated taxes lost, other revenue lost, and expenses shed, the Town will be impacted from the annexation by a net gain of approximately \$14,000 per annum (0.05% of total revenue). This net impact does not include the impact of stranded costs or liabilities (if any).

*Table 35 – Net Impact of Annexation on Town*

	2018 Impact
Taxes Lost	-\$ 2,233
Other Revenue Lost	-\$ 33,533
Expenses Shed	\$ 49,394
<b>Net Gain (Loss) to County</b>	<b>\$ 13,628</b>

## 15 IMPACT ON ANNEXATION AREA RESIDENTS

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

As highlighted in *Sections 6 and 8*, a contingency of \$35.25 million has been established over the review period. In addition to serving to finance unforeseen capital or operating impacts, this contingency also serves to offset the impact (if any) of tax mitigation for annexation area residents on the City, should the County’s tax rate drop below 3% on average over the 25-year review period.

The cost of mitigation for the City over the 25-year review period depends on the County’s and Town’s average annual tax increase as follows:

- 1) The cost of the mitigation strategy to the City is approximately \$556,000 (0.02% of anticipated taxes without mitigation over the 25-year review period) if the County’s and Town’s annual tax increase is 3%. This mitigation is included in the overall financial impact assessment.
- 2) The cost of the mitigation strategy to the City is approximately \$874,000 (0.03% of anticipated taxes without mitigation over the 25-year review period) if the County’s and Town’s annual tax increase is 2%. The additional mitigation of approximately \$318,000 (\$874,000 – \$556,000) is included in the overall financial impact assessment by way of contingency.
- 3) The cost of the mitigation strategy to the City is approximately \$1.15 million (0.04% of anticipated taxes without mitigation over the 25-year review period) if

the County's and Town's annual tax increase is 1%. The additional mitigation of approximately \$597,000 (\$1,153,000 – \$556,000) is included in the overall financial impact assessment by way of contingency.

*Table 36 – Tax Mitigation Impact on City*

Incremental Impact of Tax Relief (Assuming County/Town Annual Tax Increase is 3%)	2022	2027	2032	2037	2042
	5 Years	10 Years	15 Years	20 Years	25 Years
Cumulative Taxes at City Rates	\$ 463,388	\$ 984,502	\$ 1,577,906	\$ 2,249,167	\$ 2,963,031
Cumulative Taxes at Lower of Cour	\$ 352,066	\$ 759,812	\$ 1,231,859	\$ 1,778,046	\$ 2,406,979
Cumulative Incremental Impact of	<b>-\$111,322</b>	<b>-\$224,690</b>	<b>-\$346,047</b>	<b>-\$471,122</b>	<b>-\$556,052</b>
Incremental Impact of Tax Relief (Assuming County/Town Annual Tax Increase is 2%)	2022	2027	2032	2037	2042
	5 Years	10 Years	15 Years	20 Years	25 Years
Cumulative Taxes at City Rates	\$ 463,215	\$ 983,893	\$ 1,576,528	\$ 2,246,611	\$ 2,958,790
Cumulative Taxes at Lower of Cour	\$ 338,671	\$ 712,599	\$ 1,125,445	\$ 1,581,261	\$ 2,084,518
Cumulative Incremental Impact of	<b>-\$124,544</b>	<b>-\$271,294</b>	<b>-\$451,083</b>	<b>-\$665,350</b>	<b>-\$874,271</b>
Incremental Impact of Tax Relief (Assuming County/Town Annual Tax Increase is 1%)	2022	2027	2032	2037	2042
	5 Years	10 Years	15 Years	20 Years	25 Years
Cumulative Taxes at City Rates	\$ 463,048	\$ 983,323	\$ 1,575,283	\$ 2,244,380	\$ 2,955,215
Cumulative Taxes at Lower of Cour	\$ 325,495	\$ 667,593	\$ 1,027,142	\$ 1,405,032	\$ 1,802,197
Cumulative Incremental Impact of	<b>-\$137,553</b>	<b>-\$315,729</b>	<b>-\$548,141</b>	<b>-\$839,348</b>	<b>-\$1,153,018</b>

## 16 MGB PRINCIPLES

The purpose of this section is to illustrate how the City's proposed annexation 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 annexation on the City of Spruce Grove is reasonable and sustainable. In no way does the annexation encumber the City from achieving financial accountability.

As demonstrated in *Section 13*, the net financial impact of the proposed annexation is relatively small for Parkland County (a net loss of approximately \$26,000 in 2018 (0.04% of total revenue), not including stranded costs or liabilities, if any).

As demonstrated in *Section 14*, the financial impact of the proposed annexation is actually positive for the Town of Stony Plain (a net gain of approximately \$14,000 in 2018 (0.05% of total revenue), not including stranded costs or liabilities, if any).

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

**Conclusion** – As shown in *Sections 1 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 constructed a comprehensive capital and operating plan to support

urban growth both in boundary and in the proposed annexation area for the entire review period, and takes into account the unique circumstances and needs of the City. These plans also consider lifecycle and capacity requirements. In addition, the City, County, and Town continue to collaborate on joint initiative that enable more efficient delivery of services (e.g., Tri-leisure Center). As highlighted in Principle 1 above, the plans are reasonable and sustainable.

Principle 9: *Annexation 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 Spruce Grove (the initiating municipality), and Parkland County and the Town of Stony Plain (the responding municipalities). As demonstrated in *Sections 11 and 12*, the financial impact of the proposed annexation on the City of Spruce Grove is reasonable and sustainable. As demonstrated in *Section 13*, the financial impact of the proposed annexation is relatively small for Parkland County. As demonstrated in *Section 14*, the financial impact of the proposed annexation is actually positive for the Town of Stony Plain. In addition, the City’s proposed annexation ensures annexation residents will not be impacted by requesting they be able to pay the lower of the County/Town or City tax rates.

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

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

Further, lost assessment and associated taxes with the proposed annexation area have been included in determining the net financial impact on Parkland County and the Town of Stony Plain as demonstrated in *Sections 13 and 14*.



Principle 14: *Annexation proposals must not simply be a tax initiative. Each annexation 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 annexation.*

**Conclusion** – Annexation is being initiated by the City as a result of land requirements, not tax benefit. As demonstrated in *Sections 13 and 14*, the assessment in the proposed annexation area is relatively small and will generate an estimated \$68,000 in taxes in 2018 (approximately \$66,000 from Parkland County and approximately \$2,000 from the Town of Stony Plain).

As shown in *Sections 1 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 constructed a comprehensive capital and operating plan to support urban growth both in boundary and in the proposed annexation area for the entire review period, and takes into account the unique circumstances and needs of the City. These plans also consider lifecycle and capacity requirements. In addition, the City, County, and Town continue to collaborate on joint initiative that enable more efficient delivery of services (e.g., Tri-leisure Center).

As demonstrated in *Sections 11 and 12*, the financial impact of the proposed annexation on the City of Spruce Grove is reasonable and sustainable, with forecast tax rates staying equal to or less than the 3% "sustainability threshold" for the entire review period. As outlined in *Section 13*, the financial impact on Parkland County is relatively small—a loss of approximately \$26,000 in 2018 (not including stranded costs or liabilities, if any). As outlined in *Section 14*, the financial impact on the Town of Stony Plain is actually positive—a gain of approximately \$14,000 in 2018 (not including stranded costs or liabilities, if any).

## 17 CONCLUSION

The proposed annexation is financially sustainable for the City of Spruce Grove. As demonstrated in *Section 11.3*, tax increases post-annexation stays below the 3% sustainability threshold:

- 2018 to 2020 – 2.30% per year
- 2021 to 2023 – 2.30% per year
- 2024 to 2026 – 2.45% per year
- 2027 to 2029 – 2.65% per year
- 2030 to 2032 – 2.75% per year
- 2033 to 2035 – 2.65% per year
- 2036 to 2038 – 1.10% per year
- 2039 to 2042 – 0.95% per year

As outlined in *Section 12*, the debt limit is anticipated to peak at approximately 69% in 2029. The debt servicing limit peaks at approximately 34% in 2029. Neither the debt limit nor the debt service limit are breached during the 25-year review period.

As outlined in *Section 13*, the financial impact on Parkland County is relatively small—a loss of approximately \$26,000 in 2018 (not including stranded costs or liabilities, if any). As outlined in *Section 14*, the financial impact on the Town of Stony Plain is actually positive—a gain of approximately \$14,000 in 2018 (not including stranded costs or liabilities, if any).

As highlighted in *Section 15*, annexation area residents are not impacted by the proposed annexation, assuming the request by the City of Spruce Grove is granted—namely, that annexation area properties be taxed at the lower of County/Town or City tax rates and have their tax status “grandfathered”, both for the 50-year annexation timeframe (in the absence of a triggering event).

As highlighted in *Section 15*, the impact of tax mitigation for annexation area residents on the City is forecast between \$0.56 million and \$1.15 million (between 0.02% and 0.04% of total City taxes collected) over the 25-year review period.

## APPENDIX A – POPULATION GROWTH

### Population Changes

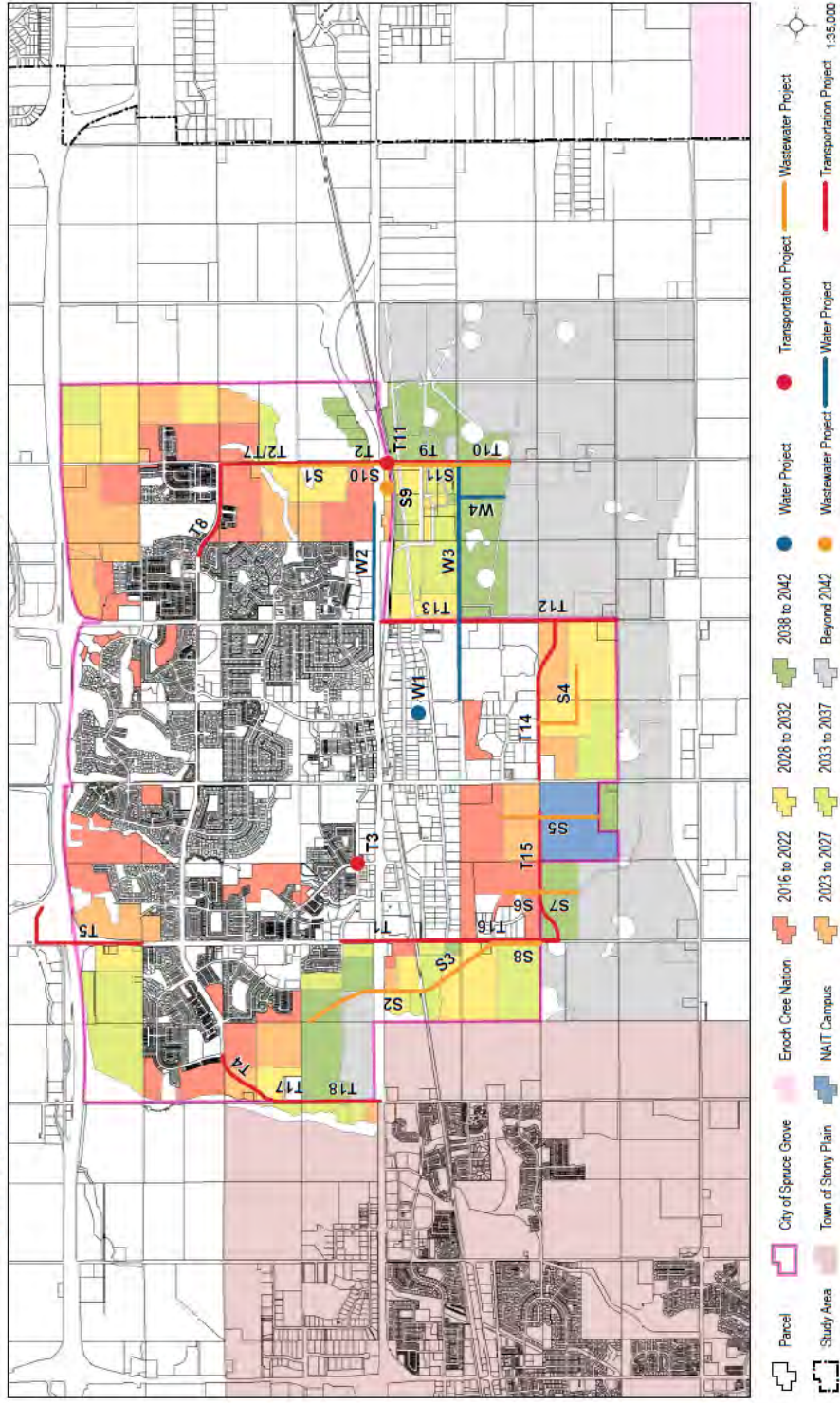
The opening population was determined by using the most available City population at the time of writing which was the 2015 census (32,036).

Year	High Growth	Opening	Growth	Total Closing
2016	3.58%	32,036	1,146	33,182
2017	3.61%	33,182	1,199	34,380
2018	3.93%	34,380	1,351	35,731
2019	4.05%	35,731	1,446	37,177
2020	3.93%	37,177	1,461	38,638
2021	3.67%	38,638	1,419	40,057
2022	3.50%	40,057	1,402	41,458
2023	3.42%	41,458	1,419	42,877
2024	3.31%	42,877	1,418	44,295
2025	3.22%	44,295	1,427	45,723
2026	3.11%	45,723	1,421	47,144
2027	3.02%	47,144	1,422	48,565
2028	2.92%	48,565	1,420	49,985
2029	2.85%	49,985	1,426	51,411
2030	2.77%	51,411	1,426	52,837
2031	2.72%	52,837	1,435	54,273
2032	2.65%	54,273	1,437	55,710
2033	2.60%	55,710	1,446	57,156
2034	2.55%	57,156	1,456	58,612
2035	2.50%	58,612	1,465	60,078
2036	2.46%	60,078	1,477	61,555
2037	2.42%	61,555	1,491	63,046
2038	2.38%	63,046	1,503	64,549
2039	2.35%	64,549	1,520	66,069
2040	2.33%	66,069	1,541	67,610
2041	2.30%	67,610	1,557	69,166
2042	2.20%	69,166	1,522	70,689

## APPENDIX B - CAPITAL PLAN

### Transportation and Drainage, Water, and Sanitary Capital Projects

City of Spruce Grove Financial Impact Assessment: Capital Plan to 2042 (Dec-12/16)



The project shown below include the analysis “stub years” of 2016 and 2017. Accordingly, the totals are greater than the 25-year analysis from 2018-2042.

### Administration Projects

Implement enterprise-wide asset management system	2016	\$ 280,000
Implement recommended Avanti HRIS system analysis	2016	\$ 35,000
Financial Reporting and Budgeting Software	2016	\$ 174,870
Implement project management system	2017	\$ 30,000
Project Management Collaboration Software	2017	\$ 106,090
Architect new Blade Centre System	2017	\$ 48,000
Permitting Web Portal (PD.12)	2018	\$ 15,000
Subdivision and endorsement process and CityView expansion	2018	\$ 62,500
Information Systems Lifecycle Rehabilitation & Replacement (2016 - 2020)	2018	\$ 1,260,470
Develop and implement a signature entry identity	2019	\$ 500,000
Implement process automation & tracking incidents & claims system	2019	\$ 50,000
Bylaw process analysis and CityView expansion	2019	\$ 64,300
Development Agreement Process Analysis and CityView Expansion (PD.15)	2019	\$ 8,500
Fibre Ring	2020	\$ 2,002,672
Implementation of Electronic Meeting Management Software	2020	\$ 25,000
Electronic Financial Document Software	2020	\$ 80,000
City View Rezoning Module	2020	\$ 57,964
City View Enforcement Module	2021	\$ 59,703
Information Systems Lifecycle Rehabilitation & Replacement (2021-2025)	2023	\$ 1,150,870
Enterprise wide system (ERP/CRM)	2024	\$ 1,264,000
Rehab of Case Mgt Software	2027	\$ 28,515
Information Systems Lifecycle Rehabilitation & Replacement (2026-2030)	2028	\$ 1,762,240
Information Systems Lifecycle Rehabilitation & Replacement (2031-2035)	2033	\$ 2,042,920
Rehab of Case Mgt Software	2037	\$ 38,322
Information Systems Lifecycle Rehabilitation & Replacement (2036-2042)	2039	\$ 3,415,094
Total		\$ 14,562,030

## Building Projects

Public Works satellite facility	2016	\$ 525,000
Facilities Lifecycle Rehabilitation (2016-2020)	2018	\$ 2,827,539
Detail design & construction of snow dump site	2019	\$ 1,100,000
410 King Street (RCMP) facility repurposing	2021	\$ 5,750,000
Facilities Lifecycle Rehabilitation (2021-2025)	2023	\$ 4,618,107
Public Works Facility Second Floor Fit Out	2027	\$ 2,131,250
New Administration Building - Fit Up Cost	2028	\$ 5,976,932
Facilities Lifecycle Rehabilitation (2026-2030)	2028	\$ 3,423,606
Facilities Lifecycle Rehabilitation (2031-2035)	2033	\$ 1,258,650
Public Works Facility Expansion (Future Growth)	2035	\$ 5,880,000
Facilities Lifecycle Rehabilitation (2036-2042)	2039	\$ 4,244,765
	<b>Total</b>	<b>\$ 37,735,849</b>

## Cemetery Projects

Cemetery Build Out - Construction & Contingency	2016	\$ 113,300
	<b>Total</b>	<b>\$ 113,300</b>



## Equipment Projects

Parks equipment growth/repurposing	2016	\$ 100,000
Utility Vehicle Skid Steer for Fuhr Sports Park & Agrena	2018	\$ 90,000
Review & Update Fleet Lifecycle Program (2016 - 2020)	2018	\$ 1,190,300
Equipment & Vehicles Lifecycle Rehabilitation & Replacement (2016 - 2020)	2018	\$ 5,170,800
Power equip. (2016-2020)	2018	\$ 40,977
2 Ton Truck with loader crane	2019	\$ 100,000
Backhoe	2021	\$ 191,048
Sweeper	2021	\$ 346,275
Compressor	2021	\$ 41,792
1/2 ton pu	2021	\$ 38,210
1 ton dump	2021	\$ 72,837
Gator utility	2021	\$ 15,523
6' Mower	2021	\$ 41,792
5' Mower	2021	\$ 22,687
Vermac reader board	2021	\$ 17,911
Review & Update Fleet Lifecycle Program (2021-2025)	2023	\$ 2,161,550
Equipment & Vehicles Lifecycle Rehabilitation & Replacement (2021-2025)	2023	\$ 5,787,700
Power equip. (2021-2025)	2023	\$ 47,504
Loader	2026	\$ 359,901
Grader	2026	\$ 532,930
Tractor (large)	2026	\$ 66,443
3 pt. Zamboni	2026	\$ 16,611
3 ton water truck	2026	\$ 242,241
Roller (Dynapac)	2026	\$ 71,980
1 ton Eco body	2026	\$ 84,438
1/2 ton pu	2026	\$ 44,295
Shoring trailer/shoring	2026	\$ 55,369
1 ton dump	2026	\$ 84,438
1/2 ton pu	2026	\$ 44,295
3/4 ton pu	2026	\$ 53,985
Gator utility	2026	\$ 17,995

5' Mower	2026	\$ 26,300
Vermac reader board	2026	\$ 20,764
Trailer	2026	\$ 10,382
Equipment & Vehicles Lifecycle Rehabilitation & Replacement (2026-2030)	2028	\$ 4,779,600
Power equip. (2026-2030)	2028	\$ 55,070
Loader (small)	2031	\$ 401,177
Blower (small)	2031	\$ 168,494
Small hydo excavator	2031	\$ 436,480
Asphalt trailer	2031	\$ 80,235
Skid Steer	2031	\$ 107,515
asphalt milling attach.	2031	\$ 80,235
5 ton vac truck	2031	\$ 641,883
Spray patcher	2031	\$ 136,400
Gator utility	2031	\$ 20,861
6' Mower	2031	\$ 56,165
Vicon Spreader	2031	\$ 4,814
Snow blade (loader)	2031	\$ 25,675
Arctic shark	2031	\$ 72,212
Equipment & Vehicles Lifecycle Rehabilitation & Replacement (2031-2035)	2033	\$ 4,851,300
Power equip. (2031-2035)	2033	\$ 63,841
Plough Truck/sander	2036	\$ 502,280
Skid Steer	2036	\$ 124,640
3/4 ton pu	2036	\$ 72,551
1/2 ton pu	2036	\$ 59,529
1 ton bucket truck	2036	\$ 120,919
1 ton	2036	\$ 113,478
Gator utility	2036	\$ 24,184
Equipment & Vehicles Lifecycle Rehabilitation & Replacement (2036-2042)	2039	\$ 7,241,150
Power equip. (2036-2042)	2039	\$ 106,722
Blower	2041	\$ 528,365
Skid Steer	2041	\$ 144,492
1/2 ton pu	2041	\$ 69,011
3/4 ton pu	2041	\$ 84,107
6' Mower	2041	\$ 75,481
Rotary broom for mower	2041	\$ 17,253
10' Mower	2041	\$ 118,613
	Total	\$ 38,594,005



## Fire Projects

Alberta First Responders radio communication network	2016	\$ 150,000
Emergency Services Command Vehicle	2018	\$ 45,000
New Protective Services Facility	2018	\$ 16,600,000
New Pumper	2018	\$ 874,182
New Fire Sub-station South of Railroad Tracks	2030	\$ 7,789,837
New Pumper for Sub-station	2030	\$ 1,246,374
<b>Total</b>		<b>\$ 26,705,393</b>

## Land Projects

Dresen Land Servicing (City share of water, sewer, etc) - New RCMP Facility	2016	\$ 153,000
Dresen Land Purchase (Rotary Park)	2016	\$ 154,500
Future Land Purchase - 10 ac (2016-2020)	2018	\$ 2,731,818
Future Land Purchase - 10 ac (2021-2025)	2023	\$ 3,166,925
Future Land Purchase - 10 ac (2026-2030)	2028	\$ 3,671,334
Future Land Purchase - 10 ac (2031-2035)	2033	\$ 4,256,083
Future Land Purchase - 10 ac (2036-2040)	2038	\$ 4,933,966
<b>Total</b>		<b>\$ 19,067,626</b>

## Core Infrastructure Lifecycle

Roads, Water, Sanitary, & Drainage Lifecycle Rehabilitation & Replacement (2016-2020)	2018	\$ 8,742,706
Roads, Water, Sanitary, & Drainage Lifecycle Rehabilitation & Replacement (2021-2025)	2023	\$ 12,654,325
Roads, Water, Sanitary, & Drainage Lifecycle Rehabilitation & Replacement (2026-2030)	2028	\$ 18,593,354
Roads, Water, Sanitary, & Drainage Lifecycle Rehabilitation & Replacement (2031-2035)	2033	\$ 27,319,738
Roads, Water, Sanitary, & Drainage Lifecycle Rehabilitation & Replacement (2036-2042)	2039	\$ 6,842,405
<b>Total</b>		<b>\$ 74,152,528</b>

## Parks Projects

Implementation of Outdoor Facilities Strategy (Phase 1) - Outdoor Rink	2017	\$ 500,000
New growth - Parks (2016 - 2020)	2017	\$ 1,649,711
Purchase of 1/2 ha (West Area ASP) for Catholic School (600) and public school (900)	2017	\$ 212,180
Parks Lifecycle Rehabilitation (2016 - 2020)	2018	\$ 1,917,258
Implementation of Outdoor Facilities Strategy (Phase 2) - 2 Baseball Diamonds	2019	\$ 1,063,000
Implementation of Outdoor Facilities Strategy (Phase 3) - Outdoor Leisure Ice	2020	\$ 313,000
Implementation of Outdoor Facilities Strategy (Phase 4) - District Skate Board Park	2021	\$ 1,250,000
New growth - Parks (2021-2025)	2022	\$ 2,320,766
Parks Lifecycle Rehabilitation (2021 - 2025)	2023	\$ 2,775,068
Implementation of Outdoor Facilities Strategy (Phase 5) - Outdoor Rink	2023	\$ 531,000
Implementation of Outdoor Facilities Strategy (Phase 6) - Skating Oval	2025	\$ 375,000
Implementation of Outdoor Facilities Strategy (Phase 7) - Twin Synthetic Sports Fields	2027	\$ 10,250,000
New growth - Parks (2026-2030)	2027	\$ 3,733,820
Parks Lifecycle Rehabilitation (2026 - 2030)	2028	\$ 4,077,485
New growth - Parks (2031 - 2035)	2033	\$ 2,210,253
Parks Lifecycle Rehabilitation (2031 - 2035)	2033	\$ 5,991,165
Outdoor Facilities - 2 Baseball Diamonds	2038	\$ 1,863,977
Outdoor Facilities - Outdoor Rink	2038	\$ 930,147
New growth - Parks (2036 - 2042)	2039	\$ 4,980,346
Parks Lifecycle Rehabilitation (2036 - 2042)	2039	\$ 5,166,336
<b>Total</b>		<b>\$ 52,110,512</b>

## Police Projects

Integrated RCMP facility	2016	\$ 13,875,000
RCMP facility expansion	2034	\$ 12,274,542
<b>Total</b>		<b>\$ 26,149,542</b>

## Recreation & Culture

Pickleball courts	2016	\$ 175,000
Rehab of Tri-Leisure Center	2016	\$ 412,000
Jubilee Park Implementation (Phase 1)	2017	\$ 5,172,660
Establish a Horizon Stage equipment lifecycle plan	2017	\$ 87,500
Rehab of Tri-Leisure Center	2017	\$ 1,060,900
Rehab of Tri-Leisure Center	2018	\$ 1,092,727
Arena Complex	2029	\$ 74,251,380
Rehab of Tri-Leisure Center (2021-2025)	2023	\$ 1,583,463
Jubilee Park Implementation (Phase 2)	2024	\$ 8,723,000
Community Cultural Centre (Phase 1) - Land etc	2025	\$ 7,071,572
Library Expansion	2027	\$ 2,000,000
Rehab of Tri-Leisure Center (2026-2030)	2028	\$ 1,835,667
Rehab of Tri-Leisure Center (2031-2035)	2028	\$ 1,835,667
Community Cultural Centre (Phase 2) - Community & Arts Center	2029	\$ 26,373,485
Rehab of Tri-Leisure Center (2036-2042)	2039	\$ 2,540,993
<b>Total</b>		<b>\$ 134,216,014</b>

## Roads Projects

T1 - DP137 - Widening Jennifer Heil Road/Campsite Rd from McLeod Ave to south of the	2016	\$ 4,120,000
T2 - DP137 - Pioneer Rd - Grove Dr to Highway 16A with roundabout at McLeod Ave and C	2016	\$ 10,300,000
T3 - Westgrove Roundabout	2016	\$ 760,000
DP137 - New Growth - Pedestrian Links (new growth trails)	2017	\$ 954,810
T4 - DP137 - Extend two lanes of Grove Drive west to allow for access to the new school	2017	\$ 2,121,800
T14 - Tamarak Dr 2 LAUD 1400m to Century Rd	2023	\$ 8,512,695
T5 - Highway 16 & Jennifer Heil Way Interchange - Major Rehabilitation	2026	\$ 3,610,000
T9 - Pioneer Rd South of 16A 4LAUD 400m	2028	\$ 4,493,713
T12 - Century Rd 2LAUD 1200m	2028	\$ 8,458,754
T13 - Century Rd 4LAUD 1200m	2028	\$ 8,106,306
T17 - Boundary Rd 2LAUD 600m	2028	\$ 4,229,377
T10 - Pioneer Rd South of Rail 2LAUD 1000m	2033	\$ 8,171,679
T11 - CN Underpass	2033	\$ 13,619,464
T7 - Pioneer Rd (T2) 4 LAUD 1400m	2035	\$ 10,764,423
T8 - Grove Dr 4LAUD 500m	2035	\$ 2,799,472
T18 - Boundary Rd 2LAUD 800m	2035	\$ 6,935,467
T15 - Tamarak Dr 2 LAUD 1400m to Campsite Rd	2038	\$ 13,262,501
T16 - Campsite Rd 4 LAUD 1400m	2038	\$ 12,709,897
<b>Total</b>		<b>\$ 123,930,358</b>

## Sanitary Sewer Projects

S1 - DP 138 - New Growth - Pioneer Sanitary Sewer Trunk Extension - 800m 750mm	2016	\$ 2,789,240
S9 - 1 Ha. of Land for Pioneer Trunk Sanitary Storage Tank (City owns land)	2016	\$ -
S2 - DP 138 - New Growth - Boundary Sanitary Sewer Trunk Extension - 1400m total, 800m	2020	\$ 4,637,096
S2 - DP 138 - New Growth - Boundary Sanitary Sewer Trunk Extension - Land	2020	\$ 1,159,274
S3 - DP 138 - New Growth - Boundary Sanitary Sewer Trunk Extension - 800m 525mm	2020	\$ 1,738,911
S6 - West Trunk Extension - 300m 375mm	2021	\$ 414,234
S4 - West Trunk Extension - 400m 450mm, 500m 375mm	2023	\$ 1,339,885
S5 - West Trunk Extension - 1200m 375mm	2023	\$ 1,757,843
S10 - Pioneer Trunk Extension incl Road & Rail Crossing - 600m 750mm	2028	\$ 3,415,065
S8 - West Trunk Extension - 800m 525mm	2033	\$ 1,632,725
S11 - Pioneer Trunk Extension - 1300m 750mm	2033	\$ 6,621,204
S7 - West Trunk Extension - 300m 375mm	2038	\$ 684,665
<b>Total</b>		<b>\$ 26,190,142</b>

## Solid Waste Management Projects

Relocation of Eco Centre to Public Works	2019	\$ 475,000
Construct a tri-region organics processing facility	2025	\$ 6,689,000
<b>Total</b>		<b>\$ 7,164,000</b>

## Transit Projects

6 Commuter Buses	2016	\$ 3,090,000
3 New Concrete Pads @ Transit Shelters (2016 - 2020)	2018	\$ 32,782
3 New Concrete Pads @ Transit Shelters (2021 - 2025)	2018	\$ 32,782
3 New Concrete Pads @ Transit Shelters (2026 - 2030)	2018	\$ 32,782
3 New Concrete Pads @ Transit Shelters (2031 - 2035)	2018	\$ 32,782
5 New Concrete Pads @ Transit Shelters (2036 - 2042)	2018	\$ 54,636
4 24 Passenger Local buses & Storage	2019	\$ 5,165,000
T6 - Permanent Park and Ride 200 stall	2020	\$ 3,345,000
STS - 3 DATS Bus	2020	\$ 660,786
STS - 3 Replacement DATS Bus	2021	\$ 680,610
1 35 Passenger Local bus	2022	\$ 430,456
STS - 1 DATS Bus	2024	\$ 247,907
STS - 3 DATS Replacement Bus	2027	\$ 812,684
Transit Facility - Phase 1 (Storage)	2029	\$ 16,638,487
5 35 Passenger Local bus (incl 4 replacement)	2029	\$ 2,647,032
STS - 1 DATS Replacement Bus	2031	\$ 304,894
1 35 Passenger Local bus	2034	\$ 613,727
STS - 2 DATS Bus	2034	\$ 666,332
STS - 3 DATS Replacement Bus	2034	\$ 999,498
Replace 6 Commuter Buses	2036	\$ 8,371,326
STS - 1 DATS Bus	2038	\$ 374,981
STS - 1 DATS Replacement Bus	2038	\$ 374,981
Transit Facility - Phase 2 (Maintenance)	2039	\$ 12,196,765
1 35 Passenger Local bus	2039	\$ 711,478
STS - 2 DATS Replacement Bus	2041	\$ 819,505
STS - 3 DATS Replacement Bus	2041	\$ 1,229,257
	<b>Total</b>	<b>\$ 60,566,470</b>

## Water Projects

W1 - Water Reservoir 19,500m3	2016	\$ 12,875,000
W2 - Water Main - 1200m 400mm	2022	\$ 4,427,546
W3 - Water Main - 2400m 400mm	2028	\$ 2,819,585
W1 - Replacement of pumphouse pumps	2031	\$ 802,353
W4 - Water Main - 500m 400mm	2038	\$ 789,435
	<b>Total</b>	<b>\$ 21,713,919</b>

## APPENDIX C - CAPITAL PLAN FINANCING DETAILS

### Administration

Administration	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ 1,337,970	\$ -	\$ -	\$ -
2019	\$ 622,800	\$ -	\$ -	\$ -	\$ -
2020	\$ 465,636	\$ -	\$ -	\$ -	\$ 1,700,000
2021	\$ 59,703	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ 1,150,870	\$ -	\$ -	\$ -
2024	\$ 1,264,000	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ 28,515	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ 1,762,240	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ 2,042,920	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ 38,322	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ 3,415,094	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 7,936,990	\$ 4,251,080	\$ -	\$ -	\$ 1,700,000

## Buildings

Buildings	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ -	\$ -	\$ -	\$ 2,827,539
2019	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ 5,750,000
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ 3,618,107	\$ 1,000,000	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ 2,131,250	\$ -	\$ -	\$ -
2028	\$ -	\$ 9,400,538	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ 1,258,650	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ 5,880,000
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ 2,244,765	\$ -	\$ -	\$ -	\$ 2,000,000
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 7,121,522	\$ 13,631,788	\$ -	\$ -	\$ 16,457,539

## Equipment

Equipment	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ 2,492,077	\$ -	\$ -	\$ 4,000,000
2019	\$ 100,000	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ 788,075
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ 1,000,000	\$ 6,996,754	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ 1,732,367	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ 4,834,670	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ 2,232,146
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ 3,063,841	\$ 1,851,300	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ 1,017,581
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ 7,347,872
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ 1,037,322
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,896,208	\$ 16,174,801	\$ -	\$ -	\$ 16,422,996

## Fire

Fire	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ 17,519,182	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ 9,036,211
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 17,519,182	\$ -	\$ -	\$ 9,036,211



## Land

Land	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ -	\$ -	\$ 2,731,818	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ 3,166,925	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -	\$ 3,671,334	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ 4,256,083	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ 4,933,966	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 18,760,126	\$ -

## Core Infrastructure Lifecycle

Core Infrastructure Lifecycle	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ 8,742,706	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ 1,454,325	\$ -	\$ -	\$ 11,200,000
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ 6,493,354	\$ -	\$ -	\$ 12,100,000
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ 4,700,000	\$ 3,119,738	\$ -	\$ -	\$ 19,500,000
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ 6,842,405
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 4,700,000	\$ 19,810,123	\$ -	\$ -	\$ 49,642,405

## Parks

Parks	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ 1,917,258	\$ -	\$ -	\$ -
2019	\$ 1,063,000	\$ -	\$ -	\$ -	\$ -
2020	\$ 313,000	\$ -	\$ -	\$ -	\$ -
2021	\$ 450,000	\$ -	\$ -	\$ -	\$ 800,000
2022	\$ -	\$ -	\$ -	\$ -	\$ 2,320,766
2023	\$ -	\$ 3,306,068	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ 375,000
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ 13,983,820
2028	\$ -	\$ 4,077,485	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ 8,201,418
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ 2,794,124
2039	\$ -	\$ -	\$ -	\$ -	\$ 10,146,682
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,826,000	\$ 9,300,811	\$ -	\$ -	\$ 38,621,810

## Police

Police	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ 12,274,542
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ 12,274,542

## Recreation & Culture

Recreation & Culture	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ 1,092,727	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ 1,583,463	\$ -	\$ -	\$ -
2024	\$ -	\$ 223,000	\$ -	\$ -	\$ 8,500,000
2025	\$ -	\$ -	\$ -	\$ -	\$ 7,071,572
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
2028	\$ -	\$ 3,671,334	\$ -	\$ -	\$ -
2029	\$ -	\$ 61,224,865	\$ -	\$ 20,000,000	\$ 19,400,000
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ 2,540,993
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 67,795,389	\$ -	\$ 20,000,000	\$ 39,512,565

## Roads

Roads	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ 8,512,695	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ 3,610,000	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ 25,288,150	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ 21,791,143	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ 20,499,362	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ 25,972,398	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 105,673,748	\$ -	\$ -

## Sanitary

Sanitary	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ 7,535,281	\$ -	\$ -
2021	\$ -	\$ -	\$ 414,234	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ 3,097,728	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ 3,415,065	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ 8,253,929	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ 684,665	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 23,400,902	\$ -	\$ -

## Solid Waste Management

Solid Waste Management	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ 475,000	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ 6,689,000
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 475,000	\$ -	\$ -	\$ 6,689,000



## Transit

Transit	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ 185,764	\$ -	\$ -	\$ -
2019	\$ -	\$ 2,055,000	\$ -	\$ -	\$ 3,110,000
2020	\$ 300,000	\$ -	\$ -	\$ -	\$ 3,705,786
2021	\$ -	\$ 680,610	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ 430,456
2023	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ 247,907	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ 812,684
2028	\$ -	\$ -	\$ -	\$ -	\$ -
2029	\$ 1,700,000	\$ 5,700,000	\$ -	\$ -	\$ 11,885,519
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ 304,894
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ 2,279,557	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ 8,371,326
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ 749,962
2039	\$ -	\$ -	\$ -	\$ -	\$ 12,908,243
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ 2,048,762
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 4,527,464	\$ 8,621,374	\$ -	\$ -	\$ 44,327,632

## Water

Water	Tax Levy (Pay-as-you-go)	Debentures	Offsite Levies	Third Party Contributions	Grants
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ 4,427,546	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ 2,819,585	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ 802,353
2032	\$ -	\$ -	\$ -	\$ -	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -
2038	\$ -	\$ -	\$ 789,435	\$ -	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ 8,036,566	\$ -	\$ 802,353

## APPENDIX D – OPERATING PLAN

The City's 2015 budget was used as the base budget for this analysis.

### Operating Plan Expenditures

	2018	2019	2020	2021	2022
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 10,122,243	\$ 10,876,080	\$ 11,692,085	\$ 12,340,575	\$ 12,844,549
Municipal Enforcement & Safe City	\$ 2,809,464	\$ 3,013,794	\$ 3,104,208	\$ 3,324,691	\$ 3,555,609
Recreation & Culture (Agregna, Rec & Parks, Culture, Tri-Leisure)	\$ 5,126,351	\$ 5,280,142	\$ 5,438,546	\$ 5,601,702	\$ 5,769,753
Community & Protective Svcs Admin	\$ 598,753	\$ 616,716	\$ 635,217	\$ 654,274	\$ 673,902
Council	\$ 608,776	\$ 627,039	\$ 645,851	\$ 665,226	\$ 685,183
Economic & Business Development	\$ 2,016,820	\$ 2,077,324	\$ 2,139,644	\$ 2,344,936	\$ 2,415,284
Engineering	\$ 1,069,360	\$ 1,101,441	\$ 1,134,484	\$ 1,168,519	\$ 1,203,575
FCSS & Social Planning	\$ 1,724,589	\$ 1,776,327	\$ 1,829,617	\$ 1,996,847	\$ 2,056,752
Fire Services	\$ 8,321,566	\$ 9,082,609	\$ 9,355,088	\$ 9,635,740	\$ 9,924,813
Library	\$ 1,113,035	\$ 1,146,426	\$ 1,180,819	\$ 1,216,243	\$ 1,252,731
Planning (Planning & Infra Admin, Planning & Dev)	\$ 3,153,623	\$ 3,248,232	\$ 3,480,616	\$ 3,585,034	\$ 3,835,739
RCMP	\$ 5,142,669	\$ 5,536,256	\$ 6,028,688	\$ 6,463,429	\$ 7,003,550
Transit	\$ 1,374,135	\$ 2,202,123	\$ 2,612,592	\$ 2,690,970	\$ 2,986,628
Waste Management	\$ 3,707,168	\$ 3,982,324	\$ 4,277,886	\$ 4,588,334	\$ 4,917,687
Water & Sewer	\$ 9,470,537	\$ 10,173,466	\$ 10,928,524	\$ 11,721,613	\$ 12,562,995
Asset Management	\$ 4,251,031	\$ 5,034,551	\$ 5,185,587	\$ 5,341,155	\$ 5,501,389
Public Works	\$ 9,094,393	\$ 9,552,303	\$ 10,029,502	\$ 10,330,387	\$ 10,842,538
<b>Total Program Expenditures</b>	<b>\$ 69,704,515</b>	<b>\$ 75,327,153</b>	<b>\$ 79,698,952</b>	<b>\$ 83,669,675</b>	<b>\$ 88,032,677</b>

	2023	2024	2025	2026	2027
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 13,653,247	\$ 14,062,844	\$ 15,527,733	\$ 16,335,813	\$ 16,992,027
Municipal Enforcement & Safe City	\$ 3,662,278	\$ 3,772,146	\$ 4,171,993	\$ 4,297,153	\$ 4,426,067
Recreation & Culture (Agregna, Rec & Parks, Culture, Tri-Leisure)	\$ 6,089,927	\$ 6,272,625	\$ 6,460,803	\$ 6,784,162	\$ 7,054,398
Community & Protective Svcs Admin	\$ 694,119	\$ 714,943	\$ 736,391	\$ 881,319	\$ 907,758
Council	\$ 705,738	\$ 726,911	\$ 748,718	\$ 771,179	\$ 794,315
Economic & Business Development	\$ 2,487,742	\$ 2,562,375	\$ 2,639,246	\$ 2,882,000	\$ 2,968,460
Engineering	\$ 1,239,682	\$ 1,276,872	\$ 1,522,467	\$ 1,568,141	\$ 1,615,185
FCSS & Social Planning	\$ 2,118,455	\$ 2,182,008	\$ 2,247,469	\$ 2,445,127	\$ 2,652,623
Fire Services	\$ 10,222,557	\$ 10,529,234	\$ 11,837,391	\$ 12,192,512	\$ 12,558,288
Library	\$ 1,290,313	\$ 1,329,022	\$ 1,368,893	\$ 1,409,959	\$ 1,452,258
Planning (Planning & Infra Admin, Planning & Dev)	\$ 3,950,811	\$ 4,221,208	\$ 4,517,518	\$ 4,814,165	\$ 4,958,590
RCMP	\$ 7,482,999	\$ 8,074,792	\$ 8,695,357	\$ 9,250,535	\$ 9,929,413
Transit	\$ 3,076,227	\$ 3,297,724	\$ 3,396,656	\$ 3,498,556	\$ 3,603,513
Waste Management	\$ 5,272,270	\$ 5,651,298	\$ 6,058,429	\$ 6,493,269	\$ 6,959,110
Water & Sewer	\$ 13,468,834	\$ 14,437,119	\$ 15,477,199	\$ 16,588,066	\$ 17,778,126
Asset Management	\$ 6,035,591	\$ 6,596,894	\$ 6,794,801	\$ 7,402,036	\$ 8,039,591
Public Works	\$ 11,376,120	\$ 11,717,404	\$ 12,510,911	\$ 13,113,860	\$ 13,507,276
<b>Total Program Expenditures</b>	<b>\$ 92,826,910</b>	<b>\$ 97,425,418</b>	<b>\$ 104,711,975</b>	<b>\$ 110,727,854</b>	<b>\$ 116,196,997</b>

	2028	2029	2030	2031	2032
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 17,661,499	\$ 18,367,602	\$ 19,998,938	\$ 20,960,420	\$ 21,808,755
Municipal Enforcement & Safe City	\$ 4,715,482	\$ 5,018,279	\$ 5,168,827	\$ 5,495,049	\$ 5,659,901
Recreation & Culture (Agregna, Rec & Parks, Culture, Tri-Leisure)	\$ 7,266,029	\$ 8,836,485	\$ 9,528,117	\$ 9,964,127	\$ 10,263,051
Community & Protective Svcs Admin	\$ 934,991	\$ 963,041	\$ 991,932	\$ 1,306,491	\$ 1,345,686
Council	\$ 818,144	\$ 842,689	\$ 867,969	\$ 894,008	\$ 920,828
Economic & Business Development	\$ 3,057,514	\$ 3,149,239	\$ 3,243,716	\$ 3,341,028	\$ 3,441,259
Engineering	\$ 1,890,151	\$ 1,946,856	\$ 2,005,261	\$ 2,312,933	\$ 2,382,321
FCSS & Social Planning	\$ 2,870,368	\$ 2,956,479	\$ 3,045,173	\$ 3,287,507	\$ 3,386,132
Fire Services	\$ 12,935,036	\$ 13,323,088	\$ 14,784,618	\$ 15,228,157	\$ 15,685,001
Library	\$ 1,495,826	\$ 1,540,701	\$ 1,586,922	\$ 1,634,529	\$ 1,683,565
Planning (Planning & Infra Admin, Planning & Dev)	\$ 4,850,553	\$ 4,996,070	\$ 5,327,295	\$ 5,487,114	\$ 5,844,114
RCMP	\$ 10,539,537	\$ 11,281,527	\$ 11,951,230	\$ 12,761,503	\$ 13,495,779
Transit	\$ 3,711,618	\$ 4,087,303	\$ 4,209,922	\$ 4,495,132	\$ 4,629,986
Waste Management	\$ 7,457,976	\$ 7,994,111	\$ 8,569,396	\$ 9,189,148	\$ 9,855,368
Water & Sewer	\$ 19,052,558	\$ 20,422,199	\$ 21,891,853	\$ 23,475,106	\$ 25,177,067
Asset Management	\$ 8,708,736	\$ 8,969,998	\$ 9,239,098	\$ 11,386,836	\$ 12,210,112
Public Works	\$ 14,153,978	\$ 14,827,326	\$ 15,272,146	\$ 15,994,187	\$ 16,745,805
<b>Total Program Expenditures</b>	<b>\$ 122,119,998</b>	<b>\$ 129,522,992</b>	<b>\$ 137,682,416</b>	<b>\$ 147,213,274</b>	<b>\$ 154,534,729</b>

	2033	2034	2035	2036	2037
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 22,661,397	\$ 23,531,943	\$ 24,872,695	\$ 25,618,875	\$ 26,610,719
Municipal Enforcement & Safe City	\$ 6,192,859	\$ 6,565,672	\$ 6,955,281	\$ 7,163,940	\$ 7,583,229
Recreation & Culture (Agregna, Rec & Parks, Culture, Tri-Leisure)	\$ 10,806,959	\$ 11,131,168	\$ 11,465,103	\$ 11,983,140	\$ 12,342,634
Community & Protective Svcs Admin	\$ 1,386,057	\$ 1,427,638	\$ 1,470,468	\$ 1,514,582	\$ 1,560,019
Council	\$ 948,453	\$ 976,907	\$ 1,006,214	\$ 1,036,401	\$ 1,067,493
Economic & Business Development	\$ 3,544,496	\$ 3,650,831	\$ 3,760,356	\$ 3,873,167	\$ 3,989,362
Engineering	\$ 2,453,790	\$ 2,527,404	\$ 2,603,226	\$ 2,681,323	\$ 2,761,763
FCSS & Social Planning	\$ 3,487,716	\$ 3,592,347	\$ 3,700,118	\$ 3,986,146	\$ 4,105,730
Fire Services	\$ 16,155,551	\$ 16,640,218	\$ 18,370,386	\$ 18,921,497	\$ 19,489,142
Library	\$ 1,734,072	\$ 1,786,094	\$ 1,839,677	\$ 1,894,868	\$ 1,951,714
Planning (Planning & Infra Admin, Planning & Dev)	\$ 6,019,438	\$ 6,404,124	\$ 6,596,248	\$ 7,010,669	\$ 7,220,989
RCMP	\$ 14,379,899	\$ 15,184,129	\$ 16,148,085	\$ 17,028,066	\$ 18,078,304
Transit	\$ 4,768,885	\$ 5,565,686	\$ 5,732,657	\$ 5,904,637	\$ 6,081,776
Waste Management	\$ 10,573,887	\$ 11,349,711	\$ 12,187,775	\$ 13,094,726	\$ 14,077,686
Water & Sewer	\$ 27,012,638	\$ 28,994,601	\$ 31,135,565	\$ 33,452,512	\$ 35,963,637
Asset Management	\$ 12,576,415	\$ 12,953,707	\$ 13,342,319	\$ 13,742,588	\$ 14,713,254
Public Works	\$ 17,528,126	\$ 18,342,314	\$ 19,189,579	\$ 19,765,266	\$ 20,673,307
<b>Total Program Expenditures</b>	<b>\$ 162,230,639</b>	<b>\$ 170,624,498</b>	<b>\$ 180,375,752</b>	<b>\$ 188,672,402</b>	<b>\$ 198,270,757</b>

	2038	2039	2040	2041	2042
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 27,409,041	\$ 28,468,187	\$ 29,322,233	\$ 30,453,201	\$ 31,625,637
Municipal Enforcement & Safe City	\$ 7,810,726	\$ 8,045,047	\$ 8,286,399	\$ 9,110,043	\$ 9,383,344
Recreation & Culture (Agregna, Rec & Parks, Culture, Tri-Leisure)	\$ 12,805,256	\$ 13,189,414	\$ 13,585,096	\$ 13,992,649	\$ 16,492,428
Community & Protective Svcs Admin	\$ 1,606,820	\$ 1,655,024	\$ 1,704,675	\$ 1,755,815	\$ 1,808,490
Council	\$ 1,099,517	\$ 1,132,503	\$ 1,166,478	\$ 1,201,472	\$ 1,237,516
Economic & Business Development	\$ 4,109,043	\$ 4,232,314	\$ 4,359,283	\$ 4,490,062	\$ 4,624,764
Engineering	\$ 2,844,615	\$ 2,929,954	\$ 3,017,853	\$ 3,108,388	\$ 3,201,640
FCSS & Social Planning	\$ 4,228,902	\$ 4,355,769	\$ 4,486,442	\$ 4,621,035	\$ 4,759,667
Fire Services	\$ 20,073,817	\$ 20,676,031	\$ 22,723,333	\$ 23,405,033	\$ 24,107,184
Library	\$ 2,010,265	\$ 2,070,573	\$ 2,132,690	\$ 2,196,671	\$ 2,262,571
Planning (Planning & Infra Admin, Planning & Dev)	\$ 7,667,339	\$ 7,897,359	\$ 8,377,990	\$ 8,629,330	\$ 8,888,210
RCMP	\$ 19,176,232	\$ 20,323,764	\$ 21,522,890	\$ 22,775,672	\$ 24,084,250
Transit	\$ 6,459,672	\$ 7,008,707	\$ 7,218,968	\$ 7,435,538	\$ 7,658,604
Waste Management	\$ 15,142,916	\$ 16,300,832	\$ 17,562,708	\$ 18,936,229	\$ 20,403,078
Water & Sewer	\$ 38,684,931	\$ 41,643,008	\$ 44,866,666	\$ 48,375,538	\$ 52,122,831
Asset Management	\$ 15,154,652	\$ 15,609,291	\$ 16,077,570	\$ 17,188,368	\$ 17,704,019
Public Works	\$ 21,618,040	\$ 22,266,582	\$ 23,278,878	\$ 24,686,500	\$ 25,427,095
<b>Total Program Expenditures</b>	<b>\$ 207,901,783</b>	<b>\$ 217,804,360</b>	<b>\$ 229,690,152</b>	<b>\$ 242,361,543</b>	<b>\$ 255,791,327</b>

## Staff Increases

The tables below outline the proposed staff increases, expressed in Full Time Equivalents (FTEs), that would be used to support the municipal operations from 2016 to 2042.

Program Areas	2015	2016		2017	
	FTE's	Step	Total	Step	Total
City Manager's Office	2.50		2.50		2.50
Corporate Communications	6.50		6.50		6.50
Economic and Business Development	3.00		3.00	1	4.00
Community and Protective Services Administration	3.00		3.00		3.00
RCMP Administration	9.00	1	10.00		10.00
Cultural Services	10.00	0.5	10.50		10.50
FCSS and Social Planning	15.80	0.5	16.30		16.30
Recreation and Parks Planning	7.50	1	8.50		8.50
Agrena/Fuhr Sports Park/Sports & Recreations	10.02	1	11.02	1.5	12.52
Spruce Grove Fire Services	46.50	4	50.50	4	54.50
Municipal Enforcement	7.50	1	8.50	1	9.50
Safe City	3.00		3.00		3.00
Corporate Services Administration	2.50	1	3.50		3.50
City Clerks Office	5.50	1	6.50		6.50
Finance	22.63		22.63	1	23.63
Human Resources	6.00		6.00		6.00
Information Systems	11.00	1	12.00	2	14.00
Planning and Infrastructure Administration	3.50		3.50		3.50
Asset Management	11.00	1	12.00		12.00
Engineering	8.00		8.00		8.00
Planning and Development	15.50	1	16.50		16.50
Public Works	47.18	1	48.18	1	49.18
Transit	0.25	12	12.25		12.25
Utilities	13.00		13.00		13.00
<b>Total</b>	<b>270.38</b>		<b>297.38</b>		<b>308.88</b>

Program Areas	2018		2019		2020		2021		2022	
	Step	Total	Step	Total	Step	Total	Step	Total	Step	Total
City Manager's Office		2.50		2.50		2.50		2.50		2.50
Corporate Communications		6.50	1	7.50		7.50		7.50	1	8.50
Economic and Business Development		4.00		4.00		4.00	1	5.00		5.00
Community and Protective Services Administration		3.00		3.00		3.00		3.00		3.00
RCMP Administration	1	11.00		11.00	1	12.00		12.00	1	13.00
Cultural Services		10.50		10.50		10.50		10.50		10.50
FCSS and Social Planning		16.30		16.30		16.30	1	17.30		17.30
Recreation and Parks Planning		8.50		8.50		8.50		8.50		8.50
Agrena/Fuhr Sports Park/Sports & Recreations Facility		12.52		12.52		12.52		12.52		12.52
Spruce Grove Fire Services	4	58.50	4	62.50		62.50		62.50		62.50
Municipal Enforcement		9.50	1	10.50		10.50	1	11.50	1	12.50
Safe City		3.00		3.00		3.00		3.00		3.00
Corporate Services Administration		3.50	0.5	4.00		4.00		4.00		4.00
City Clerks Office		6.50	1	7.50		7.50		7.50		7.50
Finance		23.63	1	24.63		24.63	1	25.63		25.63
Human Resources		6.00		6.00	2	8.00		8.00		8.00
Information Systems	1	15.00		15.00		15.00	1	16.00		16.00
Planning and Infrastructure Administration		3.50		3.50		3.50		3.50		3.50
Asset Management	1	13.00	2	15.00		15.00		15.00		15.00
Engineering		8.00		8.00		8.00		8.00		8.00
Planning and Development		16.50		16.50	1	17.50		17.50	1	18.50
Public Works		49.18	1	50.18	1	51.18		51.18	1	52.18
Transit		12.25	8	20.25		20.25		20.25	2	22.25
Utilities	1	14.00		14.00		14.00	1	15.00		15.00
<b>Total</b>		<b>316.88</b>		<b>336.38</b>		<b>341.38</b>		<b>347.38</b>		<b>354.38</b>

Program Areas	2023		2024		2025		2026		2027	
	Step	Total	Step	Total	Step	Total	Step	Total	Step	Total
City Manager's Office		2.50		2.50		2.50		2.50		2.50
Corporate Communications		8.50		8.50	1	9.50		9.50		9.50
Economic and Business Development		5.00		5.00		5.00	1	6.00		6.00
Community and Protective Services Administration		3.00		3.00		3.00	0.5	3.50		3.50
RCMP Administration		13.00	1	14.00	1	15.00		15.00	1	16.00
Cultural Services	0.5	11.00		11.00		11.00		11.00		11.00
FCSS and Social Planning		17.30		17.30		17.30	1	18.30	1	19.30
Recreation and Parks Planning	0.5	9.00		9.00		9.00	1	10.00	0.5	10.50
Agrena/Fuhr Sports Partk/Sports & Recreations Facility		12.52		12.52		12.52		12.52		12.52
Spruce Grove Fire Services		62.50		62.50	6.5	69.00		69.00		69.00
Municipal Enforcement		12.50		12.50	1	13.50		13.50		13.50
Safe City		3.00		3.00	1	4.00		4.00		4.00
Corporate Services Administration	1.5	5.50		5.50		5.50	1	6.50		6.50
City Clerks Office		7.50		7.50	2.5	10.00	1	11.00		11.00
Finance	1	26.63		26.63	1	27.63		27.63	1	28.63
Human Resources		8.00		8.00	1	9.00		9.00		9.00
Information Systems		16.00		16.00	1	17.00		17.00		17.00
Planning and Infrastructure Administration		3.50		3.50	0.5	4.00		4.00		4.00
Asset Management	1	16.00	1	17.00		17.00	1	18.00	1	19.00
Engineering		8.00		8.00	1	9.00		9.00		9.00
Planning and Development		18.50	1	19.50		19.50	1	20.50		20.50
Public Works	1	53.18		53.18	2	55.18	1	56.18		56.18
Transit		22.25		22.25		22.25		22.25		22.25
Utilities		15.00	1	16.00		16.00		16.00	1	17.00
<b>Total</b>		<b>359.88</b>		<b>363.88</b>		<b>383.38</b>		<b>391.88</b>		<b>397.38</b>

Program Areas	2028		2029		2030		2031		2032	
	Step	Total	Step	Total	Step	Total	Step	Total	Step	Total
City Manager's Office		2.50		2.50		2.50		2.50		2.50
Corporate Communications	1	10.50		10.50		10.50	1	11.50		11.50
Economic and Business Development		6.00		6.00		6.00		6.00		6.00
Community and Protective Services Administration		3.50		3.50		3.50	1	4.50		4.50
RCMP Administration		16.00	1	17.00		17.00	1	18.00		18.00
Cultural Services		11.00	2.5	13.50		13.50		13.50		13.50
FCSS and Social Planning	1	20.30		20.30		20.30	1	21.30		21.30
Recreation and Parks Planning		10.50		10.50		10.50	1	11.50		11.50
Agrena/Fuhr Sports Partk/Sports & Recreations Facility		12.52	5	17.52	2.5	20.02		20.02		20.02
Spruce Grove Fire Services		69.00		69.00	6	75.00		75.00		75.00
Municipal Enforcement	1	14.50	1	15.50		15.50	1	16.50		16.50
Safe City		4.00		4.00		4.00		4.00		4.00
Corporate Services Administration		6.50		6.50	1	7.50		7.50		7.50
City Clerks Office		11.00		11.00	2	13.00		13.00		13.00
Finance		28.63	1	29.63		29.63	1	30.63		30.63
Human Resources		9.00		9.00	1	10.00		10.00		10.00
Information Systems		17.00		17.00	1	18.00		18.00	1	19.00
Planning and Infrastructure Administration		4.00		4.00		4.00		4.00		4.00
Asset Management	1	20.00		20.00		20.00	4	24.00	1	25.00
Engineering	1	10.00		10.00		10.00	1	11.00		11.00
Planning and Development	1	21.50		21.50	1	22.50		22.50	1	23.50
Public Works	1	57.18	1	58.18		58.18	1	59.18	1	60.18
Transit		22.25	2	24.25		24.25		24.25		24.25
Utilities		17.00		17.00	1	18.00		18.00		18.00
<b>Total</b>		<b>404.38</b>		<b>417.88</b>		<b>433.38</b>		<b>446.38</b>		<b>450.38</b>

Program Areas	2033		2034		2035		2036		2037	
	Step	Total	Step	Total	Step	Total	Step	Total	Step	Total
City Manager's Office		2.50		2.50		2.50		2.50		2.50
Corporate Communications		11.50	1	12.50		12.50		12.50		12.50
Economic and Business Development		6.00		6.00		6.00		6.00		6.00
Community and Protective Services Administration		4.50		4.50		4.50		4.50		4.50
RCMP Administration	1	19.00		19.00	1	20.00		20.00	1	21.00
Cultural Services	1	14.50		14.50		14.50		14.50		14.50
FCSS and Social Planning		21.30		21.30		21.30	1	22.30		22.30
Recreation and Parks Planning		11.50		11.50		11.50	1	12.50		12.50
Agrena/Fuhr Sports Partk/Sports & Recreations Facility		20.02		20.02		20.02		20.02		20.02
Spruce Grove Fire Services		75.00		75.00	6	81.00		81.00		81.00
Municipal Enforcement	2	18.50	1	19.50		19.50		19.50	1	20.50
Safe City		4.00		4.00	1	5.00		5.00		5.00
Corporate Services Administration		7.50		7.50		7.50		7.50		7.50
City Clerks Office		13.00		13.00	1	14.00		14.00		14.00
Finance	1	31.63		31.63	1	32.63		32.63	1	33.63
Human Resources		10.00		10.00		10.00		10.00		10.00
Information Systems		19.00		19.00	1	20.00		20.00		20.00
Planning and Infrastructure Administration		4.00		4.00		4.00		4.00		4.00
Asset Management		25.00		25.00		25.00		25.00	1	26.00
Engineering		11.00		11.00		11.00		11.00		11.00
Planning and Development		23.50	1	24.50		24.50	1	25.50		25.50
Public Works	1	61.18	1	62.18	1	63.18		63.18	1	64.18
Transit		24.25	2	26.25		26.25		26.25		26.25
Utilities	1	19.00		19.00		19.00	1	20.00		20.00
<b>Total</b>		<b>457.38</b>		<b>463.38</b>		<b>475.38</b>		<b>479.38</b>		<b>484.38</b>

Program Areas	2038		2039		2040		2041		2042	
	Step	Total	Step	Total	Step	Total	Step	Total	Step	Total
City Manager's Office		2.50		2.50		2.50		2.50		2.50
Corporate Communications		12.50		12.50		12.50		12.50		12.50
Economic and Business Development		6.00		6.00		6.00		6.00		6.00
Community and Protective Services Administration		4.50		4.50		4.50		4.50		4.50
RCMP Administration	1	22.00	1	23.00	1	24.00	1	25.00	1	26.00
Cultural Services		14.50		14.50		14.50		14.50		14.50
FCSS and Social Planning		22.30		22.30		22.30		22.30		22.30
Recreation and Parks Planning	0.5	13.00		13.00		13.00		13.00		13.00
Agrena/Fuhr Sports Partk/Sports & Recreations Facility		20.02		20.02		20.02		20.02		20.02
Spruce Grove Fire Services		81.00		81.00	6	87.00		87.00		87.00
Municipal Enforcement		20.50		20.50		20.50	2.5	23.00		23.00
Safe City		5.00		5.00		5.00		5.00		5.00
Corporate Services Administration		7.50		7.50		7.50		7.50		7.50
City Clerks Office		14.00		14.00		14.00		14.00		14.00
Finance		33.63	1	34.63		34.63	1	35.63	1	36.63
Human Resources		10.00		10.00		10.00		10.00		10.00
Information Systems		20.00		20.00		20.00		20.00		20.00
Planning and Infrastructure Administration		4.00		4.00		4.00		4.00		4.00
Asset Management		26.00		26.00		26.00	1	27.00		27.00
Engineering		11.00		11.00		11.00		11.00		11.00
Planning and Development	1	26.50		26.50	1	27.50		27.50		27.50
Public Works	1	65.18		65.18	1	66.18	2	68.18		68.18
Transit		26.25	2	28.25		28.25		28.25		28.25
Utilities		20.00	1	21.00		21.00		21.00	1	22.00
<b>Total</b>		<b>487.88</b>		<b>492.88</b>		<b>501.88</b>		<b>509.38</b>		<b>512.38</b>

## Program Revenues and Recoveries

	2018	2019	2020	2021	2022
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 5,301,947	\$ 5,461,005	\$ 5,624,835	\$ 5,793,580	\$ 5,967,388
Municipal Enforcement & Safe City	\$ 3,302,695	\$ 3,401,776	\$ 3,503,829	\$ 3,655,315	\$ 3,764,974
Recreation & Culture (Agregna, Rec & Parks, Culture, Tri-Leisure)	\$ 1,365,450	\$ 1,406,413	\$ 1,448,606	\$ 1,492,064	\$ 1,536,826
Community & Protective Svcs Admin	\$ 71,823	\$ 73,978	\$ 76,197	\$ 78,483	\$ 80,837
Council	\$ -	\$ -	\$ -	\$ -	\$ -
Economic & Business Development	\$ 142,521	\$ 146,797	\$ 151,201	\$ 155,737	\$ 160,409
Engineering	\$ 484,118	\$ 498,642	\$ 513,601	\$ 529,009	\$ 544,879
FCSS & Social Planning	\$ 1,097,880	\$ 1,104,245	\$ 1,110,802	\$ 1,117,555	\$ 1,124,510
Fire Services	\$ 3,757,736	\$ 3,870,469	\$ 3,986,583	\$ 4,106,180	\$ 4,229,365
Library	\$ -	\$ -	\$ -	\$ -	\$ -
Planning (Planning & Infra Admin, Planning & Dev)	\$ 2,877,161	\$ 2,963,476	\$ 3,052,380	\$ 3,143,951	\$ 3,238,270
RCMP	\$ 927,657	\$ 999,759	\$ 1,090,125	\$ 1,169,797	\$ 1,268,941
Transit	\$ 544,030	\$ 888,169	\$ 914,814	\$ 942,258	\$ 1,060,080
Waste Management	\$ 3,713,732	\$ 3,989,085	\$ 4,284,850	\$ 4,595,507	\$ 4,925,075
Water & Sewer	\$ 14,200,695	\$ 15,254,710	\$ 16,386,889	\$ 17,576,095	\$ 18,837,715
Asset Management	\$ 33,949	\$ 34,967	\$ 36,016	\$ 37,097	\$ 38,210
Public Works	\$ 215,751	\$ 222,224	\$ 228,890	\$ 235,757	\$ 242,830
<b>Total Program Revenues &amp; Recoveries</b>	<b>\$ 38,037,146</b>	<b>\$ 40,315,714</b>	<b>\$ 42,409,618</b>	<b>\$ 44,628,386</b>	<b>\$ 47,020,310</b>

	2023	2024	2025	2026	2027
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 6,146,410	\$ 6,330,802	\$ 6,520,726	\$ 6,716,348	\$ 6,917,838
Municipal Enforcement & Safe City	\$ 3,877,924	\$ 3,994,261	\$ 4,166,280	\$ 4,291,269	\$ 4,420,007
Recreation & Culture (Agregna, Rec & Parks, Culture, Tri-Leisure)	\$ 1,582,931	\$ 1,630,419	\$ 1,679,331	\$ 1,729,711	\$ 1,781,602
Community & Protective Svcs Admin	\$ 83,262	\$ 85,760	\$ 88,333	\$ 90,983	\$ 93,713
Council	\$ -	\$ -	\$ -	\$ -	\$ -
Economic & Business Development	\$ 165,221	\$ 246,184	\$ 260,093	\$ 267,896	\$ 275,933
Engineering	\$ 561,226	\$ 578,063	\$ 595,404	\$ 613,267	\$ 631,665
FCSS & Social Planning	\$ 1,131,675	\$ 1,139,054	\$ 1,146,655	\$ 1,154,483	\$ 1,162,547
Fire Services	\$ 4,356,246	\$ 4,486,934	\$ 4,621,542	\$ 4,760,188	\$ 4,902,994
Library	\$ -	\$ -	\$ -	\$ -	\$ -
Planning (Planning & Infra Admin, Planning & Dev)	\$ 3,335,418	\$ 3,435,480	\$ 3,538,545	\$ 3,644,701	\$ 3,754,042
RCMP	\$ 1,356,838	\$ 1,465,494	\$ 1,579,448	\$ 1,681,281	\$ 1,805,971
Transit	\$ 1,091,882	\$ 1,124,638	\$ 1,158,378	\$ 1,193,129	\$ 1,228,923
Waste Management	\$ 5,279,880	\$ 5,659,136	\$ 6,066,502	\$ 6,501,585	\$ 6,967,674
Water & Sewer	\$ 20,195,984	\$ 21,647,890	\$ 23,207,448	\$ 24,873,149	\$ 26,657,598
Asset Management	\$ 39,356	\$ 40,537	\$ 41,753	\$ 43,005	\$ 44,295
Public Works	\$ 250,115	\$ 257,618	\$ 265,347	\$ 273,307	\$ 281,506
<b>Total Program Revenues &amp; Recoveries</b>	<b>\$ 49,454,367</b>	<b>\$ 52,122,270</b>	<b>\$ 54,935,785</b>	<b>\$ 57,834,301</b>	<b>\$ 60,926,308</b>

	2028	2029	2030	2031	2032
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 7,125,373	\$ 7,339,134	\$ 7,559,308	\$ 7,786,088	\$ 8,019,670
Municipal Enforcement & Safe City	\$ 4,552,607	\$ 4,747,926	\$ 4,890,364	\$ 5,037,075	\$ 5,188,187
Recreation & Culture (Agregna, Rec & Parks, Culture, Tri-Leisure)	\$ 1,835,051	\$ 2,304,216	\$ 2,586,612	\$ 2,664,210	\$ 2,744,136
Community & Protective Svcs Admin	\$ 96,524	\$ 99,420	\$ 102,402	\$ 105,474	\$ 193,207
Council	\$ -	\$ -	\$ -	\$ -	\$ -
Economic & Business Development	\$ 284,211	\$ 292,738	\$ 301,520	\$ 310,565	\$ 319,882
Engineering	\$ 650,614	\$ 670,133	\$ 690,237	\$ 710,944	\$ 732,272
FCSS & Social Planning	\$ 1,170,852	\$ 1,179,407	\$ 1,188,218	\$ 1,197,293	\$ 1,206,641
Fire Services	\$ 5,050,084	\$ 5,201,586	\$ 5,357,634	\$ 5,518,363	\$ 5,683,914
Library	\$ -	\$ -	\$ -	\$ -	\$ -
Planning (Planning & Infra Admin, Planning & Dev)	\$ 3,866,664	\$ 3,982,663	\$ 4,102,143	\$ 4,225,208	\$ 4,351,964
RCMP	\$ 1,917,915	\$ 2,054,226	\$ 2,177,135	\$ 2,326,021	\$ 2,460,816
Transit	\$ 1,265,791	\$ 1,413,904	\$ 1,456,321	\$ 1,500,011	\$ 1,545,011
Waste Management	\$ 7,466,798	\$ 8,003,198	\$ 8,578,755	\$ 9,198,788	\$ 9,865,296
Water & Sewer	\$ 28,568,557	\$ 30,622,281	\$ 32,825,969	\$ 35,199,994	\$ 37,752,017
Asset Management	\$ 45,624	\$ 46,993	\$ 48,403	\$ 49,855	\$ 51,351
Public Works	\$ 289,951	\$ 298,650	\$ 307,609	\$ 316,838	\$ 326,343
<b>Total Program Revenues &amp; Recoveries</b>	<b>\$ 64,186,615</b>	<b>\$ 68,256,475</b>	<b>\$ 72,172,631</b>	<b>\$ 76,146,726</b>	<b>\$ 80,440,708</b>



	2033	2034	2035	2036	2037
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 8,260,260	\$ 8,508,068	\$ 8,763,310	\$ 9,026,210	\$ 9,296,996
Municipal Enforcement & Safe City	\$ 5,409,947	\$ 5,572,245	\$ 5,739,413	\$ 5,911,595	\$ 6,163,355
Recreation & Culture (Agrega, Rec & Parks, Culture, Tri-Leisure)	\$ 2,826,461	\$ 2,911,254	\$ 2,998,592	\$ 3,088,550	\$ 3,181,206
Community & Protective Svcs Admin	\$ 199,003	\$ 204,973	\$ 211,122	\$ 217,456	\$ 223,979
Council	\$ -	\$ -	\$ -	\$ -	\$ -
Economic & Business Development	\$ 329,479	\$ 339,363	\$ 349,544	\$ 360,030	\$ 370,831
Engineering	\$ 754,240	\$ 776,868	\$ 800,174	\$ 824,179	\$ 848,904
FCSS & Social Planning	\$ 1,216,270	\$ 1,226,187	\$ 1,236,401	\$ 1,246,922	\$ 1,257,759
Fire Services	\$ 5,854,431	\$ 6,030,064	\$ 6,210,966	\$ 6,397,295	\$ 6,589,214
Library	\$ -	\$ -	\$ -	\$ -	\$ -
Planning (Planning & Infra Admin, Planning & Dev)	\$ 4,482,523	\$ 4,616,998	\$ 4,755,508	\$ 4,898,174	\$ 5,045,119
RCMP	\$ 2,623,301	\$ 2,770,974	\$ 2,948,163	\$ 3,109,783	\$ 3,302,865
Transit	\$ 1,591,362	\$ 1,766,785	\$ 1,819,789	\$ 1,874,382	\$ 1,930,614
Waste Management	\$ 10,584,114	\$ 11,360,245	\$ 12,198,625	\$ 13,105,901	\$ 14,089,197
Water & Sewer	\$ 40,504,382	\$ 43,476,258	\$ 46,686,549	\$ 50,160,719	\$ 53,926,052
Asset Management	\$ 52,891	\$ 54,478	\$ 56,112	\$ 57,796	\$ 59,529
Public Works	\$ 336,133	\$ 346,217	\$ 356,604	\$ 367,302	\$ 378,321
<b>Total Program Revenues &amp; Recoveries</b>	<b>\$ 85,024,796</b>	<b>\$ 89,960,978</b>	<b>\$ 95,130,872</b>	<b>\$ 100,646,292</b>	<b>\$ 106,663,940</b>

	2038	2039	2040	2041	2042
Administration (City Mgr, City Clerk, Corp Svcs, Comm, Fin, HR, IS)	\$ 9,575,906	\$ 9,863,183	\$ 10,159,078	\$ 10,463,851	\$ 10,777,766
Municipal Enforcement & Safe City	\$ 6,348,255	\$ 6,538,703	\$ 6,734,864	\$ 7,020,661	\$ 7,231,281
Recreation & Culture (Agrega, Rec & Parks, Culture, Tri-Leisure)	\$ 3,276,642	\$ 3,374,942	\$ 3,476,190	\$ 3,580,476	\$ 3,687,890
Community & Protective Svcs Admin	\$ 230,699	\$ 237,620	\$ 244,748	\$ 252,091	\$ 259,654
Council	\$ -	\$ -	\$ -	\$ -	\$ -
Economic & Business Development	\$ 381,956	\$ 393,415	\$ 405,217	\$ 417,374	\$ 429,895
Engineering	\$ 874,371	\$ 900,603	\$ 927,621	\$ 955,449	\$ 984,113
FCSS & Social Planning	\$ 1,268,921	\$ 1,280,417	\$ 1,292,259	\$ 1,304,456	\$ 1,317,018
Fire Services	\$ 6,786,890	\$ 6,990,497	\$ 7,200,212	\$ 7,416,218	\$ 7,638,704
Library	\$ -	\$ -	\$ -	\$ -	\$ -
Planning (Planning & Infra Admin, Planning & Dev)	\$ 5,196,472	\$ 5,352,367	\$ 5,512,938	\$ 5,678,326	\$ 5,848,676
RCMP	\$ 3,504,732	\$ 3,715,740	\$ 3,936,253	\$ 4,166,654	\$ 4,407,335
Transit	\$ 1,988,532	\$ 2,196,207	\$ 2,262,093	\$ 2,329,956	\$ 2,399,855
Waste Management	\$ 15,154,772	\$ 16,313,043	\$ 17,575,286	\$ 18,949,184	\$ 20,416,421
Water & Sewer	\$ 58,006,526	\$ 62,442,044	\$ 67,275,792	\$ 72,537,207	\$ 78,156,126
Asset Management	\$ 61,315	\$ 63,155	\$ 65,049	\$ 67,001	\$ 69,011
Public Works	\$ 389,670	\$ 401,360	\$ 413,401	\$ 425,803	\$ 438,577
<b>Total Program Revenues &amp; Recoveries</b>	<b>\$ 113,045,661</b>	<b>\$ 120,063,295</b>	<b>\$ 127,481,002</b>	<b>\$ 135,564,705</b>	<b>\$ 144,062,322</b>

## APPENDIX E – ASSESSMENT GROWTH DETAILS

### City Assessment Growth Projection

	2018	2019	2020	2021	2022
Single Family Residential/Agricultural	\$ 541,578,838	\$ 753,522,327	\$ 967,598,824	\$ 1,175,556,388	\$ 1,380,985,942
Multi-Family Residential	\$ 23,780,928	\$ 33,087,445	\$ 42,487,624	\$ 51,619,118	\$ 60,639,606
Non-Residential	\$ 121,070,689	\$ 168,450,946	\$ 216,308,039	\$ 262,797,237	\$ 308,721,294
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 686,430,455	\$ 955,060,718	\$ 1,226,394,488	\$ 1,489,972,743	\$ 1,750,346,842

	2023	2024	2025	2026	2027
Single Family Residential/Agricultural	\$ 1,589,008,143	\$ 1,796,829,252	\$ 2,006,022,093	\$ 2,214,331,568	\$ 2,422,698,497
Multi-Family Residential	\$ 69,773,938	\$ 78,899,440	\$ 88,085,176	\$ 97,232,122	\$ 106,381,591
Non-Residential	\$ 355,224,941	\$ 401,683,634	\$ 448,448,980	\$ 491,548,412	\$ 534,659,732
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 2,014,007,022	\$ 2,277,412,326	\$ 2,542,556,249	\$ 2,803,112,102	\$ 3,063,739,820

	2028	2029	2030	2031	2032
Single Family Residential/Agricultural	\$ 2,630,814,062	\$ 2,839,784,266	\$ 3,048,833,471	\$ 3,205,877,756	\$ 3,363,152,578
Multi-Family Residential	\$ 115,520,023	\$ 124,695,983	\$ 133,875,411	\$ 140,771,284	\$ 147,677,280
Non-Residential	\$ 577,719,044	\$ 620,955,182	\$ 664,207,665	\$ 694,456,037	\$ 724,748,812
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,324,053,129	\$ 3,585,435,431	\$ 3,846,916,547	\$ 4,041,105,077	\$ 4,235,578,670

	2033	2034	2035	2036	2037
Single Family Residential/Agricultural	\$ 3,521,387,080	\$ 3,680,709,934	\$ 3,841,046,080	\$ 4,002,695,753	\$ 4,165,851,962
Multi-Family Residential	\$ 154,625,416	\$ 161,621,341	\$ 168,661,761	\$ 175,759,858	\$ 182,924,108
Non-Residential	\$ 755,226,432	\$ 785,913,680	\$ 816,796,098	\$ 847,931,515	\$ 864,551,690
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 4,431,238,928	\$ 4,628,244,954	\$ 4,826,503,938	\$ 5,026,387,127	\$ 5,213,327,760

	2038	2039	2040	2041	2042
Single Family Residential/Agricultural	\$ 4,330,262,725	\$ 4,496,544,593	\$ 4,586,266,062	\$ 4,586,266,062	\$ 4,586,266,062
Multi-Family Residential	\$ 190,143,446	\$ 197,444,944	\$ 201,384,647	\$ 201,384,647	\$ 201,384,647
Non-Residential	\$ 871,534,817	\$ 878,597,418	\$ 885,257,184	\$ 891,400,445	\$ 897,407,915
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 5,391,940,988	\$ 5,572,586,955	\$ 5,672,907,893	\$ 5,679,051,154	\$ 5,685,058,625

### Annexation Lands Assessment Growth Projections

	2018	2019	2020	2021	2022
Single Family Residential/Agricultural	\$ -	\$ -	\$ -	\$ -	\$ -
Multi-Family Residential	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -

	2023	2024	2025	2026	2027
Single Family Residential/Agricultural	\$ -	\$ -	\$ -	\$ -	\$ -
Multi-Family Residential	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Residential	\$ -	\$ -	\$ -	\$ 3,468,435	\$ 6,937,827
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ 3,468,435	\$ 6,937,827

	2028	2029	2030	2031	2032
Single Family Residential/Agricultural	\$ -	\$ -	\$ -	\$ 43,258,641	\$ 86,580,784
Multi-Family Residential	\$ -	\$ -	\$ -	\$ 1,899,503	\$ 3,801,794
Non-Residential	\$ 10,403,034	\$ 13,882,470	\$ 17,363,222	\$ 31,892,844	\$ 46,443,794
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 10,403,034	\$ 13,882,470	\$ 17,363,222	\$ 77,050,987	\$ 136,826,372

	2033	2034	2035	2036	2037
Single Family Residential/Agricultural	\$ 130,167,276	\$ 174,053,560	\$ 218,218,960	\$ 262,746,178	\$ 307,688,379
Multi-Family Residential	\$ 5,715,693	\$ 7,642,756	\$ 9,582,076	\$ 11,537,282	\$ 13,510,711
Non-Residential	\$ 61,083,533	\$ 75,823,966	\$ 90,658,148	\$ 105,613,856	\$ 135,514,365
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 196,966,503	\$ 257,520,282	\$ 318,459,183	\$ 379,897,316	\$ 456,713,455

	2038	2039	2040	2041	2042
Single Family Residential/Agricultural	\$ 352,976,153	\$ 398,779,332	\$ 509,046,084	\$ 693,524,014	\$ 873,924,244
Multi-Family Residential	\$ 15,499,314	\$ 17,510,549	\$ 22,352,403	\$ 30,452,897	\$ 38,374,338
Non-Residential	\$ 175,409,632	\$ 215,758,934	\$ 253,806,808	\$ 288,903,840	\$ 323,225,088
Annexed Land Residential/Farmland	\$ -	\$ -	\$ -	\$ -	\$ -
Annexed Land Non-Residential	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 543,885,099	\$ 632,048,816	\$ 785,205,294	\$ 1,012,880,752	\$ 1,235,523,670

## 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.

