



**PUBLIC AGENDA
STANDING POLICY COMMITTEE ON FINANCE**

Monday, April 13, 2015, 2:00 p.m.

Council Chamber, City Hall

Committee:

Councillor T. Paulsen, Chair, Councillor A. Iwanchuk, Vice-Chair, Councillor C. Clark, Councillor R. Donauer, Councillor E. Olauson, His Worship Mayor D. Atchison (Ex-Officio)

Pages

1. CALL TO ORDER

2. CONFIRMATION OF AGENDA

3. DECLARATION OF PECUNIARY INTEREST

4. ADOPTION OF MINUTES

4.1 Minutes of Regular Meeting of the Standing Policy Committee on Finance held February 9, 2015.

Recommendation

That the minutes of Regular Meeting of the Standing Policy Committee on Finance held February 9, 2015 be adopted.

5. UNFINISHED BUSINESS

6. COMMUNICATIONS (requiring the direction of the Committee)

6.1 Delegated Authority Matters

6.2 Matters Requiring Direction

6.2.1 2014 Annual Report - Saskatoon Accessibility Advisory Committee (File No. CK. 430-1)

6 - 8

The Saskatoon Accessibility Advisory Committee has approved submission of the 2014 Annual Report.

Recommendation

That the 2014 Annual Report of the Saskatoon Accessibility

Advisory Committee be received as information and forwarded to City Council.

6.3 Requests to Speak (new matters)

7. REPORTS FROM ADMINISTRATION

7.1 Delegated Authority Matters

7.2 Matters Requiring Direction

- 7.2.1 Corporate Inventory Status (File No. CK. 1290-1 and AF. 1290-1) 9 - 13**

Recommendation

That the report of the CFO/General Manager, Asset and Financial Management Department, dated April 13, 2015, be forwarded to City Council for information.

- 7.2.2 SaskPower Land Acquisition - Widening of Valley Road (File No. CK. 4020-1, AF. 4020-1, 6050-1 and LA. 4022-09-6) 14 - 16**

Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the Real Estate Manager be authorized to purchase a portion of NW 13-36-06-3, Extension 0, comprising approximately 0.738 acres, from Saskatchewan Power Corporation at a purchase price of \$11,000;
2. That the City Solicitor be requested to prepare the appropriate agreement and that His Worship the Mayor and the City Clerk be authorized to execute the agreement under the Corporate Seal; and
3. That all costs associated with the land acquisition be charged to the Circle Drive South project.

- 7.2.3 Request to Cost Share Kensington Decorative Back-of-lot Fencing (File No. CK. 4110-44, AF. 4214-1 and LA. 4188-28) 17 - 21**

Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the Administration be authorized to proceed with the cost sharing of decorative aluminum fence installations along the rear of lots 1 to 11, Block 224, Plan 102171732 in the Kensington Neighbourhood with DREAM Development; and
2. That the estimated quote of \$107,323 plus GST for the City of Saskatoon's share of the fence installations be approved and DREAM Development be authorized to proceed with the construction on behalf of the City of Saskatoon.

7.2.4 Report on Write-downs of Surplus Inventory - 2014 (File No. CK. 1290-1 and AF. 1001-1) 22 - 24

Recommendation

That the report of the CFO/General Manager, Asset and Financial Management Department, dated April 13, 2015, be forwarded to City Council for information.

7.2.5 Acquisition of Lands for School Sites in the Neighbourhoods of Hampton Village, Stonebridge, and Rosewood (File No. CK. 4020-2 and PL. 4020-9) 25 - 47

Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the Real Estate Manager be authorized to purchase the following lands:
 - a. Parcel B, Plan No. 102063462, Ext. 0, comprised of approximately 6.98 acres from Saskatoon Land Devco Ltd. at a purchase price of \$5,339,700 (Hampton Village);
 - b. Parcel YY, on the Proposed Plan of Subdivision, comprised of approximately 7.14 acres from 630276 Saskatchewan Ltd. and Dream Asset Management Corporation at a purchase price of \$5,704,800 (Stonebridge); and
 - c. Parcel A, on the Proposed Plan of Subdivision, comprised of approximately 7.185 acres from Boychuk Investments Ltd. at a purchase price of \$5,740,815 (Rosewood).
2. That \$6,392,000 be transferred to the Evergreen Land Development Fund to compensate for the City-owned Evergreen school site;
3. That \$475,850 be transferred to the Dedicated Lands

- Account to compensate for Municipal Reserve land required to provide a larger site for the Hampton Village school;
4. That up to \$300,000 be allocated to fund miscellaneous site preparation costs incurred to provide a larger site for the Hampton Village school;
 5. That all costs associated with recommendations 1 through 4 be funded by the Community Centre Levy Reserve and the proceeds from the Contribution Agreement with the Province of Saskatchewan; and,
 6. That the City Solicitor be requested to prepare the appropriate agreements and that His Worship the Mayor and the City Clerk be authorized to execute the agreements under the Corporate Seal.

7.2.6 Major Projects Report - Updated 2014 (File No. CK. 1500-1, x 1702-1 AF. 430-1 and 1500-1) 48 - 73

Recommendation

That the report of the CFO/General Manager, Asset and Financial Management Department, dated April 13, 2015, be forwarded to City Council for information.

7.2.7 2015 Property Tax Levy and BID Levies (File No. CK. 1905-5, AF. 1704-1, 1905-5 and 1910-1) 74 - 102

Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the \$500,000 contingency, as agreed by the Combined Business Group, be added to the Commercial/Industrial property class for 2015;
2. That Bylaw 9276, The Saskatoon Property Tax Bylaw, 2015 be considered;
3. That Bylaw 9275, The School Divisions Property Tax Bylaw 2015 be considered; and
4. That Bylaw 9274, The Business Improvement Districts Levy Bylaw, 2015 be considered.

8. URGENT BUSINESS

9. MOTIONS (notice previously given)

10. GIVING NOTICE

11. IN CAMERA AGENDA ITEMS

Recommendation

That the Committee move In Camera to consider items 11.1 and 11.2.

11.1 Land Exchange (File No. CK. 4131-32, AF. 4131-1 and LA. 4131-30-009)

[In Camera - Economic/Financial - Land]

11.2 Land Development (File No. CK. 4110-32, AF. 4131-1 and LA. 4131-36)

[In Camera - Economic/Financial - Land]

12. ADJOURNMENT

ADVISORY COMMITTEE REPORT

TO: Standing Policy Committee on Finance
FROM: Chair, Saskatoon Accessibility Advisory Committee
DATE: February 13, 2015
SUBJECT: 2014 Annual Report – Saskatoon Accessibility Advisory Committee
FILE NO. CK. 430-1

RECOMMENDATION: That the information be received and forwarded to City Council as information.

REPORT

The mandate of the Saskatoon Accessibility Advisory Committee is to promote universal accessibility to ensure that the City of Saskatoon's services, facilities and infrastructure are barrier-free for citizens of all abilities.

In order to advise and assist City Council with its jurisdictional options in achieving this barrier-free goal, so that the City of Saskatoon is a leader by example, the Committee developed an Implementation of Accessibility Action Plan in October 2008.

The 2014 membership on the Saskatoon Accessibility Advisory Committee was as follows:

- Councillor Troy Davies
- Councillor Mairin Loewen
- Ms. Lynne Lacroix, Director of Community Development
- Mr. Tim Halstead, Director of Facilities & Fleet Management
- Mr. Robin East, Chair
- Mr. J.D. McNabb, Vice Chair
- Ms. Odette Nicholson
- Ms. Gladys Kozlow
- Ms. Janice Dawson
- Ms. Jeanette Dean (representative of seniors' community)

SUMMARY OF ACTIVITIES AND DISCUSSIONS UNDERTAKEN IN 2014

Snow Removal

The topic of snow removal is ongoing with the Committee. The Administration reported verbally on this issue and bylaw enforcement at various meetings of the Committee. In October the Committee was updated on the overall snow removal program, including information about increases to operating funding to address snow removal throughout the city and updated procedures in place to deal with a snow event and the response

time for doing so. The clearing of snow both on streets and sidewalks along with the enforcement of bylaw compliance is an on-going matter that was discussed at length.

Accessible Audible Pedestrian Signals

The Administration provided updates to the Committee regarding the matter of accessible audible signals. All new intersections that have pedestrian signals installed will have the accessible audible pedestrian signals installed; in addition, five intersections are scheduled to be retrofitted yearly. A draft Letter of Understanding has been created between The City of Saskatoon and The Saskatchewan Human Rights Commission with respect to accessible audible signals. The Committee will continue to receive updates from the Administration.

Disabled Parking

A verbal report was provided by the Parking Services Manager on the allocation of disabled parking spots for medical offices and on the new parking system being implemented in 2015. In addition, the Committee was made aware that a Downtown Parking Study is scheduled for 2015 and it will address some of the issues presented by the Committee. Further parking updates to be received as they become available.

Website Redesign

City of Saskatoon is set to launch a new website. In order to ensure this website is accessible the website redesign coordinator/team asked for feedback from stakeholders. The Committee was provided the URL to the new website to test its accessibility and to provide input. Also, the new website will have a dedicated webpage for Accessibility information and initiatives.

Miscellaneous Updates

The Access Transit Manager and Access Transit Supervisor provided updates regarding several matters of concern for the Committee. Audible global positioning system equipment has been installed in all buses in 2014 and three more access transit buses were added to the current fleet.

The Committee was also given an update by the Revenue Collection Manager on *Bylaw No. 9070 The Taxi Bylaw, 2014* and advised that there are now 16 accessible taxi cabs in Saskatoon divided amongst the three taxi companies.

The Action Plan – Saskatoon Accessibility Advisory Committee was discussed and an update on the plan was presented by the Director of Community Development.

In April, the Administration and Finance Committee forwarded two reports adopted by City Council to the Saskatoon Accessibility Advisory Committee for their information. Accessibility Ramps 2013 Annual Report; and 2013 Traffic Control, Parking Restrictions and Parking Prohibitions Signage. An overview of these reports was presented to the Committee. The proposed Ramp Program for 2014 includes 46 Priority 1 and 2 ramps to be installed. In 2013, 224 parking restrictions and parking prohibition signs were installed. The next report will be submitted early 2015 providing the numbers of signage installation for 2014.

Plans for 2015

The Saskatoon Accessibility Advisory Committee, in consultation with the Administration, and using the Accessibility Action Plan as a guide, will pursue opportunities to promote universal accessibility and will continue to carry out initiatives to work towards ensuring the City of Saskatoon services, facilities and infrastructure are barrier-free.

Submitted by:


for Robin East, Chair
Saskatoon Accessibility Advisory Committee

Dated: March 11/15

2014 Annual Report.doc

Corporate Inventory Status

Recommendation

That the report of the CFO/General Manager, Asset and Financial Management Department, dated April 13, 2015, be forwarded to City Council for information.

Topic and Purpose

On an annual basis, the Inventory and Asset Recovery Services Section of the Materials Management, Asset and Financial Management Department, submits a report to City Council on the status and performance of the City of Saskatoon's (City) inventory.

Report Highlights

1. Saskatoon Light & Power holds 72% of the corporate inventory.
2. Inventory held at year-end was \$10,540,967.
3. Overall inventory turnover during 2014 was .77 turn.
4. Department stores are in compliance with the Corporate Inventory Guidelines.

Strategic Goal

This report supports the Strategic Goal of Asset and Financial Sustainability through the open, accountable and transparent disclosure of the City's inventory levels.

Report

Corporate Inventory

Inventory is held at seven locations throughout the City. Attachment 1 shows the locations and inventory levels throughout the City. As shown in the chart, the majority of inventory value (72%) is held at Saskatoon Light & Power.

To analyze inventory held, the material is classified into groups that identify what will be used, what is kept for safety stock and what is slow moving and inactive. Attachment 2 shows the inventory breakdown by store. During 2014, corporate inventory and the amount of slow-moving/inactive inventory decreased by \$371,245. These decreases were primarily due to material being for capital projects at Saskatoon Light & Power. The following are the major factors that affected the inventory level at Saskatoon Light & Power:

- Street lighting for new areas required high inventory levels to keep up with demand.
- There continues to be an incremental increase in the number of transformers and amount of cable required for electrical services due to the increased housing and commercial construction activity.

Corporate Inventory Status

Inventory Held at Year-end and Turnover

In 2014, the significant changes in overall corporate inventories were:

- Inventory held at year-end increased 8% to \$10,540,967.
- Material issues decreased 15% to \$8,192,196.
- Inventory turnover decreased from 1 turn to .77.
- Slow-moving/inactive inventory decreased 7% to \$5,265,999.

It is expected that the slow-moving/inactive material will be reduced as the capital projects are completed during 2015, although it is recognized that there will always be some amount of this material due to changes/delays of projects, and variances in breakdown and maintenance requirements. The Administration will continue to identify and write off material that is surplus to operations.

Corporate Guidelines for Management of Inventory

To manage the inventory kept at the decentralized department stores, Inventory and Asset Recovery Services annually reviews the Corporate Guidelines for Management of Inventory with each store. Each department's stores inventory practices are checked and documented. Inventory and Asset Recovery Services confirms that the Corporate Guidelines for Management of Inventory are being followed and any deviations, because of operational requirements, are covered by approved compensating procedures.

The team approach of working with all departmental stores to implement the inventory management improvements and ensuring that corporate guidelines are followed continues to improve inventory controls and improve efficiencies.

Other Considerations/Implications

There are no policy, financial, environmental, privacy, or CPTED implications or considerations, and neither public and/or stakeholder involvement or a communications plan is not required.

Due Date for Follow-up and/or Project Completion

Next report will be completed in April 2016.

Public Notice

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

Attachments

1. Corporate Inventory Levels
2. Corporate Inventory Indicators

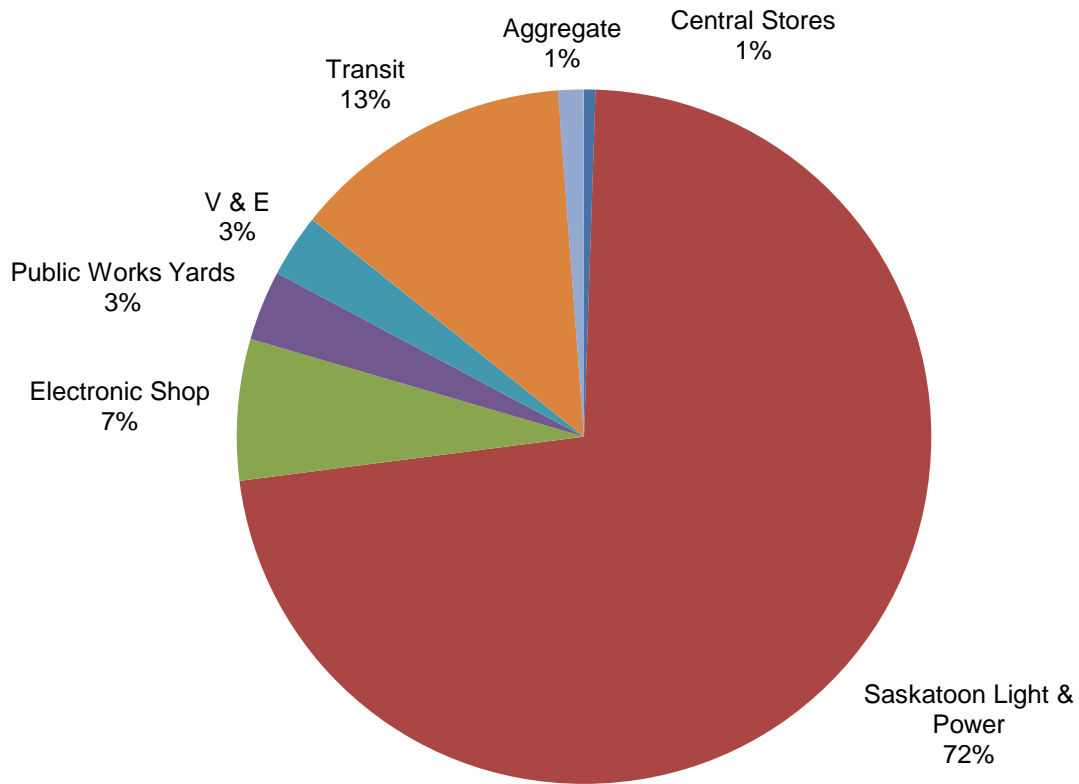
Corporate Inventory Status

Report Approval

Written by: Keith Beck, Manager, Inventory and Asset Recovery Services
Reviewed by: Linda Rauckman, Manager, Materials Management
Clae Hack, Director of Finance & Supply
Approved by: Kerry Tarasoff, CFO/General Manager, Asset & Financial
Management Department

Corporate Inventory Status 2014.docx

**Corporate Inventory Levels
December 31, 2014**



December 31, 2014

Central Stores	\$	56,109
Saskatoon Light & Power	\$	7,635,100
Electronic Shop	\$	693,056
Public Works Yards	\$	341,508
V & E	\$	311,880
Transit	\$	1,376,207
Aggregate	\$	127,107
Total	\$	<u>10,540,967</u>

Corporate Inventory Indicators

Inventory Value

Store Location	2012	2013	2014
Central Stores	\$ 63,736	\$ 85,825	\$ 56,109
Saskatoon Light & Power	\$ 8,692,364	\$ 7,273,602	\$ 7,635,100
Electronic Stores	\$ 684,747	\$ 497,581	\$ 693,056
Public Works Stores	\$ 242,467	\$ 299,695	\$ 341,508
Transit	\$ 1,087,640	\$ 1,289,654	\$ 1,376,207
Vehicle & Equipment Stores	\$ 306,087	\$ 278,909	\$ 311,880
T&U Aggregate	\$ 126,396	\$ 45,119	\$ 127,107
Total	\$ 11,203,437	\$ 9,770,385	\$ 10,540,967

Yearly Issues

Store Location	2012	2013	2014
Central Stores	\$ 111,923	\$ 106,985	\$ 123,282
Saskatoon Light & Power	\$ 5,746,402	\$ 5,692,777	\$ 4,297,814
Electronic Stores	\$ 808,175	\$ 688,161	\$ 863,958
Public Works Stores	\$ 996,583	\$ 1,125,711	\$ 1,113,127
Transit	\$ 579,307	\$ 1,291,315	\$ 1,024,003
Vehicle & Equipment Stores	\$ 1,126,013	\$ 816,597	\$ 770,012
T&U Aggregate	n/a	n/a	n/a
Total	\$ 9,368,403	\$ 9,721,546	\$ 8,192,196

Slow-moving/Inactive

Store Location	2012	2013	2014
Central Stores	\$ 22,365	\$ 46,043	\$ 15,873
Saskatoon Light & Power	\$ 5,607,043	\$ 5,197,228	\$ 4,781,977
Electronic Stores	\$ 409,440	\$ 289,763	\$ 336,406
Public Works Stores	\$ 78,626	\$ 104,210	\$ 131,743
Transit	n/a	n/a	n/a
Vehicle & Equipment Stores	n/a	n/a	n/a
T&U Aggregate	n/a	n/a	n/a
Total	\$ 6,117,474	\$ 5,637,244	\$ 5,265,999

Summary of changes from 2012 to 2013

- Total inventory value increased \$770,582 (8%)
- Inventory issues decreased \$1,573,350 (15%)
- Slowmoving/inactive material decreased \$371,245 (7%)
- Overall turnover decreased from 1 to .77 turn

Notes:

- Turnover ratio is calculated by dividing the value of material issues into the year-end inventory value. The turnover rate indicates the amount of the overall value of inventory used during the year.
- Slowmoving/inactive includes material that has turned less than once in the year (the amount in stock is greater than the amount used during the year) and stock on hand that has no issues during the year.
- Water Treatment inventory is not shown - inventory limited to safety only new and used parts. Chemical inventory controlled by mechanical process.

SaskPower Land Acquisition - Widening of Valley Road

Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the Real Estate Manager be authorized to purchase a portion of NW 13-36-06-3, Extension 0, comprising approximately 0.738 acres, from Saskatchewan Power Corporation at a purchase price of \$11,000;
2. That the City Solicitor be requested to prepare the appropriate agreement and that His Worship the Mayor and the City Clerk be authorized to execute the agreement under the Corporate Seal; and
3. That all costs associated with the land acquisition be charged to the Circle Drive South project.

Topic and Purpose

To receive approval for the purchase of a portion of NW 13-36-06-3, Extension 0, comprising approximately 0.738 acres of vacant land that is required for the widening of Valley Road to provide an access lane to Power Road (access road to the City of Saskatoon's Landfill).

Report Highlights

1. The City of Saskatoon (City) required the lands for the Circle Drive South project.
2. A purchase agreement has been negotiated with Saskatchewan Power Corporation (SaskPower).

Strategic Goal

The Circle Drive South project supports the City's long-term strategy of optimizing the flow of people and goods in and around the city under the Strategic Goal of Moving Around.

Background

At its meeting on May 28, 2007, City Council considered Clause 6, Report No. 9-2007 of the Executive Committee and adopted the following recommendation with respect to the Circle Drive South project:

- “3) that the Administration be authorized to negotiate with all land owners identified for the acquisition of the necessary rights-of-way for the construction of this project.”

Report

Land for Circle Drive South Project

A portion of NW 13-36-06-3, Extension 0, comprising an area of approximately 0.738 acres, was required to widen Valley Road (Attachment 1) to accommodate an eastbound access lane to Power Road, thereby providing access to the City Landfill.

Construction of the road widening was completed approximately three years ago; however, it is only recently that negotiations to conclude the land transaction were finalized.

Terms of the Agreement

Real Estate Services has negotiated a purchase agreement with the property owner, SaskPower. Noteworthy details of the agreement are as follows:

- Purchase Price: \$11,000, with an initial deposit of \$1,000 within 15 days of acceptance, and the balance due on Closing.
- Conditions Precedent: City Council approval by May 25, 2015,
- Additional Costs:
 - The City was responsible for all survey, subdivision, and Information Services Corporation disbursements.
 - Each party was responsible for their own legal costs.

Options to the Recommendation

There are no options as use of the lands is an integral part of the Circle Drive South project.

Public and/or Stakeholder Involvement

The requirement for this land was discussed with the various civic staff involved prior to commencement of construction.

Financial Implications

Costs associated with the acquisition will be charged to the Circle Drive South project which is within budget.

Other Considerations/Implications

There are no policy, environmental, privacy, or CPTED implications or considerations, and a communication plan is not required.

Due Date for Follow-up and/or Project Completion

The project has been completed and no follow-up is required.

Public Notice

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

Attachment

1. Drawing Indicating Land for Acquisition

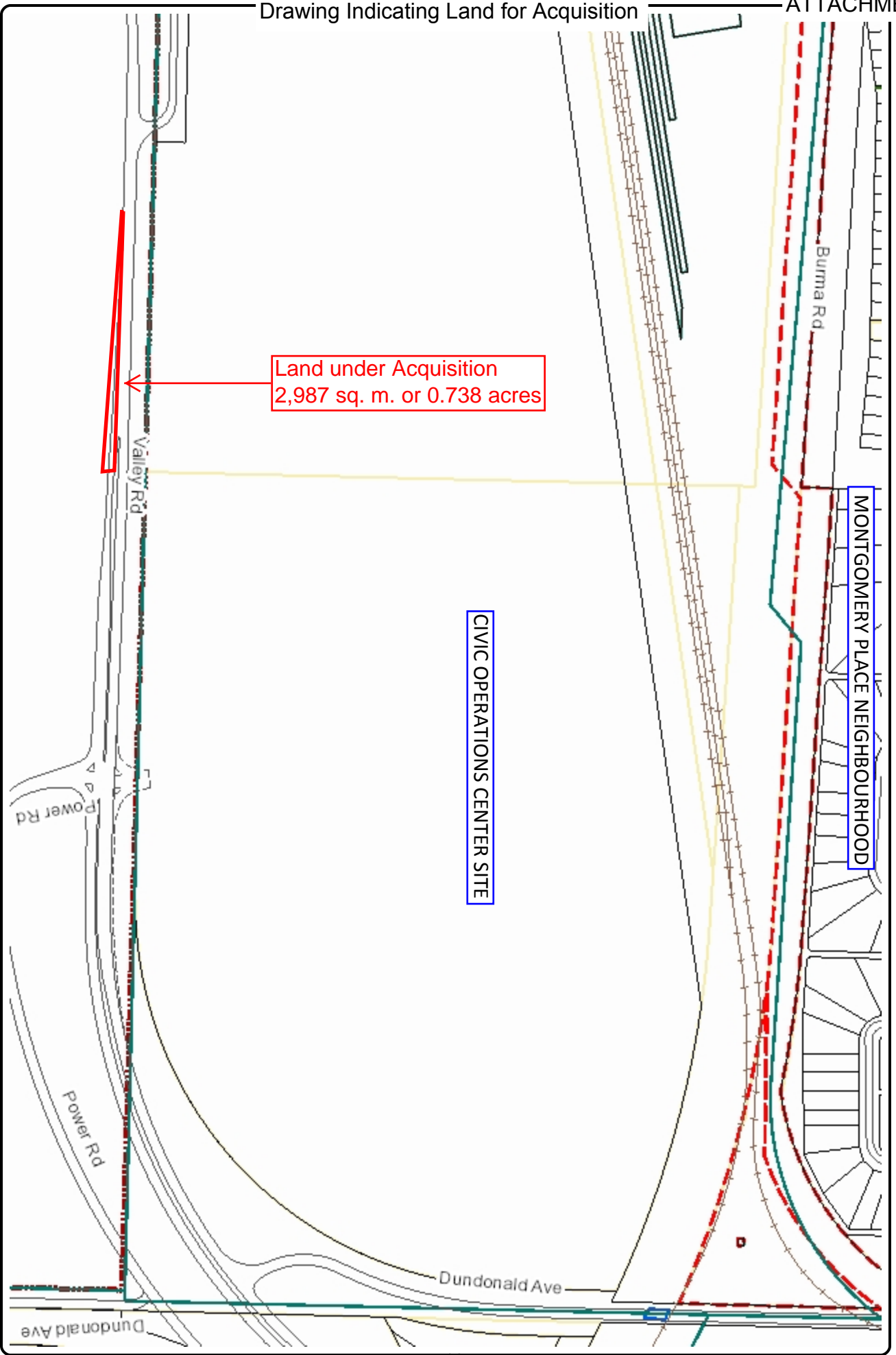
Report Approval

Written by: Jeremy Sibley, Property Coordinator, Real Estate Services

Reviewed by: Keith Pfeil, Manager, Real Estate Services
Frank Long, Director of Saskatoon Land

Approved by: Kerry Tarasoff, CFO/General Manager, Asset & Financial Management Department

Drawing Indicating Land for Acquisition



Disclaimer: This information is supplied solely as a courtesy and the City of Saskatoon makes no guarantee as to its accuracy. The recipient accepts all risks and expenses which may arise from the use of this information.

Request to Cost Share Kensington Decorative Back-of-lot Fencing

Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the Administration be authorized to proceed with the cost sharing of decorative aluminum fence installations along the rear of lots 1 to 11, Block 224, Plan 102171732 in the Kensington Neighbourhood with DREAM Development.
2. That the estimated quote of \$107,323 plus GST for the City of Saskatoon's share of the fence installations be approved and DREAM Development be authorized to proceed with the construction on behalf of the City of Saskatoon.

Topic and Purpose

The purpose of this report is to obtain City Council's approval to proceed with the construction of 195 linear metres of decorative aluminum fencing along the rear of 11 lots which back onto the south pond in the Kensington neighbourhood.

Construction management of the proposed fencing project would be undertaken by Stantec Consulting under the direction of DREAM Development (DREAM). DREAM would construct the fencing as part of its own fencing project in the same wet pond parcel area, and be reimbursed for the cost of fence construction for those lots located within Saskatoon Land's development area.

Report Highlights

1. Saskatoon Land is requesting approval to construct 195 metres of decorative aluminum fencing for its lots backing the south wet storm pond in the Kensington neighbourhood.
2. Cost sharing the fence installations with DREAM will allow this section of fence to be constructed during the 2015 construction season, which is a more suitable timeline as the affected lots are currently offered for sale, and also result in matching the fence design used by DREAM for its lots in this area.
3. The cost to complete this work is estimated at \$107,323 plus GST, which is comparable to other fencing projects Saskatoon Land has recently tendered.

Strategic Goal

This report supports the four-year priority to direct expenditures toward amenities in neighbourhoods to enhance and protect property values and encourage private investment under the Strategic Goal of Quality of Life.

Background

In 2014, Saskatoon Land approved a consulting contract with Allnorth Engineering to produce tender drawings and undertake construction management for decorative

Request to Cost Share Kensington Decorative Back-of-lot Fencing

aluminum fence construction on Saskatoon Land's lots backing the Kensington core park area, and central and south wet pond areas.

Since approving this project, Saskatoon Land has delayed the sale of lots located north of Diefenbaker Drive and east of the central pond (those backing the central pond area and core park). As a result, the construction of fencing for these lots is not planned to take place until 2016.

On June 23, 2014, City Council endorsed the Kensington Cost Sharing Agreement. The agreement formalized the equitable sharing of costs related to neighbourhood improvements borne by the various ownership groups involved in the development of Kensington.

Saskatoon Land's lots backing the south wet pond are currently for sale. The majority of the lots backing this pond area are within DREAM's area. DREAM plans to construct the decorative aluminum fencing for lots within its development area this summer. Under the spirit and intent of the cost sharing agreement, each owner is responsible for installation costs of decorative aluminum fencing that is installed at the boundary of benefitting lots.

Report

Request to Cost Share Fencing Construction

Saskatoon Land is requesting approval to have DREAM construct 195 metres of decorative aluminum fencing for its lots backing the south wet storm pond in the Kensington neighbourhood (Attachment 1).

Reasons for Project Cost Sharing with DREAM

Cost sharing this project would allow this section of fence to be constructed during the 2015 construction season, which is a more suitable timeline as the lots to be fenced are currently for sale.

Extending DREAM's project to include the construction of this fence would achieve economic efficiencies due to economies of scale, and reduced contractor mobilization and consultant administration costs. Furthermore, having DREAM construct the fence would in all likelihood be more expedient than tendering this section of fence as a separate project. For these reasons, Saskatoon Land believes it would be in the City's interest to proceed with having DREAM construct this section of fencing.

Project Cost

The cost to complete this work is estimated at \$107,323 plus GST (Attachment 2). The cost per linear metre is comparable to other fencing projects Saskatoon Land has recently tendered.

Options to the Recommendation

One option would be to not proceed with the fence cost sharing arrangement with DREAM and procure the fence installation through a public tender process.

Policy Implications

The proposed project is consistent with Council Policy C02-030 (4.3c) which permits sole sourcing where the extension of work with the contractors/supplies on an existing project site where it is considered to be more economical, efficient and expedient than soliciting competitive tenders.

Financial Implications

The cost to construct this fencing is comparable on a per metre basis with recently tendered fencing projects.

Adequate funding for this project is available within Capital Project 1407-2, Neighbourhood Land Development Program Capital.

Other Considerations/Implications

There are no environmental, privacy, or CPTED implications or considerations, and neither public and/or stakeholder involvement or a communication plan is required.

Due Date for Follow-up and/or Project Completion

There is no follow-up required at this time.

Public Notice

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

Attachments

1. Location of Proposed Fencing Project
2. Fence Construction Quote by Stantec Consulting on behalf of DREAM Development

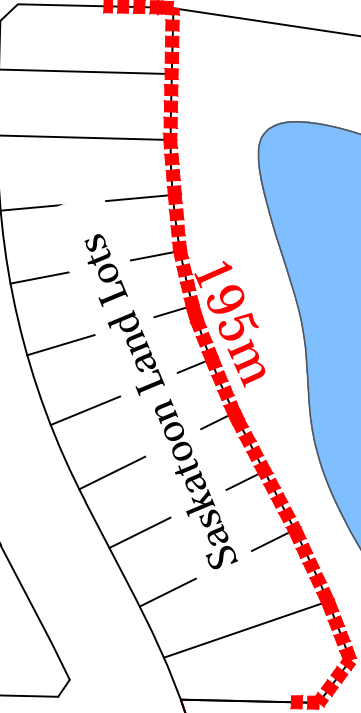
Report Approval

Written by: Brad Murray, Land Development Project Manager
Reviewed by: Frank Long, Director of Saskatoon Land
Approved by: Kerry Tarasoff, CFO/General Manager, Asset & Financial Management Department
Murray Totland, City Manager

Location of Proposed Fencing Project



Proposed Aluminum Fencing Construction
by DREAM Development)



DREAM Lots

DREAM Lots

DREAM Lots

DREAM Lots

Fence Construction Quote by Stantec Consulting on Behalf of DREAM Development

KENSINGTON Pond 4 - CofS Land

195 Lin.M.

C-1 BACK OF LOT FENCING

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Units</u>	<u>Unit Price</u>	<u>Extension</u>
C-1.1	350mm dia. Conc. Pile/rebars/ 6x6 Posts:	<u>10</u>	each	\$ <u>585.00</u>	= \$ <u>5,850.00</u>
C-1.2	250mm dia. Conc. Pile/rebars/ 4x4 Posts:	<u>89</u>	each	\$ <u>435.00</u>	= \$ <u>38,715.00</u>
C-1.3	Fence Panels: Full, including some cuts	<u>61</u>	each	\$ <u>630.00</u>	= \$ <u>38,430.00</u>
C-1.4	Fence Panels: Half	<u>24</u>	each	\$ <u>390.00</u>	= \$ <u>9,360.00</u>
C-1.5	Gates: incl. j-bolts, washers, nuts - latches by Luna	<u>11</u>	each	\$ <u>440.00</u>	= \$ <u>4,840.00</u>
TOTAL	Supply and Install				\$ <u><u>97,195.00</u></u>

OPTIONAL ITEMS

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Units</u>	<u>Unit Price</u>	<u>Extension</u>
C-1.6	Silt Fence	<u>180</u>	lin.m.	\$ <u>18.00</u>	= \$ <u>3,240.00</u>

(Standard 900mm height w/ wood stakes at 3.0M o.c., c/w additional 15M rebar, 900mm long, install 450mm into subgrade every 3rd wood stake).

SUMMARY

Subtotal of estimated costs	\$	100,435.00
Contingency	\$	3,000.00
Total Estimate of Construction	\$	<u><u>103,435.00</u></u>

Stantec Fees (Project Management)	\$	3,600.00
Fixed Rate Disbursements (f.r.d.)	8% \$	<u>288.00</u>
Total Consulting Fees	\$	3,888.00

TOTAL	Construction and Consulting Fees	\$	<u><u>107,323.00</u></u>
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Report on Write-downs of Surplus Inventory - 2014

Recommendation

That the report of the CFO/General Manager, Asset and Financial Management Department, dated April 13, 2015, be forwarded to City Council for information.

Report Highlights

1. For the year 2014, the write-downs of surplus/obsolete inventory by Saskatoon Light & Power and Central Stores totaled \$27,324.13.

Strategic Goal

The review of inventory levels supports the Strategic Goal of Asset and Financial Sustainability by optimizing the use of financial resources. This ensures that civic funds are used wisely and contributes to the City's AAA credit rating.

Report

In accordance with Administrative Policy No. A02-020, Stores - Operations and Utilization, the Administration is required to report once a year on inventory write-downs.

For the year 2014, the write-downs of surplus/obsolete inventory were as follows:

	Write-down	% of Inventory
Saskatoon Light & Power (Transportation and Utilities)	\$ 26,857.48	1.2%
Central Stores (Asset and Financial Management)	<u>466.65</u>	<u>1.0%</u>
Total	\$ 27,324.13	2.2%

Attachment 1 is a detailed list of the inventory write-downs for 2014. There were no write-downs for the Electronic Stores or Public Works Stores (Transportation and Utilities).

Financial Implications

The total write-downs of \$27,324.13 have been expensed to the appropriate operating programs in 2014.

Other Considerations/Implications

There are no policy, environmental, privacy, or CPTED implications or considerations.

Due Date for Follow-up and/or Project Completion

This is an annual report; therefore, no further follow-up is required.

Public Notice

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

Attachment

1. Inventory Write-downs for January 1 to December 31, 2014

Report Approval

Written by: Keith Beck, Inventory & Asset Recovery

Reviewed by: Linda Rauckman, Manager, Materials Management

Approved by: Kerry Tarasoff, CFO/General Manager, Asset & Financial Management
Department

Inventory Write-downs 2014.docx

Inventory and Asset Recovery Services
Inventory Write-downs for January 1 to December 31, 2014
Saskatoon Light & Power

Corporate No.	Description	Quantity	Average Cost	Total
6-55-11	sw cub 25kv df fused 4way 200a c/w interrupter 200a	1	\$ 16,833.08	\$ 16,833.08
4-73-90	fixture floodlight hps 1000w 120/240w	5	\$ 832.10	\$ 4,160.50
2-88-22	cable control 300v 12 pair #20	150	\$ 8.39	\$ 1,258.19
1-75-06	bracket ground wire a1s-134	52	\$ 19.06	\$ 991.35
6-74-33	feed-thru 3 pos 600a 15/25kv	3	\$ 290.89	\$ 872.67
2-88-07	cable control 600v 7c #12	110	\$ 6.36	\$ 699.91
2-75-15	cable cu 15kv 750mcm conc neut 33%*	8	\$ 56.37	\$ 450.93
4-10-32	pole steel st lt 30' davit - grey	1	\$ 424.20	\$ 424.20
9-14-08	coupling corrugated pipe 2"	19	\$ 18.80	\$ 357.11
4-11-75	arm steel st lt 10' on steel pole - galvanized	2	\$ 164.77	\$ 329.53
2-88-16	cable control 300v 6 pair #20	44	\$ 5.30	\$ 233.29
1-75-06	bracket ground wire a1s-134	7	\$ 19.06	\$ 133.45
7-53-68	fuse mini one time 600v fixtures 6a	66	\$ 0.79	\$ 51.98
7-53-70	fuse mini one time 600v fixtures 10a	28	\$ 0.91	\$ 25.58
7-53-76	fuse mini one time 600v fixtures 30a	13	\$ 1.88	\$ 24.43
7-53-74	fuse mini one time 600v fixtures 20a	6	\$ 1.88	\$ 11.28
	Total Write-downs SL&P			\$ 26,857.48
	Central Stores			
Corporate No.	Description	Quantity	Average Cost	Total
2205505	form-partial receiving report	17	\$ 27.45	\$ 466.65
	Total Write-downs Central Stores			\$ 466.65

Acquisition of Lands for School Sites in the Neighbourhoods of Hampton Village, Stonebridge, and Rosewood

Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the Real Estate Manager be authorized to purchase the following lands:
 - a) Parcel B, Plan No. 102063462, Ext. 0, comprised of approximately 6.98 acres from Saskatoon Land Devco Ltd. at a purchase price of \$5,339,700 (Hampton Village);
 - b) Parcel YY, on the Proposed Plan of Subdivision, comprised of approximately 7.14 acres from 630276 Saskatchewan Ltd. and Dream Asset Management Corporation at a purchase price of \$5,704,800 (Stonebridge); and
 - c) Parcel A, on the Proposed Plan of Subdivision, comprised of approximately 7.185 acres from Boychuk Investments Ltd. at a purchase price of \$5,740,815 (Rosewood).
2. That \$6,392,000 be transferred to the Evergreen Land Development Fund to compensate for the City-owned Evergreen school site;
3. That \$475,850 be transferred to the Dedicated Lands Account to compensate for Municipal Reserve land required to provide a larger site for the Hampton Village school;
4. That up to \$300,000 be allocated to fund miscellaneous site preparation costs incurred to provide a larger site for the Hampton Village school;
5. That all costs associated with recommendations 1 through 4 be funded by the Community Centre Levy Reserve and the proceeds from the Contribution Agreement with the Province of Saskatchewan; and,
6. That the City Solicitor be requested to prepare the appropriate agreements and that His Worship the Mayor and the City Clerk be authorized to execute the agreements under the Corporate Seal.

Topic and Purpose

The purpose of this report is to receive approval for the acquisition of school sites in the neighbourhoods of Hampton Village, Stonebridge, and Rosewood at a combined purchase price of \$16,785,315, which will be funded by the Community Centre Levy Reserve and the Contribution Agreement with the Province of Saskatchewan (Province).

Acquisition of Lands for School Sites in the Neighbourhoods of Hampton Village, Stonebridge, and Rosewood

Report Highlights

1. The Provincial Ministry of Education (Ministry) requests the City of Saskatoon (City) to acquire the land for the school sites.
2. The school sites are to be fully serviced upon acquisition, which the sellers will be responsible for.
3. The terms of the agreements will allow the City to be beneficial owner of the sites by May 29, 2015, to accommodate the construction schedule for the new schools.

Strategic Goal

Facilitating development of schools in developing neighbourhoods supports the Strategic Goal of Quality of Life by helping to establish primary services (education and recreation) that are of high importance to citizens, supporting community building through direct investment, and supporting volunteers and community associations by providing good access to flexible community space in neighbourhoods.

Background

The Ministry intends to build four new pairs of elementary schools in Saskatoon in the neighbourhoods of Hampton Village, Stonebridge, Evergreen, and Rosewood. Attachments 1, 2, 3, and 4 show the proposed school sites for each of the respective neighbourhoods.

At the request of the Ministry, the City is expected to prepare and acquire the sites and lease them to the local school boards. The new schools will be constructed as part of a bundled Public-Private Partnership (P3) Project and may open as early as the fall of 2017.

During its March 23, 2015 meeting, City Council considered a report of the General Manager, Community Services Department, concerning the Contribution Agreement with the Ministry and the Provision of Sites for New Schools, and resolved:

“That the proposed Contribution Agreement with the Provincial Ministry of Education, as outlined in this report, be approved.”

A copy of that report is contained in Attachment 5.

Report

Acquisition of Land for School Sites

This report addresses the acquisition of the school sites in Hampton Village, Stonebridge, and Rosewood. The fourth school site is in the City-developed Evergreen neighbourhood and is already owned by the City.

Acquisition of Lands for School Sites in the Neighbourhoods of Hampton Village, Stonebridge, and Rosewood

Site Servicing the Responsibility of the Sellers

The City intends to be beneficial owner of the sites by May 29, 2015, to accommodate the construction schedule for the schools. There is some servicing work still required by the sellers and it is projected that this work will be completed by August 15, 2015, at the latest. The full-site servicing responsibility of the sellers entails providing power, telecommunications, cable television, and gas to the sites, along with water main, storm main, sanitary main, general site grading and adjacent roadways. The City-owned Evergreen School site is already fully serviced.

Terms of the Agreements

Noteworthy details of the Offer to Purchase Agreements are as follows:

Purchase Price

- Hampton Village – \$5,339,700 with an initial deposit of \$275,000;
- Stonebridge – \$5,704,800 with an initial deposit of \$285,000; and
- Rosewood – \$5,740,815 with an initial deposit of \$290,000.

The purchase price for each of the three school sites will be paid out on or before May 29, 2015, with the exception of an appropriate holdback amount until site servicing has been completed.

Conditions Precedent

- City Council approval by April 30, 2015;
- completion of site servicing by the sellers and satisfactory review by the City on or before the following dates: June 15, 2015 for Hampton Village; August 1, 2015 for Stonebridge; and August 15, 2015 for Rosewood.

Other Terms and Conditions of the Agreement

- closing date of the transactions would be upon subdivision approval;
- adjustments of all taxes against the lands shall be as of the possession date;
- the sellers, at their cost, will be responsible for the site servicing of the land; and
- the sellers, at their cost, will undertake any necessary survey and subdivision of the land.

Options to the Recommendation

There are no options to the recommendation as these school sites are needed in Saskatoon's growing new neighbourhoods.

Public and/or Stakeholder Involvement

Public Notice was advertised prior to City Council considering the Contribution Agreement at its meeting held on March 23, 2015.

Acquisition of Lands for School Sites in the Neighbourhoods of Hampton Village, Stonebridge, and Rosewood

Communication Plan

A joint communication plan is being arranged between the City, the Ministry, and the local school boards with regard to the new schools.

Financial Implications

The total cost of the land acquisition for these three school sites is \$17,261,165. The main funding source for the land acquisition will be the Community Centre Levy Reserve (up to \$20 million), along with a Ministry contribution of \$8.06 million to provide some support for land acquisition and site preparation. An additional \$6,392,000 will be transferred from this funding source to the Evergreen Land Development Fund to compensate for the City-owned Evergreen school site.

In order to meet the site terms of the Ministry, the Hampton Village school site must be enlarged by using some of the adjacent Municipal Reserve land. To compensate for 0.77 acres of Municipal Reserve land to enlarge the site, \$475,850 will be transferred from the Community Centre Levy Reserve, and the contribution from the Ministry, to the Dedicated Lands Account. An additional \$300,000 will be further allocated from this funding source for miscellaneous site preparation costs incurred to provide the larger site.

Other Considerations/Implications

There are no policy, environmental, privacy, or CPTED implications or considerations.

Due Date for Follow-up and/or Project Completion

The Administration will report further to Committee and City Council, on an as required basis, as the procurement and development process for the new schools advances.

Public Notice

Public notice, pursuant to Section 3 of Public Notice Policy No. C01-021, is not required.

Attachments

1. Drawing Indicating Land for Acquisition in Hampton Village
2. Drawing Indicating Land for Acquisition in Stonebridge
3. Drawing Indicating Land for Acquisition in Rosewood
4. Drawing Indicating City-Owned Land in Evergreen
5. Report of the General Manager, Community Services Department, dated March 23, 2015

Report Approval

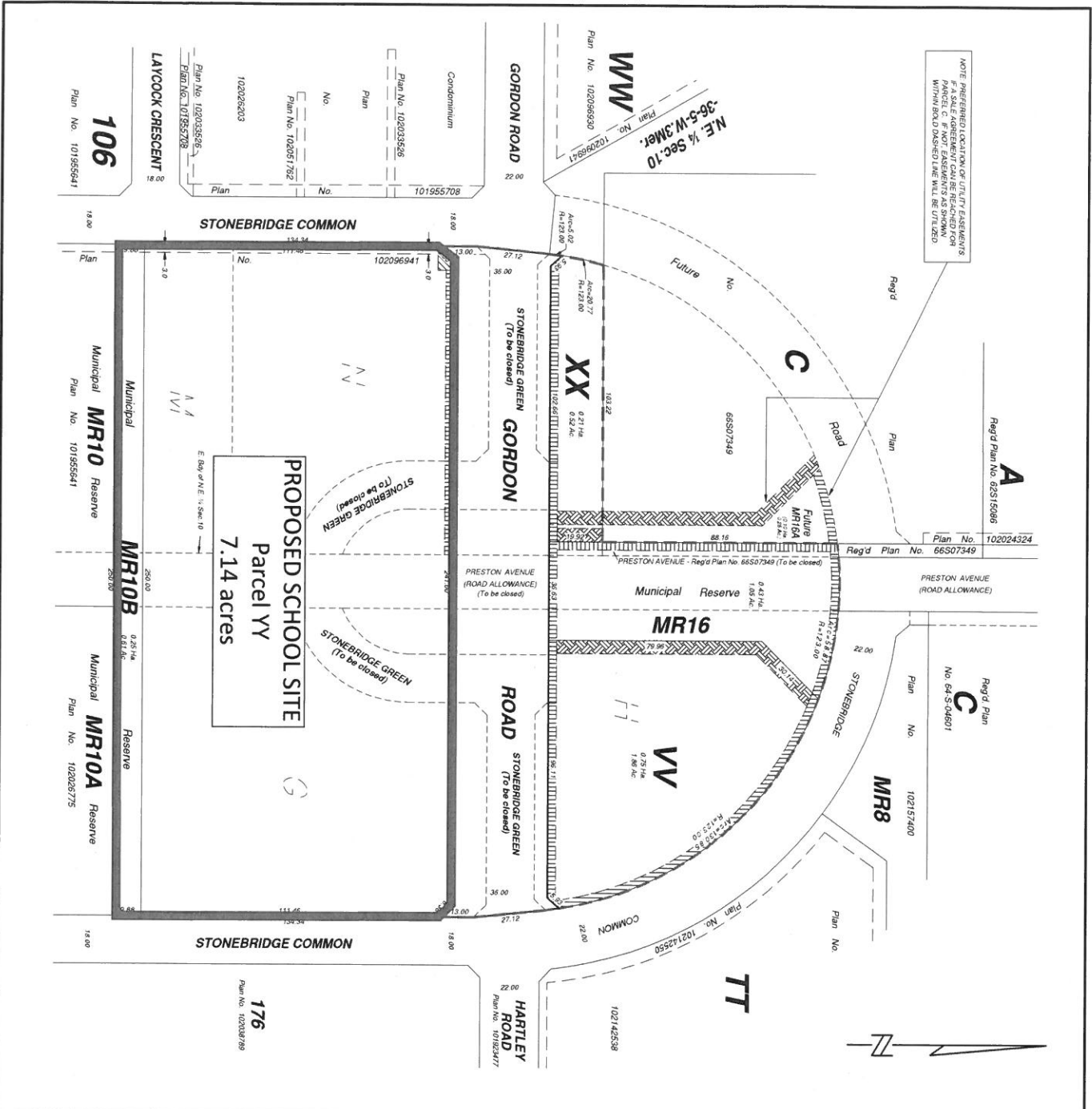
Written by: Linda Lei, Property Agent, Real Estate Services
Dwayne Whiteside, Senior Planner, Planning and Development
Reviewed by: Alan Wallace, Director of Planning and Development
Approved by: Randy Grauer, General Manager, Community Services
Approved by: Murray Totland, City Manager

S:\Reports\DS\2015\FINANCE – Acquisition of Lands for School Sites in the Neighbourhoods of Hampton Village, Stonebridge, and Rosewood\kt



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No.	Criteria	Remarks	Metres	Scale	By
1	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
2	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
3	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
4	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
5	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
6	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
7	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
8	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
9	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd
10	1:1000	As shown	1:1000	1:1000	Meridian Survey Ltd

PLAN OF PROPOSED SUBDIVISION
Showing subdivision of all of
PARCELS G & STONEBRIDGE GREEN
and part of PARCEL H
PLAN No. 101923477
In the N.W. ¼ Sec. 11 - Twp. 36-Rge. 5-W3Mer. ;
all of
PARCELS M & N - PLAN No. 101955641
STONEBRIDGE GREEN - PLAN No. 101934446
and part of
PRESTON AVENUE
REG'D PLAN No. 66507349
In the N.E. ¼ Sec. 10 - Twp. 36-Rge. 5-W3Mer. ;
part of
N.E. ¼ Sec. 10 - Twp. 36-Rge. 5-W3Mer. ;
and part of the Adjoining Road Allowance
SASKATOON
SASKATCHEWAN
Scale : 1 : 1000

NOTES

- Property to be surveyed is bounded by a ready transfer line and contains
- All measurements are in metres and decimals thereof.
- Measurements are in metres and decimals thereof.
- Distances given are approximate and may vary by 25.5 metres.

Examined and Approved:

[Signature]
SASKATCHEWAN LAND SURVEYOR

NOTES:

Approved under the provisions of the Statute in Force of the City of Saskatoon.
Approved under the provisions of the Statute in Force of the City of Saskatoon.

General Manager of the Community Services Department:
[Signature]
Date: 14.02.2014

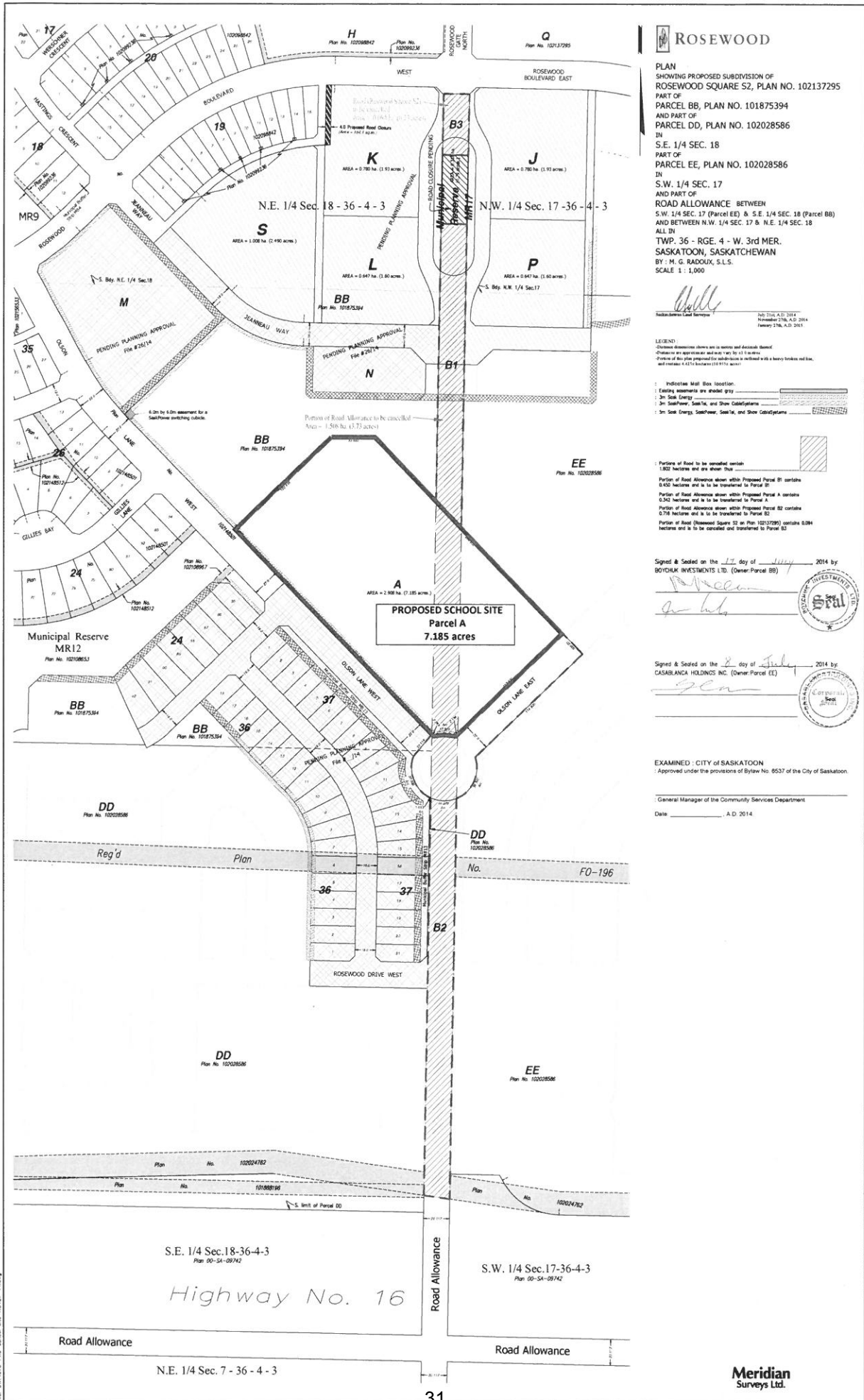
EASEMENTS

- Easements shown are 6.0 metres in width for part use of SaskaPower, Sask Tel, SaskEnergy, and Slink Cable
- Easements shown are 3.0 metres in width for part use of SaskaPower, Sask Tel, and Slink Cable
- 6.0 metre x 6.0 metre Easement shown for a Switching Cabinet

EXAMINED: CITY OF SASKATOON
Approved under the provisions of the Statute in Force of the City of Saskatoon.

PLAN OF PROPOSED SUBDIVISION
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SASKATOON
SASKATCHEWAN
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SASKATOON
SASKATCHEWAN
Scale : 1 : 1000



File: SW-16278-Plan-School-MR-NOV27-14.dwg



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Contribution Agreement with the Ministry of Education and the Provision of Sites for New Schools

Recommendation

1. That the proposed Contribution Agreement with the Province of Saskatchewan, represented by the Ministry of Education, as outlined in this report, be approved;
2. That the proposed Lease Agreements with the Greater Saskatoon Catholic School Board and the Saskatoon Public School Board, as outlined in this report, be approved, subject to concluding a memorandum of agreement for the use of the community centre and joint use space to be located in the schools;
3. That His Worship the Mayor and the City Clerk be authorized to execute the agreements under the Corporate Seal; and
4. That up to \$950,000 be allocated from the Community Centre Levy Reserve to fund down payments for the acquisition of the school sites and miscellaneous costs incurred to prepare the school sites for lease.

Topic and Purpose

This report recommends the approval of a Contribution Agreement with the Province of Saskatchewan, through the Ministry of Education, related to the acquisition of school sites in the Hampton Village, Stonebridge, Evergreen, and Rosewood neighbourhoods. The report also recommends the subsequent lease of those sites to the local Public and Catholic School Boards for the construction and operation of elementary schools and related activities.

Report Highlights

1. The Ministry of Education (Ministry) intends to build four new pairs of elementary schools in Saskatoon in the neighbourhoods of Hampton Village, Stonebridge, Evergreen, and Rosewood. The new schools will be constructed as part of a bundled P3 project and may be open as early as the fall of 2017.
2. The City of Saskatoon (City) is expected to prepare and acquire the sites and lease them to the local school boards. The main funding source will be the Community Centre Levy Reserve (approximately \$20M), along with a Ministry contribution of \$8.06M. A Contribution Agreement between the City and the Ministry is required to secure this funding. Lease Agreements between the City and the School Boards are also required.
3. Terms of the proposed Contribution Agreement include lease of the school sites for one dollar per year, which is below market value. Reconfiguration of the Hampton Village school site involves using existing Municipal Reserve Land, resulting in the need to lease Municipal Reserve land. Both of these issues require public notice prior to being considered by City Council.

Strategic Goal

This report supports the Strategic Goal of Quality of Life by helping to establish primary services (education) that are of high importance to citizens and supports community building through direct investment and support to volunteers and community associations by providing good access to flexible community space in neighbourhoods.

Background

During its meeting held on October 27, 2014, City Council considered a report of the General Manager of Community Services concerning the Community Centre Levy and New Schools, and resolved:

“That the Administration be instructed to negotiate contribution and lease agreements that substantively reflect the terms described in this report.”

A copy of that report is contained in Attachment 1.

Report

Ministry Announces New School Development

The Ministry announced in the fall of 2013 the intention to build four new pairs of elementary schools in Saskatoon in the neighbourhoods of Hampton Village, Stonebridge, Evergreen, and Rosewood. It is envisaged that the new schools will be constructed as part of a bundled P3 project and may open as early as the fall of 2017.

Ministry Requests Local Municipalities to Provide Land

Ministry funding for the school projects does not include the cost of land acquisition, estimated to be about \$24M for the four sites, plus site reconfiguration and infrastructure costs. At the request of the Ministry, the City is expected to prepare and acquire the sites and lease them to the local school boards. The main funding source will be the Community Centre Levy Reserve (approximately \$20M), along with a Ministry contribution of \$8.06M to provide support for land acquisition and site preparation.

A Contribution Agreement with the Ministry is required to secure this funding. The terms of the proposed agreement are outlined in Attachment 2.

Lease Agreements are also required with the two local school boards. The terms of the proposed agreements are outlined in Attachment 3.

Municipal Reserve to be included in Hampton village School Site

Reconfiguration of the Hampton Village school site will require 0.77 acres (0.31 hectares) of the adjacent Municipal Reserve land be incorporated into the school site. To accommodate this process, the reconfigured school site will be designated as Municipal Reserve. The Stonebridge, Evergreen, and Rosewood school sites will not be designated as Municipal Reserve land at this time and will be held as titled properties by the City.

Options to the Recommendation

City Council may choose to alter the terms of the proposed Contribution Agreement and Lease Agreements, in which case further direction would be required.

There is no practical option to the overall arrangement as the proposed plan will see the construction and operation of needed schools in four of Saskatoon's growing new neighbourhoods.

Public and/or Stakeholder Involvement

The development industry has been kept up to date and is currently working with the Administration to reconfigure the sites. Discussions have also taken place with the affected developers as to the proposed site acquisition terms.

Communication Plan

A joint communication plan is being arranged between the City, the Ministry, and the local school boards, as the planning and development process for the new schools continues to unfold.

Financial Implications

In addition to the land acquisition costs, there are reconfiguration and infrastructure costs which have yet to be fully quantified and will vary by site. The Provincial funds made available through the Contribution Agreement will enable this work to continue.

The estimated current balance in the Community Centre Levy Reserve is approximately \$16.3M for all four neighbourhoods combined. At full build-out of the four neighbourhoods in approximately four years, the total amount collected from the levy will be just over \$20M. It is expected that any shortfall due to the timing of the expenditures and the collection of the levies will be cash-flowed and interest charged at internal investment rates on the outstanding balance. Together with the \$8.06M from the Ministry as part of the Contribution Agreement, and appropriate cash flow management, there is very little financial risk associated with this project in the short term, and a small surplus (for contingencies) expected over the medium term.

Other Considerations/Implications

There are no policy, environmental, privacy, or CPTED implications or considerations.

Due Date for Follow-up and/or Project Completion

The Administration will report further to Committee and City Council in 2015 on the acquisition of the schools sites.

Public Notice

Public Notice is required for the consideration of the Lease Agreements as the land will be leased for less than market value, pursuant to i) of Section 3 of Public Notice Policy No. C01-021. Public Notice is also required for the lease of Municipal Reserve Land for the Hampton Village school site, pursuant to j) of Section 3 of Public Notice Policy No. C01-021.

Attachments

1. Report of the General Manager of Community Services, dated October 27, 2014
2. Proposed terms of the Contribution Agreement
3. Proposed Terms of the Lease Agreements
4. Site Plan for the Hampton Village school site
5. Site Plan for the Stonebridge school site
6. Site Plan for the Evergreen school site
7. Site Plan for the Rosewood school site

Report Approval

Written and Approved by: Randy Grauer, General Manager, Community Services Department
Approved by: Jeff Jorgenson, Acting City Manager

S/Reports/GM/2015/Council – Contribution Agreement for New Schools March 23, 2015.docx/dh

A handwritten signature in black ink, appearing to be 'Randy Grauer', is located on the right side of the page.

Community Centre Levy and New Schools

Recommendation

That the Administration be instructed to negotiate contribution and lease agreements for the proposed new school sites that substantively reflect the terms described in this report.

Topic and Purpose

This report relates to the acquisition of school sites in the Hampton Village, Stonebridge, Evergreen, and Rosewood neighbourhoods, and the subsequent lease of those sites to the local Public and Catholic School Boards for the construction and operation of elementary schools and related activities, subject to the provision of appropriate community space in each school.

Report Highlights

1. The Provincial Ministry of Education (Ministry) announced in the fall of 2013 the intention to build four new pairs of elementary schools in Saskatoon in the Neighbourhoods of Hampton Village, Stonebridge, Evergreen and Rosewood. Ministry funding for the school projects does not include the cost of land acquisition, estimated to be about \$24 million for the four sites, plus site reconfiguration and infrastructure costs.
2. The City of Saskatoon (City) is expected to prepare and acquire the sites and lease them to the local school boards. The main funding source will be the Community Centre Levy Reserve (up to \$20M), along with a Ministry contribution of \$8.06M to provide some support for land acquisition and infrastructure improvements. A contribution agreement with the Ministry is required to secure this funding.
3. It is estimated that the site work will be completed in June of 2015, by which time the City would acquire title to all four school sites.
4. The four school sites would then be leased to the local school boards for the construction and operation of the schools and related facilities, subject to lease agreements specifying the amount, configuration and access to the community spaces. These agreements are currently being negotiated.

Strategic Goal

This report supports the Strategic Goal of Quality of Life by helping to establish primary services (education and recreation) that are of high importance to citizens and supports community building through direct investment and support to volunteers and community associations by providing good access to flexible community space in neighbourhoods.

Background

During its regular meeting on December 2, 2002, City Council adopted the concept of a Community Centre Levy. The levy was in response to decisions by the school boards and the Province not to provide elementary schools in two new neighbourhoods. This left residents with no community hub for the neighbourhood, and no site for the community association or other service providers from public, non-profit, and private organizations to provide community programs.

During its regular meeting on August 15, 2012, City Council further resolved that the Community Centre Levy be based on the year to year costs of acquiring 8.0 acres of potential school site property in each developing neighbourhood. This policy facilitates the acquisition of land for school sites, and that the land may be leased to the Ministry for one dollar, subject to the provision of appropriate community access space in the new buildings.

It has become apparent that the Ministry intends to release the P3 RFP as soon as October 30, 2014, and that the RFP design objectives for the community space are ambiguous at this point. Therefore, it is important that City Council provide the necessary direction to Administration to ensure the intent of the Community Centre Levy Reserve is upheld in the contribution and lease agreements.

Report

Ministry Announces New School Development

The Ministry announced in the fall of 2013 the intention to build four new pairs of elementary schools in Saskatoon in the neighbourhoods of Hampton Village, Stonebridge, Evergreen, and Rosewood. It is envisaged that the new schools will be constructed as part of a bundled P3 project and may open as early as the fall of 2017.

The Ministry retained a design consultant to prepare conceptual building plans, with the input of students, community members, local school boards, and civic staff. A five-day concept design process was held with key stakeholders in March of this year, and a public information meeting showcasing the new design concept was held in April.

As the draft designs progressed, the proposed Saskatoon school concept plans contained a flexibly designed core community area with:

- central community entry point;
- community lobby and commons space;
- 90 space day care centre;
- two joint-use gymnasiums of over 500m² each;
- numerous joint-use multi-purpose rooms totalling about 800m²; and
- a specific community resource centre space containing a multi-purpose room, meeting room, office and storage area, of about 150m² in total.

Community Centre Levy and New Schools

In the view of the City Administration, with a suitable joint use agreement, this arrangement of flexible and programmable space provides a very reasonable community centre area within each school.

Ministry Requests Local Municipalities to Provide Land

Ministry funding for the school projects does not include the cost of land acquisition, estimated to be about \$24M for the four sites, plus site reconfiguration and infrastructure costs. At the request of the Ministry, the City is expected to prepare and acquire the sites and lease them to the local school boards. The main funding source will be the Community Centre Levy Reserve (up to \$20M), along with a Ministry contribution of \$8.06M to provide support for land acquisition and site preparation. A contribution agreement with the Ministry is required to secure this funding.

School Sites to be Reconfigured to Accommodate the New Schools

There is considerable subdivision and infrastructure work to be done to reconfigure the four existing schools sites to accommodate the proposed new school footprint. It is estimated that the site work will be completed in June of 2015, by which time the City would proceed to acquire title to all four school sites.

School Sites to be Leased to the Local School Boards

Once acquired by the City, the four school sites would be leased to the local school boards for the construction and operation of the schools and related facilities.

In order for City Council to approve the use of the Community Centre Levy Reserve for the acquisition of school sites, City Council must be satisfied that there is a sufficient community use component in the schools.

In the view of the Administration, the following building space outline meets the community use expectations of the Community Centre Levy Reserve, and should be substantively reflected in the contribution and lease agreements:

- central community entry point;
- community lobby and commons space;
- 90 space day care centre;
- two joint-use gymnasiums of about 500m² each;
- numerous joint-use multi-purpose rooms totalling about 800m²,
- a specific community resource centre space containing a multi-purpose room, meeting room, office and storage area, of about 150m² in total, and
- the leases would be subject to a joint-use agreement providing appropriate community access to the above-noted spaces, and other typical joint-use provisions.

Options to the Recommendation

City Council may choose to alter the recommended terms of the proposed contribution agreement or lease agreement, in which case further direction would be required.

Community Centre Levy and New Schools

There is no viable option to the overall arrangement as the proposed plan will see the construction and operation of needed schools in four of Saskatoon's growing new neighbourhoods. Again, further direction would be required.

Public and/or Stakeholder Involvement

The Ministry retained a design consultant to prepare conceptual building plans with the input of students, community members, local school boards, and civic staff.

Communication Plan

A communication plan is being arranged between the City and the Ministry and will be refined as the overall plans move forward.

Financial Implications

The total cost of land acquisition and site preparation may be up to \$28 million. The main funding source for land acquisition will be the Community Centre Levy Reserve (up to \$20M), along with a Ministry contribution of \$8.06M to provide support for land acquisition and site preparation.

Other Considerations/Implications

There are no policy, environmental, privacy, or CPTED implications or considerations.

Due Date for Follow-up and/or Project Completion

As the proposed agreements progress, the Administration expects to report further to Committee and City Council in the near future.

Public Notice

Public Notice will be required for final consideration of this matter, pursuant to i) and j) of Section 3 of Public Notice Policy No. C01-021.

Report Approval

Written and Approved by: Randy Grauer, General Manager, Community Services Department
Approved by: Murray Totland, City Manager

S/Reports/GM/2014/Council - Community Centre Levy Oct 23.docx/dh

Proposed School Site Contribution Agreement City of Saskatoon and Province of Saskatchewan

The following is a summary of the main provisions of the proposed Contribution Agreement between the City of Saskatoon and the Province wherein the Province agrees to contribute to the cost of acquiring and servicing sites for four schools in Saskatoon to be built under a Provincial P3 Project.

City's Obligations

- The City agrees that not later than May 29, 2015 it will hold title to, or be the beneficial owner of four school sites in the Hampton Village, Evergreen, Stonebridge and Rosewood neighbourhoods. [The City is currently the owner of the Evergreen site and beneficial joint owner with the neighbourhood developer of the Hampton Village site. The Stonebridge and Rosewood sites are owned by neighbourhood developers. All sites must be purchased by the City for the project.]
- The sites may, at the option of the City, be designated as Municipal Reserve.
- The City will dedicate the sites to the Minister of Education and the Saskatoon Public and Greater Saskatoon Catholic School Boards for use as a school, child care, community centre, recreational sites, and ancillary uses.
- It is anticipated that each facility will include approximately 2,400m² of building area including all of the following: a community usage entry point; a day care centre, two gymnasiums, multi-purpose rooms, a storage room, a community resource centre containing a multi-purpose room, a meeting room, and an office.
- Use and access by the community will be determined by joint use agreements entered into between the School Boards and the City.
- Final design and configuration of the schools is to be determined through the P3 procurement process.
- The City will grant a license to the successful P3 Proponent to enter on the lands to develop the schools.
- The sites are to be leased to the School Boards pursuant to leases to be entered into by the City with each of the Public and Greater Saskatoon Catholic School Boards. The term of the lease with renewals may extend to 80 years. The annual rent is to be \$1.00. A form of Lease (subject to finalization) is to be an Appendix to the Agreement.

- If further land is required for school expansion, it will be provided on the same terms as contained in the Contribution Agreement. The Minister acknowledges that the size of the sites is sufficient for the current anticipated peak enrollments.
- The sites are to be provided in a fully serviced condition according to Site Requirements, as specified by the Province, which will be appended to the Contribution Agreement.

Minister's Obligations

- The Minister will pay to the City the sum of \$8,060,000.00 toward defraying the land acquisition and servicing costs as follows:
 - \$1,015,000.00 per site upon execution of this Agreement
 - \$1,000,000.00 per site upon completion of the Site Requirements for each site

Other Terms

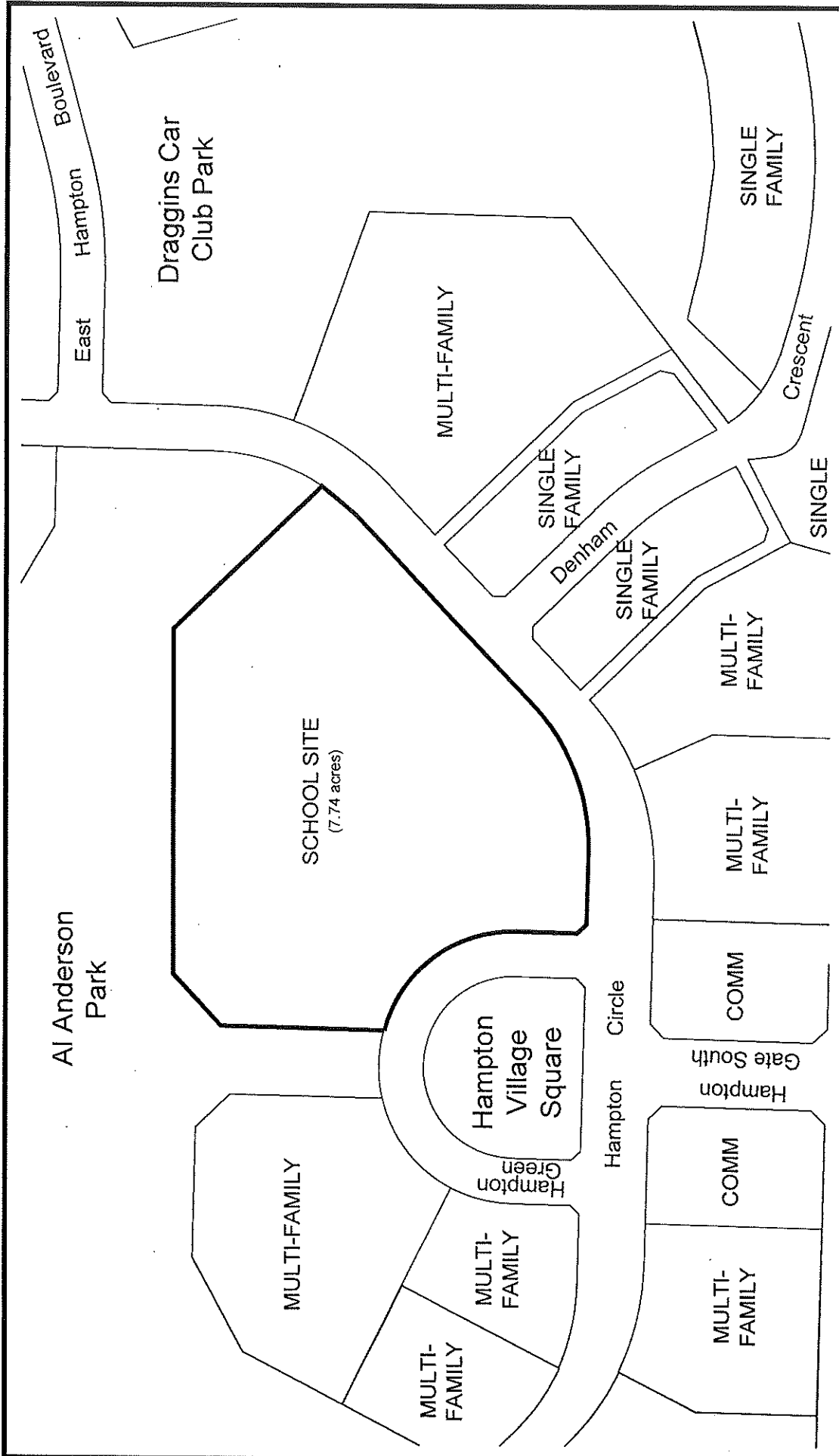
- The Minister may withhold payment or require re-payment if the Minister determines the City is not in compliance with the Agreement.
- The Minister releases and discharges the City from any claims, including economic loss, arising from delay or the inability of the City to provide the sites or service the sites as stipulated in the Agreement. This release also applies to any claims made by the School Boards against the City through the Minister.

Summary of Proposed Lease Agreement P3 School Sites

The following is a summary of the terms of the proposed Lease Agreement for the P3 School Sites. The Contribution Agreement provides that a lease substantially in accordance with the lease appended to the Agreement is to be entered into by the municipality and the school boards. The Lease Agreement is to be generally applicable to all P3 School Sites in the Province. Under the terms of the Contribution Agreement, the City is required to enter into a lease with the School Boards substantially in compliance with the terms outlined below:

- Term – initial term is 40 years with a series of renewals which could amount to a further 40 years for a total of 80 years.
- Annual Rent - \$1.00.
- Tenant may vacate on 1 year's notice.
- City to install and provide services typically provided for all serviced development parcels throughout term.
- Tenant to construct and maintain improvements [construction to be done by successful P3 proponent].
- Use of premises is restricted to school, daycare or nursery school, community centre and facilities, recreational facilities, joint uses contemplated under Joint Use Agreement to be negotiated and appended to Lease. In addition, other uses approved by the City [If the land is designated as Municipal Reserve, uses will be limited to those allowed under *The Planning and Development Act, 2007* and *The Dedicated Land Regulations*].
- Removal of buildings – at the end of the term where the Tenant discontinues use of premises, the Tenant may remove the building and return the land to its original state, including environmental remediation. If the Tenant leaves the building intact, it becomes the property of the City.
- If the building is damaged or destroyed, it is the Tenant's option to rebuild or terminate the lease and return the land to its original state.
- Tenant to insure. City not to be liable for any injury, death or loss on premises, except where caused by City negligence.
- Tenant may sub-lease if for a permitted use and where sub-tenant agrees to terms and conditions of lease.
- Joint Use Agreement is to be entered into and appended to lease governing the use of the City's adjacent recreational facilities and the Tenant's facilities in the leased premises.

HAMPTON VILLAGE SCHOOL SITE

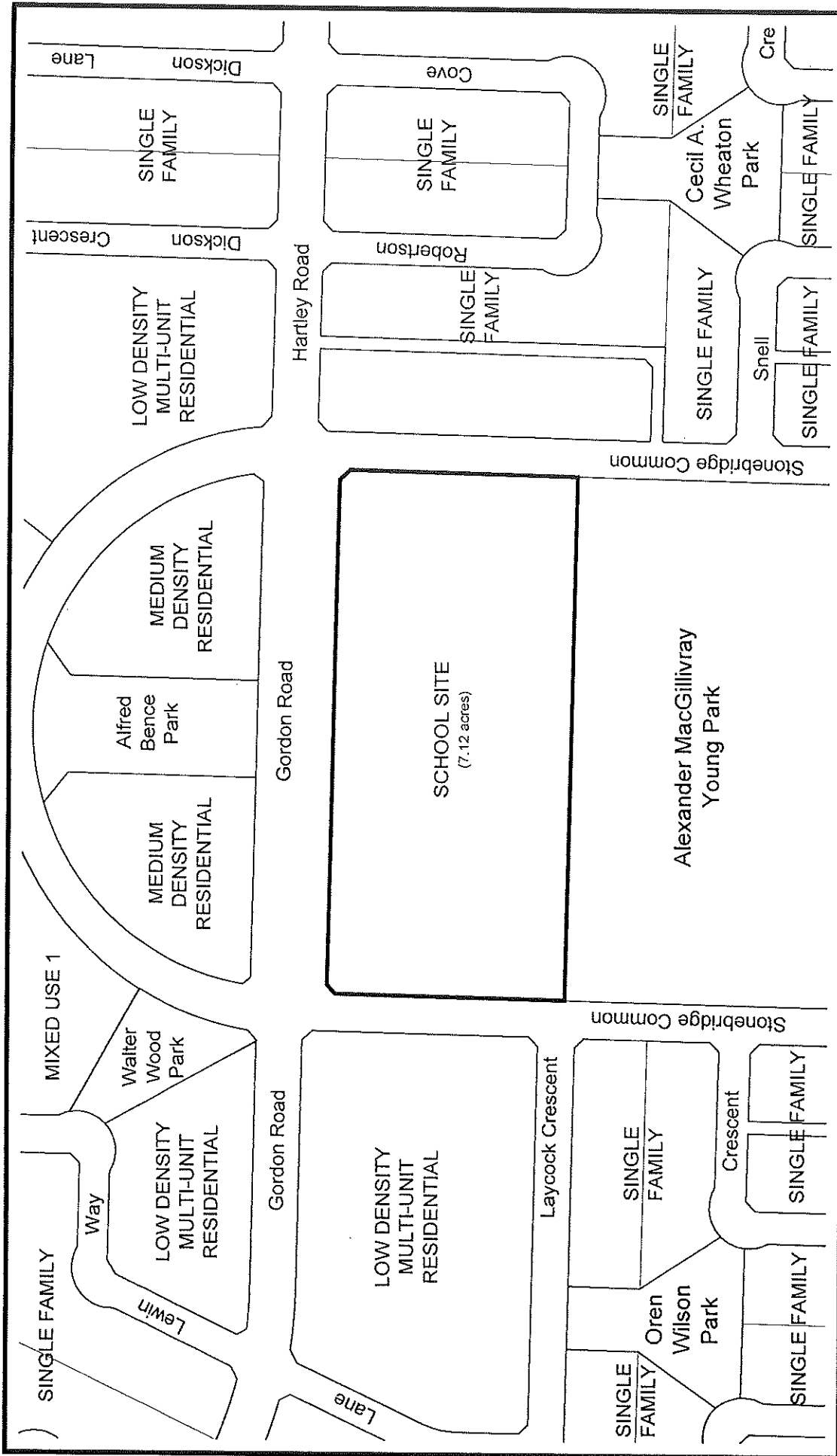


Legal Description: Parcel B, Plan 102063462 & Part of MR3A, Plan 1020623462, identified as Parcel MR3S on Subdivision Application No. 09/15.

— SCHOOL SITE (7.74 acres)



STONEBRIDGE SCHOOL SITE

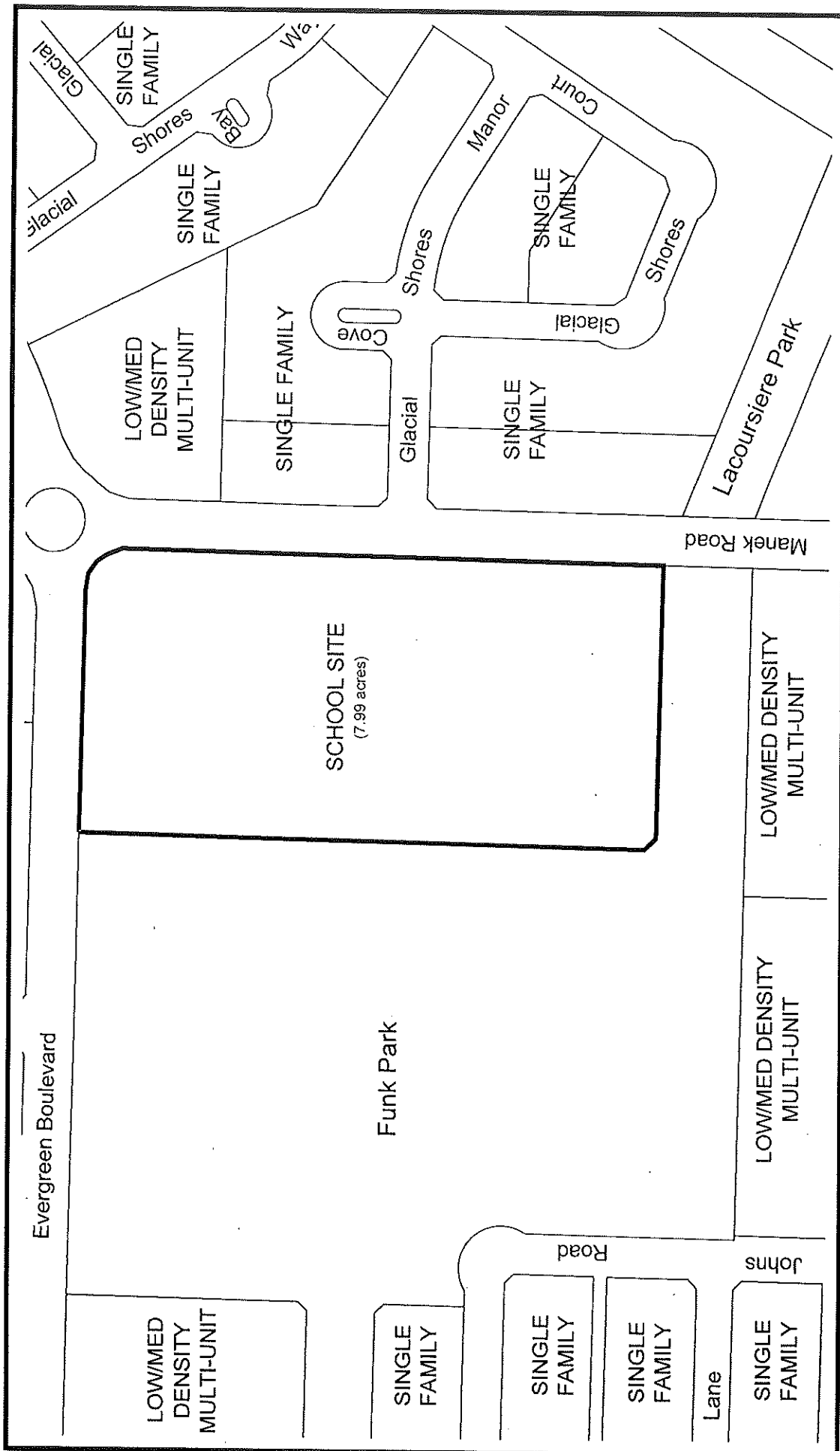


— SCHOOL SITE
(7.12 acres)

Legal Description: Parcel G, Plan 101923477 & Parcel M & Parcel N, Plan 101955641 & Part of the NE 10-36-05 W3 & Part of Parcel H, Plan 101923477 & Part of the Street Closing as approved under Bylaw No. 9243, identified as Parcel YY on Subdivision Application No. 64/14



EVERGREEN SCHOOL SITE

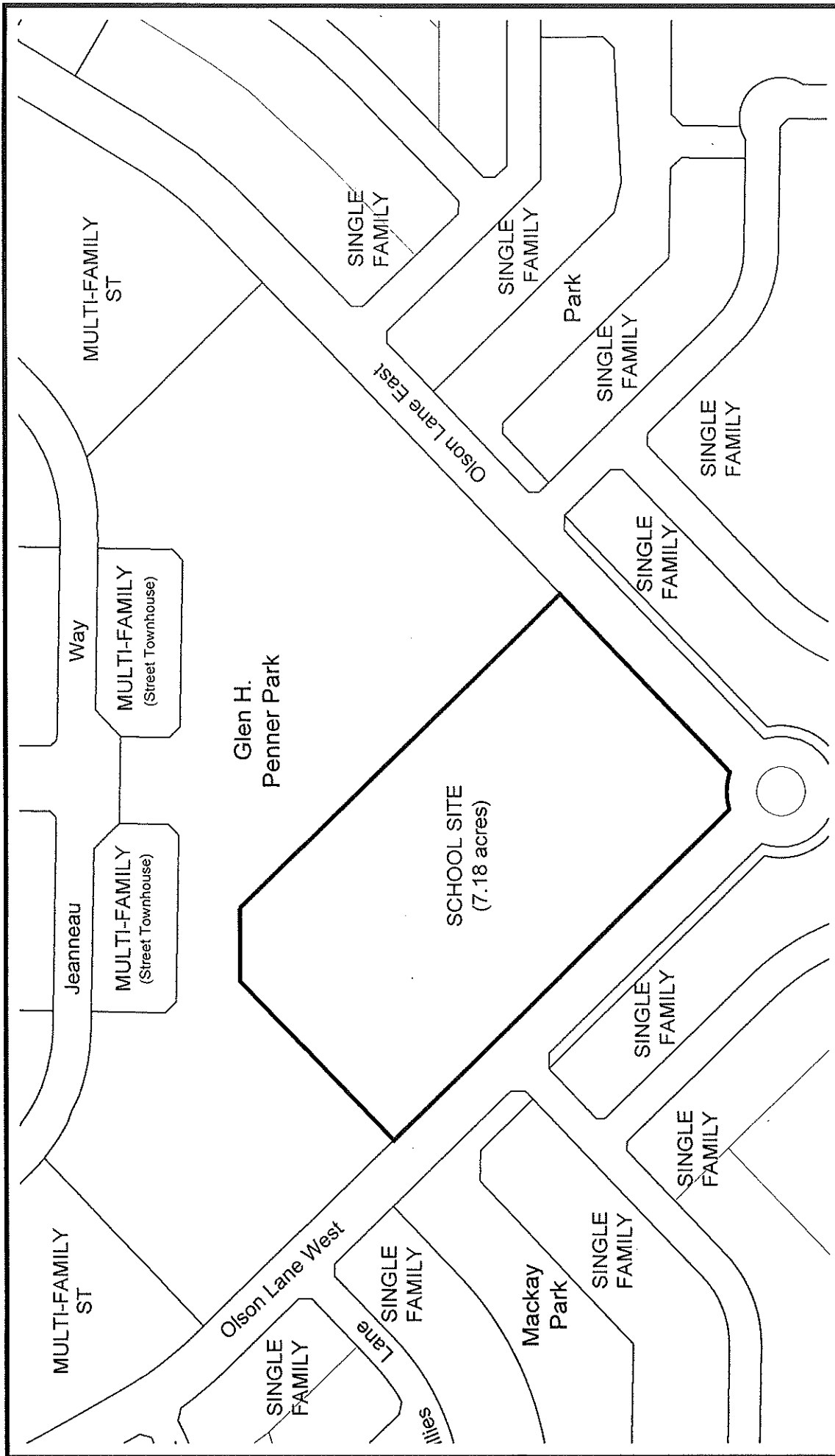


Legal Description: Parcel Q, Plan 102176603

— SCHOOL SITE
(7.99 acres)



ROSEWOOD SCHOOL SITE



Legal description: Part of Parcel BB, Plan 101875394 & Part of Parcel EE, Plan 102028586 & Part of the Street Closing as approved under Bylaw No. 9244, identified as Parcel A on Subdivision Application No. 66/14

— SCHOOL SITE
(7.18 acres)



Major Projects Report – Updated 2014

Recommendation

That the report of the CFO/General Manager, Asset and Financial Management Department, dated April 13, 2015, be forwarded to City Council for information.

Topic and Purpose

The purpose of this report is to provide the Standing Policy Committee on Finance and City Council with an update on the major civic projects including cost, funding arrangements and borrowing requirements.

Report Highlights

1. Over \$1.36 billion in major capital projects have either been completed in the past eight years or are in progress, as well as those planned to be completed in the next five years.
2. External funding comprises approximately one half of the entire project costs, or nearly \$690 million.
3. Outstanding debt at the end of 2014 was \$238.1 million of which 55.6% of the debt servicing costs is funded by the mill rate; 14.8% by the Federal Gas Tax; and the remaining 29.6% through utility rates.

Strategic Goal

The attached report supports the Strategic Goal of Asset and Financial Sustainability through open, accountable, and transparent reporting of the City of Saskatoon's (City) resource allocation.

Background

In 2011, a report was developed by Corporate Finance to summarize all major projects during the past number of years that would provide details on selected major projects related to costs, funding and borrowing. While all of the information contained in the Major Projects Report has been previously made public, the document makes it easier for interested citizens to become informed.

To keep the public and members of City Council informed on these types of projects, an annual update to this report has been prepared and is being tabled with the Standing Policy Committee on Finance and City Council as information.

Report

Status of Major Capital Projects

The attached report, "Major Projects Report – 2006 and Beyond" has been updated as of December 2014. The report summarizes the significant capital projects undertaken in the past eight years, as well as major projects in progress. The report focuses on the total budgeted costs, funding sources and borrowing plans, where required, including the terms and interest rates for these loans.

The attached report also discusses the City's major infrastructure reserves that have been identified as insufficient in meeting the funding needs of future capital work.

Funding

It is important to note that 50.52% of the funding for \$1.365 billion in project costs have been provided by Federal and Provincial Governments and other external sources (\$689.7 million). If the Police Headquarters project was taken out of the mix, due to the full City funding of the project which does not qualify for senior government funding, then 55.5% of the remaining projects are funded by external sources.

Many of the projects listed in the report received Federal and Provincial program funds under the Building Canada Fund and Infrastructure Stimulus Fund. In addition, Federal Gas Tax funds have been used either as cash or leveraged as debt repayment.

Outstanding Debt

The debt balance of \$238.1 million as of December 31, 2014, is at 42.7% of the City's approved debt limit of \$558 million, and as projected over the next ten years, will reach a peak at about \$495 million in 2021 and then decline based on the current capital plan. Of the \$238.1 million in debt, 55.6% is mill rate supported debt, while 14.8% is supported by Federal Gas Tax, and the remaining 29.6% is supported by utilities.

In 2014, one loan of \$25 million was added for water and wastewater projects.

While all of the information contained in the Major Projects Report has been previously made public, the document makes it easier for interested citizens to become informed.

Communication Plan

The attached report will be posted on the City's website and social media tools will also provide links to the online report. Hard copies of the report will be made available at all branches of the Saskatoon Library.

Other Considerations/Implications

There are no policy, financial, environmental, privacy, or CPTED implications or considerations, and public and/or stakeholder involvement is not required.

Due Date for Follow-up and/or Project Completion

An updated report for 2015 will be prepared and tabled with City Council for the 2016 Business Plan and Budget review meetings in December 2015.

Public Notice

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

Attachment

1. City of Saskatoon Major Projects Report, 2006 and Beyond – Updated December 2014

Report Approval

Written and

Approved by: Kerry Tarasoff, CFO/ General Manager, Asset & Financial
Management Department

MajorProjectsReport_2014.docx

December
2014

City of Saskatoon

Major Projects Report

2006 and Beyond – UPDATE 2014

The following report summarizes:

- Major construction projects undertaken by the City of Saskatoon from 2006 to 2014
- Major projects currently under construction or in the planning stages
- Funding sources for these projects
- Borrowing details related to these projects
- Strategies To Address Major Reserve Deficiencies
- UPDATED to December 2014



1. Introduction

Over the past eight years the City of Saskatoon (City) has undertaken a host of major projects to address a number of issues including growth and the maintenance of existing infrastructure. With the assistance of federal and provincial government programs, funds have been leveraged along with City reserve funds and in some cases, planned borrowing strategies, to make significant headway in the City's capital program.

In addition, major projects that are in the planning stages or currently under construction are also moving forward as result of these funds.

This report includes a summary of these major projects. It is not a comprehensive review of all capital projects undertaken during the period but rather a look at the more significant projects, not only in terms of cost, but in terms of impact to the city. It will focus on the:

- total budgeted project costs;
- funding sources; and
- borrowing plans (including terms and rates).

This report also discusses the City's major infrastructure reserves that have been identified as insufficient in meeting the funding needs of future capital work.

This is the fourth edition of the Major Projects Report following the initial release in November 2011. This edition is to serve as an update to that document with revised information and the addition of any other major projects planned since that time. Until a ten-year history is contained in this report, the older completed projects will continue to be included.

2. Update Report

City of Saskatoon Working to Complete Major Projects Leveraging Funding Programs

The list of major capital projects included in this report is not a full capital budget listing, but only those projects deemed "significant" in terms of budget costs and impact of the project. This project list (Table 2) totals \$1.36 billion in total cost over the period from about 2006 to present. Of these projects, \$690 million or 50.5% are funded from federal and provincial government programs and other external sources. The remaining funding of \$675 million or 49.5% is from City reserves and borrowing.

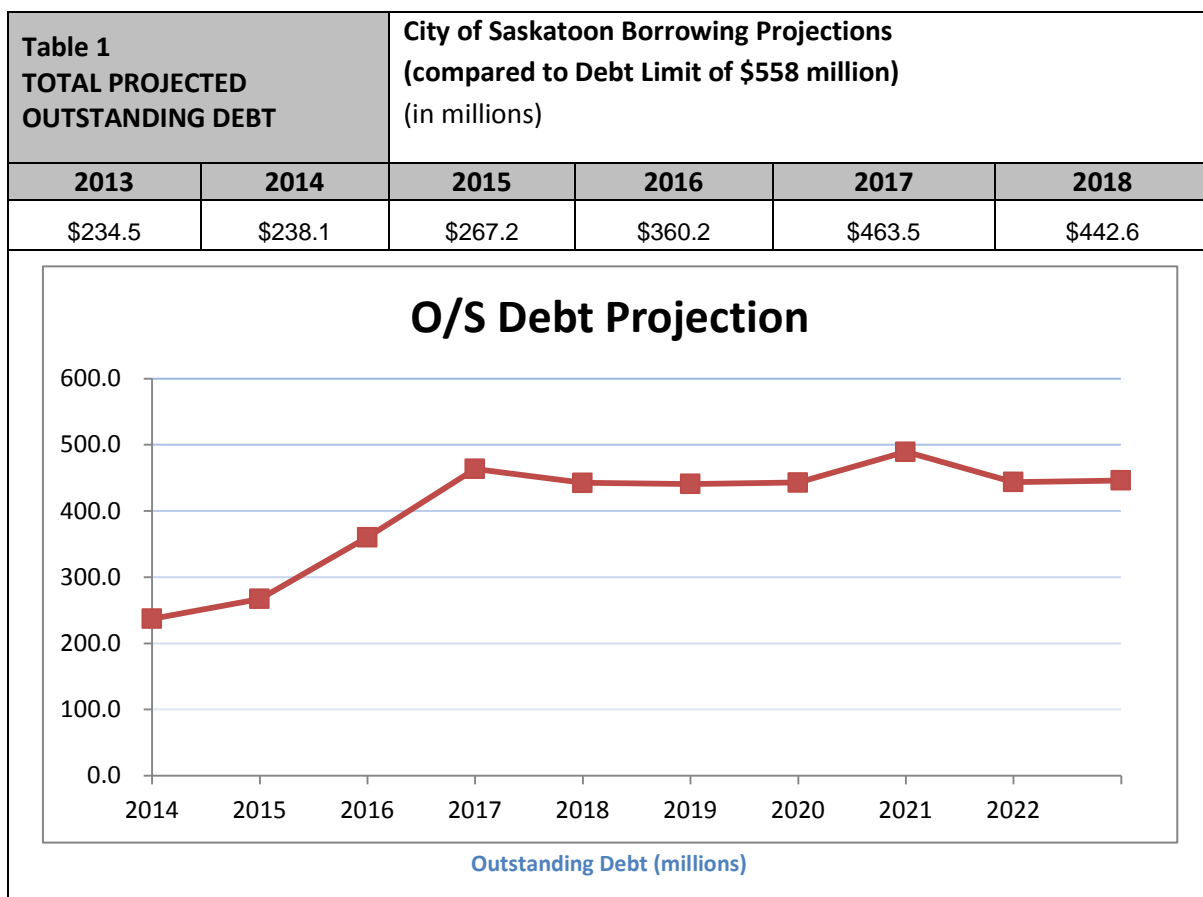


While most projects have a form of external funding as part of the financing plan, there are some major projects like the new Police Headquarters that is funded entirely through mill rate dollars. Due to the nature of this type of project, this is one of the only viable funding options available to the City. **Without this project, 55.5% of the funding for the remaining projects would be funded through external sources and 44.5% directly by City funds.**

Total outstanding debt for the City as of December 31, 2014 was \$238.1 million. This is well below the debt limit for the City of \$558 million. The authorized debt limit by the Saskatchewan Municipal Board was raised in 2014 from \$414 million to \$558 million and will remain at this level until it expires in 2017 and will require another review. The schedules of total outstanding debt listed by project are shown at the back of this document for both 2014 and 2013. Of this outstanding debt, 55.6% is supported through the mill rate. Debt that is being repaid using the federal gas tax is 14.8% of the total while the remaining 29.6% is utility supported debt.

In 2013 a \$45 million sinking fund debenture was issued for the Police Headquarters Project as well as a \$15 million serial debenture for utility projects bringing the outstanding debt to about \$234.5 million to the end of 2013. During 2014 a \$25 million 10 year debenture was issued for Water and Wastewater projects. The outstanding debt balance at the end of 2014 was \$238.1 million.

In projecting the borrowing requirements for the next ten years, the peak of the expected outstanding debt is \$495 million in 2021 and then starts gradually declining. This information reflects the 2015 capital budget and future plan (see Table 1). These figures make an estimate of the debt component of annual payments under a Public Private Partnership (P3) agreement. As per the accounting standards of the Public Sector Accounting Board (PSAB) as well as the decision by the Saskatchewan Municipal Board, the debt portion under the external partner's financing under a P3 model is to be recognized as debt for the City.



The borrowing terms vary with each project as well as repayment financing plans. These are outlined in the project details in this report.

While there have been major federal funding programs such as the Building Canada Fund, Infrastructure Stimulus Fund and Recreational Infrastructure Canada Fund, the provincial government has also participated in the Major Component piece of the Building Canada Fund as well as provided funding through the provincial Municipal Economic Enhancement Program (MEEP). These programs have greatly contributed to the ability of advancing the City's capital program over the years.

The Federal Gas Tax program has also had a significant impact on the City's capital program by using either gas tax cash, or leveraging gas tax funds for debt repayment on capital borrowing.

Without all these programs, the ability of the City to build the required infrastructure for a growing city would be extremely difficult.

The use of a P3 model has been approved for the Civic Operations Centre project with a \$38.9 million contribution coming from the Federal Government's P3 Office for 25% of the eligible project costs.



In order to take advantage of some of the previous funding programs, civic reserve funds had to be advanced to match or top-off federal and/or provincial contributions to fully fund eligible capital projects.

The advancement of the City's capital program did temporarily place some reserves in a deficit position as approved by City Council with a plan that these reserves would be replenished with operating fund contributions in the following years. This has now been completed and in fact, the City's reserve balances at the end of 2012 had increased to \$115.7 million compared to \$52.5 million a year earlier. The 2013 balance was \$105 million.

While previous federal and provincial infrastructure programs have greatly assisted in funding a backlog of capital projects, there is still a shortfall in longer term funds for infrastructure maintenance, replacement and expansion projects. The City has been advocating to both the Government of Canada and the Government of Saskatchewan to renew and develop a long-term infrastructure program so that the City can strategically plan its projects and investments.

The Government of Canada, as part of the Economic Action Plan 2013, permanently renewed the federal Gas Tax Fund (GTF) which provides \$2 billion per year nationally and includes an escalator of 2% per year. The renewed GTF also expanded the list of eligible project categories to which funding can be applied.

The 2012/13 federal budget also announced a renewed Building Canada Fund and a renewed P3 Canada Fund. The new Building Canada Fund will provide \$4 billion in funding over the next ten years under the National Infrastructure Component (NIC) while \$10 billion will be funded through the Provincial-Territorial Infrastructure Component (PTIC). Of this PTIC, \$9 billion is being distributed for National and Regional projects and \$1 billion for smaller communities (under 100,000 people).

Future Plans For Eliminating Reserve Deficiencies

The Transportation Infrastructure Expansion Reserve provides funding for the construction of additions to the City's transportation network including roadways, bridges and overpasses. The demand for funds from this reserve during the current growth of the city is greater than the available funds. This reserve is planned to be in a positive position by the end of 2015 resulting from the inflows of annual operating contributions to the reserve and project expenditure planning.

The Infrastructure Reserve for Water and Wastewater has been in a deficit position for the past few years based on the advancement of flood control projects to alleviate further flooding. The plan to replenish the reserve was through a flood control levy of \$4.50 per water meter placed on utility bills. This reserve is expected to be in a positive position in about 2018.

The Parks Infrastructure Reserve which is used for the infrastructure replacements, repairs and upgrades of existing parks has been under-funded in the past number of years. The Administration is currently reviewing service levels of this program and expected to bring options forward to City Council in 2015. Following the confirmation or adjustment to service levels funding plans can be developed to address the backlog of park upgrades.

Summary of Major Projects

The remainder of this report addresses the City's recent major projects. This report summarizes the significant projects and includes the cost, funding and borrowing details.

Table 2		Major Project Summaries (in millions \$)					
Project	Project Cost	Funding			Borrowing		Project Status
		Federal/ Provincial	City	Other	Planned	Actual	
Circle Drive South	\$295.10	\$194.60	\$100.30	\$0.20	\$62.00	\$62.00	Complete
River Landing (all phases)	\$78.20	\$25.90	\$29.60	\$22.70	\$23.37	\$3.60	In Progress
Remai Modern Art Gallery of Saskatchewan	\$81.83	\$29.76	\$29.97	\$22.10	\$23.97	\$0.00	In Progress
River Landing Parkade	\$19.46	\$0.37	\$19.09	\$0.00	\$12.09	\$0.00	In Progress
Shaw Centre	\$46.50	\$9.50	\$34.50	\$2.50	\$29.30	\$28.10	Complete
Circle Drive Bridge Widening	\$17.70	\$16.20	\$1.50	\$0.00	\$16.10	\$16.10	Complete
College Dr. & Circle Dr. Interchange	\$16.80	\$13.40	\$3.40	\$0.00	\$0.00	\$0.00	Complete
Clarence Av. & Circle Dr. Interchange	\$19.90	\$5.65	\$10.25	\$4.00	\$0.00	\$0.00	Complete
Water Treatment Plant Intake	\$44.90	\$0.00	\$44.90	\$0.00	\$39.00	\$37.70	Complete
Water Reservoirs	\$37.30	\$14.00	\$23.30	\$0.00	\$27.50	\$11.96	In Progress
Fire Hall – Southeast	\$5.87	\$4.80	\$1.07	\$0.00	\$0.00	\$0.00	Complete
Police Headquarters	\$122.90	\$0.00	\$122.90	\$0.00	\$113.10	\$100.00	Complete
Landfill Gas Energy	\$16.08	\$7.06	\$9.02	\$0.00	\$0.00	\$0.00	Complete
Civic Operations Centre 1	\$150.00	\$38.55	\$111.45	\$0.00	\$111.45	\$0.00	In Progress
Gordon Howe Bowl	\$10.05	\$0.00	\$2.65	\$7.40	\$0.00	\$0.00	In Progress
North Parkway Commuter / Traffic Bridge Replace 1	\$252.60	\$121.00	\$131.60	\$0.00	\$0 *	\$0.00	Not Started
Various Interchanges	\$150.00	\$100.00	\$0.00	\$50.00	\$0.00	\$0.00	Not Started
Totals	\$1,365.19	\$580.79	\$675.50	\$108.90	\$457.88	\$259.46	
Percentage	100%	42.54%	49.48%	7.98%			

1. Project is using a combination of cash and payments under a P3 agreement

3. Project Summaries

Circle Drive South

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$295.1	\$194.6	\$100.3	\$0.2	\$62.0	\$62.0
%	65.9%	34.0%	0.1%		

The new South River Crossing was officially opened in July 2013. This project involved the design and construction of the southwest quadrant of Circle Drive, including the south river crossing.



City Council approved the functional plan for this component of Circle Drive in 2007 and subsequently identified this project as the City's highest priority major transportation project.

The Circle Drive South Project provided:

- a new six-lane bridge
- five new interchanges (Idylwyld Drive, Lorne Avenue, Valley Road, 11th Street West, and Preston Avenue South)
- 10 kilometres of freeway/expressway from Clarence Avenue to Clancy Drive
- access requirements of surrounding lands
- three railway grade separations
- sound attenuation walls
- relocation of utilities
- pedestrian and cyclist facilities

Traffic modelling estimated that the new bridge will carry approximately 30,000 vehicles per day when Saskatoon reaches a population of 250,000. One of the primary benefits is the shorter commuting distances for traffic and a 35% reduction in traffic using the Idylwyld Bridge at afternoon rush hour.

The roadway is a four to six lane divided freeway, with provisions for pedestrians and cyclists to cross the river and access the MVA Trails and other recreation trails on both sides of the river.

In March 2010, City Council awarded the design/build contract to Graham Flatiron Joint Venture. The design/build process is where the contractor designs and builds the project. This process establishes costs up front, helps with better scheduling, and shortens the construction period. Construction began in spring 2010 and was officially opened on July 31, 2013.

The total budgeted cost of the project, which incorporated an additional overpass at Preston Avenue and Circle Drive, was \$295.1 million. The federal government has contributed \$95.84 million while the provincial government provided a \$98.75 million contribution, and the RM of Corman Park contributed \$0.2 million for the Valley Road flyover. The remaining \$100.3 million is funded by the City. Of this amount, \$44 million was borrowed through a



CMHC loan borrowed for ten years at 3.29% with annual payments of \$5.2 million (total interest payable is \$8.4 million). Another \$18 million was borrowed in 2012 using the debt retirement from loans for the overpasses at 22nd Street and Circle as well as Attridge Drive and Circle Drive. The \$18 million loan was borrowed in late December 2012 using a 10-year debenture at 2.736% with principal and interest payments of \$2.1 million per year. Total interest to be paid over the life of the loan is \$2.68 million. Another \$24.17 million was provided by the City using federal gas tax funding indirectly through our water utility. The remaining \$14.13 million was funded from prepaid and other civic reserves.



River Landing

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$78.2	\$25.9	\$29.6	\$22.7	\$23.37	\$3.6
%	33.1%	37.9%	29.0%		

River Landing Phase I has reclaimed the riverfront with the development of a new park, the construction of the River Centre (5-storey commercial development), the future River Landing Village, the Remai Modern Art Gallery of Saskatchewan, the Remai Arts Centre, and the “Prairie Wind” landmark.

The River Landing Phase II redevelopment project is designed to enhance the sustainability of downtown by reclaiming and developing the A.L. Cole "brownfield" and surrounding area - literally the front yard of Saskatoon’s downtown. Part of the development is the Saskatoon Farmers’ Market and Ideas Inc.

The total cost for both phases of the project is \$78.2 million for which \$29.5 million is funded through external sources. The remaining \$48.7 million is funding through land sales of \$19.0 million, and \$23.4 million from the City’s Recreation and Cultural financing strategy using assessment growth as cash and/or debt repayment. The remaining amounts are from reserves and Sinking Fund surplus.

To look further by phase, the riverfront within Phase 1 was managed by the Meewasin Valley Authority (MVA) with the majority of funding coming from both the provincial government and the MVA. Of the \$12.7 million component of the Phase 1 project, the provincial government contributed \$4 million while Western Diversification contributed \$3 million. The MVA underwent a significant capital campaign to secure donations as well as sponsorships and contributions from their own capital funding allocations. The MVA contribution was \$2.44 million while the City’s contribution was capped at \$2.76 million. The remaining \$0.5 million was a contribution from the Urban Development Agreement.

The second component of Phase 1 is the development of the east site excluding the riverfront. Of the \$14.3 million cost, all but \$77,500 is funded by the City. The \$77,500 is from the Provincial Community Shares Program. \$0.983 is from civic reserves, while \$3.0 million is from the City’s Sinking Fund surplus. Another \$4.153 million is funded by the City’s Recreation and Cultural financing plan using cash and borrowing while the remaining \$6.039 million is using land sales revenues from land sold within the River Landing Phase 1 area.

Phase 2 of the River Landing project is the section west of Idywyld Drive and includes the riverfront in that area. The total cost of this phase is \$52.153 million. A grant of \$13.7 million from the Federal Strategic Infrastructure Fund, \$5.0 million from the provincial government as well as \$77,500 from the Provincial Community Shares Program make up the federal and provincial share of this funding. \$0.1 million from the Urban Development Agreement and \$0.6 million of sponsorship make up the remaining external funding. The reallocation of annual savings of \$1.078 million resulting from the City qualifying as a GST exempt organization is funding \$16.455 million through cash and/or borrowing while the remaining \$13 million is from future land sales generated by the development in Phase 2.

The borrowing for these three major components to date has been two smaller loans totalling \$3.59 million. The first loan of \$1.3 million was issued in 2008 for 10 years at 3.78% for the Park Phase 1 component. The second loan of \$2.29 million was issued in 2009 for 15 years at 3.98%. Both loans are being repaid under the City's Recreation and Cultural financing plan using incremental assessment growth tax revenue. The annual payments for the first loan are \$154,884 with total interest of \$264,800 to be expensed over the life of the loan. The annual payments for the second loan are \$205,677 with total interest of \$795,200 to be expensed of the life of the loan.

Remai Modern Art Gallery of Saskatchewan

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$81.83	\$29.76	29.97	\$22.1	\$23.97	\$0
%	36.4%	36.6%	27.0%		



This \$82 million project involves the design and construction of the Remai Modern Art Gallery of Saskatchewan (Remai MAGS) as outlined in the functional program plan adopted by City Council in April 2010. Included in the functional program plan is an expansion (shell only) to the existing Remai Arts Centre funded by Persephone Theatre.

Construction began on the project in 2013 with anticipated opening in 2016.

The Art Gallery building is expected to cost \$81.83 million. Under the Building Canada Fund Major Infrastructure Component, it has received funding approval from the Government of Canada of \$13.02 million, and the Government of Saskatchewan of \$12.651 million. Approval has also been received from the Provincial Government to redirect \$4.093 million Building Communities Program approved funding from the expansion of Saskatoon's Mendel Art Gallery Building to the new art gallery building at River Landing. Other funding of \$22.1 million pertains to private fundraising by the Art Gallery of Saskatchewan Inc., which includes a gift of \$15.0 million from the Frank and Ellen Remai Foundation.

Additional funding of \$6 million from the City's Civic Facilities Funding Plan was approved during the 2015 budget review. In addition, borrowing of \$23.5 million will be supported by assessment growth. The plan assumes a borrowing term of 15 years at 4.25%. Based on these terms the annual repayment is estimated at \$2.15 million per year and total interest expensed over the life of the loan would be about \$8.7 million. To support this debt, the Recreation and Cultural funding plan assumes the dedication of \$500,000 of assessment growth for both 2012 and 2013.

River Landing Parkade

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$19.46	\$0.37	\$19.09	\$0	\$12.09	\$0
%	1.9%	98.1%	0%		

This \$19.46 million project is for an underground parking garage. Funding sources include borrowing of \$12.09 million which includes parkade revenue supported debt of \$5.880 million as well as a reallocation of capital funding of \$7.0 million, and \$369,000 from the Building Canada Fund.

Borrowing is planned in two phases. The first is a 25-year loan of about \$6 million using parkade revenues as repayment of principal and interest. The remaining \$6 million is planned for 15 years using incremental assessment growth as a form of repayment.

Once the borrowing using parkade revenues has been repaid, the ongoing revenues will assist in funding the operation and programming for River Landing.



Shaw Centre

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$46.5	\$9.5	\$34.5	\$2.5	\$29.3	\$28.1
%	20.4%	74.2%	5.4%		

The Shaw Centre is a state-of-the-art aquatic and fitness facility offering a new calibre of recreation, health and fitness opportunities to the residents of Saskatoon. The story of the Shaw Centre in the new Blairmore Suburban area is unique as it came to life as part of an integrated partnership between the City of Saskatoon, Saskatoon Public Schools and Greater Saskatoon Catholic Schools.

By developing a collaborative approach to combining their resources (land, building, programs and services), a fully integrated

destination centre (Blairmore Centre) was created that includes the Shaw Centre, Tommy Douglas Collegiate, Bethlehem Catholic High School and Morris T. Cherneskey Multi-District Park.

The fitness and aquatic facility includes a weight room, servery, common area, as well as a competitive/leisure pool, 52 metre competitive pool, bulkheads, six-lane warm up pool, wetslide, springboards, platform tower and other amenities. Also part of the project is the construction of a 34-acre multi-district park.

The vision for the Blairmore Centre came from the community. The vision was to create a destination centre, built on partnerships and community values, offering programs, activities, and services in a diverse and inclusive setting. The facility provides a location for city-wide programs and provincial, national and international competition.

The \$46.5 million project was funded by federal, provincial and City funds. A grant of \$7.3 million from the Federal Building Communities program, as well as \$1.25 million from the Municipal Rural Infrastructure Fund and \$945,000 from the Province's Community Shares Grant provided \$9.5 million in total federal and provincial funding. The two school boards contributed \$720,000 towards the construction of the common area and sponsorship added another \$1.788 million. The remainder or \$34.5 million is funded through a combination of borrowing and civic capital reserves. An estimated \$29.3 million in borrowing is expected in the end. To date, \$28.1 million has been borrowed. \$14.2 million was in the form of an external loan for 10 years at 3.78% with annual repayment of \$1.711 million. On this loan \$2.926 million in total interest will be expensed. The other \$13.9 million was borrowed through two internal loans. One loan of \$10 million is for 15 years at 5.25%. The annual repayment is \$967,400 and total interest expensed over the life of the loan will be \$4.5 million. The other internal loan of \$3.9 million was over 10 years at 4.5% with annual repayment of \$461,500 and total interest expensed over the life of the loan of \$915,000.

These loans are being repaid through a mill rate base of \$1.1 million per year with the remaining portion being financed through the City's Recreation and Cultural financing plan using incremental assessment growth.

Circle Drive Widening

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$17.7	\$16.2	\$1.5	\$0	\$16.1	\$16.1
%	91.5%	8.5%	0%		

This project provided for the widening of Circle Drive from Attridge Drive to Millar Avenue including the modification of the existing structures of Circle Drive Bridge by converting the existing sidewalks to driving surfaces in order to add a third lane in both directions. This project also allowed for the construction of a new pedestrian bridge below and between the existing bridges in order to maintain a pedestrian corridor through this location.



Due to the expansion of the residential properties in the south and east, and the increasing commercial/industrial properties to the north, the demand of vehicular traffic crossing this bridge had been increasing. Morning and afternoon peak periods resulted in extremely congested conditions. The addition of a third lane in both directions has allowed all traffic to/from Attridge Drive to use an independent lane crossing the bridge. This has reduced the congestion resulting from the merging of traffic from three to two lanes on both sides of the bridge.

The total project cost was \$17.71 million of which all but \$1.55 million was funded by borrowing using the federal gas tax funding as repayment. The \$1.55 million was funded from civic reserves. The borrowing of \$16.1 million on this project was done through an external loan for 10 years at 3.78% with annual repayment of \$1.943 million using the gas tax received from the federal government. Total interest expensed on this loan over its life will be \$3.323 million.





College Drive and Circle Drive Interchange

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$16.8	\$13.4	\$3.4	\$0	\$0	\$0
%	79.8%	20.2%	0%		

This project involved the preparation of the detailed design and construction for the grade separation of Circle Drive and College Drive.

This intersection carried approximately 60,000 vehicles on a daily basis and was ranked fifth on the highest volume intersections in the city.

At the time this project was started in 2005, it was ranked as the number one priority for reconstruction to a grade separated intersection in terms of annualized savings.

The work in 2003 involved the detailed roadway geometric design, the detailed design of the overpass bridge structure and placement of embankment fill material for the overpass structure. Construction of the Circle Drive/College Drive interchange began in 2005 with substantial completion in December 2006.

This project qualified for funding under the Gas Tax program. As a result, most of the \$16.8 million cost of the project was funded by using federal gas tax cash received which was \$13.35 million. The remaining \$3.4 million was funded using civic reserves.

Circle Drive and Clarence Avenue Interchange

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$19.9	\$5.65	\$10.25	\$4.0	\$0	\$0
%	28.4%	51.5%	20.1%		



With the build out of the Stonebridge neighbourhood in south Saskatoon and the construction of the big box retail outlets just off of Clarence Avenue South, this overpass became a priority for City Council. In fact, the development of the retail site was contingent on this overpass being constructed.

About half of the funding for the project was from the other sources. \$9.6 million was funded from a combination of developer contributions, the Municipal Rural Infrastructure Fund and the Province of Saskatchewan. About \$4.65 million was funded from civic reserves while the remaining \$5.6 million was funded using incremental property tax revenues from the development within the retail site.



The following is a detailed breakdown of the funding dollars:

Developer Contribution (20%)	\$ 3,976,000
Transportation Infrastructure Expansion Reserve	1,400,000
Funding from incremental municipal property taxes	5,600,000
Funding from the interchange levy	2,954,000
Electrical Distribution Expansion Reserve	300,000
Municipal Rural Infrastructure Reserve	650,000
Province of Saskatchewan	5,000,000
Total	\$19,880,000



Police Headquarters

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$122.9	\$0	\$122.9	\$0	\$113.1	\$100.0
%	0%	100%	0%		

This project involved the planning, design and construction of a new Saskatoon Police Service (SPS) Headquarters Facility at 76 - 25th Street East.

The construction began in 2011 which included underground work associated with the 25th Street Extension project. The project was completed and was in operation in 2014.

The SPS had outgrown its headquarters building located at 130 - 4th Avenue North, which had been the centre of SPS's operations and administration since 1977.

The new headquarters consolidated the SPS into one location and will be able to support its operations with an appropriate long-term, purpose-specific facility.

The primary goals for building a new headquarters facility were to support Police operations with appropriate long-term, purpose-specific facilities and to enlarge the overall space in line with accepted "best practice" in Canada. Other goals related to the new headquarters facility included preserving the high quality image of the SPS and to locate SPS facilities in accordance with strategic location concepts which included community visibility, major arterial access, centrality and community compatibility.

The total cost of the project was \$122.9 million. Due to the nature of the project, it is entirely being funded through the mill rate. A financing plan whereby \$750,000 per year was being set aside for seven years starting in 2007, but then increased to \$850,000 in the 2012 budget to finance future debt payments. Between cash and borrowing for the project it funded the entire amount. A \$55 million loan was taken out February 9, 2012 at 3.08% for a 20-year term. Debt payments will be approximately \$3.67 million per year. Total interest and stamping fees for the Bankers Acceptance Loan/Interest Rate Swap will total \$18.85 million. An additional \$45 million loan was taken out October 2, 2013 at 4.677% for a 30 year term. Debt payments will be \$2.9 million per year.



Water Intake and Water Reservoirs

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$77.73	\$14.0	\$63.73	\$0	\$63.1	\$33.2
%	18.1%	81.9%	0%		



The **Water Intake** project was for the design and construction of a new upstream intake and eastside pumphouse facility. The new intake structure was designed for a flow of 120 MIGD. The pumphouse includes a screen chamber, three screens, wet well, two vertical turbine pumps, and an emergency generator. Also included is a new supply main from the new pumphouse to the existing westside supply main.

The project was completed in March 2012 and was operational shortly after.

In order to meet high demand, it is necessary to use the lowlift pumps located at the Water Treatment Plant in addition to the intake and pumping system located at the Queen Elizabeth Power Station. With the location of several storm water outfalls between these two intakes, the quality of raw water may at times be compromised.

This project ensures that all raw water intake will occur upstream of the City's storm sewer outfall structures. The Water Treatment Plant lowlift pumps are then used as an emergency standby facility only. Also, it ensures that present raw water demands are met and provide future capacity in accordance with the City's future growth study.

Funding for the \$44.8 million new intake facility was from borrowing using a combination of utility revenues and leveraging federal gas tax as repayment. In total, \$44.8 million in gas tax funding will be used for the project. In keeping with the premise that the utility is a rate-funded entity, gas tax funding is applied to utility projects, and in turn, the utility issues disbursements to the general fund by an equivalent amount. An external loan for \$30.9 million over 10 years at 3.39% was made in 2009 through the CMHC lending program. Annual repayment is \$3.694 million with total interest to be expensed over the life of the loan of \$6.1 million. \$2.3 million was borrowed in 2012 for 10 years at 2.736%. Annual payments are \$264,300 per year and total interest paid for the life of the loan is \$343,100.

The **Expansion of Water Reservoirs** project is a \$37.3 million project. This project involves the staged expansion of the overall reservoir capacity throughout the distribution system. It includes work on the entire reservoir capacity design and reconfiguring the distribution system piping to provide transferability among the existing reservoirs.

This project is funded through an approximate three-way split between the City reserves, and federal and provincial funding. Funding from the Major Infrastructure Component of the Building Canada Plan provides \$14.0 of shared funding from the federal and provincial governments while the City's share is \$23.3 million. The funds received are placed in the water capital reserves and a dividend declared to the general fund for reallocation which was done during the 2010 Capital Budget review by City Council.





Fire Hall - Southeast

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$5.87	\$4.8	\$1.07	\$0	\$0	\$0
%	81.8%	18.2%	0%		

The new Fire Hall #8 in the Lakewood Suburban Centre was opened in 2010.

Standard NFPA 1710 establishes benchmark response times of 4 minutes for the "first-in" unit or single-unit response and 8 minutes for all apparatus dispatched to a full first alarm assignment.

This standard specifies safe and effective emergency response standards for all services provided by Saskatoon Fire and Protective Services (SFPS) in the city of Saskatoon. In order to maintain the benchmark, 4 and 8-minute response times for Sutherland (Fire Station No. 5) will remain in its existing location.

The Lakewood Suburban Centre location provides service within the 4-minute first-in response to East College Park, Briarwood, and Lakeridge, in addition to being able to provide the same response into the new growth areas of Rosewood and Brookside. It is also strategically placed to contribute to the 8-minute full first alarm response on the east side of the city in compliance with standards.

The funding for the \$5.87 million fire hall was mostly from the Provincial Municipal Economic Enhancement Program (MEEP) for which the City received \$22 million. \$4.8 million was allocated by City Council for the construction of the fire hall with the remaining \$1.07 million funded through civic reserves.

Future fire halls will be funded from a Civic Facilities Financing Plan using incremental mill rate contributions and where possible, other government funding if available.

Landfill Gas Energy

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$16.1	\$7.1	\$9.0	\$0	\$0	\$0
%	43.9%	56.1%	0%		

The **Landfill Gas Energy** project is to provide facilities at the Saskatoon Waste Management Centre for the capture of landfill gas, condition the gas for utilization, and convert the gas to energy and/or sell the gas to others as a fuel.



Construction of the first phase of the gas collection system was completed in late 2013. When fully completed, the facility will produce about 13 gigawatt-hours of electrical energy each year – enough energy to power about 1,300 homes and reduce annual greenhouse gas emissions by over 45,000 tonnes, which is equivalent to removing over 9,000 vehicles from city roads. The facility will capture landfill gas that is produced by decomposed organic waste, pipe the gas to a generating station and use the gas to produce electrical energy.

This is the first power generation facility built by the City in over 100 years. The power generation facility was completed in early 2014.

The total cost of the project was \$16.08 million. \$7.055 million was funded from the federal Building Canada Fund with the remaining funds from civic reserves.

The electricity produced from the landfill gas project is being sold to SaskPower under their Green Options Partners Program. This program offers a premium rate for “environmentally preferred” electricity and increases at a rate of 2% annually over a 20-year power purchase agreement. This is a lottery program that the landfill gas project was successfully drawn for resulting in a greater certainty of revenue projections. Based on conservative but realistic assumptions regarding energy production and operating costs, a 20-year net profit of \$9.5 million is projected that would result in a payback period of seven years.



North Parkway Commuter Bridge and Traffic Bridge Replacement

Two major projects – the new North Commuter Parkway and a replacement for the currently closed Traffic Bridge – have been bundled together into one project and will be procured by a Public Private Partnership arrangement.

The total project is estimated at \$252.6 million.

The North Parkway Commuter Bridge project includes the property acquisition, environmental clean-up/control, procurement, and construction of a new river crossing complete with major arterial connecting roadways.

The functional planning study for the river crossing and connecting roadways was completed and approved by City Council in May 2013. Key advisory consultants were retained in 2013 to assist in preparation of the procurement packages. Additional advisors were retained in 2014 to assist in project procurement. A Request for Proposal was issued in late 2014 and will close mid-2015. The Procurement of the project is planned to be complete by the end of 2015, with construction commencing in early 2016 and expected completion in 2018.

The funding source for any associated payment stream will be from the federal gas tax receipts and neighbourhood land development surpluses.

The Traffic Bridge, connecting the Nutana neighbourhood to downtown Saskatoon, was built in 1907 for horses and carriages. Until the unexpected closure of the Bridge on August 24, 2010 in the interest of public safety, it was serving approximately 7,000 vehicles per day, and remained an important and well-used pedestrian and cyclist crossing over the South Saskatchewan River.

In May 2010, the City commissioned a consultant to undertake a Traffic Bridge Needs Assessment Study to look at options for the future of the bridge and its potential to accommodate a variety of pedestrian/bicycle, transit, vehicle, and community functions.

After numerous public houses and open debates, City Council, at its meeting on December 6, 2010, approved the recommendation to replace the existing Traffic Bridge with a modern steel truss bridge through a design-build process. As part of the process, efforts will be made to incorporate elements that are sympathetic to the heritage and architecture of the existing bridge. The new bridge will accommodate emergency vehicles and transit. City Council also agreed that the width of the driving lanes on the new modern steel truss bridge be 3.7 meters, and that a multi-use pathway be on both sides of the bridge.

It is estimated that the construction time will be 18 to 24 months, and that the cost to replace the Traffic Bridge with a modern steel truss bridge will be \$35 million.

On June 9, 2014 PPP Canada announced funding for this project in the amount of \$66 million and the Province of Saskatchewan announced a \$50 million contribution to the North Commuter Parkway portion of this project.

Civic Operations Centre

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$150.0	\$38.55	\$111.45	\$0	\$115.5	\$0
%	25.7%	74.3%	0%		

In October 2014, City Council approved the award of the Request for Proposal for the Civic Operations Centre to Integrated Team Solutions (ITS). The new Civic Operations Centre will be located on 180 acres of land between the CN Railway tracks and Valley Road, just west of Dundonald Road, and includes the relocation of the Transit operations and in the future, the relocation of the City Yards.



It will also be the site of a snow storage facility. This facility replaces the one previously operated on Malouf Road, which was discontinued in 2009 due to construction of the Circle Drive South Project.

The site could also be home to materials handling, the impound lot, and other civic uses. The relocation is part of the City's long-term plan to move the Transit operations and City Yards from downtown. The site provides an opportunity to consolidate operations for many City functions, which will increase efficiency. As well, the site will be near the finished Circle Drive South interchanges, providing easier access for City equipment to reach other parts of the city.

A 27-year Project Agreement was entered into between ITS and the City in December 2014 that covers a 2-year construction period and a 25-year operating and maintenance period.

The Civic Operations Centre project forms part of the Civic Facilities Funding plan which encompasses not only the Civic Operations Centre, but also the Police facility and the trunked radio infrastructure replacement, future west and south fire halls and future civic office space renovation/expansion. This plan has been approved in principle which includes incremental tax provisions of \$850,000 per year until 2015 with additional annual tax increments of \$350,000. Funding also includes incremental provincial revenue sharing as



well as \$500,000 of annual incremental assessment growth revenue beginning in 2015. The relocation of Transit along with the Snow Facility portion of the project has been approved for funding from P3 Canada (up to \$42.9 million based on 25% of eligible costs).

Gordon Howe Bowl Upgrades

Cost (millions)	Funding			Borrowing	
	Fed/Prov	City	Oth	Plan	Actual
\$10.05	\$0	\$2.65	\$7.40	\$0	\$0
%	0%	26.4%	73.6%		



This project involves upgrading Gordon Howe Bowl to address the programming needs of the community by installing an artificial turf field and upgrading the service building.

Sport organizations within the community expressed the need to upgrade Gordon Howe Bowl as it was considered an important community facility.

Significant deterioration to the natural turf field prevented groups such as Ultimate Frisbee, soccer, and minor football from utilizing the facility.

The Friends of the Bowl Foundation was established to actively fundraise for construction at Gordon Howe Bowl. The City's contribution to this project is for planning and design, underground utilities, and the demolition of the existing building and field, so that the funds raised by the Foundation go directly to improvements at Gordon Howe Bowl.

Construction is to be implemented in two phases.

The first phase of the project included the installation of artificial turf field, score clock and sound system, and outdoor field lighting. This phase was completed in the fall of 2014 and opened with the first Saskatoon Hilltops Football game in September.

The second phase includes a stand-alone service building including change rooms, public washrooms and concession. The timing of the completion of the construction for this phase is dependent on securing funding sources although work was started in late 2014.

Total cost of the project is estimated at \$10.05 million. The City approved \$2.65 million to the project while the remaining \$7.4 million is to come from the fundraising efforts of the Foundation.





Various New Interchanges

New interchanges are being planned to provide increased safety and to help relieve traffic congestion at four major intersections:

- Boychuk Drive and Highway 16;
- McOrmond Avenue and Highway 5;
- Marquis Drive and Highway 16; and
- Marquis Drive and Highways 11/12.

The estimated start date for two of the four interchanges is 2015 subject to confirmation of funding from the New Building Canada Fund.

It is expected that the four interchanges will cost approximately \$150 million with one-third paid by each of the Federal and Provincial governments from the Building Canada Fund. The remaining funds will come from developers and the Interchange Levy Reserve.

SCHEDULE OF OUTSTANDING DEBT, December 31, 2014

Tax Supported Debt as of Dec 31, 2014						
Project Description	Actual Borrowing	Borrowing Date	Term	Int Rate	Maturity Year	Dec 31/14 Outstanding Debt
<u>Transportation Projects</u>						
Hybrid Buses - FCM loan	1,127,181	2009/10/01	10	1.81%	2019	563,591
Circle Drive South (Land)	18,000,000	2012/12/18	10	2.74%	2022	14,679,257
Total Transportation	19,127,181					15,242,848
<u>Recreation and Culture Projects</u>						
River Landing Park Phase 1	1,300,000	2008/10/22	10	3.78%	2018	582,165
River Landing - CMHC Loan	2,290,000	2009/08/01	15	3.98%	2024	1,669,888
Soccer Centre 1	12,391,000	2005/06/27	15	4.34%	2020	5,822,000
Shaw Centre Pool	14,200,000	2008/10/22	10	3.78%	2018	6,359,034
TCU Place Expansion 1	9,645,000	2007/02/14	15	4.67%	2022	5,905,000
Total Recreation and Culture	39,826,000					20,338,087
<u>Other</u>						
New Police Headquarters	55,000,000	2012/02/09	20	3.08%	2032	49,246,000
New Police Headquarters	45,000,000	2013/10/02	30	4.68%	2043	45,000,000
Truck Radio System	3,100,000	2012/12/18	10	2.74%	2022	2,528,094
Total Other	103,100,000					96,774,094
Total Tax Supported Debt	162,053,181				55.59%	132,355,030
Gas Tax Supported Debt as of Dec 31, 2014						
Project Description	Actual Borrowing	Borrowing Date	Term	Int Rate	Maturity Year	Dec 31/14 Outstanding Debt
<u>Transportation Projects</u>						
Circle Drive South - CMHC Loan 2	44,000,000	2010/06/01	10	3.29%	2020	28,087,197
Circle Drive Bridge Widening	16,100,000	2008/10/22	10	3.78%	2018	7,209,891
Total Transportation Projects	60,100,000					35,297,088
Total Gas Tax Supported Debt	60,100,000				14.82%	35,297,088
Utility Supported Debt as of Dec 31, 2014						
Project Description	Actual Borrowing	Borrowing Date	Term	Int Rate	Maturity Year	Dec 31/14 Outstanding Debt
<u>Water & Wastewater Projects</u>						
Sludge Recovery	7,880,000	2005/02/16	10	4.29%	2015	935,356
Sludge Recovery	300,000	2012/12/18	10	2.74%	2022	244,654
New Water Intake 3	4,524,000	2005/02/16	10	4.29%	2015	536,999
New Water Intake	2,300,000	2012/12/18	10	2.74%	2022	1,875,683
New Water Intake - CMHC Loan	30,900,000	2009/07/01	10	3.39%	2019	16,734,709
UV Disinfection System	6,400,000	2012/12/18	10	2.74%	2022	5,219,291
Sludge Pipeline to Sludge Disposal Facility	2,993,000	2005/02/16	10	4.29%	2015	355,269
Grit and Screen Handling	4,603,000	2005/02/16	10	4.29%	2015	546,376
Grit and Screen Handling	4,000,000	2012/12/18	10	2.74%	2022	3,262,057
Sludge Reclamation - FCM Loan	2,303,000	2009/11/16	10	1.97%	2019	1,151,500
42nd Street Reservoir Roof Upgrade	500,000	2008/10/22	10	3.78%	2018	223,910
Standby Generation - Wastewater	900,000	2012/12/18	10	2.74%	2022	733,963
Standby Generation - Wastewater	760,000	2013/11/27	10	3.13%	2023	690,688
Reservoir Capacity - Water	11,460,000	2013/11/27	10	3.13%	2023	10,414,848

Reservoir Capacity - Water	10,000,000	2014/12/03	10	2.68%	2024	10,000,000	
Reservoir Capacity - Expansion	10,000,000	2014/12/03	10	2.68%	2024	10,000,000	
Wastewater Digester 1 and 2	2,780,000	2013/11/27	10	3.13%	2023	2,526,464	
Wastewater Facilities Upgrade	5,000,000		10	2.68%	2024	5,000,000	
Total Water & Wastewater	107,603,000					70,451,767	
Total Utility Supported Debt	107,603,000				29.59%	70,451,767	
GRAND TOTAL DEBT OUTSTANDING						100.00%	238,103,885
<p>* Note 1: Debt is recognized as mill rate debt however actual debt costs on these projects are offset by payments received from Soccer Centre and TCU Place</p> <p>* Note 2: Gas tax funding is applied to utility projects and in turn the utility issues disbursements to the general fund in the same amount to cover loan payments</p> <p>* Note 3: Funds redistributed to other water utility borrowing to maximize savings available by using CMHC loans</p>							



SCHEDULE OF OUTSTANDING DEBT, December 31, 2013

Tax Supported Debt as of Dec 31, 2013							Dec 31/13 Outstanding Debt
Project Description	Actual Borrowing	Borrowing Date	Term	Int Rate	Maturity Year		
<u>Transportation Projects</u>							
Hybrid Buses - FCM loan	1,127,181	2009/10/01	10	1.81%	2019	676,309	
Circle Drive South (Land)	18,000,000	2012/12/18	10	2.74%	2022	16,351,200	
Total Transportation	19,127,181					17,027,509	
<u>Recreation and Culture Projects</u>							
River Landing Park Phase 1	1,300,000	2008/10/22	10	3.78%	2018	713,907	
River Landing - CMHC Loan	2,290,000	2009/08/01	15	3.98%	2024	1,803,775	
Soccer Centre 1	12,391,000	2005/06/27	15	4.34%	2020	6,659,000	
Shaw Centre Pool	14,200,000	2008/10/22	10	3.78%	2018	7,798,056	
TCU Place Expansion 1	9,645,000	2007/02/14	15	4.67%	2022	6,508,000	
Total Recreation and Culture	39,826,000					23,482,738	
<u>Other</u>							
New Police Headquarters	55,000,000	2012/02/09	20	3.08%	2032	51,393,000	
New Police Headquarters	45,000,000	2013/10/02	30	4.68%	2043	45,000,000	
Truck Radio System	3,100,000	2012/12/18	10	2.74%	2022	2,816,040	
Total Other	103,100,000					99,209,040	
Total Tax Supported Debt	162,053,181				59.58%	139,719,287	
Gas Tax Supported Debt as of Dec 31, 2013							
Project Description	Actual Borrowing	Borrowing Date	Term	Int Rate	Maturity Year	Dec 31/13 Outstanding Debt	
<u>Transportation Projects</u>							
Circle Drive South - CMHC Loan 2	44,000,000	2010/06/01	10	3.29%	2020	32,260,594	
Circle Drive Bridge Widening	16,100,000	2008/10/22	10	3.78%	2018	8,841,458	
Total Transportation Projects	60,100,000					41,102,052	
Total Gas Tax Supported Debt	60,100,000				17.53%	41,102,052	
Utility Supported Debt as of Dec 31, 2013							
Project Description	Actual Borrowing	Borrowing Date	Term	Int Rate	Maturity Year	Dec 31/13 Outstanding Debt	
<u>Water & Wastewater Projects</u>							
Sludge Recovery	7,880,000	2005/02/16	10	4.29%	2015	1,830,130	
Sludge Recovery	300,000	2012/12/18	10	2.74%	2022	272,520	
New Water Intake 3	4,524,000	2005/02/16	10	4.29%	2015	1,050,699	
New Water Intake	2,300,000	2012/12/18	10	2.74%	2022	2,089,320	
New Water Intake - CMHC Loan	30,900,000	2009/07/01	10	3.39%	2019	19,759,741	
UV Disinfection System	6,400,000	2012/12/18	10	2.74%	2022	5,813,760	
Sludge Pipeline to Sludge Disposal Facility	2,993,000	2005/02/16	10	4.29%	2015	695,124	
Grit and Screen Handling	4,603,000	2005/02/16	10	4.29%	2015	1,069,047	
Grit and Screen Handling	4,000,000	2012/12/18	10	2.74%	2022	3,633,600	
Sludge Reclamation - FCM Loan	2,303,000	2009/11/16	10	1.97%	2019	1,381,800	
42nd Street Reservoir Roof Upgrade	500,000	2008/10/22	10	3.78%	2018	274,579	
Standby Generation - Wastewater	900,000	2012/12/18	10	2.74%	2022	817,560	
Standby Generation - Wastewater	760,000	2013/11/27	10	3.13%	2023	760,000	
Reservoir Capacity - Water	11,460,000	2013/11/27	10	3.13%	2023	11,460,000	

Wastewater Digester 1 and 2	2,780,000	2013/11/27	10	3.13%	2023	2,780,000	
Total Water & Wastewater	82,603,000					53,687,880	
Total Utility Supported Debt	82,603,000				22.89%	53,687,880	
GRAND TOTAL DEBT OUTSTANDING						100.00%	234,509,219

* Note 1: Debt is recognized as mill rate debt however actual debt costs on these projects are offset by payments received from Soccer Centre and TCU Place

* Note 2: Gas tax funding is applied to utility projects and in turn the utility issues disbursements to the general fund in the same amount to cover loan payments

* Note 3: Funds redistributed to other water utility borrowing to maximize savings available by using CMHC loans

2015 Property Tax Levy and BID Levies

Recommendation

That the Standing Policy Committee on Finance recommend to City Council:

1. That the \$500,000 contingency, as agreed by the Combined Business Group, be added to the Commercial/Industrial property class for 2015;
2. That Bylaw 9276, The Saskatoon Property Tax Bylaw, 2015 be considered;
3. That Bylaw 9275, The School Divisions Property Tax Bylaw 2015 be considered; and
4. That Bylaw 9274, The Business Improvement Districts Levy Bylaw, 2015 be considered.

Topic and Purpose

The purpose of this report is to obtain City Council's approval for the 2015 mill rate bylaws.

Report Highlights

1. The average residential property will see an increase of \$87 (3.03%) in the 2015 property taxes which includes municipal, library and education taxes.
2. The 2015 mill rate bylaws include:
 - A tax increase of 5.2% for the City (1.9% is dedicated to roadways, 0.2% dedicated to traffic noise attenuation and 3.1% for general revenue), 4.2% for the Saskatoon Public Library and 0% for Education;
 - A shift of 0.02% of taxes to commercial from residential to retain the 1.75 tax ratio policy; and
 - A contingency against appeal losses on commercial properties.
3. The 2015 BID levies bylaw includes the levy for the newly formed 33rd Street Business Improvement District.

Strategic Goals

This report supports the Strategic Goal of Asset and Financial Sustainability by ensuring that services are aligned with what citizens expect and are able to pay, as well as the ten-year strategy of reducing the gap in the funding required to rehabilitate and maintain the City's infrastructure.

The information in this report also supports the City of Saskatoon's Strategic Plan under the Strategic Goal of Continuous Improvement, with a focus on improving service delivery to citizens, and streamlining operations.

Background

Each year, in accordance with *The Cities Act*, City Council approves the property tax bylaws which authorize the Administration to issue the annual tax notices to all taxable properties. The attached bylaws include the tax rates sufficient to raise the amount of funds as approved in the budget and also include the decisions on tax policies, such as

the City's municipal tax policy and appeal loss contingencies for non-residential properties.

Report

Contingency for Assessment Losses – Commercial

As has been the practice historically, the contingency amount for commercial properties is established by joint agreement of the Administration and the Combined Business Group. In 2014, a commercial contingency of \$500,000 was approved by City Council.

Based on recent discussions, the Administration is recommending the approval of a \$500,000 commercial contingency for 2015 with a review of appeal losses to be done annually to ensure adequacy of the contingency balance in future years. The amount of \$500,000 is included in the uniform mill rate but redistributed through the mill rate factors so that only the commercial property class is levied the contingency.

Previous Decisions Incorporated in Mill Rate Bylaws

A number of decisions have been made by City Council, all of which result in the final tax notice. These decisions include:

- Finalization of the 2015 Budget, resulting in a municipal tax increase 5.34% and a library tax increase of 4.31%. After the adjustment for increased actual assessment growth, the increase to the municipal property tax is 5.2% (1.9% dedicated to roadways, 0.2% dedicated to traffic noise attenuation, and 3.1% for general revenue), and the library property tax increase is 4.2%;
- Adoption of the recommendations to approve the 2015 Budgets for all five Business Improvement Districts (BIDs), including the newly formed 33rd Street BID which was approved by City Council at its meeting on November 24, 2014;
- Authorization of a four-year phase-in for both residential and commercial tax changes as a result of the 2013 property reassessment (2015 is year three of the four-year phase-in); and
- Continuation of the existing 1.75 tax ratio between residential and non-residential properties, which for 2015 resulted in a 0.02% shift from residential to commercial properties.

The tax notice will also include education taxes as determined by the Provincial Government (Attachment 1). While the Province sets the education mill rates, the City is responsible for the collection of property taxes and distribution to the appropriate school board.

As a result of the above-noted decisions, an average residential property will see an increase of \$87 to its total 2015 property tax bill (municipal, library and school) or a 3.03% increase. The following table illustrates the changes in taxes from 2014 to 2015 for a residential property with an average assessed value of 325,000.

	2014 Taxes	2015 Budget	2015 Shift	2015 Taxes
City	\$1,560	\$81	\$-1	\$1,640
Library	\$ 158	\$ 7	\$ 0	\$ 165
Education	\$1,144	\$ 0	n/a	\$1,144
Total Taxes	\$2,862	\$88	\$-1	\$2,949
% increase 2015 taxes compared to 2014 taxes				3.03%

The attached bylaws (Attachments 2, 3 and 4) reflect the above-noted decisions.

Communication Plan

Attachment 5 is a detailed communication plan supporting the 2015 Property Tax Notice.

Financial Implications

The financial implications are outlined within this report.

Other Considerations/Implications

There are no policy, environmental, privacy, or CPTED implications or considerations.

There are no options to the recommendation, and public and/or stakeholder involvement is not required.

Due Date for Follow-up and/or Project Completion

Approval of the attached three bylaws will facilitate production of the 2015 Property Tax Notices which will be mailed starting the first week of May 2015.

Public Notice

Public Notice pursuant to Section 3 of Policy No. C01-021, Public Notice Policy, is not required.

Attachments

1. Letter from the Minister of Government Relations, Province of Saskatchewan
2. Bylaw 9276, The Saskatoon Property Tax Bylaw, 2015
3. Bylaw 9275, The School Divisions Property Tax Bylaw, 2015
4. Bylaw 9274, The Business Improvement Districts Levy Bylaw, 2015
5. Communication Plan – 2015 Property Tax Notices
 - 5a. Brochure - Your 2015 Property Tax Notice – Explained
 - 5b. Web Version – 2015 Sample Property Tax Notice
 - 5c. FAQs – 2015 Property Taxes: Understanding Phase-in
 - 5d. Brochure – Keep More of Your Money – This Year
 - 5e. 2015 Property Tax Deferral Program for Low-Income Seniors Citizens – Application
 - 5f. FAQs – 2015 Property Tax Deferral Program for Low-Income Senior Citizen Homeowners

Report Approval

Written by: Joanne Stevens, Acting Corporate Budget Manager
Reviewed by: Clae Hack, Director of Finance & Supply
Approved by: Kerry Tarasoff, CFO/General Manager, Asset & Financial
Management Department

2015 Property Tax Levy and BID Levies.docx

Minister of
Government Relations



Legislative Building
Regina, Saskatchewan S4S 0B3

MAR 25 2015

To: All Mayors/Reeves and Members of Council

RE: 2015 Potential Education Mill Rates

This is to advise you of the 2015 education mill rates to be levied with respect to every school division and property class for the 2015 taxation year, as follows:

Agricultural Property	2.67 mills
Residential Property	5.03 mills
Commercial/Industrial	8.28 mills
Resource (oil and gas, mines and pipelines)	11.04 mills

These rates are pending adoption of an Order in Council as required by legislation.

The 2015 education mill rates are the same as in 2014.

Municipalities will continue to collect education property taxes (EPT) and remit them directly to school divisions. The revenues will continue to be used for education purposes.

As per their constitutional right, separate school divisions may levy EPT and collect from members of the minority faith. Their rates may differ from those set by the province, but the rates must be in the same proportion by property class.

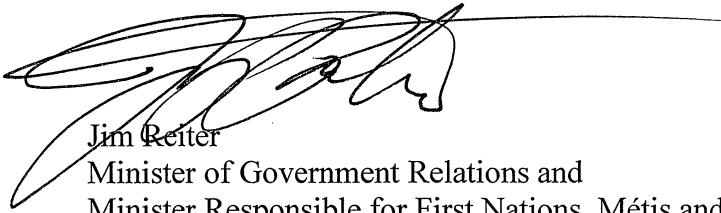
Any minority faith board of education wishing to determine its own levy must pass a bylaw. A board of education of a minority faith school division can only make or repeal a bylaw after a general election. Any minority faith school divisions opting out of the provincial EPT mill rates must send notification of their EPT mill rates to the Ministry of Education and all municipalities within their boundaries by May 1. The next opportunity for these minority faith boards of education to revisit this decision is after their general election in October 2016.

...2

To: All Mayors/Reeves
Page 2

If you require additional information, please call the Policy and Program Services Branch at (306) 787-2657.

Sincerely,



Jim Reiter
Minister of Government Relations and
Minister Responsible for First Nations, Métis and Northern Affairs

cc: Policy and Program Services, Government Relations

BYLAW NO. 9276

The Saskatoon Property Tax Bylaw, 2015

The Council of The City of Saskatoon enacts as follows:

Short Title

1. This Bylaw may be cited as *The Saskatoon Property Tax Bylaw, 2015*.

Definitions

2. In this Bylaw:
 - (a) “**Act**” means *The Cities Act*;
 - (b) “**Agricultural property class**” means the agricultural class of assessment of property prescribed for the purpose of mill rate factors pursuant to subsection 255(6) of the Act and clause 15(a) of *The Cities Regulations*;
 - (c) “**City**” means The City of Saskatoon;
 - (d) “**Commercial and Industrial property class**” means the commercial and industrial class of assessment of property prescribed for the purpose of mill rate factors pursuant to subsection 255(6) of the Act and clause 15(c) of the Regulations;
 - (e) “**condominium**” means a condominium within the meaning of *The Condominium Property Act, 1993* that is designed and used for or intended to be used for, or in conjunction with, a residential purpose;
 - (f) “**Council**” means the Council of The City of Saskatoon;
 - (g) “**Library Board**” means the Saskatoon Public Library Board;
 - (h) “**library mill rate**” means a special levy for the purpose of raising the amount of money the Library Board estimates is required for the maintenance of the Saskatoon Public Library during that year, exclusive of all fees and other revenues it estimates will be collected or due to the Saskatoon Public Library, and any additional

amount that it considers expedient for permanent improvements in that year;

- (i) **“mill rate”** means a tax rate expressed as mills per dollar (i.e. one mill is equal to 1/1,000 of a dollar or \$1 in tax for every \$1,000 of assessment);
- (j) **“multi-unit residential”** means:
 - (i) land and improvements designed and used for or intended to be used for, or in conjunction with, a residential purpose and to accommodate four or more self-contained dwelling units within a parcel; and
 - (ii) vacant land zoned for use for multiple dwelling units;
- (k) **“privately-owned light aircraft hangar”** means land and improvements designed and used exclusively for the storage and maintenance of non-commercial, privately-owned aircraft and which meet the following conditions:
 - (i) the aircraft must be operated for recreational or non-profit purposes only;
 - (ii) the aircraft must be operated by the owner of the aircraft only;
 - (iii) the property must contain minimal services only;
 - (iv) the hangar must not exceed 280 square metres in area;
 - (v) the property must be situated entirely within the legal boundaries of the land of the Saskatoon Airport Authority;
- (l) **“Regulations”** means *The Cities Regulations*;
- (m) **“Residential property class”** means the residential class of assessment of property prescribed for the purpose of mill rate factors pursuant to subsection 255(6) of the Act and clause 15(b) of the Regulations, but does not include condominiums or multi-unit residential property;
- (n) **“tax rate”** means the rate of taxation determined for a class or sub-class of property pursuant to section 255 of the Act and is calculated by multiplying the mill rate by the mill rate factor for each class or sub-class of property.

Principles and Purposes of Bylaw

3. The purpose of this Bylaw is:
- (a) to authorize Council to impose a tax on all taxable assessments in the City at a uniform rate considered sufficient to raise the amount of taxes required to meet the estimated expenditures and transfers, having regard to estimated revenues from other sources, set out in the budget of the City for 2015;
 - (b) to authorize Council to impose the library mill rate on all taxable assessments in the City for 2015;
 - (c) to establish classes and sub-classes of property for the purposes of establishing tax rates; and
 - (d) to set mill rate factors that, when multiplied by the uniform rates described in clauses 253(2)(a) and (b) of *The Cities Act* establish a tax rate for each class or sub-class of property in Saskatoon for the 2015 taxation year.

Mill Rates

4. Council is hereby authorized to impose a tax on all taxable assessments in the City at the following rates for 2015:
- (a) the uniform rate considered sufficient to raise taxes for the City under section 253 of the Act 7.6300 mills;
 - (b) the library mill rate required under *The Public Library Act, 1996* 0.7657 mills.

Classes and Sub-Classes of Property

5. (1) The following classes of property are hereby established for the purposes of establishing tax rates pursuant to section 254 of the Act for 2015:
- (a) the Agricultural class of assessment of property prescribed for the purpose of mill rate factors pursuant to subsection 255(6) of the Act and clause 15(a) of the Regulations;
 - (b) the Residential class of assessment of property prescribed for the purpose of mill rate factors pursuant to subsection 255(6) of the Act and clause 15(b) of the Regulations;

- (c) the Commercial and Industrial class of assessment of property prescribed for the purpose of mill rate factors pursuant to subsection 255(6) of the Act and clause 15(c) of the Regulations.
- (2) The following sub-classes of the Residential class of assessment of property are hereby established for the purposes of establishing tax rates pursuant to section 254 of the Act for 2015:
 - (a) condominiums;
 - (b) multi-unit residential.
- (3) The following sub-class of the Commercial and Industrial class of assessment of property is hereby established for the purposes of establishing tax rates pursuant to section 254 of the Act for 2015:
 - (a) privately-owned light aircraft hangars.

Mill Rate Factors

- 6. (1) The following mill rate factors are hereby set for the classes and sub-classes of property established under section 5:
 - (a) the Agricultural class of assessment of property 1.1676;
 - (b) the Residential class of assessment of property 0.9447;
 - (c) the condominium sub-class of the Residential property class 0.9447;
 - (d) the Multi-unit Residential sub-class of the Residential property class..... 0.9447;
 - (e) the Commercial and Industrial class of assessment of property 1.1676;
 - (f) the privately-owned light aircraft hangar sub-class of the Commercial and Industrial property class 0.6613.
- (2) The mill rate factors set out in subsection (1) shall not apply to the tax required to be levied pursuant to *The Education Act, 1995*.

Tax Rate

- 7. (1) The tax rate for the classes and sub-classes of property established under section 5 for the City are:
 - (a) the Agricultural class of assessment of property 0.0089088;
 - (b) the Residential class of assessment of property 0.0072081;
 - (c) the condominium sub-class of the Residential property class 0.0072081;
 - (d) the multi-unit residential sub-class of the Residential property class..... 0.0072081;
 - (e) the Commercial and Industrial class of assessment of property 0.0089088;
 - (f) the privately-owned light aircraft hangar sub-class of the Commercial and Industrial property class 0.0050457.

- (2) The tax rate for the classes and sub-classes of property established under section 5 for the Library Board are:
 - (a) the Agricultural class of assessment of property 0.0008940;
 - (b) the Residential class of assessment of property 0.0007234;
 - (c) the condominium sub-class of the Residential property class 0.0007234;
 - (d) the multi-unit residential sub-class of the Residential property class..... 0.0007234;
 - (e) the Commercial and Industrial class of assessment of property 0.0008940;
 - (f) the privately-owned light aircraft hangar sub-class of the Commercial and Industrial property class 0.0005064.

Calculating Amount of Property Tax

- 8. The amount of property tax to be imposed pursuant to this Bylaw with respect to a property is calculated by multiplying the taxable assessment for the property by the tax rate to be imposed on that property.

BYLAW NO. 9275

The School Division Property Tax Bylaw, 2015

The Council of The City of Saskatoon enacts as follows:

Short Title

1. This Bylaw may be cited as *The School Division Property Tax Bylaw, 2015*.

Definitions

2. In this Bylaw:
 - (a) “**Agricultural property class**” means the agricultural property class as defined in *The Education Regulations, 1986*;
 - (b) “**Boards of Education**” means the Board of Education of the Saskatoon School Division No. 13 of Saskatchewan and the Board of Education of the St. Paul’s Roman Catholic Separate School Division No. 20 of Saskatchewan;
 - (c) “**City**” means The City of Saskatoon;
 - (d) “**Commercial and Industrial property class**” means the commercial and industrial property class as defined in *The Education Regulations, 1986*;
 - (e) “**Residential property class**” means the residential property class as defined in *The Education Regulations, 1986*;
 - (f) “**tax rate**” means a rate mentioned in section 288 of *The Education Act, 1995* for school divisions applied to a class or sub-class of property.

Principles and Purposes of Bylaw

3. The purpose of this Bylaw is to authorize the City to levy and collect taxes on property of the taxable assessment of the Boards of Education.

BYLAW NO. 9274

The Business Improvement Districts Levy Bylaw, 2015

The Council of The City of Saskatoon enacts as follows:

Short Title

1. This Bylaw may be cited as *The Business Improvement Districts Levy Bylaw, 2015*.

Definitions

2. In this Bylaw:
 - (a) **“Broadway Business Improvement District”** means the Broadway Business Improvement District as designated in Bylaw No. 6731, *The Broadway Business Improvement District Bylaw*;
 - (b) **“business improvement district”** means the Broadway Business Improvement District, the Downtown Business Improvement District, the Riversdale Business Improvement District and the Sutherland Business Improvement District;
 - (c) **“Downtown Business Improvement District”** means the Downtown Business Improvement District as designated in Bylaw No. 6710, *The Downtown Business Improvement District Bylaw*;
 - (d) **“Riversdale Business Improvement District”** means the Riversdale Business Improvement District as designated in Bylaw No. 7092, *The Riversdale Business Improvement District Bylaw*;
 - (e) **“Sutherland Business Improvement District”** means the Sutherland Business Improvement District as designated in Bylaw No. 7891, *The Sutherland Business Improvement District Bylaw, 1999*;

- (f) **“33rd Street Business Improvement District”** means the 33rd Street Business Improvement District as designated in Bylaw No. 9235, *The 33rd Street Business Improvement District Bylaw, 2014*.

Principles and Purposes of Bylaw

3. The purpose of this Bylaw is to authorize a levy to be paid by the operators of businesses within the various business improvement districts in the City of Saskatoon at a uniform rate sufficient to raise the amount required in 2015 for the proposed expenditures of the respective business improvement districts as shown in their approved 2015 revenue and expenditure estimates.

Levy

4. A levy is hereby imposed on all property used or intended to be used for business purposes within each business improvement district at the following rates for 2015:

(a)	Broadway Business Improvement District	0.27988%
(b)	Downtown Business Improvement District	0.05262%
(c)	Riversdale Business Improvement District	0.17238%
(d)	Sutherland Business Improvement District	0.06418%
(e)	33 rd Street Business Improvement District	0.09615%

Business Operators Liable for Levy

5. The levy mentioned in section 4 is to be paid by the operators of the businesses in each business improvement district.

Collection of Levy

6. (1) Where any levy payable under this Bylaw is payable by a tenant, the landlord is deemed to be The City of Saskatoon’s agent for the collection of the levy, and shall promptly pay all amounts collected over to The City of Saskatoon.

- (2) The levy or charge imposed under this Bylaw may be collected in the manner provided for in *The Tax Enforcement Act*.

Duration

- 7. The levy imposed by this Bylaw applies in the 2015 taxation year.

Coming Into Force

- 8. This Bylaw comes into force on the day of its final passing.

Read a first time this _____ day of _____, 2015.

Read a second time this _____ day of _____, 2015.

Read a third time and passed this _____ day of _____, 2015.

Mayor

City Clerk

Communications Plan – 2015 Property Tax Notices

The following communication tools will be used in conjunction with the 2015 Property Tax Notices:

- Residents will be notified that they should be watching their mailbox for delivery of their 2015 Property Tax Notice – PSA will be issued, social media triggered.
- A new, revised brochure “Your 2015 Property Tax Notice Explained” will be included with the property tax notice (Attachment 5a).
- A web version of “Your 2015 Property Tax Notice Explained” will be available on the City’s website, saskatoon.ca. This format will give the viewer an understanding of the property tax notice with easy to follow numbers for each section (Attachment 5b).
- The property tax notice will be mailed to residents in an envelope marked “This is your Property Tax Notice” which will provide the website address/link to the 2015 Property Tax Information page for residents who have additional tax questions.
- Easy-to-understand FAQs regarding property taxes (Attachment 5c) will be updated on saskatoon.ca.
- Saskatoon.ca will be updated with the 2015 Mill Rate Bylaws which will include the tax rates used on the 2015 Property Tax Notice, along with a Property Tax Timeline listing important dates for residents.
- The following two ways can be used to access the online Property Assessment & Tax Tool on saskatoon.ca:
 - on the homepage, under *Popular Services for Residents>Look Up My Assessment*; or
 - under *Services for Residents>Property Tax & Assessments>Property Tax>Online Assessment & Tax Tool*.
- The online tax tool allows the viewer to see:
 - assessment and property details for a specific address;
 - details on how the City distributes taxes to key civic services;
 - market area information/sales; and
 - information on nearby properties.
- The 2015 tax information found in draft brochures/and on saskatoon.ca will be updated once all new calculations are completed.
- The following communications will be used in conjunction with the Property Tax Deferral Program for Low-Income Senior Citizens:
 - revised brochure “Keep More of Your Money – This Year” (Attachment 5d), which outlines the new program options and benefits available to qualified residents
 - revised program application form has been uploaded to saskatoon.ca (Attachment 5e); and
 - FAQs about the deferral program (Attachment 5f).

9 The **Property Tax Deferral Program for Low-Income Senior Citizen Homeowners** offers four options to defer payment of *all – or a portion of* annual municipal & library taxes for the tax year. **Who qualifies?** Seniors age 65 or older, who own and reside in a single family home, townhouse or apartment condo, and meet the set low-income requirements of the program. Complete the application form annually and submit by October 31. Visit saskatoon.ca, look under *Services for Residents > Property Tax & Assessments > Tax Payment* or call 306-975-2400 to learn more about this helpful program.

10 Interested in how the City allocates property tax dollars to the civic services and programs you rely on every day? This section shows the **City Tax Distribution** to Police, Fire, Civic Services, Dedicated Roadways and Sound Walls. For more details on how the City distributes the municipal portion of your property taxes, try the *Property Assessment & Tax Tool* on saskatoon.ca – look under *Services for Residents > Property Tax*.

11 **Tax Phase-In.** The tax impact of the 2013 Reassessment is phased-in over 4 years – at a rate of 25% per year. **We are in year 3 of the 4 year phase-in.** In 2016, the Phase-In will be complete for your property. Visit saskatoon.ca/propertytax for more detailed information on understanding how Phase-In works, or call **306-975-2400** to speak with one of our customer service representatives about your property.

12 Pay your **2015 Property Taxes** using any of these **Payment Options:** Internet or Telephone Banking through financial institutions, by mail, or in-person at *City Hall Payment Centre* open Monday-Friday, 8:00 a.m. to 5:00 p.m. A *24-Hour Deposit Box* is also located outside the main entrance of City Hall, 222-3rd Avenue North. Credit card payments are not accepted. **2015 Property Taxes are due June 30, 2015.**

13 **TIPPS Program.** This is our **Tax Installment Payment Plan Service.** You can join TIPPS anytime. You make monthly payments for your property taxes rather than one annual payment. Visit the City of Saskatoon website saskatoon.ca – look under *Services for Residents > Property Tax & Assessments > Tax Payment* or call **306-975-2400** for more information or to apply for TIPPS.

SAMPLE
Conditions and Terms

Where Your Tax Dollars Go: Provincial legislation requires the City of Saskatoon to collect property taxes on behalf of the following three taxing authorities: the School Boards, the Saskatchewan Public Library, and the City of Saskatoon. To find detailed information about how taxes are distributed for a specific property and how the City allocates property tax dollars, visit saskatoon.ca and look under **Popular Services for Residents**, select **Look up my property assessment**.

Education Property Tax: The Province of Saskatchewan determines the Education Property Tax Mill Rate which is applied on a province-wide basis. Legislation requires each municipality to bill and collect Education Property Tax and to then send the money directly to the school boards within its municipality. **Have Questions on the Education Property Tax?** Ministry of Education 1-866-984-8577 or visit education.gov.sk.ca/finance/education-property-tax

Tax Questions? Have other questions about property taxes or assessment on your tax notice? Visit our website saskatoon.ca or call **306-975-2400**.

Low-Income Senior Property Tax Deferral Program: **9** Are you a low-income senior citizen age 65 or older, who owns and resides in your own property in Saskatoon? **You may choose to defer payment of all or a portion of your Municipal and Library Taxes for this year if you qualify for this program. To learn more about the deferral program and how to apply, visit saskatoon.ca and look under **Services for Residents - Tax Payment**.**

Explanation of Terms:

Assessed Value	The value of a property as of a given date determined by using legislative guidelines.
Deferred Taxes	The tax amount to be paid at a later date for approved low-income applicants (e.g. Low Income Senior Deferral Program).
Taxable Assessment	The amount of the assessed value used to calculate property taxes based on the property classification (e.g. taxable assessment for residential properties is 70% of the assessed value).
Lien Year	The year a tax lien was registered on the title of the property.
Tax Rate	Mill Rate/1000 a Mill Rate Factor (the Mill Rate Factor is not applied to Education Taxes).
Previous Balance	Payments, arrears, or other charges added to the tax account prior to issuing the tax notice. Arrears are related to a prior tax year and subject to tax enforcement.

Late Payment Penalty:

- Payment received after June 30 of the current tax year will have a late payment penalty of 1.75% per month applied.
- If you pay your property taxes after June 30 of the current tax year, call 306-975-2400 to confirm the amount due, including penalties.
- If your tax account is not paid in full by December 31 of the tax year, a 1.5% monthly penalty will be assessed and the property becomes subject to **The Tax Enforcement Act**.

Other Charges: (if applicable)

- **The Tax Phase-In** (if applicable for this property) is displayed in the box below.
- **Special Charges** (if applicable for this property) are for encroachments and/or awnings that extend onto City property.
- **BID Levy** (if applicable for this property) is an additional tax on commercial properties collected on behalf of each BID (Business Improvement District).

10 **City Tax Distribution**
The Municipal portion of the 2015 property taxes are distributed as follows:

Police	21.5%
Fire	12.1%
Dedicated to Roadways	6.5%
Dedicated Sound Walls	0.2%
Civic Services	59.7%

For more information on how taxes are distributed for a specific property visit saskatoon.ca and look under **Popular Services for Residents > Look up my property assessment**.

11 **TAX PHASE-IN CALCULATION**
(The tax impact of the 2013 reassessment is phased in over 4 years at a rate of 25% per year.)

2012 Tax Base	\$2,681.46
2013 Tax Base (before Mill Rate changes)	\$2,784.15
Increase to be phased in over 4 years.	\$102.69

Taxes are based on the 2013 reassessment which includes the \$102.69 (100% of the increase). Phase-in is at a rate of 25% over four years; therefore the following amounts are subtracted from property taxes. We are in year 3 of the 4 year phase-in.

2013	-\$77.03	(75% of \$102.69)
2014	-\$51.25	(50% of \$102.69)
2015	-\$25.68	(25% of \$102.69)
2016	\$0.00	(phase-in complete)

12 **Your Payment Options:**

Internet or Telephone Banking: Register your payment with the Roll Number located on the front of this notice.

By Mail: Mail your cheque or bank draft to:
P.O. Box 1788, Saskatoon, SK S7N 8E1
For direct deposit or e-transfer, please go to saskatoon.ca

24 Hour Deposit Box: Located outside City Hall's main entrance. Please include the tax payment stub with your cheque or bank draft.

In Person: City Hall Payment Centre open from 8:00 am – 5:00 pm Monday to Friday.
Payment methods accepted: Cash, Cheque, or Debit.

Have Questions?

Telephone: 306-975-2400
Toll-Free: 1-800-667-9944
Fax: 306-975-7975
Email: revenue@saskatoon.ca
Website: saskatoon.ca
In-Person: City Hall, 222 3rd Ave N

13 **TIPPS:** Make monthly payments for property taxes rather than one annual payment. You may join the TIPPS program anytime. Visit us at saskatoon.ca or call 306-975-2400. **Already on TIPPS?** Your TIPPS amount showing is for information only.

Please make cheques payable to:
City of Saskatoon

Important Information for Property Owners
Unpaid charges for utility services supplied to a parcel may be added to the tax roll, whether the service was supplied to the owner or the tenant of the land or building. This is subject to provisions provincially legislated in *The Cities Act*. Please call **306-975-2405** to request further information on this process.

Have Other Tax Questions?
Visit saskatoon.ca/propertytax
or call **306-975-2400**

YOUR 2015

PROPERTY TAX NOTICE EXPLAINED

If you have other tax questions, please contact a customer service representative using any of the following methods:

Our website: saskatoon.ca/propertytax

By phone: 306-975-2400 or 1-800-667-9944

Visit City Hall: Main Floor, 222-3rd Ave North

1 The City of Saskatoon is required by provincial legislation to collect property taxes on behalf of **three taxing authorities:** School Boards, the City of Saskatoon, and the Saskatoon Public Library.

2 The Province of Saskatchewan requires the City of Saskatoon to conduct a revaluation of all properties every four years. Your 2015 **Assessed Value** is based on the property valued as at January 1, 2011.

3 Taxable Assessment – Provincial legislation determines the percentage of the assessed value that is taxable by a municipality. **The taxable assessment on residential properties is 70% of the assessed value.** For example, this means that if your residential property has an assessed value of \$325,000, your taxable assessment is 70% of \$325,000 which is \$227,500 – so your taxes would be based on a value of \$227,500.

4 You might be looking for *Mill Rate* – but you now see **Tax Rate**. The ‘Tax Rate’ is the Mill Rate divided by 1000 and then multiplied by the Mill Rate Factor (the Mill Rate Factor is not applied to Education Taxes.) The ‘Tax Rate’ is shown as a **single number** on the tax notice. **Have other questions?** Visit saskatoon.ca and look under *Services for Residents > Property Tax & Assessments > Tax Rates & Mill Rates*.

How is the ‘Tax Rate’ calculated?

Here is an example:

The 2015 Residential ‘Tax Rate’ for each taxing authority was calculated as:

Tax Authority	2015 Mill Rate (MR)	2015 Mill Rate Factor (MRF)	2015 Tax Rate (MR/1000 x MRF)
City	7.6300	.9447	.0072081
Library	0.7657	.9447	.0007234
Schools	5.0300	N/A	.0050300

2015 SAMPLE PROPERTY TAX NOTICE

Provincial legislation requires the City of Saskatoon to collect property taxes on behalf of the three taxing authorities:
School Boards | City of Saskatoon | Saskatoon Public Library

1 Property Address: 123 ABC Street
Assessed Value: 327,700
Legal Description: Parcel(s) 123456789
Registered Owners: Doe, John; Doe, Jane
Additional Information (if applicable)

2 Deferred Taxes
3 Lien Year

4 Roll Number: 123456789
5 Notice Date: May 03, 2015

Tax Category	Tax Class	Assessment	Rate	Amount
Education Taxes (100% Public)	Residential	229,390	0.0050300	1,153.83
	Total Education Taxes (39.99%)			\$1,153.83
Municipal Taxes	Residential	229,390	0.0068560	1,572.70
	Total Municipal Taxes (54.49%)			\$1,572.70
Library Taxes	Residential	229,390	0.0006947	159.36
	Total Library Taxes (5.52%)			\$159.36
Other Charges	Tax Phase-In			-51.35
	Total Other Charges			-\$ (51.35)

6 Have Questions? Visit saskatoon.ca and look under Popular Services for Residents to look up detailed assessment and tax information on your property, or find out how the City distributes the taxes it receives.

7 Total 2015 Taxes: \$2,834.54
Previous Balance: \$0.00
Balance at May 03, 2015: \$2,834.54

For more information and payment options, call 306-975-2400 or visit saskatoon.ca/propertytax

8 Amount Due Jun. 30, 2015: \$2,834.54

Property Address: 123 ABC Street
Roll Number: 123456789
Date of Notice: May 03, 2015
A 113 (B) 10026
Doe, John
123 ABC Street
SASKATOON SK S0K 0K0
12345678900000283454513

5 Education Taxes. Like other municipalities in Saskatchewan, **the City of Saskatoon collects education property tax from all property owners** – based on tax rates that are set by the Province. The City of Saskatoon collects the Education Taxes and forwards to the two school boards; Public and Separate.

6 The Property Assessment & Tax Tool is our online tool that gives you detailed assessment and tax information on your own property. You can also find details about where your tax dollars go and how the City distributes the taxes it receives. Also find market area information on your neighbourhood. Find this easy to use tool on saskatoon.ca under *Popular Services for Residents > Look up my property assessment*.

7 Visit saskatoon.ca/propertytax – this will take you right to the page on our website where you can find more information on property taxes, payment options, and other tax-related items. You can also call us at **306-975-2400**, we’re happy to answer your questions!

8 Your 2015 Property Taxes are due June 30, 2015. Pay by June 30 to avoid a late payment penalty. Payments made after June 30 of the current tax year will have a late penalty of 1.25% per month applied. If you are paying after June 30 of the current tax year, call our customer service representatives at **306-975-2400** to confirm your amount due, including any penalties.



Get involved in the City’s Financial Future...

Planning for our **Financial Future** is inspired by this idea; **we invest in what matters to residents.**

Watch for upcoming opportunities at saskatoon.ca to see how you can participate in shaping Saskatoon’s 2016 Budget.



2015 SAMPLE PROPERTY TAX NOTICE

1 Provincial legislation requires the City of Saskatoon to collect property taxes on behalf of the three taxing authorities:
School Boards | City of Saskatoon | Saskatoon Public Library

—
—
—

Property Address 123 ABC Street	Roll Number 123456789
Assessed Value 327,700	Notice Date May 03, 2015
Legal Description Parcel(s) 123456789	
Registered Owners Doe, John; Doe, Jane	
Additional Information (if applicable)	

Education Taxes	Tax Class	Taxable Assessment	x	Tax Rate	=	Amount
(100% Public)	Residential	229,390		0.0050300		1,153.83
Total Education Taxes (39.99%)						\$1,153.83

Municipal Taxes	Tax Class	Taxable Assessment	x	Tax Rate	=	Amount
	Residential	229,390		0.0068560		1,572.70
Total Municipal Taxes (54.49%)						\$1,572.70

Library Taxes	Tax Class	Taxable Assessment	x	Tax Rate	=	Amount
	Residential	229,390		0.0006947		159.36
Total Library Taxes (5.52%)						\$159.36

Other Charges	Tax Phase-In	Amount
		-51.35
Total Other Charges		-\$ (51.35)

Have Questions? Visit saskatoon.ca and look under Popular Services for Residents to look up detailed assessment and tax information on your property, or find out how the City distributes the taxes it receives.	Total 2015 Taxes	\$2,834.54
	Previous Balance	\$0.00
	Balance at May 03, 2015	\$2,834.54

6

For more information and payment options, call **306-975-2400** or visit saskatoon.ca/propertytax

7



Property Address 123 ABC Street	Roll Number 123456789
	Date of Notice May 03, 2015
A 113 (B) 10026	Amount Due Jun. 30, 2015 \$2,834.54
Doe, John 123 ABC Street SASKATOON SK S0K 0K0	

8

123456789000000283454513

- 1** The City of Saskatoon is required by provincial legislation to collect property taxes on behalf of **three taxing authorities**: School Boards, the City of Saskatoon, and the Saskatoon Public Library.
- 2** The Province of Saskatchewan requires the City of Saskatoon to conduct a revaluation of all properties every four years. Your 2015 **Assessed Value** is based on the property valued as at January 1, 2011.
- 3** **Taxable Assessment** – Provincial legislation determines the percentage of the assessed value that is taxable by a municipality. **The taxable assessment on residential properties is 70% of the assessed value.** For example, this means that if your residential property has an assessed value of \$325,000, your taxable assessment is 70% of \$325,000 which is \$227,500 – so your taxes would be based on a value of \$227,500.
- 4** You might be looking for **Mill Rate** – but you now see **Tax Rate**. The 'Tax Rate' is the Mill Rate divided by 1000 and then multiplied by the Mill Rate Factor (the Mill Rate Factor is not applied to Education Taxes.) The 'Tax Rate' is shown as a **single number** on the tax notice. **Have other questions?** Visit saskatoon.ca and look under *Services for Residents > Property Tax & Assessments > Tax Rates & Mill Rates*.
- 5** **Education Taxes.** Like other municipalities in Saskatchewan, **the City of Saskatoon collects education property tax from all property owners** – based on tax rates that are set by the Province. The City of Saskatoon collects the Education Taxes and forwards to the two school boards; Public and Separate.
- 6** **The Property Assessment & Tax Tool** is our online tool that gives you detailed assessment and tax information on your own property. You can also find details about where your tax dollars go and how the City distributes the taxes it receives. Also find market area information on your neighbourhood. Find this easy to use tool on saskatoon.ca under *Popular Services for Residents > Look up my property assessment*.
- 7** Visit saskatoon.ca/propertytax – this will take you right to the page on our website where you can find more information on property taxes, payment options, and other tax-related items. You can also call us at **306-975-2400**, we're happy to answer your questions!
- 8** **Your 2015 Property Taxes are due June 30, 2015. Pay by June 30 to avoid a late payment penalty.** Payments made after June 30 of the current tax year will have a late penalty of 1.25% per month applied. If you are paying after June 30 of the current tax year, call our customer service representatives at **306-975-2400** to confirm your amount due, including any penalties.

Where Your Tax Dollars Go:

Provincial legislation requires the City of Saskatoon to collect property taxes on behalf of the following three taxing authorities: the **School Boards**, the **Saskatoon Public Library**, and the **City of Saskatoon**.

To find detailed information about how taxes are distributed **for a specific property and how the City allocates property tax dollars**, visit saskatoon.ca and look under **Popular Services for Residents**, select **Look up my property assessment**.

Education Property Tax:

The Province of Saskatchewan determines the Education Property Tax Mill Rate which is applied on a province-wide basis. Legislation requires each municipality to bill and collect Education Property Tax and to then send the money directly to the school boards within its municipality.

Have Questions on the Education Property Tax?

Ministry of Education **1-866-984-8577** or visit education.gov.sk.ca/finance/education-property-tax

Tax Questions?

Have other questions about property taxes or assessment on your tax notice? Visit our website saskatoon.ca or call **306-975-2400**.

**Low-Income Senior
Property Tax
Deferral Program:**
9

Are you a low-income senior citizen age 65 or older, who owns and resides in your own property in Saskatoon?

You may choose to defer payment of all or a portion of your Municipal and Library Taxes for this year if you qualify for this program. To learn more about the deferral program and how to apply, visit saskatoon.ca and look under *Services for Residents - Tax Payment*.

Explanation of Terms:

Assessed Value	The value of a property as of a given date determined by using legislative guidelines.
Deferred Taxes	The tax amount to be paid at a later date for approved low-income applicants (e.g. Low Income Senior Deferral Program).
Taxable Assessment	The amount of the assessed value used to calculate property taxes based on the property classification (e.g. taxable assessment for residential properties is 70% of the assessed value).
Lien Year	The year a tax lien was registered on the title of the property.
Tax Rate	Mill Rate/1000 x Mill Rate Factor (the Mill Rate Factor is not applied to Education Taxes).
Previous Balance	Payments, arrears, or other charges added to the tax account prior to issuing the tax notice. Arrears are related to a prior tax year and subject to tax enforcement.

Late Payment Penalty:

- Payment received after June 30 of the current tax year will have a late payment penalty of 1.25% per month applied.
- If you pay your property taxes after June 30 of the current tax year, call 306-975-2400 to confirm the amount due, including penalties.
- If your tax account is not paid in full by December 31 of the tax year, a 1.5% monthly penalty will be assessed and the property becomes subject to **The Tax Enforcement Act**.

Other Charges:
(if applicable)

- The **Tax Phase-In** (if applicable for this property) is displayed in the box below.
- **Special Charges** (if applicable for this property) are for encroachments and/or awnings that extend onto City property.
- **BID Levy** (if applicable for this property) is an additional tax on commercial properties collected on behalf of each BID (Business Improvement District).

10 City Tax Distribution

The Municipal portion of the 2015 property taxes are distributed as follows:

Police	21.5%
Fire	12.1%
Dedicated to Roadways	6.5%
Dedicated Sound Walls	0.2%
Civic Services	59.7%

For more information on how taxes are distributed for a specific property visit saskatoon.ca and look under *Popular Services for Residents > Look up my property assessment*.

TAX PHASE-IN CALCULATION 11

(The tax impact of the 2013 reassessment is phased in over 4 years at a rate of 25% per year.)

2012 Tax Base	\$2,681.46
2013 Tax Base (before Mill Rate changes)	\$2,784.15
<i>Increase to be phased in over 4 years.</i>	<u>\$102.69</u>

Taxes are based on the 2013 reassessment which includes the \$102.69 (100% of the increase). Phase-in is at a rate of 25% over four years; therefore the following amounts are subtracted from property taxes. We are in year 3 of the 4 year phase-in.

2013	-\$77.03	(75% of \$102.69)
2014	-\$51.35	(50% of \$102.69)
2015	-\$25.68	(25% of \$102.69)
2016	\$0.00	(phase-in complete)

o1ptov80
12 Your Payment Options:

Internet or Telephone Banking: Register your payment with the Roll Number located on the front of this notice.

By Mail:

Mail your cheque or bank draft to:
P.O. Box 1788, Saskatoon, SK S7K 8E1
Post-dated cheques are accepted. Please do not enclose cash.

24 Hour Deposit Box: Located outside City Halls' main entrance. Please include the tax payment stub with your cheque or bank draft.

In Person: City Hall Payment Centre open from 8:00 am - 5:00 pm Monday to Friday.

Payment methods accepted: Cash, Cheque, or Debit.

13 TIPPS: Make monthly payments for property taxes rather than one annual payment. You may join the TIPPS program anytime. Visit us at saskatoon.ca or call **306-975-2400**.
Already on TIPPS? Your TIPPS amount showing is *for information only*.

Have Questions?

Telephone:	306-975-2400
Toll-Free:	1-800-667-9944
Fax:	306-975-7975
Email:	revenue@saskatoon.ca
Website:	saskatoon.ca
In-Person:	City Hall, 222 3rd Ave N

Please make cheques payable to:
City of Saskatoon

9 The Property Tax Deferral Program for Low-Income Senior Citizen Homeowners

offers four options to defer payment of *all – or a portion of* annual municipal & library taxes for the tax year. **Who qualifies?** Seniors age 65 or older, who own and reside in a single family home, townhouse or apartment condo, and meet the set low-income requirements of the program. Complete the application form annually and submit by October 31. Visit saskatoon.ca, look under *Services for Residents > Property Tax & Assessments > Tax Payment* or call 306-975-2400 to learn more about this helpful program.

10 Interested in how the City allocates property tax dollars to civic services and programs you rely on every day? This section shows the **City Tax Distribution** to Police, Fire, Civic Services, Dedicated Roadways and Sound Walls. For more details on how the City distributes the municipal portion of your property taxes, try the *Property Assessment & Tax Tool* on saskatoon.ca – look under *Services for Residents > Property Tax*.

11 Tax Phase-In. The tax impact of the 2013 Reassessment is phased-in over 4 years – at a rate of 25% per year. **We are in year 3 of the 4 year phase-in.** In 2016, the Phase-In will be complete for your property. Visit saskatoon.ca/propertytax for more detailed information on understanding how Phase-In works, or call **306-975-2400** to speak with one of our customer service representatives about your property.

12 Pay your **2015 Property Taxes** using any of these **Payment Options:** Internet or Telephone Banking through financial institutions, by mail, or in-person at *City Hall Payment Centre* open Monday-Friday, 8:00 a.m. to 5:00 p.m. A *24-Hour Deposit Box* is also located outside the main entrance of City Hall, 222-3rd Avenue North. Credit card payments are not accepted. **2015 Property Taxes are due June 30, 2015.**

13 TIPPS Program. This is our **Tax Installment Payment Plan Service.** You can join TIPPS anytime. You make monthly payments for your property taxes rather than one annual payment. Visit the City of Saskatoon website saskatoon.ca – look under *Services for Residents > Property Tax & Assessments > Tax Payment* or call **306-975-2400** for more information or to apply for TIPPS.


Get involved in the City's Financial Future...

Planning for our **Financial Future** is inspired by this idea; **we invest in what matters to residents.** Watch for upcoming opportunities at saskatoon.ca to see how you can participate in shaping Saskatoon's 2016 Budget.



FREQUENTLY ASKED QUESTIONS

2015 Property Taxes: Understanding Phase-in

Q. What does phase-in mean? How does it work?

A. Property tax notices will include the full increased or decreased amount based on the new 2013 assessment of your property. Your tax notice for 2013, 2014 and 2015 will have an adjustment for the phased-in amount. **We are now in year 3 of the 4-year phase-in.** Your 2016 tax notice will be at the full increased or decreased amount and, therefore, will have no adjustment.

Example of phase-in for a property tax increase:

If your property taxes were \$2,500 in 2012, and for 2013 your taxes increased to \$2600 as a result of your new assessment, this \$100 tax increase would be phased in over the next 4 years (25% increase per year). This means you would pay:

<u>Year</u>	<u>Tax Phase-in</u>
2013:	\$2,525 (\$2,500 plus 25% of \$100)
2014:	\$2,550 (\$2,500 plus 50% of \$100)
2015:	\$2,575 (\$2,500 plus 75% of \$100)
2016:*	\$2,600 (\$2,500 plus \$100)

*In 2016 you will pay the full increased amount due to the reassessment.

Example of phase-in for a property tax decrease:

If your property taxes were \$2,500 in 2012, and for 2013 your taxes decreased to \$2,400 as a result of your new assessment, this \$100 tax decrease would be phased in over the next 4 years (25% decrease per year). This means you would pay:

<u>2014</u>	<u>Tax Phase-in</u>
2013:	\$2,475 (\$2500 minus 25% of \$100)
2014:	\$2,450 (\$2500 minus 50% of \$100)
2015:	\$2,425 (\$2500 minus 75% of \$100)
2016	\$2,400 (\$2500 minus \$100)

Q. Why does my property tax notice show a tax phase-in increase on the front of my notice, when the phase-in calculation on the back shows I have a decrease.

A. The tax impact of the 2013 reassessment (increases and decreases) is phased-in over 4 years at a rate of 25% per year. This means that if your taxes decreased in 2013 due to the reassessment, your taxes will be reduced 25% each year until you have reached the full reduction in 2016.

Example of tax phase-in calculation:

If your taxes in 2012 were \$2,500 and in 2013 were \$2,400 you would have a total decrease of \$100 (before any annual budget changes).

This would be shown on a property tax notice as:

Tax phase-in calculation example:

2012 Tax Base	\$2,500
2013 Tax Base	\$2,400
Decrease to be phased-in over 4 years:	\$ 100

The taxes shown on your tax notice include the entire –\$100 (100% of the decrease). Because the \$100 decrease is phased in over 4 years at 25% per year, the following amounts are then added back to property taxes each year:

<u>Year</u>	<u>Tax Phase-in</u>
2013:	+\$75 (75% added)
2014:	+\$50 (50% added)
2015:	+\$25 (25% added)
2016:	+\$0 (0% added)



saskatoon.ca

Give us a call at 306-975-2400. We're happy to give you more information on this beneficial program offered to low-income senior citizen homeowners in Saskatoon.

- APPLICATIONS ARE AVAILABLE:**
- ✓ on the City of Saskatoon website saskatoon.ca – look under *Services for Residents > Tax Payment*
 - ✓ at City Hall, Saskatoon Leisure Centres, and Saskatoon Public Library locations
 - ✓ at the Saskatoon Council on Aging Office, located in the Saskatoon Field House

Complete your application form annually, and submit by **OCTOBER 31**.

IT'S EASY TO APPLY.



KEEP MORE OF YOUR MONEY – THIS YEAR.

Consider the **Property Tax Deferral Program for Low-Income Senior Citizen Homeowners**



The City of Saskatoon

PROPERTY TAX DEFERRAL PROGRAM

for LOW-INCOME SENIOR CITIZEN HOMEOWNERS

This program may help you manage monthly expenses, allowing you to stay in your home longer. The tax deferral program offers various options to defer payment of all, or a portion of your annual municipal and library taxes. You may choose the deferral option that best suits you.

DO I QUALIFY FOR THIS PROGRAM?

YOU QUALIFY FOR THE TAX DEFERRAL PROGRAM IF YOU:

- ✓ are 65 or older; *and*
- ✓ own and reside in a single family home, townhouse or apartment condo in Saskatoon; *and*
- ✓ meet the set low-income requirements of the program.

Choosing to defer payment of all, or part of your municipal and library taxes for the tax year **will not** complicate the sale of your home, or the transfer of your property title.

The deferred portion of property tax is due and payable to the City of Saskatoon – when you transfer ownership, no longer reside in, or sell your property.

HOW THE PROPERTY TAX DEFERRAL PROGRAM WORKS:

Choose to **defer payment of all - or part** of your annual municipal and library taxes for the tax year.

	The program offers <i>FOUR</i> tax deferral options:	Your Benefit:
1	Choose to defer payment of the FULL AMOUNT of your municipal and library property taxes for this tax year. *	May be greater than \$100/month, based on your property assessment.
2	Choose to defer payment of \$1200 of your municipal and library property taxes for this tax year. *	\$100/month
3	Choose to defer payment of \$600 of your municipal and library property taxes for this tax year. *	\$50/month
4	Choose to defer only the incremental increase to your municipal and library property taxes for this tax year.	This option freezes your annual municipal and library tax amounts for as long as you qualify for the program.

* When you choose Option 1, 2, or 3 an interest charge of 4% will be added annually to the deferred tax amount.

Note: The Tax Deferral Program does not apply to the Education portion of property taxes.

2015 Property Tax Deferral Program for Low-Income Senior Citizen Homeowners

Program Description:

The Property Tax Deferral Program for Low-Income Senior Citizen Homeowners may help you manage monthly expenses, allowing you to stay in your home longer. The tax deferral program offers four options to defer payment of all, or a portion of your annual municipal and library taxes. You may choose the option that best suits you.

The deferred portion of property tax is due and is payable to the City of Saskatoon when you transfer ownership, no longer reside in, or sell your property. Choosing to defer payment of all, or part of the municipal and library taxes for the tax year will not complicate the sale of your home, or the transfer of your property title.

It's easy to apply!

To participate in the tax deferral program you must submit a new application each year by October 31, and meet the income and residency requirement of the program.

APPLICATION DEADLINE:

October 31st

Submit Your Completed Application:

BY MAIL:

City of Saskatoon
Corporate Revenue
Box 1788
Saskatoon, SK S7K 8E1

IN PERSON:

Corporate Revenue
Main Floor, City Hall
222 3rd Avenue North

- or -

Drop off your application in the Night Deposit Box outside City Hall

Who Qualifies for the Tax Deferral Program?

APPLICANTS MUST BE:

- **65 years of age** or older;
- **Own and reside in** a single family home, townhouse, or apartment condominium in Saskatoon (this must be your principal residence); and
- **Meet the income requirement** of the program.

The income requirement for this program is based on the total income of all individuals who live at your residence, and varies year to year based on data from Statistics Canada. The combined family income of all adults residing at your property cannot exceed Statistics Canada Low-Income Cut-Off (LICO).

To determine your combined family income, add the totals from line 150 of the Canada Revenue Agency Notice of Assessment from the previous year for you, the applicant, and the other residents at the property address. If the total household income is equal to or lower than the LICO amounts below, you are eligible to apply for the 2015 Property Tax Deferral Program for Low-Income Senior Citizen Homeowners.

Size of your Family Unit	Your Total Household Income
1	\$20,550
2	\$25,582
3	\$31,450
4	\$38,185
5	\$43,307
6	\$48,845
7 or more	\$54,381

Required Documents

The following documentation **MUST BE SUBMITTED** with your application:

- PROOF OF INCOME:** provide a copy of the Canada Revenue Agency Notice of Assessment from the previous year for you, the applicant, and for each individual residing in the household. If you do not have a copy of your Notice of Assessment, it can be obtained by calling Canada Revenue Agency at 1-800-959-8281 and it will be mailed to you. Request the Option C Form or a Verified Copy of your most recent Income Tax Return.
- PROOF OF RESIDENCY:** provide a current statement in your name for services at the property address such as the City of Saskatoon, SaskPower, SaskEnergy, SaskTel or another service provider. Also accepted are government-issued letters or notices confirming your residency.

For more information, read *Services for Residents - Tax Payment* on saskatoon.ca

Property Address: _____ Roll Number: _____

Total number of people currently living at this property address (including you, the applicant): _____

APPLICANT INFORMATION:			
1	LAST NAME	FIRST NAME	MIDDLE NAME
	MAILING ADDRESS		
	CITY	POSTAL CODE	DAYTIME PHONE
	DATE OF BIRTH (yyyy/mm/dd)		ALTERNATE PHONE

The applicant must be 65 years of age or older, own and reside at the property address noted above.

OTHER RESIDENTS at the Property Address noted above:					
	LAST NAME	FIRST NAME	MIDDLE NAME	RELATIONSHIP	DATE OF BIRTH
2					YYYY / MM / DD
3					YYYY / MM / DD
4					YYYY / MM / DD

SELECT YOUR TAX DEFERRAL OPTION:

I/we authorize the City of Saskatoon to defer payment of:

1. the **FULL AMOUNT** of my annual municipal and library property taxes for this tax year.*
2. **\$1200** of the annual municipal and library property taxes for this tax year.*
3. **\$600** of the annual municipal and library property taxes for this tax year.*
4. **only the incremental increase** to my municipal and library property taxes for this tax year.

* When you choose Option 1, 2 or 3, an interest charge of 4% will be added annually to the deferred tax amount.

TERMS AND CONDITIONS: PROPERTY TAX DEFERRAL PROGRAM FOR LOW-INCOME SENIOR CITIZEN HOMEOWNERS

1. To qualify, the applicant must be 65 year of age or older, and own and reside at the property address noted on this application.
2. The combined family income must be within the limits set by Statistics Canada Low-Income Cut-Off (LICO) threshold.
3. The tax deferral program does not apply to the Education portion of property taxes.
4. Once the accumulated deferred amount is \$200 or greater, a lien will be registered on the property with ISC (Land Titles) and a one-time registration fee of \$90.00 will be added to the deferred tax amount.
5. The total deferred tax and lien fee is repaid when the approved applicant no longer resides at the home or if the property is sold. The applicant (or a representative of his or her estate) must notify the City within 60 days if they no longer reside at the property address or if the property is sold.
6. Applicants must apply (or reapply) for the tax deferral program by October 31, annually.
7. *When you choose Option 1, 2 or 3, an interest charge of 4% will be added annually to the deferred tax amount.

I certify that I am the owner and that I reside at the property address noted in this application. I have read and understand the terms and conditions listed for the Property Tax Deferral Program for Low-Income Seniors, and I agree to abide by the terms and conditions herein. The information I have provided is accurate and I am aware that if any information I have provided is fraudulent, this application will be rejected and any deferred taxes will be due immediately and subject to penalty.



FREQUENTLY ASKED QUESTIONS

2015 Property Tax Deferral Program for Low-Income Senior Citizen Homeowners

Q. Do I submit a new application each year if I want to continue to defer my municipal and library taxes on the tax deferral program?

A. Yes. To participate in the tax deferral program you must submit a new application each year by October 31.

Q. Am I able to defer the education portion of my property taxes on this program?

A. No. The deferral program only applies to your municipal and library taxes each year.

Q. Will I pay any interest on the amount of property tax I choose to defer?

A. Yes. A 4% annual interest charge is added to your deferred tax amount for Options 1, 2 or 3. Option 4, choosing to defer only the incremental increase to the municipal and library property taxes, will not have interest applied.

Q. Will there be a registration and/or a lien fee applied to my tax deferred amount?

A. Once the accumulated deferred tax amount is \$200 or greater, a lien will be registered on your property with ISC (Land Titles) and a **one-time** registration fee of \$90 will be added to your deferred tax amount.

Q. What is the process if I no longer live in my home, sell my home, or transfer the property title?

A. The City must be notified within 60 days if you no longer reside at the property address, or when the property is sold. The total deferred tax and charges are then due and payable to the City.

Q. If I choose to defer payment of all, or a portion, of my municipal and library taxes, will it complicate the sale of my home or when I transfer property title?

A. No. The deferred portion of property tax is due and payable to the City of Saskatoon when you transfer ownership, no longer reside in, or sell your property.