COMPARATIVE MUNICIPAL FISCAL IMPACT ANALYSIS





HEMSON Consulting Ltd.

- The City of Ottawa is currently undertaking an Official Plan review. In the context of this process City Council passed a motion stating:
 - BE IT RESOLVED That section c under Transformation Priorities be amended by adding a new point to read as follows,
 - "10. Following the principles of Ottawa 20/20, ensure the review of the Official Plan includes:
 - a) The impact on the operating and capital budgets of development in each of these areas: inside the greenbelt; within the urban boundary outside the greenbelt; within villages; and in rural Ottawa outside of village boundaries,
 - b) A review of the effective measures to direct growth."
- The focus of the analysis was on the net costs of levy-supported municipal services
 provided to residential development in the four location categories.
- No locational analysis was undertaken for the non-residential development as this sector is relatively fixed in terms of location decisions.
- Rate-based services, in particular water and wastewater, were not analysed. While
 the capital cost of providing these services varies by type of location, the initial
 cost is largely borne by developers. Within existing urban areas water and sewer
 infrastructure costs to service new development can vary widely depending upon
 factors such as the age, condition and capacity of existing facilities.
- Given the long-term nature of an Official Plan review, a two-stage, top-down allocation approach was used for the analysis. The first stage involved the allocation of the net costs of levy-funded services between the residential and non-residential sectors. The second stage involved the allocation of the residential component of net costs between the four categories of location.
- To undertake the allocation analysis a wide range of factors (or measures) was used.
 The selection was based on the best available measures of the use or benefit of specific municipal services.

- Stage 1 of the analysis indicated that the residential sector accounts for 69.3% of the net expenditures (operating and capital) of levy-funded services. The non-residential sector accounts for 30.7%. In relation to Weighted Assessment (including amounts for properties subject to Payments-in-Lieu) the residential sector represents 65.5% and the non-residential sector 34.5%. The relationship between shares of net expenditures and shares of weighted assessment indicates there is some subsidization of the residential sector by the non-residential sector.
- Considering only net expenditures development inside the Greenbelt is somewhat less expensive (about 6% per capita) compared to the City-wide average. In contrast, the cost of providing municipal services to development in rural areas is significantly higher (about 15%) than the City-wide average. The cost of providing services to urban development outside the Greenbelt is also about 6% per capita higher than the City-wide average.
- However, when the net costs of providing municipal services and the assessments that new developments generate are considered together the net results by location change. Development inside the Greenbelt continues to demonstrate a "positive" net result. Urban development outside the Greenbelt comes close to meeting net expenditures. For rural areas, because new houses tend to generate high per unit assessments, the comparatively high costs of providing municipal services are in the case of scattered development largely offset although less so in village development. The table below summarizes the results.

Executive Summary Table ESTIMATED NET VARIANCE BETWEEN POTENTIAL EXPENDITURES & PROPERTY TAXES BY LOCATION

	Ur	ban	Rural				
	Inside Greenbelt	Outside Greenbelt	Villages	Scattered			
Projected Expenditures Per Household	\$2,398	\$3,393	\$3,729	\$3,628			
Projected Taxes Per Household	\$3,434	\$3,323	\$3,227	\$3,467			
Difference per Household	\$1,035	(\$70)	(\$502)	(\$161)			
Difference per Capita	\$452	(\$25)	(\$173)	(\$56)			
Ratio of Tax : Expenditure	1:0.70	1:1.02	1:1.16	1:1.05			

Given the degree to which analysis of this type is influenced both by modelling
assumptions and data quality, it is important to treat the study results more as
indications of the comparative situation rather than as measures of absolute
differences.

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I INTRODUCTION

The City of Ottawa is currently undertaking an Official Plan review. In the context of this process City Council passed a motion stating:

BE IT RESOLVED That section c under Transformation Priorities be amended by adding a new point to read as follows,

- "10. Following the principles of Ottawa 20/20, ensure the review of the Official Plan includes:
- a) The impact on the operating and capital budgets of development in each of these areas: inside the greenbelt; within the urban boundary outside the greenbelt; within villages; and in rural Ottawa outside of village boundaries,
- b) A review of the effective measures to direct growth."

A. FOUR CATEGORIES OF LOCATION ARE CONSIDERED

In accordance with the Council motion, the study is focussed on examining the impact on the operating and capital budgets of development in four categories of area within of the City:

- Inside the Greenbelt
- Within the urban area outside the Greenbelt
- Within villages located in rural areas
- In rural areas outside village boundaries

The boundaries of various locations by category were defined by City staff. They are shown on Map 1.

B. ANALYSIS HAS MEASURED NET EFFECTS ON THE OPERATING AND CAPITAL BUDGET

The analysis is based on:

• Operating Budget: The 2008 budget has been used as the base document. Reference is also had to the 2009 budget.

• Capital Budget: The 2008 and 2009 budgets have been used together with projections for 2010 and 2011.

Both expenditures and revenues have been taken into consideration. In this way the net fiscal impact effect of development is identified.

C. NON-RESIDENTIAL SECTOR IS CONSIDERED AT THE CITY-WIDE LEVEL

The analysis was constructed in two stages. The first stage involved the allocation of operating and capital expenditures and revenues between the residential and non-residential sectors. The second stage focussed on the residential sector and involved allocating expenditures and revenues between the four location categories. The location-based analysis was not undertaken for the non-residential sector for three reasons.

- Relatively few employment sectors are "footloose". Office uses can be somewhat
 flexible with location however most industrial-type uses are largely restricted to
 business parks or existing industrial areas. Population-serving uses primarily
 retail are "followers" locating to a high degree based on the location of
 population.
- Organisations draw employees from many different home locations. With the
 exception of businesses with very few employees, organisations cannot meet the
 ideal locational preference of all employees. Not only do employees live in different
 areas of the city but over time their locational patterns change as new homes are
 bought and sold and as employees leave and others join. For these reasons
 organisations always tend to locate in places that provide the best combination of
 locational attributes, relative to both their overall operational and staffing needs.
- Physical forms and accessibility requirements have a significant influence on an organisation's location choice. Far less so than residential users, most organisations have quite specific space requirements which in turn can strongly influence the choice of location. For example, almost all industrial activities require single-storey buildings and good highway access. For this reason, only a few areas of the city are practical as locations. Furthermore, the potential for the intensification of such uses in the future is quite limited. This is contrast to residential households which are generally more flexible and therefore can be accommodated in different housing forms.

For the reasons described above it was concluded that a location-based analysis would be of limited application to the non-residential sector. Although at the margin some elements of the non-residential sector could potentially be influenced to locate in particular types of area, by in large the particular requirements of most organisations strongly influence where they will and will not locate. The exception is the population-serving component which goes where its market goes. Only the specialized regional scale organizations (e.g. IKEA) do not follow this practice and instead select locations which provide easy accessibility to the largest possible number of consumers. For such organizations highway connections, and to a lesser degree transit routes, are of prime importance and therefore dictate locations.

D. RATE-BASED SERVICES — WATER AND WASTEWATER — HAVE NOT BEEN CONSIDERED

Water and wastewater services operate on a full cost recovery basis. The initial or "first round" of infrastructure costs associated with water and wastewater services do in part vary by location because of their linear nature. However, this has limited impact on the City's taxpayers since the costs are almost entirely borne by developers. The effect on operating costs of locational factors are also comparatively small as the linear elements of the infrastructure have extremely long lives and therefore contribute only a small component to the overall operating costs. In contrast, water and wastewater treatment at the plants which is unrelated to the location of developments accounts for a much more significant component of operating costs.

While new lower density developments in suburban areas tend to require more linear infrastructure per unit, the overall cost per unit can end up being less than the costs associated with higher density projects within existing developed areas which require less linear infrastructure. This is because the costs related to infill or intensification projects can vary widely depending upon factors such as age, condition and capacity of existing facilities.

The balance of this report is divided into four sections. The first section discusses the analytical approach used to carry out the study. The second concerns operating costs and revenues. The third section addresses capital requirements and funding. The final

section contains an analysis of the results together with the conclusions that can be drawn from the work.

This is an appropriate point at which to note that the analysis and the results are inevitably affected by the quantity of the data upon which the study has to rely. For many of the services examined the type of data that could most accurately measure the linkage between sectors or locations and costs is not available. Accordingly, data judged to be the best available alternative has been used. As well, it is to be noted that the analysis represents the comparative results for "average" households and individuals within the various locations considered. As such, caution must exercised in applying the results to specific situations.

II STUDY EMPLOYED A TWO-STAGE ALLOCATION APPROACH

The overall objective of the study is to estimate the relative net cost to taxpayers of providing municipal services to new developments in four categories of location: inside the Greenbelt, in urban areas outside the Greenbelt, in rural villages and in scattered rural areas.

This section discusses the approach used to carry out the analysis. Since the approach to this type of analysis can have a significant influence on the results the overall rationale for the selected approach is discussed first. This is followed by a description of the various steps in the analytical process.

A. STUDY OBJECTIVES INFLUENCED THE APPROACH CHOSEN

The analysis is to assist Council to set long term planning policies. Therefore, it should involve an approach that is broad in scope rather than one that focuses on particular characteristics of a few specific projects. In choosing the analytical approach a number of factors were considered:

Marginal versus Average Cost

The most important factor in an analysis of this type is whether it should be based on marginal net costs of development or average costs. Under a marginal cost approach only those costs that are likely to change directly as a result of a specific type or location of development are considered. Under the average approach all components of the budget are assumed to be affected by development.

For this analysis the average approach is considered more appropriate since the purpose of the study is to assist Council to make policy decisions that will have long-range implications. A marginal approach is better suited to analysis involving short term, narrowly focussed development issues. While costs do rise in keeping with the need to provide services to an increasingly large population and employment base, each department's costs do not immediately increase as each new development occurs. For example, even though cities of different sizes always

only have one mayor, the scale and costs of each mayor's office do tend to reflect the relative size of cities they serve.

Top-down versus Bottom-up

A second consideration is whether the net cost analysis should be approached from top-down perspective or from the bottom up by applying per unit or per capita costs for each service in order to arrive at an overall estimate. In this analysis the top-down approach is considered preferable. The top-down approach provides more dependable per-service estimates as they are derived from a very large base. As well, the approach enables every service to be taken into account. In contrast, while individual line departments may have cost estimates relating to new developments for specific programs or services, the estimates do not necessarily consider broader long-term "corporate" cost implications at either the departmental or City-wide level.

• Timeframe — Snapshot versus Long-range Assessment

Ideally, given the long-range purpose for which the study is being undertaken the financial data used in the analysis would reflect the City's operations as they would be in the future with the planned development in place. However, such an approach is not feasible because of time, data and resource constraints. As well, in order to conduct this type of dynamic analysis it would be necessary to establish detailed specifications for each development scenario. Experience shows that detailed long term cost of development models work best at the district or secondary plan level.

In this analysis the net operating cost component relied mainly upon the 2008 budget. For the capital cost component estimates for 2008–2011 were used recognizing that a single year's capital expenditures do not reflect service-by-service spending over time. Because the analysis could not predict changes in the City's operating and cost structure that may occur in the future it is all the more important to regard this study as a comparative analysis of net municipal costs by location rather than as an estimate of what specific municipal costs will arise in the future as development occurs.

In summary, based on the various factors discussed above the approach selected for the analyses is an average cost approach expressed in terms of a single year and employing a top-down/City-wide approach. The approach was chosen to best reflect the study purpose but also to take account of timing, data and resource availability.

B. TWO STAGES TO THE ANALYSIS

As is illustrated on Exhibit 1, the analysis was undertaken in two stages using both the operating and the capital budgets.

1. Stage 1

Stage 1 of the analysis involved the allocation of the operating and capital budget amounts between the residential and non-residential sectors. The general basis for the allocation was use of or benefit from the service. For each service (or program in some cases) the costs and/or revenues were assigned between the two sectors according to their relative shares of use or benefit. For some services such as libraries and parks the residential sector is clearly by far the major beneficiary. For services such as transit, fire protection and police both sectors use or benefit from the service. A few services, for example, work place health inspections, are considered non-residential. The allocation of costs was made using allocation factors that are considered to represent the most realistic measure of use or benefit. These factors are discussed below.

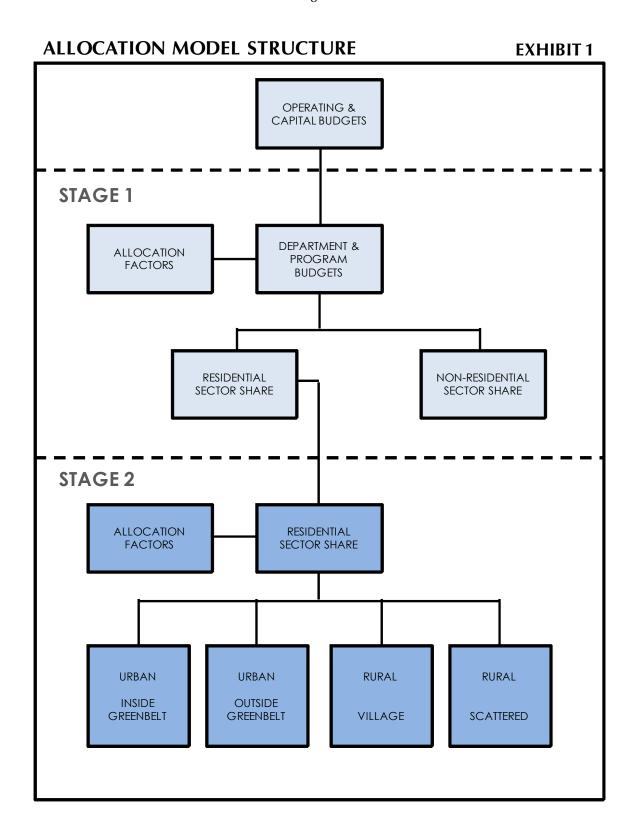
2. Stage 2

Stage 2 of the analysis involved the allocation of the shares of costs and revenues estimated for the residential sector in Stage 1 between the four categories of location. As in Stage 1, allocation factors were selected to represent measures of the relative use or benefit of the various municipal services and programs.

C. ALLOCATION FACTORS WERE SELECTED TO BEST MATCH SERVICE CHARACTERISTICS

Aside from the overall analytical approach the most important component in the process was the selection of the factors for allocating costs and revenues. Two considerations influenced the selection:

• The extent to which the allocation factor correlates well with the benefit or use of each service by sector and/or location. For example, for services that are "people" oriented population and employment are ideal allocation factors.



• The availability and reliability of data quantifying the use or benefit of the service. For example, where population or employment is the selected allocation factor relevant statistics have to be available for the sectors and locations.

Based on the characteristics of the many services considered a wide range of allocation factors was selected. They fit into four main groups:

1. People-related Factors

- Population
- Employment

These factors were used to allocate services for which costs are considered to be driven primarily by the number of users.

2. Property-related Factors

- Households
- Assessed values (unweighted)

These factors were used in relation to services which, at least in part, are oriented towards housing units or non-residential properties. Examples of services for which these factors were used alone or in conjunction with other factors include waste collection and fire protection.

3. Transportation Usage

- Numbers of transit trips
- Aggregate trip distances
- Lane kilometres of roadways

The reason for using of these factors is largely self-explanatory.

4. Taxation-related Factors

- Weighted taxable assessment
- Weighted PIL assessment

These factors were used to assign revenues largely derived from taxation-related sources such as penalties and interest.

5. City Management

Based on shares of "line" service costs and revenues by sector and/or location

Since there is no direct relationship between the services provided by the corporate management components of the City's bureaucracy and specific sectors or locations an indirect allocation approach is required. The approach selected was to divide the costs of these indirect services between sectors and locations in proportion to the overall shares of operating and capital costs for the "line" (non-corporate) departments and programs. The rationale for this is that as the City's corporate departments provide overall direction and support to the "line" departments, the costs of providing these services should be assigned to the individual line departments.

6. Other Service-specific Factors

- Actual shares of costs and revenues
- Service-specific budgets (e.g. rural fire and transit service)

Allocation factors of this type are used where amounts for sectors or locations have already been established for other purposes.

The allocation factors selected are not necessarily considered ideal but are the best choice given the characteristics of the various services and more importantly the availability of data. While the data available for the various factors was not ideal in every case — for example, because of variances in location boundaries — overall the shortcomings are not considered significant enough to affect the relative results of the analysis.

In the next two sections of the report the process of applying the selected analytical approach using the allocation factors is described.

III ANALYSIS OF THE OPERATING BUDGET

This section describes the analysis of the operating component of the City's overall budget. The first part briefly discusses how the operating budget was used in the analysis. Next the discussion addresses how the budget was allocated between the residential and the non-residential sectors. The third part describes how the residential component of the budget was allocated between the four categories of location. This section provides the summary details with the full details of the analysis being contained in the Appendix.

A. ANALYSIS WAS BASED ON 2008 OPERATING BUDGET

As noted previously the approved 2008 budget was used as the basis for the analysis. However, reference was also made to the 2008 projected annual expenditures in the 2009 budget. Where there were significant variances between the two amounts projected actual amounts were used. Components of the operating budget relating to capital formation and debt service were excluded from this component of the analysis. They are dealt with in conjunction with the capital cost analysis discussed in Section IV.

Taxation-related revenues were also excluded. The taxes that would be generated by new housing units in the various locations are discussed in the last section of the report. It is important to note that the taxation-related revenue (including PIL revenues) in the 2008 approved budget is \$1,239.3 million and the City's 2008 tax rates are based on this requirement. By comparison this analysis uses a projected equivalent amount of \$1,398.1 million. The 12.8% difference relates to the longer-term nature of the estimated of capital expenditures. This is discussed in Section IV. The summary of the modified operating budget by major program areas is shown in Table 1. The detailed information is shown in Appendix Table 1.

CITY OF OTTAWA SUMMARY 2008 MODIFIED OPERATING BUDGET (\$000's)

	2008 Budget								
		Gross	F	Revenue		Net			
Corporate Services & Other	\$	198,228	\$	14,031	\$	184,197			
Community & Protective Services	\$	900,798	\$	452,167	\$	448,631			
Ottawa Police Services	\$	217,160	\$	13,047	\$	204,113			
Ottawa Public Library	\$	36,039	\$	3,615	\$	32,424			
Public Works & Services	\$	186,171	\$	68,013	\$	118,158			
Planning Transit & Environment	\$	356,181	\$	187,189	\$	168,992			
Corporate Common Rev/Exp	\$	8,668	\$	106,114	\$	(97,446)			
Taxation Related Expenditures (1)	\$	-	\$	27,412	\$	(27,412)			
Total	\$	1,903,245	\$	871,588	\$	1,031,657			

Notes:

1. Rebates, Remissions & MPAC Costs

B. ALLOCATION BETWEEN RESIDENTIAL AND NON-RESIDENTIAL SECTORS

1. Allocation Factors

The allocation of the operating budget was undertaken using 21 allocation factors. By category the residential: non-residential allocation factors and shares are shown in Table 2. Information regarding the data sources relating to the various allocation factors is contained in Appendix Table 2.

TARIF 2

CITY OF OTTAWA SECTORAL ALLOCATION FACTORS FOR MODIFIED OPERATING BUDGET								
Basis of Allocation	Residential	Non- Residential						
Sector Related Full Residential Allocation Full Non-Residential Allocation Minor Non-Residential Allocation	100.0% 0.0% 95.0%	0.0% 100.0% 5.0%						
Person & Property Related Population:Employment Ratio Population:Employment Ratio and Res:Non-Res Assessment Ratio Shares of Assessment	62.0% 68.1% 74.2%	38.0% 31.9% 25.8%						
Transportation Related Shares of Total Vehicle Trip Distance Shares of Total Transit Trip Distance Shares of Total Vehicle Trips Shares of Total Transit Trips Shares of Total Walk Trip Distance	42.3% 45.4% 41.6% 46.7% 46.8%	57.7% 54.6% 58.4% 53.3% 53.2%						
Location Related Population:Employment Ratio Urban Population:Employment Ratio Rural Population:Employment Ratio and Res:Non-Res Assessment Ratio Population:Employment Ratio and Res:Non-Res Assessment Ratio Shares of Urban Assessment Shares of Rural Assessment	60.7% 82.3% 66.8% 83.9% 72.9% 85.5%	39.3% 17.7% 33.2% 16.1% 27.1% 14.5%						
Corporate & Other Shares of Levy Operating and Capital Net Exp Weighted Assessment (Including Payment-in-Lieu) Value of Building Permits (2006-2008) Shares of Disposal Weight (Tonnage)	69.3% 65.5% 54.5% 68.2%	30.7% 34.5% 45.5% 31.8%						



2. Residential: Non-residential Allocation

The sectoral allocation was made using the allocation factors outlined above and the modified 2008 budget. The summary of the allocation is set out in Table 3. Appendix Table 3 shows the detailed allocation.

The allocation to the residential sector of \$743.0 million was carried forward into the second stage of the analysis where the various location categories were considered.

TABLE 3 CITY OF OTTAWA SECTORAL COST ALLOCATION SUMMARY 2008 MODIFIED OPERATING BUDGET										
		et Budget		Resident	ial	ı	Non-Reside	ntial		
		(\$000's)		(\$000's)	%	((\$000's)	%		
Corporate Services & Other	\$	184,197	\$	127,591	69%	\$	56,606	31%		
Community & Protective Services	\$	448,631	\$	396,636	88%	\$	51,995	12%		
Ottawa Police Services	\$	204,113	\$	138,974	68%	\$	65,139	32%		
Ottawa Public Library	\$	32,424	\$	30,803	95%	\$	1,621	5%		
Public Works & Services	\$	118,158	\$	58,942	50%	\$	59,216	50%		
Planning Transit & Environment	\$	168,992	\$	75,711	45%	\$	93,281	55%		
Corporate Common Rev/Exp	\$	(97,446)	\$	(66,762)	69%	\$	(30,684)	31%		
Taxation Related Expenditures	\$	(27,412)	\$	(18,894)	69%	\$	(8,518)	31%		
Total	\$	1,031,657	\$	743,001	72%	\$	288,656	28%		

C. ALLOCATION BETWEEN FOUR LOCATION CATEGORIES

The portion of the net operating budget attributable to the residential sector determined in Stage 1 was allocated between the four location categories.

1. Allocation Factors

The allocation was made using 19 allocation factors many of which are similar to those used in the sectoral allocation. The factors and the shares by location are shown in Table 4. Information concerning the data sources used to develop the allocation shares shown above is provided in Appendix Table 2.

TABLE 4

CITY OF OTTAWA LOCATIONAL ALLO CATION FACTORS FOR MODIFIED OPERATING BUDGET

Basis of Allocation	Url	oan	Ru	ıral
Basis of Allocation	Inside	Outside	Village	Scattered
People, Households & Property				
Shares of Population	61.2%	28.9%	4.0%	5.8%
Shares of Households	66.2%	25.3%	3.4%	5.1%
Households and Assessment Weighted 50:50	60.8%	29.3%	3.9%	6.0%
Population and Res Assessment Ratio (Weighted 50:50)	58.3%	31.1%	4.2%	6.4%
Shares of Assessment	55.4%	33.3%	4.4%	6.9%
Population and Households Weighted 50:50 Total	63.7%	27.1%	3.7%	5.4%
Transportation Related				
Shares of Res Vehicle Trip Distance with Scattered and Village				
split by Population	34.0%	34.1%	13.0%	18.9%
Shares of Res Vehicle Trip Distance and Res Summer Road				
Budgets Weighted 50:50 (Rural split by Population)	30.5%	26.3%	17.6%	25.6%
Shares of Res Vehicle Trip Distance and Res Winter Road Budgets				
Weighted 50:50 (Rural split by Population)	33.6%	27.9%	15.7%	22.8%
Residential Vehicle Trips with Rural Village and Rural Scattered				
split by Population	49.8%	33.2%	6.9%	10.1%
Shares of Res Transit Trip Distance with Scattered and Village split		47.00/	0.70/	
by Population	45.6%	47.8%	2.7%	3.9%
Shares of Res Walk Trip Distance and Res Summer Sidewalk	04.00/	40.00/		0.00/
Budgets Weighted 50:50 (No Rural Scattered)	81.8%	13.9%	4.3%	0.0%
Shares of Res Walk Trip Distance and Res Winter Sidewalk	60.00/	20 70/	C =0/	0.00/
Budgets Weighted 50:50 (No Rural Scattered)	69.8%	23.7%	6.5%	0.0%
Location Specific				
Population and Households Weighted 50:50 Urban	70.1%	29.9%	0.0%	0.0%
Population and Households Weighted 50:50 Rural	0.0%	0.0%	40.6%	59.4%
Population with 10% Additional Rural Village and Rural Scattered				
Weighting	60.6%	28.6%	4.4%	6.4%
Corporate & Other				
Shares of Levy Operating and Capital Net Expenditures	57.6%	31.1%	4.6%	6.7%
Weighted Assessment (Including Payment-in-Lieu)	57.5%	31.7%	4.2%	6.6%
Shares of Solid Waste User Fees by Unit Type	57.8%	31.9%	4.1%	6.1%

2. Net Operating Expenditure Allocation by Location Category

The component of the modified 2008 net operating expenditure estimated to be attributable to the residential sector was allocated between the four categories of location using the allocation factors identified in Table 4 above. The summary results are shown in Table 5 and the detailed results are shown in Appendix Table 4.

TABLE 5 CITY OF OTTAWA RESIDENTIAL LOCATION ALLOCATION SUMMARY 2008 MODIFIED OPERATING BUDGET														
	Re	esidential			Url	oan					Ru	ıra		
	Allocation			Inside		Outside			Village				Scatter	ed
		(\$000's)	((\$000's)	%	((\$000's)	%	(\$000's)	%	(\$000's)	%
Corporate Services & Other	\$	127,591	\$	73,513	58%	\$	39,676	31%	\$	5,910	5%	\$	8,492	7%
Community and Protective Services	\$	396,636	\$	246,529	62%	\$	114,107	29%	\$	14,662	4%	\$	21,339	5%
Ottawa Police Services	\$	138,974	\$	88,575	64%	\$	37,669	27%	\$	5,165	4%	\$	7,565	5%
Ottawa Public Library	\$	30,803	\$	18,859	61%	\$	8,914	29%	\$	1,235	4%	\$	1,795	6%
Public Works & Services	\$	58,942	\$	25,767	44%	\$	16,890	29%	\$	6,826	12%	\$	9,459	16%
Planning Transit & Environment	\$	75,711	\$	34,280	45%	\$	36,402	48%	\$	2,048	3%	\$	2,969	4%
Corporate Common Rev/Exp	\$	(66,762)	\$	(37,728)	57%	\$	(20,859)	31%	\$	(3,261)	5%	\$	(4,915)	7%
Taxation Related Expenditures	\$	(18,894)	\$	(10,701)	57%	\$	(6,114)	32%	\$	(809)	4%	\$	(1,269)	7%
Total	\$	743,001	\$	439,094	59%	\$	226,683	31%	\$	31,776	4%	\$	45,435	6%

The implications of the allocation analysis are discussed in Section V of the report together with the results relating to the capital budget component which is described in the next section.

IV ANALYSIS OF THE CAPITAL BUDGET COMPONENT

This section describes the analysis relating to capital expenditures. The first part describes how the capital amounts used for the analysis were established. Secondly, the sectoral allocation is described. Finally the allocation of the estimated residential component of the projected capital expenditure between the four location categories is set out. Importantly, the analysis is restricted to levy-funded capital expenditures.

A. THE CAPITAL ANALYSIS IS BASED ON THE AVERAGE OF FOUR YEARS OF PROJECTED CAPITAL SPENDING

The objective of this study is to develop an understanding of the net capital and operating costs associated with four types of location. In keeping with this objective it is important that the analysis reflect long-term spending rather than spending in one particular year. This is not considered a significant issue with operating costs since year-to-year budgets tend not to vary significantly between services or programs. However, capital expenditures are far more uneven. For this reason rather than using the 2008 budget alone an average of four years projected capital spending was considered. The basis for this estimate was the 2008 and 2009 budgets together with the budget projections for 2010 and 2011 contained in the 2009 budget.

Even taking this multi-year approach does not necessarily mean all long-term capital spending is accounted for. For example the budget does not include amounts for the full program of transit investments that is under consideration by the City. While such factors do affect the analysis they are inevitable given the changing nature of municipal budgets.

With respect to capital formation and debt service (which was not addressed in the operating budget) an assumption was made that over the long term approximately 22% of annual levy funded capital spending would be paid for through debt financing. For the related debt service calculation it was further assumed that the issued debt would have an average life of 10 years at an interest rate of 5%.

The summary of the projected net average annual capital expenditure including debt service is set out in Table 6. The detailed analysis from which the summary is derived is shown in Appendix Tables 5 and 6.

TABLE 6 CITY OF OTTAWA SUMMARY OF PROJECTED ANNUAL LEVY SUPPORTED NET CAPITAL EXPENDITURES								
		(\$000's)						
Corporate Services & Other	\$	43,421						
Community & Protective Services	\$	84,296						
Police Services	\$	17,865						
Library	\$	4,659						
Public Works & Services	\$	121,234						
Planning Transit & Environment	\$	94,947						
Total	\$	366,421						

B. ALLOCATION OF PROJECTED CAPITAL EXPENDITURES BY SECTOR

1. Allocation Factors

As with net operating expenditures the capital expenditures were allocated in two stages, firstly by sector and then by category of location. For the sectoral allocation eight factors were used. They are shown in Table 7. They are also referenced in Appendix Table 2.

CITY OF OTTAWA PROJECTED CAPITAL EXPENDIT SECTORAL ALLOCATION FACT	TABLE 7	
Basis of Allocation	Residential	Non- Residential
Full Residential Allocation	100.0%	0.0%
Minor Non-Residential Allocation	95.0%	5.0%
Population:Employment Ratio	62.0%	38.0%
Population:Employment Ratio and Res:Non-Res		
Assessment Ratio	68.1%	31.9%
Shares of Total Vehicle Trips	41.6%	58.4%
Shares of Total Transit Trips	46.7%	53.3%
Value of Building Permits (2006-2008)	54.5%	45.5%
Shares of Levy Operating and Capital Net	69.3%	30.7%



2. Sectoral Allocation of Projected Capital Expenditures

Using the allocation factors shown above the projected capital expenditures were allocated between the residential and non-residential sectors. The results are summarized in Table 8. The detailed results are in Appendix Table 7.

TABLE 8 CITY OF OTTAWA SUMMARY OF CAPITAL EXPENDITURE (INCLUDING DEBT SERVICE)										
	Projected Capital			Resident	ial	ľ	Non-Reside	ential		
	Ex	penditure		(\$000's)	%		(\$000's)	%		
Corporate Services & Other	\$	43,421	\$	30,077	69%	\$	13,344	31%		
Community & Protective Services	\$	84,296	\$	73,061	87%	\$	11,235	13%		
Library	\$	4,659	\$	4,426	95%	\$	233	5%		
Police Services	\$	17,865	\$	12,163	68%	\$	5,701	32%		
Public Works & Services	\$	121,234	\$	56,698	47%	\$	64,536	53%		
Planning Transit & Environment	\$	94,947	\$	49,006	52%	\$	45,941	48%		
Total	\$	366,421	\$	225,431	62%	\$	140,990	38%		

C. ALLOCATION OF PROJECTED CAPITAL EXPENDITURE BY LOCATION CATEGORY

The final stage in the base analysis was the allocation of residential share of projected capital expenditures between the four location categories.

1. Allocation Factors

Nine allocation factors were used for this stage of the analysis. They are shown in Table 9. The Appendix reference is Table 2.

CITY OF OTTAWA
PROJECTED CAPITAL EXPENDITURES
LOCATIONAL ALLOCATION FACTORS

TABLE 9

Url	oan	Rural		
Inside	Outside	Village	Scattered	
61.2%	28.9%	4.0%	5.8%	
63.7%	27.1%	3.7%	5.4%	
60.6%	28.6%	4.4%	6.4%	
66.2%	25.3%	3.4%	5.1%	
60.8%	29.3%	3.9%	6.0%	
34.0%	34.1%	13.0%	18.9%	
45.6%			3.9%	
57.8%	31.9%	4.1%	6.1%	
57.6%	31.1%	4.6%	6.7%	
	61.2% 63.7% 60.6% 66.2% 60.8% 34.0% 45.6% 57.8%	61.2% 28.9% 63.7% 27.1% 60.6% 28.6% 66.2% 25.3% 60.8% 29.3% 34.1% 45.6% 47.8% 57.8% 31.9%	Inside Outside Village 61.2% 28.9% 4.0% 63.7% 27.1% 3.7% 60.6% 28.6% 4.4% 66.2% 25.3% 3.4% 60.8% 29.3% 3.9% 34.0% 34.1% 13.0% 45.6% 47.8% 2.7% 57.8% 31.9% 4.1%	

2. Allocation of Projected Capital Expenditures by Location Category

Using the factors shown above the projected capital expenditures were allocated by location category. The results are summarized in Table 10. The detailed results are in Appendix Table 8.

CITY OF OTTAWA RESIDENTIAL LOCATION ALLOCATION SUMMARY OF PROJECTED NET CAPITAL EXPENDITURES (INCLUDING DEBT SERVICE)

TABLE 10

	Residential		Urban							Rural				
	Allocation		Inside)	Outside			Village				Scattered		
	(\$000's)	(\$000's)	%	(\$000's)	%	(\$000's)	%	(\$	6000's)	%	
Corporate Services & Other	\$ 30,077	\$	17,329	58%	\$	9,353	31%	\$	1,393	5%	\$	2,002	7%	
Community & Protective Services	\$ 73,061	\$	45,032	62%	\$	20,893	29%	\$	2,905	4%	\$	4,230	6%	
Library	\$ 4,426	\$	2,710	61%	\$	1,281	29%	\$	177	4%	\$	258	6%	
Police Services	\$ 12,163	\$	7,752	64%	\$	3,297	27%	\$	452	4%	\$	662	5%	
Public Works & Services	\$ 56,698	\$	21,622	38%	\$	19,106	34%	\$	6,500	11%	\$	9,470	17%	
Planning Transit & Environment	\$ 49,006	\$	24,426	50%	\$	20,529	42%	\$	1,652	3%	\$	2,394	5%	
Total	\$ 225,431	\$	118,872	53%	\$	74,458	33%	\$	13,081	6%	\$	19,016	8%	

D. SUMMARY OF NET OPERATING AND CAPITAL EXPENDITURES

The following three tables bring together the operating expenditures analysis from Section III and capital expenditures analysed in this section. Table 11 provides a summary of modified operating budget and capital expenditure projection.

TABLE 11 CITY OF OTTAWA SUMMARY 2008 MODIFIED OPERATING & CAPITAL BUDGET (\$000's)									
	2008 Budget								
	Operati	ıg	Capital	Total					
Corporate Services & Other	\$ 184,1	97 \$	43,421	\$ 227,618					
Community & Protective Services	\$ 448,6	31 \$	84,296	\$ 532,927					
Ottawa Police Services	\$ 204,1	13 \$	17,865	\$ 221,978					
Ottawa Public Library	\$ 32,4	24 \$	4,659	\$ 37,083					
Public Works & Services	\$ 118,1	58 \$	121,234	\$ 239,392					
Planning Transit & Environment	\$ 168,9	92 \$	94,947	\$ 263,939					
Corporate Common Rev/Exp	\$ (97,4	16)		\$ (97,446)					
Taxation Related Expenditures	\$ (27,4	12)		\$ (27,412)					
Total	\$1,031,6	57 \$	366,421	\$1,398,078					

Table 12 provides a summary of the operating and capital allocations for the residential sector.

CITY OF OTTAWA RESIDENTIAL COST ALLOCATION SUMMARY 2008 MODIFIED OPERATING & CAPITAL EXPENDITURES (\$000's)									
	Residential								
	0	perating		Capital		Total			
Corporate Services & Other	\$	127,591	\$	30,077	\$	157,668			
Community & Protective Services	\$	396,636	\$	73,061	\$	469,697			
Ottawa Police Services	\$	138,974	\$	4,426	\$	143,400			
Ottawa Public Library	\$	30,803	\$	12,163	\$	42,966			
Public Works & Services	\$	58,942	\$	56,698	\$	115,640			
Planning Transit & Environment	\$	75,711	\$	49,085	\$	124,796			
Corporate Common Rev/Exp	\$	(66,762)			\$	(66,762)			
Taxation Related Expenditures	\$	(18,894)			\$	(18,894)			
Total	\$	743,001	\$	225,510	\$	968,512			

Table 13 provides the summary of the operating and capital expenditures by location.

CITY OF OTTAWA RESIDENTIAL LOCATION ALLOCATION SUMMARY 2008 MODIFIED OPERATING & CAPITAL EXPENDITURES

TABLE 13

Rural Village

	Re	esidential	Orbali							Kurai Village				
	A	llocation		Inside	de Outside Village Scattere		Scattere	:d						
		(\$000's)		(\$000's)	%		(\$000's)	%	((\$000's)	%	(\$000's)	%
Corporate Services & Other	\$	157,668	\$	90,843	59.4%	\$	49,029	30.4%	\$	7,303	4.2%	\$	10,493	6.0%
Community & Protective Services	\$	469,697	\$	291,561	62.1%	\$	135,000	28.7%	\$	17,568	3.7%	\$	25,569	5.4%
Ottawa Police Services	\$	143,400	\$	91,285	63.7%	\$	38,950	27.2%	\$	5,343	3.7%	\$	7,823	5.5%
Ottawa Public Library	\$	42,966	\$	26,611	61.9%	\$	12,211	28.4%	\$	1,687	3.9%	\$	2,458	5.7%
Public Works & Services	\$	115,640	\$	47,389	46.4%	\$	35,996	36.1%	\$	13,326	7.3%	\$	18,929	10.2%
Planning Transit & Environment	\$	124,796	\$	58,754	43.4%	\$	56,954	39.9%	\$	3,703	6.7%	\$	5,367	9.7%
Corporate Common Rev/Exp	\$	(66,762)	\$	(37,728)	56.8%	\$	(20,859)	31.1%	\$	(3,261)	4.8%	\$	(4,915)	7.3%
Taxation Related Expenditures	\$	(18,894)	\$	(10,701)	56.7%	\$	(6,114)	32.3%	\$	(809)	4.3%	\$	(1,269)	6.7%
Total	\$	968,512	\$	558,014	58%	\$	301,165	31%	\$	44,860	5%	\$	64,456	7%
Share of Population					61%			29%			4%			6%

In the next section the results of the analysis are discussed in terms of relative gross and net levy impact of development for the four categories of location.

V RESULTS AND CONCLUSIONS

This section provides a synthesis of the study results together with a number of conclusions that can be drawn from them.

A. RESIDENTIAL SECTOR IS DOMINANT

The results of the analysis show that not surprisingly the residential sector accounts for a much larger share of net municipal expenditures than the non-residential sector. The respective shares are 69.3% and 30.7%. While this relationship has no particular importance it is of note that the shares of weighted assessment (including the assessments of payments-in-lieu properties) are relatively similar — residential 65.5%, non-residential 34.5%. Nevertheless, the difference between the shares of net expenditure and of weighted assessment indicates that there is some cross subsidization of the residential sector by non-residential sector for levy and PIL funded expenditures.

B. ESTIMATED COSTS VARY BETWEEN LOCATIONS

Using the combined operating and capital expenditure allocations described in the previous two sections the results were analysed in terms of per household and per capita amounts. Per household amounts are perhaps more readily understandable than per capita amounts since municipal fiscal information is often provided in terms of the "average house". However, when comparing locations where average household sizes differ from place to place per capita measures provides a better "apples to apples" comparison.

The results of the net expenditure analysis by location are summarized in Table 14. More detailed information is provided in Appendix Table 11. For comparative purposes these tables include City-wide average amounts.

Table 14 ESTIMATED ANNUAL NET OPERATING & CAPITAL EXPENDITURES BY LOCATION CATEGORY								
		Urb	an	Ru	ral			
	City-wide	Inside Greenbelt	Outside Greenbelt	Villages	Scattered			
Per Household	\$2,757	\$2,398	\$3,393	\$3,729	\$3,628			
Per Capita	\$1,112	\$1,047	\$1,195	\$1,285	\$1,270			

The results indicate that compared to the City-wide average, housing units inside the Greenbelt are less costly to serve from a municipal perspective than units in the other three categories of location. Of the four categories the two rural locations are almost equally costly. The relative differences between the various locations are greatest on a per household basis because of the larger household sizes in locations outside the Greenbelt where there are few apartment units which contain smaller households.

On a per capita basis the variances are narrower but the overall pattern remains the same.

There is no single explanation for the expenditure differences between the various locations however transportation-related factors are significant. While the results tend to suggest that from an economic efficiency perspective development should be concentrated within the Greenbelt other factors, not the least of which is the limited supply of appropriate sites and the preference of families with children for ground-related units, may limit the extent to which such an approach would be feasible. As well, it is important to bear in mind that over time as the physical structure of the city changes and as infrastructure ages and is replaced, the comparative fiscal differences between locations will change.

A final point to be made regarding the comparative expenditure analysis is that it does not consider qualitative differences in the standard of services delivered in the various locations.

C. NET FISCAL VARIANCES BETWEEN LOCATIONS WOULD BE AFFECTED BY ASSESSED VALUES OF UNITS

The results discussed above consider only expenditures variances between locations. They do not take account of the implications of the assessment that is generated by new development. To account for the effect of new assessment an analysis was made of the assessed values of typical new units in each location category. For units inside the Greenbelt the analysis was based predominantly on condominium apartments. For the urban areas outside the Greenbelt a mixture of single family and townhouse developments was considered. For the rural locations the analysis was based on developments of single family units. The estimated typical new unit assessment by location is as follows:

Table 15 TYPICAL NEW UNIT ASSESSMENT								
Location Projected CVA (2008								
Urban								
Inside Greenbelt	\$310,000							
Outside Greenbelt	\$300,000							
Rural								
Villages	\$360,000							
Scattered	\$400,000							

Using these projected new unit assessments their property tax contribution potential was estimated. Using 2008 City tax rates were adjusted by 12.8%. As discussed at the beginning of Section III, the upward adjustment represents the difference between the 2008 City taxation-related budget amount (1,239.3 million) and the projected net expenditure used in this analysis (\$1,398.1 million).

The projected tax yields by location were then set against the comparable net expenditures to determine the net financial position taking account of both the costs and assessment potential of new development. The results are shown in Table 16. More detailed information is shown in Appendix Table 9.

	Table 16
ESTIMATED NET VARIANCE BETWEEN POTENTIAL COSTS & PROPERTY TAXES	
BY LOCATION	

	Ur	ban	Rural				
	Inside Greenbelt	Outside Greenbelt	Villages	Scattered			
Projected Taxes Per Household	\$3,434	\$3,323	\$3,227	\$3,467			
Projected Costs Per Household	\$2,398	\$3,393	\$3,729	\$3,628			
Difference per Household	\$1,035	(\$70)	(\$502)	(\$161)			
Difference per Capita	\$452	(\$25)	(\$173)	(\$56)			
Ratio Tax : Cost	1:0.70	1:1.02	1:1.16	1:1.05			

As with the expenditure only results, development inside the Greenbelt produces a substantial positive fiscal result both on a per household and per capita basis. New urban development outside the Greenbelt comes close to meeting costs. In the rural areas because new rural developments tend to have relatively high values, the associated per unit assessment values would also be high. The taxes from this added assessment would for scattered development largely offset the comparatively high municipal operating and capital costs but a large shortfall is indicated for rural village development.

While from a municipal fiscal perspective the analysis reinforces the point made previously that a development pattern that emphasizes development inside the Greenbelt would be economically efficient, the importance of other non-financial factors must also be considered. Such factors include, for example, the need to provide a mix of housing forms, the supply of sites and constraints on the capacity of existing developed areas to accommodate the additional service requirements.

A final point that needs to be borne in mind when reviewing the results is that they are contingent both on the analytical assumptions and on the data that has been used. As with any analysis of this type, while it is unlikely that the general direction of results would change if alternative assumptions or different data were used specific amounts certainly would. For this reason it is important to treat the results as measure of the comparative situation rather than as an indication of absolute differences.



APPENDIX TABLES

CITY OF OTTAWA 2008 MODIFIED TAX SUPPORTED OPERATING BUDGET

	2008 Budget					
		Gross (\$000)		Revenue (\$000)		Net (\$000)
Corporate Services & Other						
Elected Officials						
Mayor's Office	\$	834			\$	834
Councillors	\$	9,579			\$	9,579
City Manager						
City Managers Office	\$	2,992			\$	2,99
Finance	\$	33,174	\$	3,769	\$	29,40
City Clerk's Legal Services	\$ \$	14,284 5,899	\$	1,614	\$	12,67 5,89
Legal Sel Vices	۲	3,633			٠	3,63
Business Transformation Services						
Real Property Asset Mgmt	\$	42,685	\$	8,575	\$	34,11
Information & Technology	\$	42,178	\$	58	\$	42,120
Employee Services	\$	17,162	ہ	15	\$	17,162 9,058
Client Services & Public Information Business Transformation Program	\$ \$	9,073 2,734	\$	15	\$	2,73
Corporate Planning and Performance Reporting	\$	1,359			\$	1,35
Corporate Communications	\$	1,433			\$	1,43
Corporate Human Resource Provision	\$	12,987			\$	12,98
Office of Auditor General	\$	1,855			\$	1,855
Sub-total	Ś	198.228	\$	14,031	\$	184.197
			Ė	,		,
Community and Protective Services:						
Employment and Financial Assistance						
Employment Programs	\$	22,877	\$	18,766	\$	4,111
Other (Ont. Works Fin Assistance, Ess Health&Social Support, EHSS, Home	_		_			
Support Prog, Prog Delivery, Ont Disability & Support Prog Housing	\$ \$	222,219	\$	124,938	\$	97,283
Fire	Ş	134,440	Ş	50,486	\$	83,954
Operations						
Urban Service	\$	87,392	\$	231	\$	87,161
Rural Service	\$	3,666		10	\$	3,656
Other (Special Ops, Safety, Fleet)	\$	7,379	\$	19	\$	7,360
Other (Prevention, Comm, Ops Support)	\$	11,743		394	\$	11,349
Child Care	\$ \$	91,427	\$	70,900 42,972	\$ \$	20,527
Parks & Recreation Parks & Forestry Services from Surface Operation	\$	88,116 31,202	\$	131	\$	45,144 31,07
Paramedic Services	٧	31,202	ب	131	۲	31,07
Operations	\$	36,514	\$	20,668	\$	15,84
Other (Technical Services, Central Amb, Comm Centre Contact)	\$	20,072	\$	11,360	\$	8,71
Long Term Care	\$	46,946	\$	46,044	\$	90
Public Health						
Provincial Mandated Programs	\$	2.040	\$	2.020	خ	1.
Food Safety Other (Equal Access Health, Hazard Investigation, Chronic Disease	Ş	3,040	Ş	3,029	\$	1:
Prevention, Sexual & Reproductive & Child Health, STD, Vaccine						
Preventable Diseases)	\$	29,432	\$	29,330	\$	102
Provincial/Federal Funded Programs (100%)	ľ	23,432	۰	23,330	۲	10.
Smoke Free Ontario	\$	1,049	\$	1,045	\$	4
Other (SARS Act Plan, Prog Traning, AIDS Hotline, SITE, Early Childhood Dev,						
Misc Prog)	\$	6,487	\$	6,465	\$	22
Other (Prov Prog, Immunization Prog, Dental Prog)	\$	2,373	\$	2,365	\$	45.57
Cultural Services	\$ \$	17,920 18,954	\$ \$	2,349	\$ \$	15,571
Community Funding By-Law Services	ڔ	10,934	ډ	362	ڔ	18,59
Operations & Licensing						
Enforcement & Licensing	\$	9,624	\$	13,293	\$	(3,669
Parking Enforcement	\$	4,727	\$	6,529	\$	(1,80
Other (Other By-Law Prog, Spay/Neuter Clinic, City Swan Flock, Humane Society-	_		_		_	
Pound Service, Grants/Purchase of Service) Office of Emergancy Mannt	\$	1,355	\$	384	\$	971
Office of Emergency Mgmt	\$	1,844	\$	97	\$	1,74
Sub-total	\$	900,798	\$	452,167	\$	448,633
Ottawa Police Services	\$	217,160	\$	13,047	\$	204,113
Ottown Bublic Library	\$	36,039	\$	3,615	\$	32,42
Ottawa Public Library	Ÿ	30,033	Y	3,013	ې	32,42



APPENDIX TABLE 1 - PAGE 2

CITY OF OTTAWA 2008 MODIFIED TAX SUPPORTED OPERATING BUDGET

ROW Maintenance Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathways Maint Sidewalks & Pathways Maint Rideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Traffic & Parking Operations Infrastructure Services Sub-total Sub-total Sub-total Sub-total Side Services Ontario Building Code Permit Activities Building Code Services Ontario Building Code Permit Activities Suilding Code Services Ontario Other Permits and Compliance Rpt Strategic Projects Group & Environmental Sustainability Sub-total	2008	Budget	
Fleet Services Surface Operations Roads & ROW Road Surface Maintenance ROW Maintenance Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathway Maint Rideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Managers Office Traffic & Parking Operations Infrastructure Services Sub-total Planning Transit and Environment Transit Services Sub-total Planning Transit and Environment Transit Services Building Code Services Ontario Building Code Permit Activities Sub-total Sub-total Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve Self Insurance Self Insurance Self Insurance Self Insurance Contribution to Municipal Election Reserve Self Insurance Self Insurance Self Insurance Self Insurance Self Insurance Tox Restate Stabilization Reserve Self Insurance Self Insurance Transit Restabilization Reserve Self Insurance Self Insurance Transit Restabilization Reserve Transfer Tax Restate Stabilization Reserve Transfer Tax Restate Stabilization Reserve Transfer Tax Certificate, New Account Fees Other Miscellaneous Revenues Sub-total Faxation Related Expenditures Tax Restates & Remissions Municipal Property Assessment Corp.		venue 6000)	Net (\$000)
Fleet Services Surface Operations Roads & ROW Road Surface Maintenance ROW Maintenance Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathway Maint Sidewalks & Pathway Maint Roads Surface Maintenance and Snow Dump Sidewalks & Pathway Maint Sidewalks & Surface Sidewalks & Pathway Maint Sidewalks & Surface Sidewalks &	Vorks & Services		
Surface Operations Roads & ROW Road Surface Maintenance ROW Maintenance Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathway Maint Rideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Managers Office Sarage Surface Traffic & Parking Operations Infrastructure Services Sub-total Sub-total Sposal and Environment Transit Services Subliding Code Services Ontario Building Code Permit Activities Subliding Code Services Ontario Other Permits and Compliance Rpt Planning Branch Strategic Projects Group & Environmental Sustainability Spanding Franch Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve Brownfield Grants Brownfield		\$	
Road Surface Maintenance ROW Maintenance ROW Maintenance Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathways Maint Rideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Solid Waste Services Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Side Collection Solid Regular Collection Solid Reg		'	
ROW Maintenance Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathways Maint Rideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Expenditures: Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Solid Control Services Sub-total Planning Transit and Environment Transit Services Sub-total Planning Transit and Environment Transit Services Subliding Code Services Ontario Building Code Permit Activities Sub-total			
Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathways Maint Sidewalks & Pathways	Road Surface Maintenance \$ 15,668 \$	72 \$	15,5
Winter Control Roads Surface Maintenance and Snow Dump Sidewalks & Pathways Maint Sidewalks & Pathways Maint Rideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Segulate Collection Sq. 24,3x Regular Collection Sq. 25,35 Sub-total Sq. 39,7x Sq. 39,7x Sq. 39,7x Sub-total Sq. 39,7x Sq. 3	ROW Maintenance \$ 9,145 \$	42 \$	9,1
Roads Surface Maintenance and Snow Dump Sidewalks & Pathways Maint Sideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Spiversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Managers Office Sayant Managers Office	Sidewalks & Pathway Maint \$ 1,820 \$	8 \$	1,8
Sidewalks & Pathways Maint Rideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Sub-total Planning Transit and Environment Transit Services Suliding Code Services Ontario Building Code Permit Activities Suliding Code Services Ontario Other Permits and Compliance Rpt Strategic Projects Group & Environmental Sustainability Strategic Projects Group & Environmental Sustainability Sub-total Sub-total Sub-total Sub-total Sub-total Sub-total Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve Self Insurance Soft Insurance Sof	nter Control		
Rideau River Flood Control Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Managers Office Sagnary Traffic & Parking Operations Infrastructure Services Sub-total Planning Transit and Environment Transit Services Subliding Code Services Ontario Building Code Permit Activities Building Code Services Ontario Other Permits and Compliance Rpt Planning Branch Strategic Projects Group & Environmental Sustainability Economic Development & Business Facilitation Sub-total Sub-total Sub-total Sub-total Spub-total	Roads Surface Maintenance and Snow Dump \$ 54,797 \$	1,193 \$	53,6
Solid Waste Services Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Traffic & Parking Operations Infrastructure Services Sub-total		217 \$	9,7
Disposal and Landfill Expenditures Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Sposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Managers Office Sposal S	Rideau River Flood Control \$ 460 \$	10 \$	4.
Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Diversion/Recycling Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfer Tax Certificate) Other (Gra	ste Services		
Yellow Bag) Diversion/Recycling Regular Collection Start Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Traffic & Parking Operations Infrastructure Services Sub-total Planning Transit and Environment Transit Services Subliding Code Services Ontario Building Code Permit Activities Suilding Code Services Ontario Building Code Permit Activities Suilding Code Services Ontario Other Permits and Compliance Rpt Planning Branch Strategic Projects Group & Environmental Sustainability Sub-total	posal and Landfill Expenditures \$ 9,686 \$	- \$	9,6
Diversion/Recycling Regular Collection States Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Unangers Office States Traffic & Parking Operations Infrastructure Services Sub-total States Sub-total	posal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalties,		
Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Managers Office \$ 33,77 Infrastructure Services \$ 39,77 Infrastructure Services \$ 39,77 Infrastructure Services \$ 327,77 Building Transit and Environment Transit Services Building Code Services Ontario Building Code Permit Activities \$ 15,33 Building Code Services Ontario Other Permits and Compliance Rpt \$ 5,65 Islanding Branch Strategic Projects Group & Environmental Sustainability \$ 2,33 Economic Development & Business Facilitation \$ 356,11 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,1.1 Sub-total \$ 5,7,66 Self Insurance Brownfield Grants \$ 1.2 Recovery from Drinking Water and Wastewater & Drainage Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	low Bag) \$ - \$	7,932 \$	(7,9
Regular Collection Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Managers Office \$ 33,77 Infrastructure Services \$ 39,77 Infrastructure Services \$ 39,77 Infrastructure Services \$ 327,77 Building Transit and Environment Transit Services Building Code Services Ontario Building Code Permit Activities \$ 15,33 Building Code Services Ontario Other Permits and Compliance Rpt \$ 5,65 Islanding Branch Strategic Projects Group & Environmental Sustainability \$ 2,33 Economic Development & Business Facilitation \$ 356,11 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,1.1 Sub-total \$ 5,7,66 Self Insurance Brownfield Grants \$ 1.2 Recovery from Drinking Water and Wastewater & Drainage Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	ersion/Recycling \$ 24,321 \$	9,098 \$	15,2
Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) Managers Office \$ 39.77 Infrastructure Services \$ 39.77 Infrastructure Services \$ 39.77 Sub-total Planning Transit and Environment Transit Services \$ 327,77 Building Code Services Ontario Building Code Permit Activities \$ 15,32 Building Code Services Ontario Other Permits and Compliance Rpt \$ 7,66 Strategic Projects Group & Environmental Sustainability \$ 2,33 Economic Development & Business Facilitation \$ 356,11 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,1: Self Insurance \$ 5, 16.5 Brownfield Grants \$ 11,33 Recovery from Drinking Water and Wastewater & Drainage Financial Charges Penalty & Interest Investment Income Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Reserva Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	gular Collection \$ 15,862 \$	24,444 \$	
Managers Office Traffic & Parking Operations Infrastructure Services Sub-total Planning Transit and Environment Transit Services Building Code Services Ontario Building Code Permit Activities Building Code Services Ontario Other Permits and Compliance Rpt Planning Branch Strategic Projects Group & Environmental Sustainability Strategic Projects Group & Environmental Sustainability Sub-total Sub-total Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve Self Insurance Brownfield Grants Secovery from Drinking Water and Wastewater & Drainage Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rates Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		3,614 \$	(2,5
Traffic & Parking Operations \$ 39,7: Infrastructure Services \$ 32,7: Infrastructure Services \$ 186,1: Planning Transit and Environment Transit Services \$ 327,7: Building Code Services Ontario Building Code Permit Activities \$ 15,3: Building Code Services Ontario Other Permits and Compliance Rpt \$ 7,6: Strategic Projects Group & Environmental Sustainability \$ 2,3: Economic Development & Business Facilitation \$ 356,1: Sub-total \$ 356,1: Sub-total \$ 356,1: Sub-total \$ 356,1: Sub-total \$ 1,2: Self Insurance \$ 6,5: Self Insurance \$ 6,5: Self Insurance \$ 1,2: Self Insura		- \$	3
Infrastructure Services Sub-total Planning Transit and Environment Transit Services Building Code Services Ontario Building Code Permit Activities Building Code Services Ontario Other Permits and Compliance Rpt Planning Branch Strategic Projects Group & Environmental Sustainability Economic Development & Business Facilitation Sub-total Sub-total \$ 356,11 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve Self Insurance Brownfield Grants Recovery from Drinking Water and Wastewater & Drainage Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		18,246 \$	21,4
Sub-total \$ 186,1* Planning Transit and Environment Transit Services \$ 327,7* Building Code Services Ontario Building Code Permit Activities \$ 15,3* Building Code Services Ontario Other Permits and Compliance Rpt \$ 55 Planning Branch \$ 7,6* Strategic Projects Group & Environmental Sustainability \$ 2,3* Economic Development & Business Facilitation \$ 2,4* Sub-total \$ 356,1* Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,1* Self Insurance \$ 6,5* Brownfield Grants \$ 11,3* Recovery from Drinking Water and Wastewater & Drainage \$ (10,5)* Financial Charges \$ 11,3* Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Rate Stabilization Reserve Transfer Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,6* Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		3,137 \$	21,4
Planning Transit and Environment Transit Services \$ 327,77 Building Code Services Ontario Building Code Permit Activities \$ 15,33 Building Code Services Ontario Other Permits and Compliance Rpt \$ 55 Planning Branch \$ 7,66 Strategic Projects Group & Environmental Sustainability \$ 2,33 Economic Development & Business Facilitation \$ 2,45 Sub-total \$ 356,11 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,13 Self Insurance \$ 6,55 Brownfield Grants \$ 19 Recovery from Drinking Water and Wastewater & Drainage \$ (10,5) Financial Charges \$ 11,33 Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	3,204 3	3,137 3	,
Transit Services Building Code Services Ontario Building Code Permit Activities Building Code Services Ontario Other Permits and Compliance Rpt Stategic Projects Group & Environmental Sustainability \$ 2,33 Economic Development & Business Facilitation \$ 356,11 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve Self Insurance Brownfield Grants Recovery from Drinking Water and Wastewater & Drainage Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	\$ 186,171 \$	68,013 \$	118,1
Fransit Services \$ 327,76 Building Code Services Ontario Building Code Permit Activities \$ 15,33 Building Code Services Ontario Other Permits and Compliance Rpt \$ 56 Planning Branch \$ 7,66 Strategic Projects Group & Environmental Sustainability \$ 2,33 Economic Development & Business Facilitation \$ 356,11 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,13 Berownfield Grants \$ 12,56 Berownfield Grants \$ 12,57 Berownfield Grants Berownfield Grants Berownfield Grants Berownfield Grants Berownfield Grants Berownfield Grants Berownfield Partnership Fund Protawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.			
Building Code Services Ontario Building Code Permit Activities Building Code Services Ontario Other Permits and Compliance Rpt \$ 55 Building Branch \$ 7,66 Strategic Projects Group & Environmental Sustainability \$ 2,33 Economic Development & Business Facilitation \$ 356,14 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,12 Self Insurance Brownfield Grants \$ 6,55 Brownfield Grants \$ 19 Recovery from Drinking Water and Wastewater & Drainage \$ 10,55 Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carlees Act Rideau Carlees Act Rideau Carlees Rocoway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		450 640 4	
Building Code Services Ontario Other Permits and Compliance Rpt Planning Branch \$ 7,6 \$ 7,6 \$ 7,6 \$ 2,3 \$ Economic Development & Business Facilitation \$ 356,1 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,1: \$elf Insurance \$ 6,5: Brownfield Grants \$ 19. Recovery from Drinking Water and Wastewater & Drainage \$ 11,3: Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		158,648 \$	169,1
Planning Branch Strategic Projects Group & Environmental Sustainability Strategic Projects Group & Environmental Sustainability Sub-total	Code Services Ontario Building Code Permit Activities \$ 15,354 \$	19,543 \$	(4,1
Strategic Projects Group & Environmental Sustainability Economic Development & Business Facilitation Sub-total		652 \$	(!
Economic Development & Business Facilitation \$ 2,4. Sub-total \$ 356,11 Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,1. Self Insurance \$ 6,5. Brownfield Grants \$ 19. Recovery from Drinking Water and Wastewater & Drainage \$ (10,5) Financial Charges \$ 11,3. Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		8,346 \$	(6)
Sub-total \$ 356,1st Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,1: Self Insurance \$ 6,5: Brownfield Grants \$ 1! Recovery from Drinking Water and Wastewater & Drainage \$ (10,5) Financial Charges \$ 11,3: Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		\$	2,3
Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 1,1.25 Brownfield Grants \$ 6,55 Brownfield Grants \$ 11,05 Recovery from Drinking Water and Wastewater & Drainage \$ 11,05 Financial Charges \$ 11,35 Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	c Development & Business Facilitation \$ 2,416	\$	2,4
Contribution to Municipal Election Reserve \$ 1,1: Self Insurance \$ 6,5: Brownfield Grants \$ 19: Recovery from Drinking Water and Wastewater & Drainage \$ (10,5): Financial Charges \$ 11,3: Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	\$ 356,181 \$	187,189 \$	168,9
Contribution to Municipal Election Reserve \$ 1,1: Self Insurance \$ 6,5: Brownfield Grants \$ 19: Recovery from Drinking Water and Wastewater & Drainage \$ (10,5): Financial Charges \$ 11,3: Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	te Common Pavenues/Expanditures		
Self Insurance \$ 6,55 Brownfield Grants \$ 11 Recovery from Drinking Water and Wastewater & Drainage \$ (10,5) Financial Charges \$ 11,35 Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.			
Brownfield Grants Recovery from Drinking Water and Wastewater & Drainage \$ (10,5) Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,60 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		\$	1,1
Recovery from Drinking Water and Wastewater & Drainage \$ (10,50) Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,60 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	rance \$ 6,532 \$	459 \$	6,0
Financial Charges Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		\$	19
Penalty & Interest Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		\$	(10,5
Investment Income Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	9	\$	11,3
Ottawa Lands Development - Land Sales Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		10,599 \$	(10,5
Hydro Ottawa Dividend Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		19,090 \$	(19,0
Ontario Municipal Partnership Fund Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,61 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		5,000 \$	
Provincial Offences Act Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,6i Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		14,000 \$	
Rideau Carleton Raceway Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		10,119 \$	(10,1
Lottery Fees Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		11,894 \$	
Tax Rate Stabilization Reserve Transfer Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,66 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		3,800 \$	(3,8
Tax Certificate/New Account Fees Other Miscellaneous Revenues Sub-total \$ 8,61 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.		904 \$	(9
Other Miscellaneous Revenues Sub-total \$ 8,61 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	Stabilization Reserve Transfer \$	24,600 \$	(24,6
Other Miscellaneous Revenues Sub-total \$ 8,61 Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	ficate/New Account Fees \$	3,160 \$	(3,1
Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	scellaneous Revenues \$	2,489 \$	(2,4
Taxation Related Expenditures Tax Rebates & Remissions Municipal Property Assessment Corp.	\$ 8,668 \$	106,114 \$	(97,4
Tax Rebates & Remissions Municipal Property Assessment Corp.	3 8,008 \$	100,114 3	(37,4
Municipal Property Assessment Corp.	n Related Expenditures		
Municipal Property Assessment Corp.		16,602 \$	(16,6
Sub-total \$ -		10,810 \$	(10,8
5 -	Il Property Assessment Corp. \$		
		27,412 \$	(27,4



CITY OF OTTAWA 2008 TAX SUPPORTED BUDGET ALLOCATION FACTORS

Table 2.1 Sectoral Factors

Code	Basis of Allocation	Source	Res.	Non-Res.
А	Full Residential Allocation	N/A	100.0%	0.0%
В	Minor Non-Residential Allocation	N/A	95.0%	5.0%
c	Full Non-Residential Allocation	N/A	0.0%	100.0%
	Population: Employment Ratio and Res: Non-Res Assessment Ratio	N/A	0.070	100.070
D	(Weighted 50:50)	City of Ottawa Planning Branch and 2008 Assessment	68.1%	31.9%
Е	Shares of Levy Operating and Capital Net Expenditures	Based on Total Allocation of Other Factors	69.3%	30.7%
F	Shares of Assessment	2008 Assessment	74.2%	25.8%
G	Shares of Total Vehicle Trip Distance	2005 National Capital Region Travel Survey Special Run	42.3%	57.7%
Н	Shares of Total Transit Trip Distance	2005 National Capital Region Travel Survey Special Run	45.4%	54.6%
1	Weighted Assessment (Including Payment-in-Lieu)	2008 Assessment and Tax Ratios	65.5%	34.5%
J	Population:Employment Ratio	City of Ottawa Planning Branch	62.0%	38.0%
K	Shares of Total Vehicle Trips	2005 National Capital Region Travel Survey Special Run	41.6%	58.4%
L	Shares of Total Transit Trips	2005 National Capital Region Travel Survey Special Run	46.7%	53.3%
М	Population:Employment Ratio Urban	City of Ottawa Planning Branch	60.7%	39.3%
N	Population:Employment Ratio Rural	City of Ottawa Planning Branch	82.3%	17.7%
o		2008 Assessment with Area Breakdown Provided by City Planning		
	Shares of Urban Assessment	and Financial Services	72.9%	27.1%
Р		2008 Assessment with Area Breakdown Provided by City Planning		
	Shares of Rural Assessment Population:Employment Ratio and Res:Non-Res Assessment Ratio	and Financial Services 2008 Assessment with Area Breakdown Provided by City Planning	85.5%	14.5%
Q	(Weighted 50:50) Urban	and Financial Services	66.8%	33.2%
_	Population: Employment Ratio and Res: Non-Res Assessment Ratio	2008 Assessment with Area Breakdown Provided by City Planning	00.070	33.270
R	(Weighted 50:50) Rural	and Financial Services	83.9%	16.1%
S	Shares of Total Walk Trip Distance	2005 National Capital Region Travel Survey Special Run	46.8%	53.2%
Т	Value of Building Permits (2006-2008)	Statistics Canada Building Permit Data	54.5%	45.5%
U	Shares of Disposal Weight (Tonnage)	2006-2008 Data Provided by Solid Waste Services	68.2%	31.8%



CITY OF OTTAWA 2008 TAX SUPPORTED BUDGET ALLOCATION FACTORS

Table 2.2 Locational Factors

Cada	Davis of Allegation	Course	Ur	ban	Rural		
Code	Basis of Allocation	Source	Inside	Outside	Village	Scattered	
AA	Shares of Population	City of Ottawa Planning Branch - Area Breakdown	61.2%	28.9%	4.0%	5.8%	
BB	Shares of Levy Operating and Capital Net Expenditures	Based on Weighted Mix of Other Factors	57.6%	31.1%	4.6%	6.7%	
CC	Population and Households Weighted 50:50 Urban	City of Ottawa Planning Branch - Area Breakdown	70.1%	29.9%	0.0%	0.0%	
DD	Population and Households Weighted 50:50 Rural	City of Ottawa Planning Branch	0.0%	0.0%	40.6%	59.4%	
EE	Population and Households Weighted 50:50 Total	City of Ottawa Planning Branch	63.7%	27.1%	3.7%	5.4%	
FF	Population with 10% Additional Rural Village and Rural Scattered Weighting	City of Ottawa Planning Branch	60.6%	28.6%	4.4%	6.4%	
GG	Residential Vehicle Trips with Rural Village and Rural Scattered	2005 National Capital Region Travel Survey Special Run and 2006					
	split by Population	Census 2008 Assessment with Area Breakdown Provided by City Planning	49.8%	33.2%	6.9%	10.1%	
НН	Shares of Assessment	and Financial Services	55.4%	33.3%	4.4%	6.9%	
II	Population and Res Assessment Ratio (Weighted 50:50) Shares of Res Transit Trip Distance with Scattered and Village	City of Ottawa Planning Branch and 2008 Assessment 2005 National Capital Region Travel Survey Special Run and 2006	58.3%	31.1%	4.2%	6.4%	
IJ	split by Population Shares of Res Vehicle Trip Distance with Scattered and Village	Census 2005 National Capital Region Travel Survey Special Run and 2006	45.6%	47.8%	2.7%	3.9%	
KK	split by Population	Census	34.0%	34.1%	13.0%	18.9%	
LL	Shares of Res Vehicle Trip Distance and Res Summer Road	2005 National Capital Region Travel Survey Special Run, Public					
	Budgets Weighted 50:50 (Rural split by Population)	Works Budget Separated by Maintenance Zone, and 2006 Census	30.5%	26.3%	17.6%	25.6%	
MM	Shares of Res Vehicle Trip Distance and Res Winter Road Budgets	2005 National Capital Region Travel Survey Special Run, Public					
	Weighted 50:50 (Rural split by Population) Shares of Res Walk Trip Distance and Res Summer Sidewalk	Works Budget Separated by Maintenance Zone, and 2006 Census 2005 National Capital Region Travel Survey Special Run, Public	33.6%	27.9%	15.7%	22.8%	
NN	Budgets Weighted 50:50 (No Rural Scattered) Shares of Res Walk Trip Distance and Res Winter Sidewalk	Works Budget Separated by Maintenance Zone	81.8%	13.9%	4.3%	0.0%	
00	Budgets Weighted 50:50 (No Rural Scattered)	2005 National Capital Region Travel Survey Special Run, Public Works Budget Separated by Maintenance Zone	69.8%	23.7%	6.5%	0.0%	
PP	Weighted Assessment (Including Payment-in-Lieu)	by City Planning and Financial Services	57.5%	31.7%	4.2%	6.6%	
QQ	Non-Residential Only	N/A	0.0%	0.0%	0.0%	0.0%	
RR	Shares of Households	City of Ottawa Planning Branch	66.2%	25.3%	3.4%	5.1%	
SS	Households and Assessment Weighted 50:50	City of Ottawa Planning Branch	60.8%	29.3%	3.4%	6.0%	
π	Shares of Solid Waste User Fees by Unit Type	City of Ottawa Planning Branch	57.8%	31.9%	4.1%	6.1%	



CITY OF OTTAWA RESIDENTIAL / NON-RESIDENTIAL COST ALLOCATION OF 2008 MODIFIED TAX SUPPORTED OPERATING BUDGET

		et Budget		Residen	tial		Non-Resid	ential	Allocation
	F	Restated (\$000)		(\$000)	%		(\$000)	%	Code
Corporate Services & Other									
Elected Officials Mayor's Office	\$	834	\$	578	69%	\$	256	31%	Е
Councillors	\$	9,579	\$	6,635	69%	\$	2,944	31%	E
City Manager									
City Managers Office	\$	2,992	\$	2,073	69%	\$	919	31%	Е
Finance	\$	29,405	\$	20,368	69%		9,037	31%	E
City Clerk's	\$	12,670	\$	8,776	69%	\$	3,894	31%	E
Legal Services	\$	5,899	\$	4,086	69%	\$	1,813	31%	E
Business Transformation Services									
Real Property Asset Mgmt	\$	34,110	\$	23,628	69%		10,482	31%	E
Information & Technology	\$	42,120	\$	29,176	69%	\$	12,944	31%	E
Employee Services	\$	17,162	\$	11,888	69%		5,274	31%	E
Client Services & Public Information Business Transformation Program	\$ \$	9,058 2,734	\$	6,274 1,894	69% 69%		2,784 840	31% 31%	E E
Corporate Planning and Performance Reporting	\$	1,359	\$	941	69%	\$	418	31%	E
Corporate Communications	\$	1,433	\$	993	69%		440	31%	E
Cornerate Human Resource Brevision	\$	12,987	\$	8,996	69%	\$	3,991	31%	E
Corporate Human Resource Provision Office of Auditor General	\$	1,855	\$	1,285	69%		570	31%	E
Sub-total	Ś	184,197	\$	127 501	69%	Ś	56,606	31%	
Sub-total	ş	104,197	ş	127,591	69%	Þ	30,000	31%	
Community and Protective Services:									
Employment and Financial Assistance	\$	4 1 1 1	٠		00/	ے	4 1 1 1	1000/	
Employment Programs	\$	4,111	\$	-	0%	\$	4,111	100%	С
Other (Ont. Works Fin Assistance, Ess Health&Social Support, EHSS,									
Home Support Prog, Prog Delivery, Ont Disability & Support Prog	\$	97,281	\$	97,281	100%		-	0%	Α
Housing	\$	83,954	\$	83,954	100%	\$	-	0%	Α
Fire									
Operations Urban Service	\$	87,161	\$	58,251	67%	\$	28,910	33%	Q
Rural Service	\$	3,656	\$	3,068	84%		588	16%	R
Other (Special Ops, Safety, Fleet)	\$	7,360	\$	5,011	68%		2,349	32%	D
Other (Prevention, Comm, Ops Support)	\$	11,349	\$	7,727	68%		3,622	32%	D
Child Care	\$	20,527	\$	20,527	100%	\$	-	0%	Α
Parks & Recreation	\$	45,144	\$	42,887	95%	\$	2,257	5%	В
Parks & Forestry Services from Surface Operation	\$	31,071	\$	29,517	95%	\$	1,554	5%	В
Paramedic Services Operations	\$	15,846	\$	9,825	62%	\$	6,021	38%	J
Other (Technical Services, Central Amb, Comm Centre Contact)	\$	8,712	\$	5,401	62%	\$	3,311	38%	j
Long Term Care	\$	902	\$	902	100%		-	0%	A
Public Health	ľ		ľ			ľ			
Provincial Mandated Programs									
Food Safety	\$	11	\$	-	0%	\$	11	100%	С
Other (Equal Access Health, Hazard Investigation, Chronic									
Disease Prevention, Sexual & Reproductive & Child Health, STD, Vaccine Preventable Diseases)	\$	102	\$	102	100%	\$		0%	^
Provincial/Federal Funded Programs (100%)	Ş	102	Þ	102	100%	Ş	-	0%	Α
Smoke Free Ontario	\$	4	\$	-	0%	\$	4	100%	С
Other (SARS Act Plan, Prog Traning, AIDS Hotline, SITE, Early	_		ľ		570	ľ	•	_00/0	
Childhood Dev, Misc Prog)	\$	22	\$	22	100%		-	0%	Α
Other (Prov Prog, Immunization Prog, Dental Prog)	\$	8	\$	8	100%			0%	Α
Cultural Services	\$	15,571		14,792	95%		779	5%	В
Community Funding By-Law Services	\$	18,592	\$	18,592	100%	\$	-	0%	Α
Operations & Licensing									
Enforcement & Licensing	\$	(3,669)	Ś	(2,275)	62%	\$	(1,394)	38%	J
Parking Enforcement	\$	(1,802)		(749)	42%		(1,053)	58%	K
Other (Other By-Law Prog, Spay/Neuter Clinic, City Swan Flock,									
Humane Society- Pound Service, Grants/Purchase of Service)	\$	971	\$	602	62%	\$	369	38%	J
Office of Emergency Mgmt	\$	1,747	\$	1,189	68%		558	32%	D
Sub-total	\$	448,631	\$	396,636	88%	\$	51,995	12%	
Ottawa Police Services	\$	204,113	\$	138,974	68%		65,139	32%	D
Ottawa Public Library	\$	32,424	\$	30,803	95%	\$	1,621	5%	В
Sub-total	Ś	236,537	\$	169,777	72%	¢	66,760	28%	
Jun total	ب	230,337	Ą	103,111	12/0	Ÿ	00,700	20/0	



CITY OF OTTAWA RESIDENTIAL / NON-RESIDENTIAL COST ALLOCATION OF 2008 MODIFIED TAX SUPPORTED OPERATING BUDGET

		et Budget		Resident	tial		Non-Resid	ential	Allocatio
		Restated (\$000)		(\$000)	%		(\$000)	%	Code
Public Works & Services									
Fleet Services	\$	4	\$	3	69%	\$	1	31%	E
Surface Operations									
Roads & ROW									
Road Surface Maintenance	\$	15,596	\$	6,600	42%	\$	8,996	58%	G
ROW Maintenance	\$	9,103	\$	3,852	42%	\$	5,251	58%	G
Sidewalks & Pathway Maint	\$	1,812	\$	848	47%	\$	964	53%	S
Winter Control									
Roads Surface Maintenance and Snow Dump	\$	53,604	\$	22,683	42%	\$	30,921	58%	G
Sidewalks & Pathways Maint	\$	9,774	\$	4,575	47%	\$	5,199	53%	S
Rideau River Flood Control	\$	450	\$	312	69%	\$	138	31%	E
Solid Waste Services	١.		١.						
Disposal and Landfill Expenditures	\$	9,686	\$	6,606	68%	\$	3,080	32%	U
Disposal and Landfill Revenue (Tipping Fees, Host Community Fees,	١.		١.						
Royalties, Yellow Bag)	\$	(7,932)		-	0%	\$	(7,932)	100%	С
Diversion/Recycling	\$	15,223	\$	15,223	100%	\$	-	0%	A
Regular Collection	\$	(8,582)		(8,582)	100%	\$	-	0%	Α
Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges)	\$	(2,534)	\$	(2,534)	100%	\$		0%	Α
Managers Office	\$	395	\$	375	95%	\$	20	5%	В
Traffic & Parking Operations	\$	21,492	\$	8,936	42%	\$	12,556	58%	K
Infrastructure Services	\$	67	\$	46	69%	\$	21	31%	E
Sub-total	\$	118,158	\$	58,942	50%	\$	59,216	50%	
Planning Transit and Environment	,	160 110	,	76.830	450/	,	92.289	FF0/	
Transit Services	\$	169,119	\$.,	45% 54%	\$	- ,	55%	H
Building Code Services Ontario Building Code Permit Activities		(4,189)		(2,281)	54% 54%	\$	(1,908)	46%	T T
Building Code Services Ontario Other Permits and Compliance Rpt.	\$	(92)	\$	(50)		\$	(42)	46%	
Planning Branch	\$	(660)	\$	(449)	68%	\$	(211)	32%	D
Strategic Projects Group & Environmental Sustainability Economic Development & Business Facilitation	\$ \$	2,398 2,416	\$ \$	1,661	69% 0%	\$ \$	737 2,416	31% 100%	E C
							·		
Sub-total Sub-total	\$	168,992	\$	75,711	45%	\$	93,281	55%	
Corporate Common Revenues/Expenditures									
Contribution to Municipal Election Reserve	\$	1,125	\$	779	69%	\$	346	31%	E
Self Insurance	\$	6,073	\$	4,207	69%	\$	1,866	31%	E
Brownfield Grants	\$	195	\$	145	74%	\$	50	26%	F
Recovery from Drinking Water and Wastewater & Drainage	\$	(10,502)	\$	(7,275)	69%	\$	(3,227)	31%	E
Financial Charges	\$	11,318	\$	7,840	69%	\$	3,478	31%	E
Penalty & Interest	\$	(10,599)	\$	(6,943)	66%	\$	(3,656)	34%	- 1
Investment Income	\$	(19,090)	\$	(12,505)	66%	\$	(6,585)	34%	- 1
Ottawa Lands Development - Land Sales	\$	(5,000)	\$	(3,463)	69%	\$	(1,537)	31%	E
Hydro Ottawa Dividend	\$	(14,000)	\$	(9,698)	69%	\$	(4,302)	31%	E
Ontario Municipal Partnership Fund	\$	(10,119)	\$	(10,119)	100%	\$	-	0%	Α
Provincial Offences Act	\$	(11,894)	\$	(5,033)	42%	\$	(6,861)	58%	G
Rideau Carleton Raceway	\$	(3,800)		(3,610)	95%	\$	(190)	5%	В
Lottery Fees	\$	(904)	\$	(904)	100%	\$	-	0%	Α
Tax Rate Stabilization Reserve Transfer	\$	(24,600)		(16,115)	66%	\$	(8,485)	34%	- 1
Tax Certificate/New Account Fees	\$	(3,160)	\$	(2,344)	74%	\$	(816)	26%	F
Other Miscellaneous Revenues	\$	(2,489)	\$	(1,724)	69%	\$	(765)	31%	E
Sub-total Sub-total	\$	(97,446)	\$	(66,762)	69%	\$	(30,684)	31%	
Taxation Related Expenditures	\$	(16 603)	ć	(10.075)	66%	ċ	/E 727\	34%	
Tax Rebates & Remissions	\$	(16,602)		(10,875)		\$	(5,727)	,-	I F
Municipal Property Assessment Corp.	>	(10,810)	Þ	(8,018)	74%	\$	(2,792)	26%	F
Sub-total Sub-total	\$	(27,412)	\$	(18,894)	69%	\$	(8,518)	31%	



CITY OF OTTAWA RESIDENTIAL LOCATION ALLOCATION OF 2008 MODIFIED TAX SUPPORTED OPERATING BUDGET

	Re	sidential	ı	Inside Green	belt	О	utside Gree	nbelt		Rural Villa	age	R	tural Scatte	ered	Allocation
		location (\$000)		(\$000)	%		(\$000)	%		(\$000)	%		(\$000)	%	Code
Corporate Services & Other															
Elected Officials															
Mayor's Office	\$	578	\$	332.9	58%	\$	179.6	31%	\$	26.8	5%	\$	38.4	7%	BB
Councillors	\$	6,635	\$	3,823.0	58%	\$	2,063.3	31%	\$	307.3	5%	\$	441.6	7%	BB
City Manager															
City Managers Office	\$	2,073	\$	1,194.1	58%	\$	644.5	31%	\$	96.0	5%	\$	137.9	7%	BB
Finance	\$	20,368	\$	11,735.6	58%	\$	6,333.9	31%	\$	943.5	5%	\$	1,355.6	7%	BB
City Clerk's Legal Services	\$ \$	8,776 4,086	\$	5,056.6 2,354.3	58% 58%	\$	2,729.1 1,270.6	31% 31%	\$	406.5 189.3	5% 5%	\$ \$	584.1 271.9	7% 7%	BB BB
							,								
Business Transformation Services Real Property Asset Mgmt	\$	23,628	\$	13,613.4	58%	\$	7,347.3	31%	\$	1,094.4	5%	\$	1,572.5	7%	ВВ
Information & Technology	\$	29,176		16,810.2	58%	\$	9,072.7	31%	\$	1,351.4	5%	\$	1,941.8	7%	BB
Employee Services	\$	11,888	\$	6,849.4	58%	\$	3,696.7	31%	\$	550.6	5%	\$	791.2	7%	BB
Client Services & Public Information	\$	6,274	\$	3,615.1	58%	\$	1,951.1	31%	\$	290.6	5%	\$	417.6	7%	BB
Business Transformation Program	\$	1,894	\$	1,091.1	58%	\$	588.9	31%	\$	87.7	5%	\$	126.0	7%	BB
Corporate Planning and Performance Reporting	\$	941	\$	542.4	58%	\$	292.7	31%	\$	43.6	5%	\$	62.7	7%	BB
Corporate Communications	\$	993	\$	571.9	58%	\$	308.7	31%	\$	46.0	5%	\$	66.1	7%	BB
Corporate Human Resource Provision	\$	8,996	\$	5,183.1	58%	\$	2,797.4	31%	\$	416.7	5%	\$	598.7	7%	ВВ
Office of Auditor General	\$	1,285	\$	740.3	58%	\$	399.6	31%	\$	59.5	5%	\$	85.5	7%	BB
Subtotal	\$	127,591	\$	73,513.4	58%	\$	39,676.1	31%	\$	5,910.0	5%	\$	8,491.6	7%	
Community and Protective Services:															
Employment and Financial Assistance															
Employment Programs	\$	-	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%	QQ
Other (Ont. Works Fin Assistance, Ess Health&Social Support,															
EHSS, Home Support Prog, Prog Delivery, Ont Disability & Support			١.			١.			١.			١.			
Prog)	\$	97,281	\$	59,560.6	61%	\$	28,151.2	29%	\$	3,899.0	4%	\$	5,670.2	6%	AA
Housing Fire	\$	83,954	\$	51,401.1	61%	\$	24,294.6	29%	\$	3,364.9	4%	\$	4,893.4	6%	AA
Operations															
Urban Service	\$	58,251	\$	40,860.3	70%	\$	17,390.9	30%	\$	-	0%	\$	-	0%	CC
Rural Service	\$	3,068	\$	-	0%	\$	-	0%	\$	1,245.8	41%	\$	1,822.7	59%	DD
Other (Special Ops, Safety, Fleet)	\$	5,011		3,193.9	64%	\$	1,358.3	27%	\$	186.2	4%	\$	272.8	5%	EE
Other (Prevention, Comm, Ops Support)	\$	7,727	\$	4,924.9	64%	\$	2,094.5	27%	\$	287.2	4%	\$	420.6	5%	EE
Child Care Parks & Recreation	\$	20,527 42,887	\$	12,567.7 26,257.6	61% 61%	\$	5,940.1 12,410.6	29% 29%	\$	822.7 1,718.9	4% 4%	\$ \$	1,196.5 2,499.7	6% 6%	AA AA
Parks & Forestry Services from Surface Operation	\$	29,517	\$	18,072.2	61%	\$	8,541.8	29%	\$	1,183.1	4%	\$	1,720.5	6%	AA
Paramedic Services	,	,	, T			7	0,0 12.0		_	_,	.,.	Ť	_,		
Operations	\$	9,825	\$	5,949.5	61%	\$	2,812.0	29%	\$	433.1	4%	\$	629.9	6%	FF
Other (Technical Services, Central Amb, Comm Centre Contact)	\$	5,401	\$	3,307.1	61%	\$	1,563.1	29%	\$	216.5	4%	\$	314.8	6%	AA
Long Term Care	\$	902	\$	552.3	61%	\$	261.0	29%	\$	36.2	4%	\$	52.6	6%	AA
Public Health	,	302	Ť	332.3	01/0	~	201.0	2370	,	50.2	.,,	Ť	32.0	0,0	, , ,
Provincial Mandated Programs															
Food Safety	\$	-	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%	QQ
Other (Equal Access Health, Hazard Investigation, Chronic												1			
Disease Prevention, Sexual & Reproductive & Child Health,	خ	102	۲	62.4	610/	ے	20.5	200/	\$	A 4	10/	ے	E 0	60/	^ ^
STD, Vaccine Preventable Diseases) Provincial/Federal Funded Programs (100%)	\$	102	\$	62.4	61%	\$	29.5	29%	Þ	4.1	4%	\$	5.9	6%	AA
Smoke Free Ontario	\$	-	\$	-	0%	\$	-	0%	\$	-	0%	\$	-	0%	QQ
Other (SARS Act Plan, Prog Traning, AIDS Hotline, SITE, Early	ľ		1												
Childhood Dev, Misc Prog)	\$	22	\$	13.5	61%	\$	6.4	29%	\$	0.9	4%	\$	1.3	6%	AA
Other (Prov Prog, Immunization Prog, Dental Prog)	\$	8	\$	4.9	61%	\$	2.3	29%	\$	0.3	4%	\$	0.5	6%	AA
Cultural Services	\$	14,792		9,056.7	61%	\$	4,280.6	29%	\$	592.9	4%	\$	862.2	6%	AA
Community Funding	\$	18,592	\$	11,383.0	61%	\$	5,380.2	29%	\$	745.2	4%	\$	1,083.7	6%	AA
By-Law Services Operations & Licensing			1												
Enforcement & Licensing	\$	(2,275)	Ś	(1,392.7)	61%	\$	(658.3)	29%	\$	(91.2)	4%	\$	(132.6)	6%	AA
Parking Enforcement	\$	(749)		(372.9)		\$	(248.7)	33%	\$	(52.0)	7%	\$	(75.6)		GG
Other (Other By-Law Prog, Spay/Neuter Clinic, City Swan Flock,															
Humane Society- Pound Service, Grants/Purchase of Service)	\$	602	\$	368.6	61%	\$	174.2	29%	\$	24.1	4%	\$	35.1	6%	AA
Office of Emergency Mgmt	\$	1,189		758.1	64%	\$	322.4	27%	\$	44.2	4%	\$	64.8	5%	EE
Subtotal	\$	396,636	\$	246,528.7	62%	\$	114,106.5	29%	\$	14,662.1	4%	\$	21,338.9	5%	
Ottawa Police Services	\$	138,974		88,574.7	64%	\$	37,669.0	27%	\$	5,165.2	4%	\$	7,565.2	5%	EE
Ottawa Public Library	\$	30,803	\$	18,859.1	61%	\$	8,913.7	29%	\$	1,234.6	4%	\$	1,795.4	6%	AA
Subtotal	\$	169,777	ć	107,433.8	63%	ć	46,582.7	27%	\$	6,399.7	4%	\$	9,360.6	6%	
Juniolai	7	103,777	٦	±01,+33.0	03/0	٦	70,302.7	£1/0	ŗ	0,333.7	7/0	۲	2,300.0	U/0	



CITY OF OTTAWA RESIDENTIAL LOCATION ALLOCATION OF 2008 MODIFIED TAX SUPPORTED OPERATING BUDGET

Public Works & Services			esidential	ı	nside Green	belt	C	utside Gree	nbelt		Rural Villa	age	ı	Rural Scatt	ered	Allocatio
Reads & ROW Road Surface Maintenance \$ 6,600 \$ 2,011.3 30% \$ 1,734.4 26% \$ 1,162.8 18% \$ 5 1,691.1 26% LL ROAD ROAD ROAD ROAD ROAD ROAD ROAD ROAD			llocation (\$000)		(\$000)	%		(\$000)	%		(\$000)	%		(\$000)	%	Code
Surface Operations Roads & ROW Roads Surface Maintenance	Public Works & Services															
Surface Operations Roads & ROW Roads Surface Maintenance	Fleet Services	Ś	3	Ś	1.6	58%	Ś	0.9	31%	Ś	0.1	5%	Ś	0.2	7%	ВВ
Road Surface Maintenance	Surface Operations	Ι΄.		ļ .			l .			ļ .			l '			
Road Surface Maintenance	Roads & ROW															
ROW Maintenance \$ 3,8352 \$ 1,173-9 30% \$ 1,012.3 26% \$ 6,787, 18M; 9 997.0 26% LL Sidewalks Parthway Maint \$ 848 \$ 6,939 82% \$ 1,181.3 14% \$ 5,000 34% \$ 5,000 50%		Ś	6.600	Ś	2.011.3	30%	Ś	1.734.4	26%	Ś	1.162.8	18%	Ś	1.691.1	26%	LL
Sidewalks & Pathway Maint Winter Control Roads Surface Maintenance and Snow Dump S 2 2,683 S 7,682 S 344 S 6,322 7 284 S 3,557.9 16% S 5,174.1 239 M. M. Gade Surface Maintenance and Snow Dump Sidewalks & Pathways Maint S 4,575 S 3,127 7 70% S 1,062.7 24% S 3,557.9 16% S 5,174.1 239 M. M. Gleban River Flood Control Solid Waste Services Disposal and Landfill Evenend (Tipping Fees, Host Community Fees, Solid Control Solid Waste Services Disposal and Landfill Evenend (Tipping Fees, Host Community Fees, Solid Control Solid Waste Services Disposal and Landfill Evenend (Tipping Fees, Host Community Fees, Solid Control Solid Waste Services Disposal and Landfill Evenend (Tipping Fees, Host Community Fees, Solid Control Solid Waste Services Disposal and Landfill Evenend (Tipping Fees, Host Community Fees, Solid Control Solid Waste Services Disposal and Landfill Evenend (Tipping Fees, Host Community Fees, Solid Control Solid Control Solid Waste Services Disposal and Landfill Evenend (Tipping Fees, Host Community Fees, Host Control Solid Waste Services Disposal and Landfill Evenend (Tipping Fees, Host Community Fees, Solid Control Solid Waste Services Disposal And Landfill Evenend (Tipping Fees, Host Community Fees, Solid Control Solid Waste Services Solid Control Sol					,			,								LL
Winter Control Roads Surface Maintenance and Snow Dump \$ 2,683 \$ 7,628.5 \$ 34,97.5 \$ 34,92.7 \$ 28% \$ 3,557.9 \$ 16% \$ 5,174.1 \$ 23% \$ 160 \$ 1														-		NN
Second Surface Maintenance and Snow Dump S 22,688 S 7,628 S 8 S 3,5579 16 S 5,174 23 S S S S S S S S S	•		-	7			T			_		.,.	T			
Sidewalts & Pathways Maint S 4,575 3,192.7 70% 5 1,082.7 24% 5 299.5 7% \$ 2.07 7% 8 BOID Waster Flood Control 5 312 5 170.6 58% 96.9 31% 5 14.4 55% \$ 2.07 7% 8 BOID Waster Services Disposal and Landfill Expenditures Dispos			22.683	Ś	7.628.5	34%	Ś	6.322.7	28%	Ś	3.557.9	16%	Ś	5.174.1	23%	MM
Rideau River Flood Control S 312 3 179.6 58% 5.96.9 31% 5 1.4 55% 5.20.7 7% BaB Colli Waste Services Disposal and Landfill Rependitures Disposal and Landfill Rependitures Royalties, Yellow Bag) S - 5 - 0% 5 - 0%			,		,			,		Ś	-,			-,		00
Solid Marse Services Solid Agricultures Solid	•							,						20.7		
Disposal and Landfill Rependures Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Host Community Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Rependure (Tipping Fees, Royalties, Yellow Bag) Disposal and Landfill Report (Tipping Fees, Royalties, Yellow Bag) Disposal And Landfill Report (Tipping Fees, Royalties, Yellow Bag) Disposal Community (Tipping Fees, Royalties, Yellow Bag) Disposal Community (Tipping Fees, Royalties, Yellow Bag) Disposal Community (Tipping Fees, Park Fees, Host Community Bag) Disposal Community (Tipping Fees, Park Fees, Host Community Bag) Disposal Community (Tipping Fees, Host Community Bag) Disposal Community (Tipping Fees, Host Co		,	512	,	1,5.0	3070	Υ .	30.3	51/0	,	2	3,0	,	20.7	,,,	
Disposal and Landfill Revenue (Tipping Fees, Host Community Fees, Royalfites, Pellow Bag) Diversion/Recycling S 15,223 S 8,301.8 58% S 2,000 S 5 . 0% S 5 .		\$	6 606	ς	3 819 4	58%	ς	2 109 6	32%	ς	270.7	4%	Ś	406.0	6%	TT
Royalties, Yellow Bag) S			0,000	٧	3,013.4	3070	Ÿ	2,105.0	3270	7	270.7	470	۲	400.0	070	
Diversion/Recycling Regular Collection (1997) Regular Collection (1997			_	ć	_	0%	خ	_	0%	ć	_	0%	خ		0%	00
Regular Collection Other Grants, Admin & Cost Transfers, Fin. & Misc Charges) \$ (2,534) \$ (1,465.1) \$ (1,465.1) \$ (1,465.1) \$ (809.3) 32% \$ (303.7) 4% \$ (527.5) 6% TT Other Grants, Admin & Cost Transfers, Fin. & Misc Charges) \$ (2,534) \$ (1,465.1) \$ (1,685.1			15 222	'	g gn1 9			4 861 E			623.0			925 7		
Other (Grants, Admin & Cost Transfers, Fin. & Misc Charges) \$ (2,534) \$ (1,65.1) \$8% \$ (809.3) \$2% \$ (103.9) \$4% \$ (255.8) 6% TT Administration of Control	· · · · ·							,								
Managers Office S 3.75 S 217.0 S8% S 119.8 32% S 15.4 4% S 22.1 6% TT 77.6 Factor Repairs of the property																
Second Comporate Common Revenues/Expenditures Second Composition S	The state of the s										. ,			. ,		
Subtotal S. Say																
Subtotal S S8,942 S 25,766.7 44% S 16,889.9 29% S 6,826.2 22% S 9,459.5 16%	S .							,								
Planning Transit and Environment	inirastructure services	>	46	Þ	26.7	58%	Þ	14.4	31%	Þ	2.1	5%	Þ	3.1	7%	ВВ
Transit Services Metaliding Code Permit Activities \$ 7,68.30 \$ 3,00.30 \$ 45% \$ 36,707.3 \$ 48% \$ 2,081.0 \$ 36\$ \$ 3,026.3 \$ 45% \$ 138.01 \$ 10.00 \$ 1.00	Subtotal	\$	58,942	\$	25,766.7	44%	\$	16,889.9	29%	\$	6,826.2	12%	\$	9,459.5	16%	
Transit Services Metaliding Code Permit Activities \$ 7,68.30 \$ 3,00.30 \$ 45% \$ 36,707.3 \$ 48% \$ 2,081.0 \$ 36\$ \$ 3,026.3 \$ 45% \$ 138.01 \$ 10.00 \$ 1.00		1	-					·								
Bullding Code Services Ontario Bullding Code Permit Activities \$ (2,881) \$ (1,387,6) 61% \$ (657,5) 29% \$ (89.3) 4% \$ (136.6) 6% \$ SS Bullding Code Services Ontario Other Permits and Compliance Rpt. \$ (50) \$ (30.5) 61% \$ (11.7) 29% \$ (2.0) 4% \$ (30.6) 6% \$ II Strategic Projects Group & Environmental Sustainability \$ (66.1) \$ (50.2) 53% \$ (13.7) 31% \$ (18.9) 4% \$ (28.6) 6% II Strategic Projects Group & Environmental Sustainability \$ (66.1) \$ 595.0 58% \$ 516.5 31% \$ 76.9 5% \$ 110.5 7% \$ BB Economic Development & Business Facilitation \$ 75,711 \$ 34,280.5 45% \$ 36,402.0 48% \$ 2,047.8 3% \$ 2,968.6 4% \$ 10.0 7%	Planning Transit and Environment															
Bullding Code Services Ontario Bullding Code Permit Activities \$ (2,881) \$ (1,387,6) 61% \$ (657,5) 29% \$ (89.3) 4% \$ (136.6) 6% \$ SS Bullding Code Services Ontario Other Permits and Compliance Rpt. \$ (50) \$ (30.5) 61% \$ (11.7) 29% \$ (2.0) 4% \$ (30.6) 6% \$ II Strategic Projects Group & Environmental Sustainability \$ (66.1) \$ (50.2) 53% \$ (13.7) 31% \$ (18.9) 4% \$ (28.6) 6% II Strategic Projects Group & Environmental Sustainability \$ (66.1) \$ 595.0 58% \$ 516.5 31% \$ 76.9 5% \$ 110.5 7% \$ BB Economic Development & Business Facilitation \$ 75,711 \$ 34,280.5 45% \$ 36,402.0 48% \$ 2,047.8 3% \$ 2,968.6 4% \$ 10.0 7%	-	Ś	76.830	Ś	35.003.6	46%	Ś	36.707.3	48%	Ś	2.081.0	3%	Ś	3.026.3	4%	JJ
Subbalance Subb			,		,			(667.5)			(89.3)		Ś	(136.6)	6%	SS
Planning Branch S																SS
Strategic Projects Group & Environmental Sustainability \$ 1,661 \$ 957.0 \$8% \$ 516.5 \$1% \$76.9 \$% \$ 110.5 7% QC Subtotal \$ 75,711 \$ 34,280.5 \$5% \$ 36,402.0 \$48% \$ 2,047.8 \$3% \$ 2,968.6 \$4% Corporate Common Revenues/Expenditures Corporate Common Revenues/Expenditures Corporate Common Revenues/Expenditures Self Insurance \$ 4,207 \$ 2,423.7 \$58% \$ 1,308.1 \$31% \$ 194.9 \$5% \$ 280.0 7% BB BR Contribution to Municipal Election Reserve \$ 4,207 \$ 2,423.7 \$58% \$ 1,308.1 \$31% \$ 194.9 \$5% \$ 280.0 7% BB BR Contribution to Municipal Election Reserve \$ 145 \$ 80.2 \$5% \$ 48.1 \$33% \$ 6.4 \$4% \$ 10.0 7% HB RECOVERY from Drinking Water and Wastewater & Drainage \$ (7,275) \$ (4,191.4) \$88% \$ (2,262.1) \$31% \$ 363.1 \$5% \$ 524.8 \$7% BB BR Contribution to Municipal Partnership fund \$ 12,505) \$ (7,195.3) \$88% \$ (2,262.1) \$31% \$ 363.1 \$5% \$ 524.8 \$7% BB Partnership Fund \$ 12,505) \$ (7,195.3) \$88% \$ (3,944.9) \$88% \$ (2,261.3) \$89.9 \$ (36.2) \$4% \$ (852.1) \$7% PP Ottawa Lands Development - Land Sales \$ (3,463) \$ (1,995.5) \$ 88% \$ (3,046.8) \$ (3,944.9) \$5% \$ (645.4) \$7% BB POTTAWA Lands Development - Land Sales \$ (3,643) \$ (1,995.5) \$ 88% \$ (3,944.9) \$88% \$ (3,944.9) \$8% \$ (3,643.2) \$ (4,492.5) \$ (4,454.4) \$ (4,443.8) \$ (4,444.8	Planning Branch															
Subtotal Society Soc	<u> </u>															ВВ
Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 7.79 \$ 449.0 58% \$ 242.3 31% \$ 36.1 5% \$ 51.9 7% BB BE Prownfield Grants Recovery from Drinking Water and Wastewater & Drainage \$ 7.7275 \$ 4.191.4 158% \$ 1.308.1 31% \$ 194.9 5% \$ 280.0 7% BB Financial Charges \$ 7.840 \$ 4.517.0 58% \$ 2.262.1 31% \$ 363.1 5% \$ 51.9 7% BB Financial Charges \$ 7.840 \$ 4.517.0 58% \$ 2.262.1 31% \$ 363.1 5% \$ 521.8 7% BB Financial Charges \$ 7.840 \$ 4.517.0 58% \$ 2.201.3 32% \$ (290.9) 4% \$ 455.9) 7% BB Financial Charges \$ 1.2505 \$ 7.795.3 \$ (4.191.4) 58% \$ (2.201.3) 32% \$ (290.9) 4% \$ 455.9) 7% PP Ottawa Lands Development - Land Sales \$ 1.2505 \$ 7.795.3 \$ (4.191.5) 58% \$ (3.364.9) 32% \$ (523.9) 4% \$ (3821.2) 7% PP Ottawa Lands Development- Land Sales \$ 1.363.3 \$ (1.995.5) 58% \$ (1.077.0) 31% \$ (160.4) 5% \$ (230.5) 7% BB PH Ottawa Dividend \$ 1.011.9 \$ (6.155.4) 61% \$ (2.298.2) 29% \$ (405.6) 4% \$ (589.8) 6% AA Provincial Offences Act \$ 1.011.9 \$ (6.155.4) 61% \$ (2.298.2) 29% \$ (405.6) 4% \$ (589.8) 6% AA Provincial Offences Act \$ 1.011.9 \$ (6.155.4) 61% \$ (2.210.2) 61% \$ (1.715.5) 34% \$ (655.3) 13% \$ (953.0) 19% KK ALL Carleton Reserve Transfer \$ 1.021.5 \$ (9.04) \$ (553.5) 61% \$ (2.61.6) 29% \$ (362.2) 4% \$ (552.7) 6% AA Lottery Fees \$ 1.021.5 \$ (1.077.0) 21% \$ (1.044.7) 29% \$ (144.7) 4% \$ (210.4) 6% AA Lottery Fees \$ 1.021.5 \$ (1.078.2) 55% \$ (7.79.4) 33% \$ (1.03.2) 4% \$ (502.2) 7% PP Ottawa Division Reserve Transfer \$ 1.021.5 \$ (1.078.2) 55% \$ (3.079.2) 32% \$ (675.2) 4% \$ (502.2) 7% PP Ottawa Division Reserve Transfer \$ 1.021.5 \$ (1.078.2) 55% \$ (3.079.2) 32% \$ (3.070	Economic Development & Business Facilitation		-		-			-			-			-		QQ
Corporate Common Revenues/Expenditures Contribution to Municipal Election Reserve \$ 7.79 \$ 449.0 58% \$ 242.3 31% \$ 36.1 5% \$ 51.9 7% BB BE Prownfield Grants Recovery from Drinking Water and Wastewater & Drainage \$ 7.7275 \$ 4.191.4 158% \$ 1.308.1 31% \$ 194.9 5% \$ 280.0 7% BB Financial Charges \$ 7.840 \$ 4.517.0 58% \$ 2.262.1 31% \$ 363.1 5% \$ 51.9 7% BB Financial Charges \$ 7.840 \$ 4.517.0 58% \$ 2.262.1 31% \$ 363.1 5% \$ 521.8 7% BB Financial Charges \$ 7.840 \$ 4.517.0 58% \$ 2.201.3 32% \$ (290.9) 4% \$ 455.9) 7% BB Financial Charges \$ 1.2505 \$ 7.795.3 \$ (4.191.4) 58% \$ (2.201.3) 32% \$ (290.9) 4% \$ 455.9) 7% PP Ottawa Lands Development - Land Sales \$ 1.2505 \$ 7.795.3 \$ (4.191.5) 58% \$ (3.364.9) 32% \$ (523.9) 4% \$ (3821.2) 7% PP Ottawa Lands Development- Land Sales \$ 1.363.3 \$ (1.995.5) 58% \$ (1.077.0) 31% \$ (160.4) 5% \$ (230.5) 7% BB PH Ottawa Dividend \$ 1.011.9 \$ (6.155.4) 61% \$ (2.298.2) 29% \$ (405.6) 4% \$ (589.8) 6% AA Provincial Offences Act \$ 1.011.9 \$ (6.155.4) 61% \$ (2.298.2) 29% \$ (405.6) 4% \$ (589.8) 6% AA Provincial Offences Act \$ 1.011.9 \$ (6.155.4) 61% \$ (2.210.2) 61% \$ (1.715.5) 34% \$ (655.3) 13% \$ (953.0) 19% KK ALL Carleton Reserve Transfer \$ 1.021.5 \$ (9.04) \$ (553.5) 61% \$ (2.61.6) 29% \$ (362.2) 4% \$ (552.7) 6% AA Lottery Fees \$ 1.021.5 \$ (1.077.0) 21% \$ (1.044.7) 29% \$ (144.7) 4% \$ (210.4) 6% AA Lottery Fees \$ 1.021.5 \$ (1.078.2) 55% \$ (7.79.4) 33% \$ (1.03.2) 4% \$ (502.2) 7% PP Ottawa Division Reserve Transfer \$ 1.021.5 \$ (1.078.2) 55% \$ (3.079.2) 32% \$ (675.2) 4% \$ (502.2) 7% PP Ottawa Division Reserve Transfer \$ 1.021.5 \$ (1.078.2) 55% \$ (3.079.2) 32% \$ (3.070	Cubantal		75 744	,	24 200 5	450/	Ţ	26 402 0	400/	,	2.047.0	20/	,	2.000.0	40/	
Self Insurance	Subtotal	Þ	/5,/11	Þ	34,280.5	45%	Þ	36,402.0	48%	Þ	2,047.8	3%	Þ	2,968.6	4%	
Self Insurance	Corporate Common Revenues/Expenditures															
Self Insurance	Contribution to Municipal Election Reserve	\$	779	\$	449.0	58%	\$	242.3	31%	\$	36.1	5%	\$	51.9	7%	BB
Brownfield Grants	Self Insurance	\$	4,207	\$	2,423.7	58%	\$	1,308.1	31%		194.9	5%	\$	280.0	7%	BB
Recovery from Drinking Water and Wastewater & Drainage \$ (7,275) \$ (4,191.4) 58% \$ (2,262.1) 31% \$ (337.0) 5% \$ (484.2) 7% BB Financial Charges \$ 7,840 \$ 4,517.0 58% \$ 2,437.9 31% \$ 363.1 5% \$ 521.8 7% BB Penalty & Interest \$ (6,943) \$ (3,994.9) 58% \$ (2,201.3) 32% \$ (209.9) 4% \$ (455.9) 7% PP POINTS (12,505) \$ (7,195.3) 58% \$ (3,964.9) 32% \$ (209.9) 4% \$ (455.9) 7% PP OINTS (12,505) \$ (7,195.3) 58% \$ (3,964.9) 32% \$ (209.9) 4% \$ (455.9) 7% PP OINTS (12,505) \$ (7,195.3) 58% \$ (3,964.9) 32% \$ (209.9) 4% \$ (455.9) 7% PP OINTS (12,505) \$ (7,195.3) 58% \$ (3,964.9) 32% \$ (209.9) 4% \$ (409.2) 7% PP OINTS (12,505) \$ (7,195.3) 58% \$ (1,077.0) 31% \$ (160.4) 5% \$ (30.56.1) 31% \$ (409.2) 5% \$ (40	Brownfield Grants	\$		\$		55%		48.1			6.4	4%		10.0	7%	НН
Financial Charges \$ 7,840 \$ 4,517.0 \$ 58 \$ \$ 2,437.9 \$ 31% \$ \$ 363.1 \$ 5% \$ \$ 521.8 7% BB Penalty & Interest \$ (6,943) \$ (3,994.9) \$ 58% \$ (2,201.3) \$ 32% \$ \$ (290.9) \$ 4% \$ (455.9) \$ 7% PP POTATION OF PARTY	Recovery from Drinking Water and Wastewater & Drainage	\$		\$	(4,191.4)	58%	\$	(2,262.1)	31%		(337.0)	5%		(484.2)	7%	BB
Penalty & Interest	· · · · · · · · · · · · · · · · · · ·								31%			5%			7%	BB
Sample S			(6.943)	Ś		58%			32%		(290.9)	4%		(455.9)	7%	PP
Ottawa Lands Development - Land Sales \$ (3,463) \$ (1,995.5) 58% \$ (1,077.0) 31% \$ (160.4) 5% \$ (230.5) 7% BB Hydro Ottawa Dividend \$ (9,698) \$ (5,587.4) 58% \$ (3,015.6) 31% \$ (449.2) 5% \$ (645.4) 7% BB Ontario Municipal Partnership Fund \$ (10,119) \$ (6,195.4) 61% \$ (2,928.2) 29% \$ (405.6) 4% \$ (589.8) 6% AA Provincial Offences Act \$ (5,033) \$ (1,709.2) 34% \$ (1,715.5) 34% \$ (655.3) 13% \$ (953.0) 19% KK Rideau Carleton Raceway \$ (3,610) \$ (2,210.2) 61% \$ (1,044.7) 29% \$ (144.7) 4% \$ (210.4) 6% AA Lottery Fees \$ (904) \$ (553.5) 61% \$ (261.6) 29% \$ (36.2) 4% \$ (52.7) 6% AA Carte Stabilization Reserve Transfer Tax Rate Stabilization Reserve Transfer \$ (16,115) \$ (9,272.1) 58% \$ (5,509.2) 32% \$ (675.2) 4% \$ (1,058.2) 7% PP TAX Certificate/New Account Fees \$ (2,344) \$ (1,299.0) 55% \$ (779.4) 33% \$ (103.2) 4% \$ (162.2) 7% HH Carte Miscellaneous Revenues Subtotal \$ (66,762) \$ (37,727.5) 57% \$ (20,859.3) 31% \$ (3,261.0) 5% \$ (4,914.6) 7% PP TAX Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP TAX Rebates & Remissions Subtotal \$ (10,875) \$ (6,257.6) 58% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Carte Miscellaneous Revenues Subtotal \$ (10,875) \$ (10,875) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%	Investment Income															PP
Hydro Ottawa Dividend \$ (9,698) \$ (5,587.4) \$5% \$ (3,015.6) 31% \$ (449.2) 5% \$ (645.4) 7% BB Ontario Municipal Partnership Fund \$ (10,119) \$ (6,195.4) 61% \$ (2,928.2) 29% \$ (405.6) 4% \$ (589.8) 6% AA Provincial Offences Act \$ (5,033) \$ (1,709.2) 34% \$ (1,715.5) 34% \$ (655.3) 13% \$ (953.0) 19% KR Rideau Carleton Raceway \$ (3,610) \$ (2,210.2) 61% \$ (1,044.7) 29% \$ (144.7) 4% \$ (253.3) 14% \$ (251.4) 6% AA Lottery Fees \$ (904) \$ (553.5) 61% \$ (261.6) 29% \$ (36.2) 4% \$ (52.7) 6% AA Tax Rate Stabilization Reserve Transfer \$ (16,115) \$ (9,272.1) 58% \$ (5,109.2) 32% \$ (675.2) 4% \$ (1,058.2) 7% PP Tax Certificate/New Account Fees \$ (2,344) \$ (1,299.0) 55% \$ (779.4) 33% \$ (103.2) 4% \$ (162.2) 7% HH Other Miscellaneous Revenues \$ (1,724) \$ (993.4) 58% \$ (536.1) 31% \$ (79.9) 5% \$ (114.7) 7% BB Subtotal \$ (66,762) \$ (37,727.5) 57% \$ (20,859.3) 31% \$ (3,261.0) 5% \$ (4,914.6) 7% Taxation Related Expenditures Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP Municipal Property Assessment Corp. \$ (8,018) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%																BB
Solution	Hydro Ottawa Dividend												Ś			BB
Provincial Offences Act \$ (5,033) \$ (1,709.2) 34% \$ (1,715.5) 34% \$ (655.3) 13% \$ (953.0) 19% KK Rideau Carleton Raceway \$ (3,610) \$ (2,210.2) 61% \$ (1,044.7) 29% \$ (144.7) 4% \$ (210.4) 6% AA Lottery Fees \$ (904) \$ (553.5) 61% \$ (261.6) 29% \$ (362.2) 4% \$ (552.7) 6% AA Tax Rate Stabilization Reserve Transfer \$ (16,115) \$ (9,272.1) 58% \$ (5,109.2) 32% \$ (675.2) 4% \$ (1,058.2) 7% PP Tax Certificate/New Account Fees \$ (2,344) \$ (1,299.0) 55% \$ (779.4) 33% \$ (103.2) 4% \$ (162.2) 7% HH Other Miscellaneous Revenues \$ (1,724) \$ (993.4) 58% \$ (536.1) 31% \$ (79.9) 5% \$ (114.7) 7% BB Subtotal \$ (66,762) \$ (37,727.5) 57% \$ (20,859.3) 31% \$ (3,261.0) 5% \$ (4,914.6) 7% Taxation Related Expenditures Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP Municipal Property Assessment Corp. \$ (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Other Miscellaneous Property Assessment Corp.	•															AA
Signature Sign	Provincial Offences Act										,					KK
Lottery Fees \$ (904) \$ (553.5) 61% \$ (261.6) 29% \$ (36.2) 4% \$ (52.7) 66% AA Fax Rate Stabilization Reserve Transfer \$ (16,115) \$ (9,272.1) 58% \$ (5,109.2) 33% \$ (675.2) 4% \$ (1,058.2) 7% PP Tax Certificate/New Account Fees \$ (2,344) \$ (1,299.0) 55% \$ (779.4) 33% \$ (103.2) 4% \$ (162.2) 7% HH Other Miscellaneous Revenues \$ (1,724) \$ (993.4) 58% \$ (536.1) 31% \$ (79.9) 5% \$ (114.7) 7% BB Subtotal \$ (66,762) \$ (37,727.5) 57% \$ (20,859.3) 31% \$ (32,261.0) 5% \$ (4,914.6) 7% Taxation Related Expenditures Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP Municipal Property Assessment Corp. \$ (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Other Municipal Property Assessment Corp.																AA
Tax Rate Stabilization Reserve Transfer \$ (16,115) \$ (9,272.1) 58% \$ (5,109.2) 32% \$ (675.2) 4% \$ (1,058.2) 7% PP Tax Certificate/New Account Fees \$ (2,344) \$ (1,299.0) 55% \$ (779.4) 33% \$ (103.2) 4% \$ (162.2) 7% HH Other Miscellaneous Revenues \$ (1,724) \$ (993.4) 58% \$ (536.1) 31% \$ (79.9) 5% \$ (114.7) 7% BB Subtotal \$ (66,762) \$ (37,727.5) 57% \$ (20,859.3) 31% \$ (3,261.0) 5% \$ (4,914.6) 7% Taxation Related Expenditures Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP Municipal Property Assessment Corp. \$ (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Subtotal \$ (18,894) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%	•															
Tax Certificate/New Account Fees \$ (2,344) \$ (1,299.0) 55% \$ (779.4) 33% \$ (103.2) 4% \$ (162.2) 7% HH Subtotal \$ (66,762) \$ (37,727.5) 57% \$ (20,859.3) 31% \$ (3,261.0) 5% \$ (4,914.6) 7% Taxation Related Expenditures Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP Municipal Property Assessment Corp. \$ (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Subtotal \$ (18,894) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%	·															PP
Other Miscellaneous Revenues \$ (1,724) \$ (993.4) 58% \$ (536.1) 31% \$ (79.9) 5% \$ (114.7) 7% BB Subtotal \$ (66,762) \$ (37,727.5) 57% \$ (20,859.3) 31% \$ (3,261.0) 5% \$ (4,914.6) 7% Taxation Related Expenditures Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP Municipal Property Assessment Corp. \$ (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Subtotal \$ (18,894) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%																
Subtotal \$ (66,762) \$ (37,727.5) 57% \$ (20,859.3) 31% \$ (3,261.0) 5% \$ (4,914.6) 7% Taxation Related Expenditures Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP Municipal Property Assessment Corp. \$ (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Subtotal \$ (18,894) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%	•															BB
Taxation Related Expenditures Tax Rebates & Remissions \$\$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP Municipal Property Assessment Corp. \$\$ (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Subtotal \$\$ (18,894) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%	Care Installaneous revenues		(4,/44)	۲	(333.4)	33/0	۰	(330.1)	31/0	۲	(15.5)	370	۲	(114./)	, /0	55
Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%	Subtotal	\$	(66,762)	\$	(37,727.5)	57%	\$	(20,859.3)	31%	\$	(3,261.0)	5%	\$	(4,914.6)	7%	
Tax Rebates & Remissions \$ (10,875) \$ (6,257.6) 58% \$ (3,448.1) 32% \$ (455.7) 4% \$ (714.1) 7% PP (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%	Toursties Buleted Forest ditures															
Municipal Property Assessment Corp. \$ (8,018) \$ (4,443.8) 55% \$ (2,666.4) 33% \$ (353.1) 4% \$ (555.0) 7% HH Subtotal \$ (18,894) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%	•	¢	(10.075)	۲	16 257 C	E00/	ے	(2 440 4)	220/	٠,	(AEE 3)	10/	ے	(71.4.1)	70/	חח
Subtotal \$ (18,894) \$ (10,701.3) 57% \$ (6,114.5) 32% \$ (808.7) 4% \$ (1,269.1) 7%																
	iviumupai Froperty Assessment Corβ.	۶	(8,018)	ş	(4,443.8)	55%	Ş	(2,000.4)	33 %	۶	(555.1)	4%	۶	(355.0)	1%	""
	Subtotal	\$	(18,894)	\$	(10,701.3)	57%	\$	(6,114.5)	32%	\$	(808.7)	4%	\$	(1,269.1)	7%	
		_		_			_		_	_			_			



CITY OF OTTAWA 2008-2011 CAPITAL BUDGET SUMMARY

				2	008							20	09						2010						2011				2008 -	201	.1
Summary of Expenditures (\$000)		Gro	owt	h		Nan		-4-1		Gro	wth			Nan		Takal			Nan		Tatal				Nan		Takal	Ι.	adal Niau		
Summary of Expenditures (3000)		n Levy ported	Sı	Levy upported	G	Non irowth		otal enditure		Levy orted		Levy oported	G	Non rowth		Total enditure	Growth	(Non Growth	Exp	Total penditure	Gi	rowth	(Non Growth		Total penditure		otal Non- rowth Exp	А	verage
Corporate Services & Other																															
Elected Officials													\$	575	\$	575		\$	575	\$	575			\$	575	\$	575	\$	1,725	\$	431
Financial Services													\$	850	\$	850												\$	850	\$	213
City Managers Office Business Transformation Services - Office of the Executive Director					\$	5,000	\$	5,000					\$	1,600	\$	1,600												\$	1,600 5,000		400 1,250
General Government					,	-,	7	-,					\$	1,399	\$	1,399		\$	1,399	\$	1,399			\$	1,399	\$	1,399	\$	4,197	\$	1,049
Communications and Customer														,		,			,		,			\$	250				250	\$	63
Real Property Asset Management					\$	22,307	\$	22,307					\$	6,123	\$	6,123		\$	6,714	\$	6,714			\$	8,567		8,567		43,711	\$	
Information Technology Services								11,607					\$	26,770		26,770		\$						\$	21,560	i .	21,560	\$	78,419	'	19,605
Community & Protective Services																															
Parks and Recreation	Ś	46,624	\$	7,669	\$	16,256	\$	70,549	\$	8,207			Ś	33,015	Ś	41,222	\$ 4,492	\$	45,350	\$	49,842	\$	5,388	\$	39,026	\$	44,414	\$	141,316	Ś	35,329
Child Care	·	-,-	ľ	,	Ś	2,200	\$	2,200		-,			Ś	1,080	Ś	1,080	. , -	\$	2,769	Ś	2,769	ľ	-,	Ś	769	Ś	769	\$	6,818	\$	1,705
Fire	\$	500	\$	100	\$	10,381	\$	10,981	\$ 1	.5,785			\$	8,145	\$	23,930	\$ 300	\$	15,176	\$	15,476	\$	300	\$	11,506	\$	11,806	\$	45,308	\$	11,327
Housing							ľ	,	-				\$	11,550	\$	11,550	•	\$	-	\$	-	ľ		\$	6,300	\$	6,300	\$	17,850	\$	4,463
Paramedic Services	\$	880			\$	5,150	\$	6,030					\$	3,540	\$	3,540		\$	4,385	\$	4,385			\$	5,767	\$	5,767	\$	18,842	\$	4,711
Long Term Care					\$	714	\$	714					\$	838	\$	838		\$	838	\$	838			\$	838	\$	838	\$	3,228	\$	807
Public Health Services					\$	211	\$	211					\$	63	\$	63		\$	27	\$	27			\$	27	\$	27	\$	328	\$	82
Cultural Services & Community Funding					\$	6,344	\$	6,344					\$	1,641	\$	1,641		\$	2,551	\$	2,551			\$	3,981	\$	3,981	\$	14,517	\$	3,629
By-Law Services	\$	120			\$	1,262	\$	1,382					\$	486	\$	486		\$	515	\$	515			\$	910	\$	910	\$	3,173	\$	793
Office of Emergency Management					\$	2,375	\$	2,375					\$	3,015	\$	3,015		\$	2,045	\$	2,045			\$	6,800	\$	6,800	\$	14,235	\$	3,559
Police Services	\$	6,400			\$	14,232	\$	20,632					\$	15,907	\$	15,907		\$	13,207	\$	13,207	\$	17,000	\$	12,507	\$	29,507	\$	55,853	\$	13,963
Library	\$	750			\$	3,685	\$	4,435	\$ 1	.0,750			\$	3,760	\$	14,510	\$ 543	\$	3,959	\$	4,502	\$	500	\$	3,162	\$	3,662	\$	14,566	\$	3,642
Public Works & Environment																															
Fleet Services					\$	736	\$	736					\$	687	\$	687		\$	664	\$	664			\$	898	\$	898	\$	2,985	\$	746
Solid Waste Services					\$	10,424	\$	10,424					\$	3,683	\$	3,683		\$	11,718	\$	11,718			\$	4,671	\$	4,671	\$	30,496	\$	7,624
Transportation Services - Roadways	\$	15,206	\$	49,981	\$	70,127	\$ 1	35,314	\$ 7	0,943	\$	4,042	\$	42,821	\$	113,764	\$ 131,612	\$	45,959	\$	177,571	\$ 1	.08,210	\$	56,328	\$	164,538	\$	269,258	\$	67,315
Integrated Roads (excl. Sewers and Water)					\$	17,977	\$	17,977					\$	43,035	\$	43,035		\$	46,426	\$	46,426			\$	55,639	\$	55,639	\$	163,077	\$	40,769
Planning Transit & Environment																															
Building Services					\$	1,315	\$	1,315					\$	380	\$	380		\$	100	\$	100			\$	-			\$	1,795	\$	449
Planning and Development	\$	485			\$	2,773	\$	3,258	\$	194			\$	950	\$	1,144	\$ 150	\$	850	\$	1,000	\$	150	\$	600	\$	750	\$	5,173	\$	1,293
Environment					\$	8,150	\$	8,150					\$	12,477	\$	12,477		\$	25,855	\$	25,855			\$	24,928	\$	24,928	\$	71,410	\$	17,853
Transit Services			\$	32,977	\$	15,642	\$	48,619			\$	3,641	\$	62,841	\$	66,482		\$	48,750	\$	48,750							\$	163,851	\$	54,617
Total	\$	70,965	\$	90,727	\$	228,868	\$ 3	90,560	\$ 10	5,879	\$	7,683	\$	287,231	\$	396,751	\$ 137,097	\$	298,314	\$	435,411	\$ 1	31,548	\$	267,008	\$	398,556	\$	1,081,421	\$	308,612



CITY OF OTTAWA

ANNUAL NET NON GROWTH CAPITAL EXPENDITURE ESTIMATE

(Including Provisions for Debt Costs)

(Based on 2008-2011 Capital Budget and Projections)

Summary of Expenditures (\$000)	E	Average Non Growth Expenditure (2008-2011)	llowance for Provincial / deral Revenue Fund	E	Estimated Net Capital Expenditure	stimated Long- erm Debt Cost		otal Estimated Capital spenditure Cost
Corporate Services & Other								
Elected Officials	\$	431		\$	431	\$ 120	\$	552
Financial Services	\$	213		\$	213	\$ 59	\$	272
City Managers Office Business Transformation Services - Office of the	\$	400		\$	400	\$ 112	\$	512
Executive Director	\$	1,250		\$	1,250	\$ 349	\$	1,599
General Government	\$	1,049		\$	1,049	\$ 293	\$	1,342
Communications and Customer Services	\$	63		\$	63	\$ 17	\$	80
Real Property Asset Management	\$	10,928		\$	10,928	\$ 3,053	\$	13,981
Information Technology Services	\$	19,605		\$	19,605	\$ 5,478	\$ \$	25,082 43,421
Community and Protective Services							Ş	43,421
Parks and Recreation	\$	35,329	\$ 167	\$	35,162	\$ 9,825	\$	44,987
Child Care	\$	1,705		\$	1,705	\$ 476	\$	2,181
Fire	\$	11,327		\$	11,327	\$ 3,165	\$	14,492
Housing	\$	4,463		\$	4,463	\$ 1,247	\$	5,709
Paramedic Services	\$	4,711		\$	4,711	\$ 1,316	\$	6,027
Long Term Care	\$	807	\$ 350	\$	457	\$ 128	\$	585
Public Health Services	\$	82		\$	82	\$ 23	\$	105
Cultural Services & Community Funding	\$	3,629		\$	3,629	\$ 1,014	\$	4,643
By-Law Services	\$	793		\$	793	\$ 222	\$	1,015
Office of Emergency Management	\$	3,559		\$	3,559	\$ 994	\$	4,553
							\$	84,296
Police Services	\$	13,963		\$	13,963	\$ 3,901	\$	17,865
Library	\$	3,642		\$	3,642	\$ 1,017	\$	4,659
Public Works and Services								
Fleet Services	\$	746		\$	746	\$ 209	\$	955
Solid Waste Services	\$	7,624		\$	7,624	\$ 2,130	\$	9,754
Transportation Services - Roadways	\$	67,315	\$ 21,696	\$	45,619	\$ 12,746	\$	58,365
Integrated Roads (excl. Sewers and Water)	\$	40,769	•	\$	40,769	\$ 11,391	\$	52,160
, , ,		,			•	,	\$	121,234
Planning Transit and Environment								
Building Services	\$	449		\$	449	\$ 125	\$	574
Planning and Development	\$	1,293		\$	1,293	\$ 361	\$	1,655
Environment	\$	17,853		\$	17,853	\$ 4,988	\$	22,841
Transit Services	\$	54,617		\$	54,617	\$ 15,260	\$	69,877
			 				\$	94,947
Total	\$	308,612	\$ 22,213	\$	286,399	\$ 80,022	\$	366,421



CITY OF OTTAWA RESIDENTIAL / NON-RESIDENTIAL ALLOCATION OF ANNUAL NET NON GROWTH CAPITAL EXPENDITURE ESTIMATE (\$000)

		nnual Net		Residen	tial	ı	Non-Resid	ential	Allocation
		Capital penditure		\$	%		\$	%	Code 1
Corporate Services & Other									
Elected Officials	\$	552	\$	382	69%		170	31%	Е
Financial Services	\$	272	\$	188	69%		84	31%	E
City Managers Office	\$	512	\$	354	69%		157	31%	
Business Transformation Services - Office of the Executive Director	\$	1,599	\$	1,108	69%		491	31%	E
General Government	\$	1,342	\$	930	69%		413	31%	E
Communications and Customer Services	\$	80	\$	55	69%		25	31%	E
Real Property Asset Management	\$	13,981		9,684	69%		4,297	31%	E
Information Technology Services	\$	25,082	\$	17,374	69%	\$	7,708	31%	E
Sub-total	\$	43,421	\$	30,077	69%	\$	13,344	31%	
Community and Protective Services									
Parks and Recreation	\$	44,987	\$	42,738	95%	Ś	2,249	5%	В
Child Care	\$	2,181	\$	2,181	100%		-	0%	A
Fire	\$	14,492		9,867	68%		4,625	32%	
Housing	\$	5,709	\$	5,709	100%		-	0%	A
Paramedic Services	\$	6,027	\$	3,737	62%		2,290	38%	J
Long Term Care	\$	585	\$	585	100%		-	0%	A
Public Health Services	\$	105	\$	105	100%		-	0%	Α
Cultural Services & Community Funding	\$	4,643		4,411	95%	\$	232	5%	В
By-Law Services	\$	1,015	\$	629	62%		386	38%	J
Office of Emergency Management	\$	4,553	\$	3,100	68%	\$	1,453	32%	D
Sub-total	\$	84,296	\$	73,061	87%	\$	11,235	13%	
Police Services	,	17.000	۲	12 162	600/	۲	F 701	220/	6
	\$	17,865	\$	12,163	68%		5,701	32%	D
Library	\$	4,659	\$	4,426	95%	\$	233	5%	В
Sub-total	\$	22,524	\$	16,589	74%	\$	5,934	26%	
Public Works and Services									
Fleet Services	\$	955	\$	661	69%	Ś	293	31%	Е
Solid Waste Services	\$	9,754	\$	9,266	95%		488	5%	В
Transportation Services - Roadways	\$	58,365	\$	24,698	42%		33,667	58%	G
Integrated Roads (excl. Sewers and Water)	\$	52,160	\$	22,072	42%	\$	30,088	58%	G
Sub-total	\$	121,234	\$	56,698	47%	\$	64,536	53%	
Diameter Transit and Environment									
Planning Transit and Environment	_		,	205		ب ا	400	2251	
Building Services	\$	574		392	68%		183	32%	
Planning and Development Environment	\$	1,655		1,127	68% 69%		528 7.010	32%	D
Transit Services	\$ \$	22,841 69,877		15,821 31,745	45%		7,019 38,132	31% 55%	E H
Sub-total	\$	94,947	\$	49,085	52%	¢	45,862	48%	
Jun-total	۶	34,347	۶	43,065	34%	۶	43,002	40%	
Total	\$	366,421	\$	225,510	62%	\$	140,911	38%	

Notes:

1. As Per Table 2



CITY OF OTTAWA RESIDENTIAL LOCATION ALLOCATION OF ANNUAL NET NON GROWTH CAPITAL EXPENDITURE ESTIMATE

		esidential Ilocation		Inside Green	belt	(Outside Greei	nbelt		Rural Villag	ge		Rural Scatte	red	Allocation
	^	(\$000)		(\$000)	%		(\$000)	%		(\$000)	%		(\$000)	%	Code
Corporate Services & Other															
Elected Officials	\$	382	\$	220.2	58%	\$	118.8	31%	\$	17.7	5%	\$	25.4	7%	BB
Financial Services	\$	188	\$	108.5	58%	\$	58.6	31%	\$	8.7	5%	\$	12.5	7%	BB
City Managers Office Business Transformation Services - Office of the	\$	354	\$	204.2	58%	\$	110.2	31%	\$	16.4	5%	\$	23.6	7%	ВВ
Executive Director	\$	1,108	\$	638.3	58%	\$	344.5	31%	\$	51.3	5%	\$	73.7	7%	BB
General Government	\$	930	\$	535.8	58%	\$	289.2	31%	\$	43.1	5%	\$	61.9	7%	BB
Communications and Customer Services	\$	55	\$	31.9	58%	\$	17.2	31%	\$	2.6	5%	\$	3.7	7%	BB
Real Property Asset Management	\$	9,684	\$	5,579.9	58%	\$	3,011.5	31%	\$	448.6	5%	\$	644.5	7%	BB
Information Technology Services	\$	17,374	\$	10,010.5	58%	\$	5,402.8	31%	\$	804.8	5%	\$	1,156.3	7%	BB
Sub-total	\$	30,077	\$	17,329	58%	\$	9,353	31%	\$	1,393	5%	\$	2,002	7%	
Community and Protective Services															1
Parks and Recreation	\$	42,738	\$	26.166.2	61%	\$	12.367.4	29%	\$	1.712.9	4%	\$	2.491.0	6%	AA
Child Care	\$	2,181	\$	1,335.2	61%	\$	631.1	29%	\$	87.4	4%	\$	127.1	6%	AA
Fire	\$	9,867	\$	6,288.7	64%	\$	2,674.5	27%	\$	366.7	4%	\$	537.1	5%	EE
	\$	5,709	\$	3,495.6	61%	\$	1,652.2	29%	ç	228.8	4%	\$	332.8	6%	AA
Housing Paramedic Services	\$	3,709	\$	2,262.7	61%	\$	1,069.5	29%	\$	164.7	4%	\$	239.6	6%	FF
Long Term Care	\$	585	\$	358.0	61%	\$	1,009.3	29%	\$	23.4	4%	\$	34.1	6%	AA
Public Health Services	\$	105	\$	64.2	61%	\$	30.4	29%	ç	4.2	4%	\$	6.1	6%	AA
Cultural Services & Community Funding	\$	4,411	\$	2,700.7	61%	\$	1,276.5	29%	\$	176.8	4%	\$	257.1	6%	AA
By-Law Services	\$	629	\$	385.2	61%	\$	1,270.3	29%	\$	25.2	4%	\$	36.7	6%	AA
Office of Emergency Management	\$	3,100	\$	1,975.8	64%	\$	840.3	27%	\$	115.2	4%	\$	168.8	5%	EE
Sub-total	\$	73,061	\$	45,032	62%	\$	20,893	29%	\$	2,905	4%	\$	4,230	6%	
Police Services	\$	12,163		7,752.4	64%	\$	3,296.9	27%	\$	452.1	4%	\$	662.1	5%	EE
Library	\$	4,426	\$	2,709.8	61%	\$	1,280.8	29%	\$	177.4	4%	\$	258.0	6%	AA
Sub-total	\$	16,589	\$	10,462	63%	\$	4,578	28%	\$	629	4%	\$	920	6%	
Public Works and Services															
Fleet Services	\$	661	\$	381.0	58%	\$	205.7	31%	\$	30.6	5%	\$	44.0	7%	ВВ
Solid Waste Services	\$	9,266		5,357.8	58%	\$	2,959.3	32%	\$	379.8	4%	\$	569.6	6%	TT
Transportation Services - Roadways	\$	24,698	Ś	8,387.4	34%	\$	8.417.9	34%	Ś	3.215.8	13%	Ś	4,676.6	19%	KK
Integrated Roads (excl. Sewers and Water)	\$	22,072	\$	7,495.8	34%	\$	7,523.1	34%	\$	2,873.9	13%	\$	4,179.5	19%	KK
Sub-total	\$	56,698	\$	21,622	38%	\$	19,106	34%	\$	6,500	11%	\$	9,470	17%	
Planning Transit and Environment															
•	\$	392	Ś	238.2	61%	ے ا	114.6	29%	Ś	15.3	4%	Ś	23.5	6%	SS
Building Services	\$	1.127	\$	657.0	58%	\$ \$	350.3	31%	\$	15.3 47.4	4% 4%	\$	71.8	6%	33
Planning and Development	\$,	\$			\$	4,919.9		'			\$		7%	BB
Environment Transit Services	\$	15,821 31,745	\$	9,115.7 14,462.9	58% 46%	\$	15,166.9	31% 48%	\$	732.8 859.8	5% 3%	\$	1,053.0 1,250.4	7% 4%	II BB
Sub-total	\$	49,085	\$	24,474	50%	\$	20,552	42%	\$	1,655	3%	\$	2,399	5%	-
										•			,		
TOTAL	\$	225,510	\$	118,920	53%	5	74,481	33%	\$	13,084	6%	\$	19,021	8%	



CITY OF OTTAWA COMPARATIVE NET OPERATING & NET CAPITAL EXPENDITURE AND ASSESSMENT ANALYSIS

					Urban					Rural			
Formulae Reference		ty Wide verage		Inside reenbelt		_	utside eenbelt		Village		S	cattered	Table Formulae
Α	Households	351,212		232,657			88,759		12,030			17,766	
В	Net Total Operating Expenditure Per Household	\$ 2,116	\$	1,887		\$	2,554	\$	2,641		\$	2,557	
С	Net Total Capital Expenditure Per Household	\$ 642	\$	511		\$	839	\$	1,088		\$	1,071	
D	Net Total Expenditure Per Household	\$ 2,758	\$	2,398		\$	3,393	\$	3,729		\$	3,628	B + C
E	Population	870,761		533,127			251,981		34,900			50,754	
F	Assumed Persons Per Household			2.29			2.84		2.90			2.86	Ε÷Α
G	Net Total Operating Expenditure Per Capita	\$ 853	\$	824		\$	900	\$	910		\$	895	
Н	Net Total Capital Expenditure Per Capita	\$ 259	\$	223		\$	296	\$	375		\$	375	
I	Net Total Operating & Capital Expenditure Per Capita	\$ 1,112	\$	1,047		\$	1,195	\$	1,285		\$	1,270	G + H
J	Projected Assessment of New Units		\$	310,000		\$	300,000	\$	360,000		\$	400,000	
К	2008 Actual City Tax Rate ¹			0.982%			0.982%		0.795%			0.768%	
L M	Tax Rate Adjustment to Reflect Projected Budget Difference ² Adjusted Tax Rate	12.81%		1.108%			1.108%		0.896%			0.867%	K x (1+ L)
N	Projected Taxes Per Household		Ś	3,434		\$	3,323	\$	3,227		\$	3,467	J x M
0	Variance from Net Total Expenditure Per Household		\$	1,035		\$	(70)	\$	(502)		\$	(161)	N - D
Р	Ratio of Projected Taxes to Total Expenditure Per Household		•	0.70			1.02	•	1.16			1.05	D÷N
Q	Projected Taxes Per Capita		\$	1,498		\$	1,170	\$	1,112		\$	1,214	N÷F
R	Variance from Net Total Expenditure Per Capita		\$	452		\$	(25)	\$	(173)		\$	(56)	Q - I
S	Ratio of Projected Taxes to Total Expenditure Per Capita			0.70			1.02		1.16			1.05	I÷Q

Notes:

1. 2008 City of Ottawa Final Residential Taxes (Education taxes excluded)

Urban Rates :- Full Urban Transit Rate Village Rural Rate :- Transit Zone A Rate Scattered Rural Rate :- Transit Zone B Rate

2. % Difference between Taxation Related Revenues as per 2008 City Budget and Projected Net Total Expenditures as per Hemson Analysis

