

UPDATE TO COMPARATIVE MUNICIPAL FISCAL IMPACT ANALYSIS

City of Ottawa

HEMSON Consulting Ltd.

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EXECUTIVE SUMMARY

A. SUMMARY OF ANALYSIS

- Hemson Consulting Ltd. was retained by the City of Ottawa to examine the comparative operating and capital costs and revenues attributable to four categories of development in the City: higher-density urban; lower-density urban greenfield; low-density villages and scattered estate and low-density rural.
- This study expands upon the previous Comparative Municipal Fiscal Impact Analysis that was prepared in 2009 by Hemson. This study includes a more comprehensive analysis of capital (local services and development charges) and also considers rate-based services.
- As with the previous study, a comparative analysis was not undertaken for non-residential development as this sector is relatively fixed in terms of built form and location decisions.
- A two-stage approach is used for analysis of the operating budget and non-development charges eligible capital. The first stage involves the allocation of the net costs of services between the residential and non-residential sectors. The second stage involved the allocation of the residential component of net costs between the four development categories.
- To undertake the allocation analysis, a wide range of factors (or measures) is used such as population, assessment and travel distances. The factors were selected based on the best available data regarding the use or benefit of specific municipal services.
- The analysis of local services and development charges capital employs a marginal cost approach derived from 13 recently constructed representative developments. The capital analysis considers one-time and long-term replacement costs of growth-related capital.
- The summary table below provides the overall results which combine tax levy and rate-supported services. The values shown in the table represent a comparison to the existing City-wide average. Development in the higher-density urban category produces a surplus of \$590/capita when levy and rate services are combined. Development in the lower-density urban greenfield category has a negative variance of \$269/capita while the low-density village

and scattered estate and low-density rural categories have negative variances of \$66/capita and \$244/capita respectively.

Summary Table				
City of Ottawa Tax Levy and Rate Supported Services Summary (Annual \$/Capita)				
	Higher-Density Urban	Lower-Density Urban Greenfield	Low-Density Rural Village	Scattered Estate and Low-Density Rural
Cost				
Tax Levy Supported	1,055	1,338	1,458	1,734
Rate Supported	165	289	365	0
Total Cost	1,220	1,627	1,823	1,734
Revenue				
Tax Levy Supported	1,471	979	1,224	1,490
Rate Supported	340	379	533	0
Total Revenue	1,811	1,358	1,757	1,490
Variance in Expenditures				
Tax Levy Supported	415	(359)	(234)	(244)
Rate Supported	175	90	168	0
Total Variance	590	(269)	(66)	(244)

- Given the degree to which analysis of this type is influenced by modelling assumptions and data, it is important to treat the study results more as indicators of the comparative situation rather than as measures of absolute differences.
- A contributing factor for the negative variances is that the annual replacement provision calculations for new development are based on ideal asset management replacement schedules. As such, the four categories can be compared using the same criteria. However, these “ideal” contributions are significantly higher than the City’s existing average spending on capital replacements.

B. KEY RECOMMENDATIONS

- A significant infrastructure funding gap can be observed when comparing the City's current capital spending to that required according to ideal asset replacement schedule. As growth occurs the gap will continue to grow. The analysis in this report indicates the gap is a more significant issue for tax levy-supported services than rate services. The City should follow the recommendations in the Comprehensive Asset Management Program and work to narrow the funding gap.
- The City should encourage development in higher-density urban areas as it is generally the most cost-efficient. Practically, however, not all future growth can be accommodated by this form of development. One of the primary reasons why the higher-density urban category is preferable in the analysis is due to the higher proportion of apartments and other multiple dwellings in the representative developments. The City should encourage the development of these units throughout the city which would reduce cost disparities.
- Although the initial capital costs of local services infrastructure are borne by the developer, the long-term replacement of the assets is an important consideration in the analysis. The lower the amount of local infrastructure required by new development, the lower the annual replacement provisions. This is a major reason why apartment developments are preferable from a fiscal standpoint.
- The City should encourage the development of larger apartment units suitable for families as the cost and revenue per capita values are favourable. However, from a homebuyer's standpoint, the per square foot cost of these units is often higher than of comparatively sized ground-related units.
- The City should maximize the use of development charges, within the statutory framework, so that the City's share of funding for the initial round capital emplacement is limited to the 10% deduction for non-engineered and non-protection services and service level improvements only.
- When feasible, the City should make use of existing facilities to accommodate growth while looking for opportunities to combine facilities across departments (e.g. combine fire and EMS stations) to reduce future upfront capital costs and replacement provisions.

I INTRODUCTION

A. STUDY BACKGROUND

In January 2009 Hemson Consulting Ltd. completed a Comparative Municipal Fiscal Impact Analysis study for the City of Ottawa. The 2009 report was prepared as part of the City's Official Plan review. In the context of this review 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 purpose of the 2009 Study analysis was to compare the average operating and capital costs and revenues associated with development in four geographic areas of the City:

- Inside the Greenbelt
- Urban area outside the Greenbelt
- Villages located in rural areas
- Scattered rural areas outside village boundaries

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

B. APPROACH USED IN THIS STUDY IS BASED ON BLEND OF AVERAGE AND MARGINAL COST ELEMENTS

The 2009 analysis was predicated on an average cost approach. Under the average cost approach it was first estimated how much the City spends (and recovers) in each of the four geographies. These amounts were then translated to per household and per capita amounts. The underlying assumption of the approach is that the average amount that the City currently expends/receives in each of the four geographies is indicative of what it will expend/receive in the future to provide services to new units and residents.

While the average cost analysis provided a substantial amount of information, it has limitations with respect to growth-related capital. In particular, it does not take account of the potential benefit of some development being able to make use of existing capacity. To address this and other issues Hemson was retained to undertake additional analysis. Issues identified for further analysis included:

- consideration of different dwelling types;
- an examination of the rate supported water, sewer and stormwater services which had not been considered in the previous work;
- a more detailed examination of internal and development charges growth-related capital;
- an examination of the long-term replacement costs of growth-related capital; and,
- the integration of the long-term transit funding model.

More broadly and in order to account for differences at a more detailed level, a marginal cost approach was employed in regard to growth-related capital.

The marginal approach was also used to estimate the revenue (one-time and ongoing taxation and utility rates) that could be anticipated from new development. The marginal cost and revenue estimates were developed based on a sample of recently built developments. The representative developments are shown in Table 1.

Representative Developments												Table 1
Urban						Rural						
Higher-Density			Lower-Density Greenfield			Low-Density Village			Scattered Estate and Low-Density			
CLC Lester			Kanata Klondike Road North			Richmond King's Grant (Sewer Service)			Osgoode Rideau (Unserviced)			
Piccadilly (Condominium)			South Nepean Half Moon Bay			North Gower (Unserviced)			West Carleton (Unserviced)			
Claridge Plaza1 (Condominium)			Orleans Springridge			Greely West Beach (Unserviced)			Kanata Ark-Charlebois (Unserviced)			
						Carp (Fully Serviced)						
Unit Composition			Unit Composition			Unit Composition			Unit Composition			
Singles	125	20%	Singles	1,251	57%	Singles	545	100%	Singles	558	100%	
Semis	28	4%	Semis	46	2%	Semis	0	0%	Semis	0	0%	
Towns	189	30%	Towns	894	41%	Towns	0	0%	Towns	0	0%	
Apts.	290	46%	Apts.	0	0%	Apts.	0	0%	Apts.	0	0%	
Total	632		Total	2,191		Total	545		Total	558		

Note: Representative development chosen by City Planning staff in collaboration with Hemson

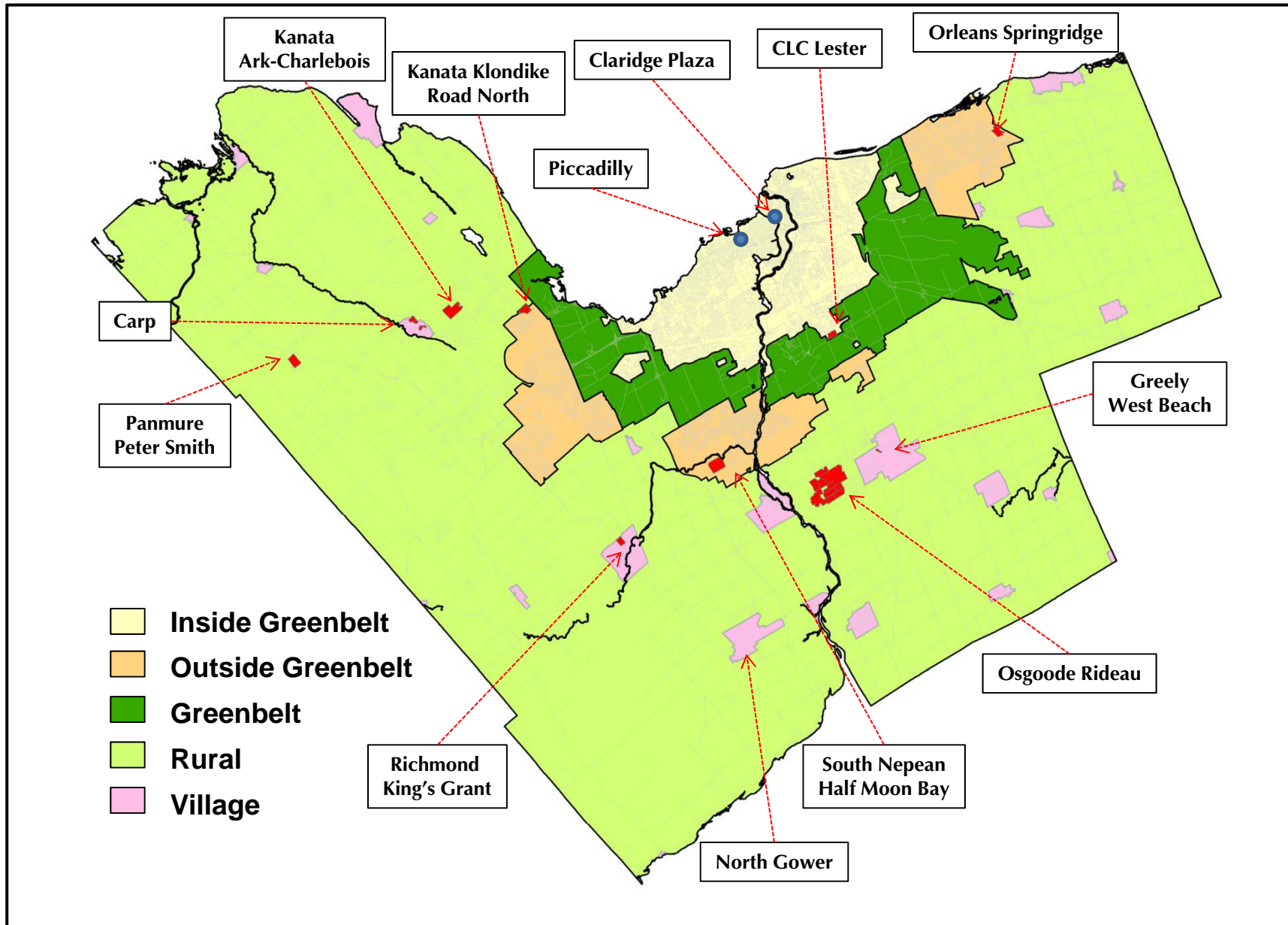
The advantage of using representative developments is that specific servicing requirements and costs at a subdivision level could be used. Among the data considered in the analysis were numbers of lane kilometers of local roads and lengths of water mains within each development. The locations of these developments are shown graphically on Map 1.

The developments were selected based on the following criteria:

- reasonable mix of dwelling types;
- reasonable mix of assessments;
- representative of future developments;
- varied locations;

- mix of serviced : non-serviced developments (applicable to village category);
and
- availability of data.

MAP 1 - REPRESENTATIVE DEVELOPMENTS



Source: Hemson Consulting Ltd.

C. SEVERAL KEY DATA SOURCES ARE USED THROUGHOUT STUDY

Table 2 shows the principal data sources used in the study.

Table 2		
Key Data Sources		
Development-Specific	Sub-Geography	City-Wide
<ul style="list-style-type: none"> • Infrastructure Services GIS Data • GIS based MPAC Data • Plans of Subdivision • Subdivision Agreements 	<ul style="list-style-type: none"> • Departmental Budgets • 2009 Development Charges Study • 2005 National Capital Region Travel Survey • Census Releases 	<ul style="list-style-type: none"> • 2012 Operating Budget (2011 Actuals) • 2009-2011 Capital Budgets • Tangible Capital Asset Inventory • Water/Wastewater Rate Study

Development-specific data is preferred since it best aligns with the marginal cost approach. In the absence of development-specific data the next best alternative is sub-geographic data. An example of a sub-geographic data source is the Development Charges Study which reflects service differences based on the location of development (inside the Greenbelt, outside the Greenbelt and rural). Some departments also have detailed budget information at different sub-geographic levels. For example, the City analyses roads maintenance costs at a zone level.

For services for which development-specific or sub-geographic based data were not available, City-wide sources have been used to estimate average costs. This approach was employed largely for operating expenditures as many departments either do not have cost data at sub-geographic level or because the cost data at the geographic level does not show any variations.

D. NON-RESIDENTIAL SECTOR IS ADDRESSED ON A CITY-WIDE BASIS

The analysis was undertaken in two stages. The first stage involved the allocation of operating and capital expenditures and revenues between the residential and non-residential sectors. In the second stage the estimated expenditures and revenues relating to the residential sector were allocated between the four development categories. A detailed allocation was not undertaken for the non-residential sector.

The balance of the report is divided into four sections. Section II discusses the analytical approach used to carry out the study. Section III considers operating costs and revenues. Section IV addresses capital requirements and funding. The final section contains an analysis of the results together with observations concerning the work.

This is an appropriate point at which to note that the analysis and the results are inevitably affected by the data upon which the study has to rely. For a number of the services examined the type of data best suited to accurately measuring the linkage between sectors or developments and costs is not available. As well, it is to be noted that the analysis represents the comparative results for “typical” households and individuals within the various locations considered. As such, caution must be exercised in projecting the results onto individual situations.

II STUDY EMPLOYED TWO METHODS FOR ESTIMATING NET COSTS

The general approach used in the study is similar to the approach used in the 2009 study. The primary difference relates to the treatment of infrastructure paid for by the developers of new units. The tables which describe the analysis are generally separated into two categories:

- operating expenditures and non-developer funded capital expenditures based on City-wide averages; and
- developer-funded capital expenditures based on representative developments.

The capital expenditures considered on a City-wide average cost approach relate to infrastructure that is not eligible for development charges. It covers elements largely associated with the administration of the City (e.g. finance, information technology etc.). The initial cost of capital to pay for these services is typically funded through property taxes. The other component of “first round” capital comprises the specific infrastructure associated with the representative developments. This infrastructure is largely developer funded through development charges or as part of the developer responsibilities under development agreements. The bulk of the capital expenditures falls into this category and includes roads, water, and wastewater, and transit, recreation etc.

A service-specific allocation method was used for transit because the City’s transit system is undergoing fundamental changes. Specifically, an average approach was used based on the long-range transit funding model and considering the 2011-2048 period.

A. NET OPERATING EXPENDITURES AND NON-DEVELOPER FUNDED CAPITAL

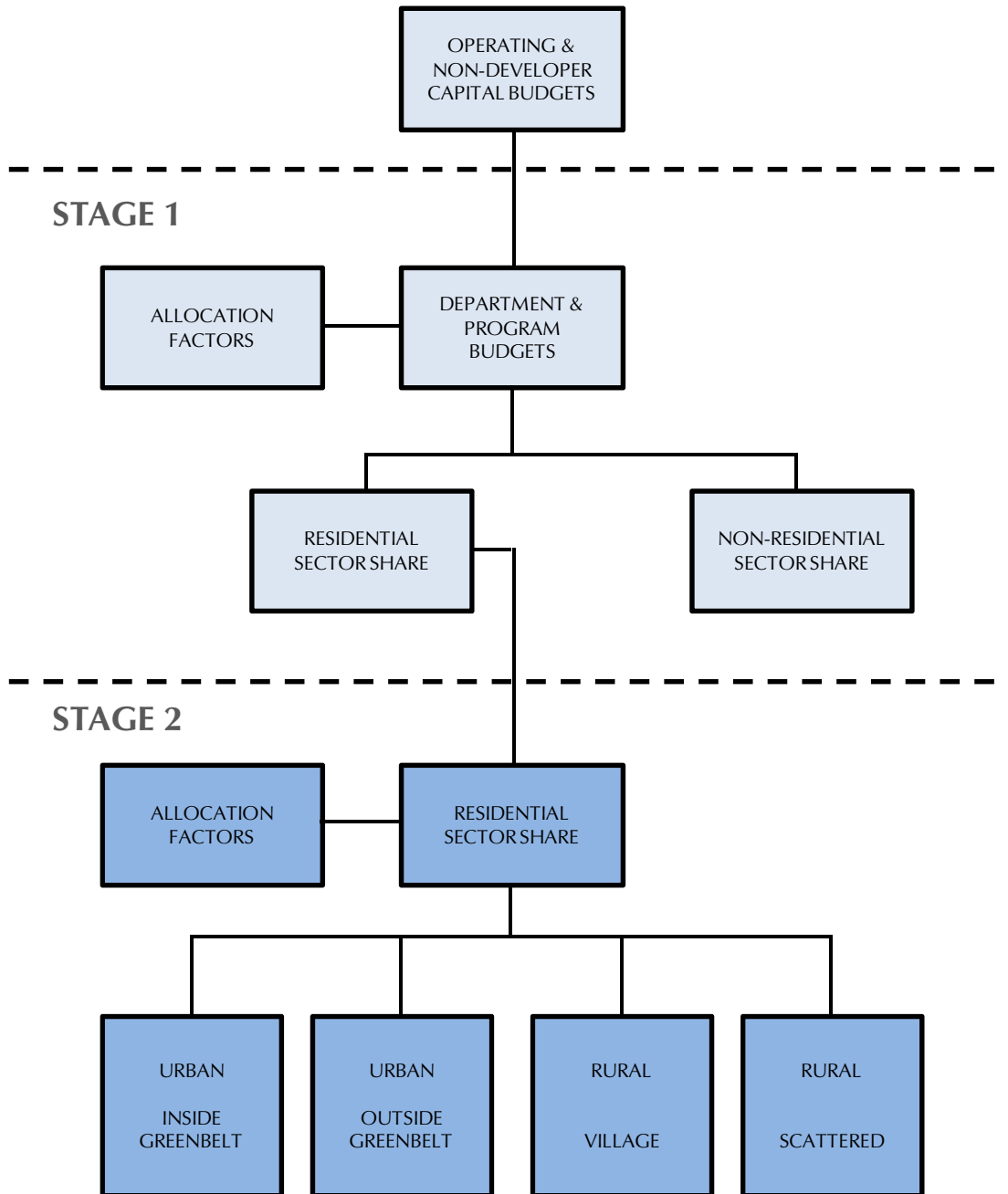
As is illustrated on Figure 1, the analysis of the operating and the non-developer funded capital budgets was undertaken in two stages. Net operating expenditures were based on 2011 actual amounts shown in the 2012 budget. For non-developer funded capital, an average of the budgets for three years was used as the basis. The

three year (2009-2011) capital average is considered a more appropriate measure rather than a single year given the saw-tooth nature of capital expenditures especially in relation to the City-wide funded capital formation projects.

Given that there is currently a strong relationship between location and development form, geographic areas were used when estimating the operating and non-developer-funded capital costs associated with different types of development. In this regard, the inside the Greenbelt, outside the Greenbelt, rural village and scattered rural areas are used as proxies for the development categories of: higher-density urban, lower-density urban greenfield, low-density rural villages and scattered estate and low-density rural respectively. This approach is reasonable since source data are based on the City's present situation in which most lower-density urban greenfield development occurs outside the Greenbelt and most higher-density development occurs inside the Greenbelt. However, it is anticipated that denser developments will become more prevalent in the outside the Greenbelt and village areas in the future.

Figure 1

Allocation Model Structure for Net Operating Expenditures and Capital without Developer Contributions



Stage 1 Allocation by Sector

Stage 1 of the analysis involved the allocation of operating and non-developer funded capital 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 the major beneficiary. In contrast, services such as roads, transit, fire protection and police are used by or benefit both sectors. For employment-related programs however the entire budget amount is logically apportioned to the non-residential sector. In short, the allocation of costs is made using allocation factors that are considered to best represent the realistic measure of use or benefit. These factors are discussed below.

Stage 2 Residential Allocation by Location

In Stage 2 of the analysis the shares of costs and revenues estimated for the residential sector in Stage 1 were allocated between the four categories of development. As in Stage 1, allocation factors representing measures of relative use or benefit of the various municipal services and programs were selected. These factors are discussed below.

B. ALLOCATION FACTORS WERE SELECTED TO BEST MATCH SERVICE CHARACTERISTICS

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

- How well the allocation factor correlates with the benefit or use of each service by sector and/or location. For example, for services that are “people” oriented, population and for employment are ideal allocation factors.
- The availability and reliability of data quantifying the use or benefit of the service. For example, if population or employment is the selected allocation factor the relevant statistics for the sectors and locations have to be available.

Based on the characteristics of the many City services considered, a wide range of allocation factors were selected. They fall under eight headings:

1. People-related Factors

- Population
- Employment

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

2. Property-related Factors

- Households
- Assessment (unweighted)
- Value of building permits
- Water consumption

These factors are used to analyse services the costs of which, at least in part, are driven by household or property-related characteristics. Examples of services for which these factors are used alone or in conjunction with other factors include waste collection and fire protection.

3. Transportation Usage

- Number of vehicle/transit/walk trips
- Trip distance for vehicle/transit/walk

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

4. Linear Measurements

- Length of water pipe
- Length of sanitary and storm pipe

These factors are particularly relevant for the linear components of utility rate funded services.

5. Taxation-related Factors

- Weighted taxable assessment

This factor is used to assign revenues such as penalties and interest that are largely derived from taxation-related sources.

6. Predominant Use Factors

- Full Residential
- Minor Residential Allocation
- Full Non-Residential
- Minor Non-Residential Allocation

Certain services provide overwhelmingly benefit the residential or non-residential sector. In these cases a 100% or 95% allocations are used.

7. Other Service-specific Factors

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

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

8. City Management

- Shares of Levy Operating and Capital Net Expenditures

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

Not all the allocation factors selected are ideal but they are considered the best choice given the characteristics of the various services and, more importantly, the availability of data. As well, the accuracy of data available regarding the various factors was not always consistent, for example, because of variances in location boundaries. However, overall the shortcomings are not considered significant enough to affect the relative results of the analysis.

C. DEVELOPER FUNDED CAPITAL

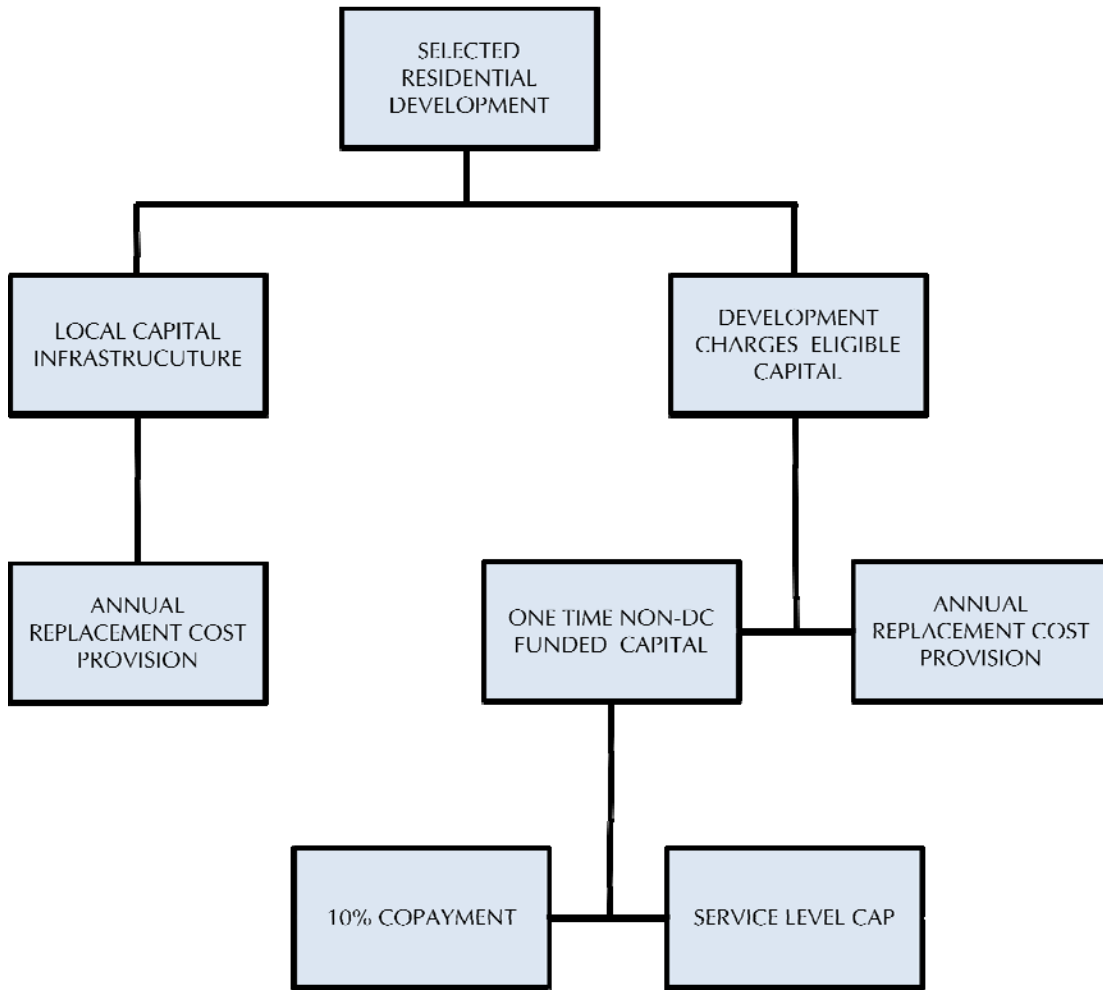
A different approach was employed to address the capital elements that are partially or fully funded by developers. Developer funded capital elements comprise development charges funded infrastructure and local infrastructure which are typically internal to a subdivision or condominium. This component is normally constructed and paid for by the developer under the terms of development agreements.

As discussed previously, in order to better estimate the capital costs of this category of infrastructure, representative recent developments were used as the basis in the analysis. The capital is addressed in two parts: local infrastructure and development charges funded infrastructure.

A schematic of the apportionment approach used for these two categories of costs is provided in Figure 2.

Figure 2

Allocation Model Structure for Developer Funded Capital



1. Treatment of Local Infrastructure

The initial cost of local infrastructure is assumed to be paid for by developers. However, the City is responsible for the operation, maintenance and eventual replacement of the infrastructure. Accordingly, for the analysis, it was necessary to calculate the annual amount that would be required to fund the long-term replacement of the local infrastructure.

The local services infrastructure contained within the representative subdivisions was identified using the City's Graphic Information System (GIS). This provided the linear amounts of internal roads, water, sanitary sewer, stormwater, pathways, and sidewalks. Using this information annual replacement contribution amounts were developed.

For the non-linear internal services such as lighting, landscaping and tree planting, a slightly different approach was used. The historical cost of the infrastructure was identified from the subdivision agreements. These costs were then indexed to a 2011 base and an annual replacement provision was then calculated.

The total annual replacement cost for local infrastructure for each representative subdivision was then divided by the total number of households and projected population to establish per household and per person costs. The average annual replacement cost provision for each representative development was then averaged to create values for each development category.

2. Development Charges Funded Capital Infrastructure

The City's 2009 Development Charges Study was used to estimate the cost of the infrastructure component funded from development charges. This component includes for example the major elements for engineered services such as roads, water and wastewater.

Although Transit is a development charges eligible service, the City's long range transit funding model was used to calculate a capital cost since it is the best measure of one-time and future growth-related annual replacement cost provisions.

3. Non-Development Charges Funded Capital

As with all municipalities in the Province, development charges cannot fully fund growth-related infrastructure due to statutory limitations contained in the *Development Charges Act*. Non-development charges funded infrastructure is essentially the growth-related components of projects that cannot be recovered through development charges due to legislative restrictions. This includes the 10%

municipal deduction for growth-related “soft service” projects of park development, recreation, library, child care, transit, paramedic services, vehicles & works yards and affordable housing.

In the case of transit, the funding requirement also includes the component deemed to be a service level increase which cannot be recovered through development charges.

4. Annual Replacement Cost Provision

The initial round of growth-related infrastructure is largely paid for by developers. However, the cost of the replacement of the emplaced infrastructure must be covered through taxes, utility rates or external sources such as grants.

In the analysis, the annual replacement cost provisions for these components were estimated using a standard replacement cost and useful life method for each category of assets with the City’s normal inflation and interest assumptions. The annual replacement provisions do not consider rehabilitation expenditures, such as pipe lining, that can extend the useful lives of assets.

III ANALYSIS OF THE OPERATING BUDGET

As noted previously, the 2011 actual amounts shown in the 2012 budget were used as the basis for the operating analysis. In order to conduct the analysis it was necessary to adjust the budget. The adjustments are described below. Using the adjusted budget, allocations are firstly made between the residential and non-residential sectors and then between geographies.

A. SEVERAL ADJUSTMENTS ARE MADE TO THE OPERATING BUDGET

As shown in Appendix Table A, and described below, several adjustments are made to the structure of the budget to assist with the analysis.

1. Departmental Detail May Be Greater Than Budget

In some cases a greater level of operating budget detail is needed to accurately apportion revenues and expenditures. For example, the roads budget is separated into winter and summer, and road and sidewalk categories. These additional data was provided by the individual departments. Either 2011 or 2010 actuals are used.

2. Recoveries & Allocations Are Allocated To Expense Categories

In instances where recoveries and allocations span multiple expense categories the recoveries are apportioned based on shares of gross expenditures.

3. Management Expenditures Are Allocated To Individual Services

Budget items for the Deputy City Managers and General Managers are apportioned to the expense categories based on shares of gross expenditures.

4. Capital-Related Expenditures Are Removed From Operating Budget

Since the analysis addressed capital separately one of the key adjustments was to remove the budget relating to capital formation and debt service. Tax supported capital-related transfers from the individual departments are removed as well as the City-wide pay-as-you-go capital formation and debt servicing costs. Capital costs are added back into the analysis in a subsequent step which is described in detail in Section IV.

5. Taxation-Related Revenues Are Excluded

As with capital, taxes are addressed separately in the analysis. For this reason, taxation-related revenues are also excluded in the adjusted budget. The adjustment includes local improvement tax rebates & remissions, supplemental assessment, payments-in-lieu of taxation, public institutions and general property tax revenue.

The taxes that would be generated by new housing units in the categories are discussed in the last section of the report. The detailed information is shown in Appendix A.

B. A RESTATED OPERATING BUDGET WAS DEVELOPED

Based on the adjustments described above a restated 2011 operating budget was developed. It is summarized below in Table 3.

City of Ottawa							Table 3
2011 Operations - Actuals Restated							
(\$000)							
Operating Summary	Expenditures	Recoveries & Allocatns.	Revenue	Mgmt. Share	Net Expenditures	Less Capital Transf. & Taxation	Restated Expenditures
City Manager and Elected Officials	94,436	(17,988)	(8,114)	0	68,334	0	68,334
City Operations	1,338,927	(165,960)	(483,762)	4,128	693,333	(19,265)	674,068
Infrastructure Services and Community Sustainability	605,134	(37,291)	(306,155)	1,207	262,895	(75,249)	187,646
Boards & Agencies	364,091	(6,451)	(69,226)	0	288,414	(19,017)	269,397
Non-Departmental	240,578	(16,687)	(1,565,368)	0	(1,341,477)	1,279,591	(61,886)
Tax Supported Program	2,643,166	(244,377)	(2,432,625)	5,335	(28,501)	1,166,060	1,137,559
Rate Supported Program	265,903	(8,681)	(262,946)	0	(5,724)	(121,813)	(127,537)
Tax and Rate Supported Program	2,909,069	(253,058)	(2,695,571)	5,335	(34,225)	1,044,247	1,010,022

The “bottom line” of the City’s unadjusted budget according to 2011 actuals was a surplus of \$34.3 million. It includes taxation and capital elements accounting for \$1.04 billion. After removing these from the budget, a restated amount of \$1.01 billion results.

C. ALLOCATION BETWEEN RESIDENTIAL AND NON-RESIDENTIAL SECTORS

As the purpose of this study is to compare the net costs of residential development, the first step in the allocation process was to separate out the budget share attributable to the non-residential sector.

1. Allocation Factors

The allocation of the operating budget was undertaken using 18 allocation factors. By category the residential : non-residential allocation factors and shares are shown in Table 4. Information regarding the data sources relating to the various allocation factors is contained in Appendix B.

Table 4			
City Of Ottawa Restated Operating Budget Allocation Factors			
Ref.	Basis of Allocation	Residential	Non-Residential
A	Full Residential Allocation	100.0%	0.0%
B	Minor Non-Residential Allocation	95.0%	5.0%
C	Full Non-Residential Allocation	0.0%	100.0%
D	Population:Employment Ratio and Res:Non-Res Assessment Ratio (Weighted 50:50)	68.1%	31.9%
E	Shares of Levy Operating and Capital Net Expenditures	70.2%	29.8%
F	CVA Assessment (Including Payment-in-Lieu)	73.6%	26.4%
G	Shares of Total Vehicle Trip Distance	43.4%	56.6%
H	Shares of Total Transit Trip Distance	46.6%	53.4%
I	Weighted & Discounted Assessment (Including Payment-in-Lieu)	66.2%	33.8%
J	Population:Employment Ratio City-Wide	62.5%	37.5%
K	Shares of Total Vehicle Trips	42.4%	57.6%
L	Population:Employment Ratio and Res:Non-Res Assessment Ratio (Weighted 50:50) Urban	69.1%	30.9%
M	Population:Employment Ratio and Res:Non-Res Assessment Ratio (Weighted 50:50) Rural	86.6%	13.4%
N	Shares of Total Walk Trip Distance	49.9%	50.1%
O	Value of Building Permits	57.4%	42.6%
P	Shares of Disposal Weight (Tonnage)	57.5%	42.5%
Q	Minor Residential Allocation	5.0%	95.0%
R	Shares of Water Consumption	71.2%	28.8%

The sectoral allocation was made using the allocation factors outlined above and the restated 2011 budget actuals. The summary of the allocation is set out in Table 5. Appendix C shows the detailed allocation.

Table 5					
City of Ottawa Residential / Non-Residential Cost Allocation of 2011 Operations - Actuals Restated					
Operating Summary	Restated Expenditures	Residential		Non-Residential	
	(\$000)	(\$000)	%	(\$000)	%
City Manager and Elected Officials	68,334	47,989	70%	20,345	30%
City Operations	674,068	529,261	79%	144,807	21%
Infrastructure Services and Community Sustainability	187,646	103,485	55%	84,161	45%
Boards & Agencies	269,397	196,258	73%	73,139	27%
Non-Departmental	(61,886)	(40,297)	65%	(21,589)	35%
Tax Supported Program	1,137,559	836,695	74%	300,864	26%
Rate Supported Program	(127,537)	(90,779)	71%	(36,758)	29%
Tax and Rate Supported Program	1,010,022	745,916	74%	264,106	26%

The allocation to the residential sector of \$745.9 million was carried forward into the second stage of the analysis where the various development categories or geographies were considered. In total 74% of the City's restated operating budget was allocated to the residential sector compared to 26% for the non-residential sector.

D. ALLOCATION BETWEEN FOUR LOCATION CATEGORIES

In Stage 2 the portion of the net operating budget attributable to the residential sector determined in Stage 1 was allocated between four geographies.

1. Allocation Factors

The allocation was made using 25 allocation factors many of which are similar to those used in the Stage 1 sectoral allocation. The factors and the shares by location are shown in Table 6. Information concerning the data sources used to develop the allocation shares is provided in Appendix B.

Table 6					
City of Ottawa Residential Cost Allocation of 2011 Operations - Actuals Restated					
Ref.	Basis of Allocation	Inside Green- belt	Outside Green- belt	Village Rural	Scattered Rural
AA	Shares of Population	57.8%	32.3%	4.0%	5.9%
BB	Shares of Levy Operating and Capital Net Expenditures	55.9%	32.5%	4.8%	6.9%
CC	Population and Households Weighted 50:50 Urban	66.6%	33.4%	0.0%	0.0%
DD	Population and Households Weighted 50:50 Rural	0.0%	0.0%	40.7%	59.3%
EE	Population and Households Weighted 50:50 Total	60.5%	30.4%	3.7%	5.4%
FF	Population with 10% Additional Rural Village and Rural Scattered Weighting	57.2%	31.9%	4.4%	6.4%
GG	Residential Vehicle Trips with Rural Village and Rural Scattered split by Population	46.4%	36.3%	7.0%	10.2%
HH	Shares of Residential Assessment	55.7%	32.7%	4.5%	7.1%
II	Population and Res Assessment Ratio (Weighted 50:50)	56.7%	32.5%	4.3%	6.5%
JJ	Shares of Res Transit Trip Distance with Scattered and Village split by Population	43.4%	51.6%	2.0%	2.9%
KK	Shares of Res Vehicle Trip Distance with Scattered and Village split by Population	31.5%	36.8%	12.9%	18.8%
LL	Shares of Res Vehicle Trip Distance and Res Summer Road Budgets Weighted 50:50 (Rural split by Population)	41.2%	27.6%	12.7%	18.5%
MM	Shares of Res Vehicle Trip Distance and Res Winter Road Budgets Weighted 50:50 (Rural split by Population)	45.2%	24.3%	12.4%	18.1%
NN	Shares of Res Walk Trip Distance and Res Summer Sidewalk Budgets Weighted 50:50 (No Rural Scattered)	58.3%	14.8%	26.9%	0.0%
OO	Shares of Res Walk Trip Distance and Res Winter Sidewalk Budgets Weighted 50:50 (No Rural Scattered)	72.3%	21.0%	6.7%	0.0%
PP	Non-Residential Only	0.0%	0.0%	0.0%	0.0%
QQ	Shares of Households	63.2%	28.4%	3.4%	5.0%
RR	Households and Assessment Weighted 50:50	59.4%	30.6%	3.9%	6.1%
SS	Shares of Low-Density Units	47.2%	38.6%	5.7%	8.6%
TT	Shares of High-Density Units	89.6%	9.9%	0.5%	0.1%
UU	Solid Waste User Fee by Unit Type	53.5%	34.3%	4.9%	7.3%
VV	Length of Linear Water Pipe	56.6%	39.3%	4.2%	0.0%
WW	Estimated Serviced Population	63.7%	35.6%	0.7%	0.0%
XX	Accounts by Area and Serviced Population 50:50	59.4%	39.4%	1.2%	0.0%
YY	Length of Linear Sanitary and Storm Pipe	56.3%	40.1%	3.6%	0.0%

2. Net Operating Expenditure Allocation by Location Category

The component of the restated 2011 net operating expenditure estimated to be attributable to the residential sector was allocated between the four categories of location using the factors identified in Table 6. The summary results are shown in and the detailed results are shown in Appendix D.

Table 7									
City of Ottawa Residential Location Allocation of 2011 Operations - Actuals Restated									
Operating Summary	Residential Allocation	Inside Greenbelt		Outside Greenbelt		Village Rural		Scattered Rural	
	(\$000)	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%
City Manager and Elected Officials	47,989	26,832	56%	15,574	32%	2,296	5%	3,287	7%
City Operations	529,261	303,680	57%	167,198	32%	24,385	5%	33,998	6%
Infrastructure Services and Community Sustainability	103,485	47,962	46%	46,064	45%	3,853	4%	5,605	5%
Boards & Agencies	196,258	113,456	58%	63,379	32%	7,919	4%	11,503	6%
Non-Departmental	(40,297)	(21,399)	53%	(13,284)	33%	(2,302)	6%	(3,311)	8%
Tax Supported Program	836,695	470,531	56%	279,930	33%	36,151	4%	51,083	6%
Rate Supported Program	(90,779)	(53,371)	59%	(36,940)	41%	(468)	1%	0	0%
Tax and Rate Supported Program	745,916	417,160	56%	241,990	32%	35,683	5%	51,083	7%

Of the \$745.9 million in restated operating expenditures attributable to the residential sector, a majority of the costs were allocated to the urban areas inside the Greenbelt (56%) and outside the Greenbelt (32%). The rural villages and scattered rural areas receive 5% and 7% apportionments respectively. The apportionments generally resemble shares of population shown in Table 6 reference number AA. The costs apportionment to the area inside the Greenbelt is slightly lower than its population based apportionment. The rural area cost apportionments are slightly higher. It is important to note that these apportionments do not include capital costs and taxation revenue which are dealt with separately.

E. SYNTHESIS OF OPERATING COSTS AND TAXATION REVENUES

The analysis described above addressed the average operating cost for 2011 without regard to any anticipated changes to future operating costs and without regard to taxation revenue.

1. Adjustments for Fire and Transit Services

For most City services it was determined that the average cost (per unit, per capita) of providing municipal services to a new development would likely be similar to the cost of providing the services to existing base (per unit, per capita). For example, if \$22/capita was spent on child care in 2011 inside the Greenbelt it was anticipated that for every new person added inside the Greenbelt child care costs would increase the same amount. However, based on discussions with City staff, this assumption was not appropriate for fire and transit services.

For **Fire Services**, there were no new major capital expansions planned over the next ten years inside the Greenbelt. Accordingly growth could occur inside the Greenbelt without any increases to operating costs. However, for development outside the Greenbelt and in the two rural areas the use of the existing averages is considered appropriate as new operating expenditures are anticipated as growth occurs.

For **Transit Services** the City has prepared a comprehensive funding model that includes a forecast of future operating and capital expenditures and the average operating cost of the 2011 system is not indicative of the future system. Accordingly, the average of the 2011-2048 system was used in the analysis. As the City moves towards a more LRT based system, operating costs are forecast to decrease and using the 2011-2048 average reduced net operating costs by approximately 7% across all geographies compared to the 2011 averages.

Further details of the transit and fire adjustments are included in Appendix E.

2. Application of Taxation Revenue

When estimating the future cost of development, assumptions are required with respect to the anticipated assessment that would be applicable to the new residential units. Median assessed values by unit type were determined for each of the thirteen representative subdivisions. These values were then averaged to create single values for each of the four geographies. Estimated per capita assessments were also calculated based on average persons per each unit (based on the 2006 Census). The assessment related assumptions are provided below in Table 8.

The detailed appendices express the results 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 the average number of persons per household differ from place to place per capita measures provides a better

“apples to apples” comparison. For this reason per capita rather than per household values are used throughout the report.

Table 8					
City of Ottawa Residential Assessment Assumptions					
	City-Wide Average	Inside Greenbelt	Outside Greenbelt	Village Rural	Scattered Rural
2011 Households	377,000	238,100	107,200	12,900	18,800
2011 Population	917,600	530,500	296,300	37,023	53,777
2011 Persons Per Household	2.43	2.23	2.76	2.87	2.86
2011 Average Assessment	\$301,504	\$305,386	\$285,947	\$313,369	\$368,931
2011 Assessment Per Capita	\$123,874	\$137,064	\$103,454	\$109,188	\$128,975
Projected Persons Per Household		2.04	2.83	2.96	2.96
Projected Assessment of New Units		\$337,511	\$312,234	\$449,500	\$547,000
Projected New Unit Assessment Per Capita		\$165,533	\$110,174	\$151,800	\$184,726

There are several important points to note in Table 8.

Firstly, assessed values in representative developments are higher than the existing average assessments. Although this is the case across all geographies it is particularly pronounced in the rural geographies. This is because the houses currently being constructed in the rural areas are typically much larger and more expensive (e.g. estate units) than the existing houses.

Secondly, the projected assessments are based on median assessed values which helps to remove any atypical outliers. Using a simple average would produce the following projected assessments per unit: Inside Greenbelt - \$340,336; Outside Greenbelt - \$319,813; Village Rural - \$465,457; and Scattered Rural - \$570,192. The greatest variations between median and average values are in the rural areas where some assessments over \$700,000 are present.

Thirdly, the number of persons per household is lowest inside the Greenbelt. This is because apartments account for a much larger share of units inside the Greenbelt than in the other geographies.

Table 9				
City of Ottawa Comparative Net Operating Cost and Assessment Analysis (Annual \$/Capita)				
	Inside Greenbelt	Outside Greenbelt	Village Rural	Scattered Rural
Tax Funded Services				
Share of Net Operating Cost	782	895	966	941
Assessment Based Share of Net Cost	1,229	818	1,032	1,256
Variance from Estimated Share of Net Cost	447	(77)	67	315
Rate Funded Services				
Share of Net Operating Cost	76	86	254*	n/a
Water/Wastewater Revenues	210	249	403*	n/a
Variance from Estimated Share of Net Cost	133	164	149*	n/a

*Note: Small sample size in this category

Table 9 provides per capita data comparing the net operating cost of providing services to the four locations with the revenues that would be generated from new units. All the variances summarized in Table 9 above are positive with the exception of tax supported services outside the Greenbelt.

On a pure cost basis the area inside the Greenbelt is the least costly to operate for both tax and rate supported services. This, in conjunction with relatively high assessment per capita values, produces positive variances.

It is however important to note that the amounts do not include capital.

IV TWO APPROACHES ARE USED FOR CAPITAL

This section describes the analysis relating to capital expenditures. The first part describes how the capital amounts used for the non-developer funded component are established. This includes infrastructure related to services that cannot be paid for through development charges such as solid waste and information technology. It also includes renewal, regulatory, strategic initiative and tax and rate supported growth expenditures.

The second part of this section describes the approach used to address infrastructure that is funded through development charges.

A. THE CAPITAL ANALYSIS FOR NON-DEVELOPER FUNDED CAPITAL BASED ON THE AVERAGE OF THREE YEARS OF PROJECTED CAPITAL SPENDING

The objective of this study is to develop an understanding of the net capital and operating costs associated with development in four geographic locations. In keeping with this objective it is important that the analysis reflect long-term patterns rather than spending in one particular year. This is not a significant issue with operating costs since budgets for services or programs tend not to vary substantially from year to year. Capital expenditures, however, are far more uneven, particularly the pay-as-you go City-wide capital expenditures. For this reason rather than using the 2011 budget values alone, an average of three years projected capital spending was considered. The basis for this estimate was the 2009, 2010, and 2011 capital budget projections.

Even taking a three-year approach does not necessarily mean that all long-term capital spending is accounted for. For example, a significant capital investment for a particular service may have been undertaken in 2008 but with no further capital expenditures being required between 2009 and 2011. While such situations may affect the analysis for a particular service over a three-year period they would tend to even out across the full spectrum of services.

With respect to projects funded using debt, an assumption was made that the long-term debt servicing costs would add 20% to project costs¹. This assumption was calculated based on a 20 year loan with biannual payments and an interest rate two percentage points higher than the rate of inflation.

The summary of the projected net average annual capital expenditure including debt service is set out in Table 10. The detailed analysis from which the summary is derived is shown in Appendices F and G.

Table 10						
City of Ottawa Tax and Rate Supported Capital Expenditures: 2009-2011 (\$000)						
Summary of Expenditures	Tax Expenditure	Rate Expenditure	Tax Supported Debt Expenditure	Rate Supported Debt Expenditure	Estimated Long-Term Debt Cost	Total Estimated Capital Expenditure Cost
Non-DC Supported Services	32,400	367	12,657	0	2,531	47,954
DC Supported Levy Services	126,669	0	95,859	0	19,172	241,700
DC Supported Rate Services	1,001	109,690	733	33,786	6,904	152,1145
Subtotal: DC Supported Services	127,671	109,690	96,592	33,786	26,076	393,815
Total All Services	160,070	110,057	109,249	33,786	28,607	441,769

The values in Table 10 exclude the portions of the total project cost that are funded by development charges, gas taxes, senior government grants and other non tax and rate supported contributions.

¹ This assumption was calculated based on a 20 year loan with biannual payments and an interest rate two percentage points higher than the rate of inflation.

1. Allocation of Projected Capital Expenditures by Sector

As with net operating expenditures, the capital expenditures were allocated in two stages: firstly by sector and then by category of location. The same sectoral apportionment factors shown previously in Table 4 are used to allocate the capital costs.

Table 11					
City of Ottawa Residential / Non-Residential Cost Allocation of Capital Expenditures: 2009-2011 Average					
	Total Estimated Capital Expenditures	Residential Share		Non-Residential Share	
	(\$000)	(\$000)	%	(\$000)	%
Non-DC Supported Services	47,954	32,314	67%	15,640	37%
DC Supported Levy Services	241,700	131,676	54%	110,024	46%
DC Supported Rate Services	152,115	108,273	71%	43,842	29%
Subtotal DC Supported Services	393,815	239,948	61%	153,866	39%
Total All Services	441,769	272,363	62%	169,506	38%

Of the \$441.8 million of tax and rate supported expenditures, 62% or \$272.4 million is allocated to the residential sector using an average cost approach and 38% or \$169.5 million to the non-residential sector.

2. Allocation of Projected Non-Developer Funded Capital Expenditures by Location

As noted in the previous chapter, an average cost approach was used for apportioning operating expenditures and non developer funded capital.

Table 12									
City of Ottawa Residential Location Allocation of Non-DC Supported Capital Expenditures: 2009-2011 Average									
	Residential Allocation	Inside Greenbelt		Outside Greenbelt		Rural Village		Rural Scattered	
	(\$000)	(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%
Non- Developer Funded Services	32,314	17,977	56%	10,566	33%	1,545	5%	2,226	7%

As illustrated in Table 12, the \$32.3 million in non-developer funded capital was allocated to the four geographies based on the various allocation methods shown in Table 6 described previously. The details of the allocation are included in Appendix I.

B. ANALYSIS OF PER CAPITA COST AND TAXATION POTENTIAL RELATED TO NON-DEVELOPER FUNDED CAPITAL

Using the same approach as that used to analyse operating costs, the estimated non-developer funded capital costs were analysed on a per capita basis for the four locations. Both cost and taxation applications were calculated. The per capita shares are shown in Table 13. The assessment (taxation) based share is calculated by multiplying the calculated 2011 City-wide non-developer funded capital tax rate by the forecast average assessment in each of the four geographies. The variance between the two amounts is determined by deducting the assessment based share of net costs from the net population-based cost per capita.

Table 13				
City of Ottawa Comparative Non-Developer Funded Capital Cost and Assessment Analysis (Annual \$/Capita)				
	Inside Greenbelt	Outside Greenbelt	Village Rural	Scattered Rural
Tax Supported				
Population based Share of Non-Developer Funded Net Capital Cost	34	36	42	41
Assessment Based Share of Net Cost Calculated using 2009-2011 Average	47	31	43	53
Variance from Estimated Share of Net Capital Cost	13	(4)	1	11

Strictly from a cost perspective, the rural areas account for a higher per capita share of expenditures. However, once the higher assessments that are prevalent in the rural areas are taken into account, variances are positive. In contrast, the lower assessment per capita in the area outside the Greenbelt indicates a slight deficit.

C. ANALYSIS OF PER CAPITA COST AND TAXATION POTENTIAL RELATED TO DEVELOPER FUNDED CAPITAL

Developer funded capital consists of local (internal) services capital, development charges funded capital and one-time capital provisions accounting for the 10% municipal co-payment and service level restrictions of *Development Charges Act*. The analysis is predicated on the City collecting the maximum calculated development charges calculated in the 2009 Development Charges Study (indexed to 2011). Practically, the City Council's adoption of a phase-in of the development charges rates means there would be additional City contributions in the one-time cost category as then are presented below until the end of the phase-in in January, 2013. These additional amounts would be funded through taxes or utility rates.

Appendices K and L contain details of the estimated amounts for these capital items associated with each of the representative development analysed. To be consistent with the operating cost categories, fire and transit were separated from other tax supported services. Transit capital amounts are based on the long-term funding model as opposed to the Development Charges Study.

For some services, the apportionment methodology used for development charges-related capital differs from the methodology used to apportion operating costs. This is because the Development Charges Study from which the data were obtained used different apportionment approaches than those used in this study. For example, in the case of roads, vehicle trip distances were used extensively for operating cost apportionments in this study whereas vehicle trip distances were used very sparingly in the Development Charges Study. Had vehicle trip distances been used more extensively in the Development Charges Study (and thereby in this study) for the apportionment of roads-related capital costs, the amounts assigned to the rural areas would be higher and the outside the Greenbelt amounts would be lower. The results for the area inside the Greenbelt would be less affected.

Table 14				
City of Ottawa Comparative Developer Funded Capital Cost and Assessment Analysis (Annual \$/Capita)				
	Higher-Density Urban	Lower-Density Urban Greenfield	Low-Density Rural Village	Scattered Estate and Low-Density Rural
Levy Supported				
Net Local Services Capital Cost	58	147	281	582
Net DC Supported Capital Cost	131	192	143	143
One-Time Capital Cost	50	67	26	26
Total Developer Funded Capital Cost	239	407	450	751
Assessment Based Share of Net Cost Calculated using 2009-2011 Average	195	130	149	181
Variance from Estimated Share of Net Cost	(44)	(277)	(302)	(570)
Rate Supported				
Net Local Services Capital Cost	70	186	108	0
Net DC Supported Capital Cost	19	17	4	0
Total Developer Funded Capital Cost	88	204	111	0
Share of Net Cost using 2009-2011 Average	130	130	130	0
Variance from Estimated Share of Net Cost	42	(74)	19	0

The cost amounts shown in Table 14 represent the annual provision that would be required in order to fully fund the periodic replacement of the developer funded infrastructure. The amounts shown in table for the assessment based shares of net costs are calculated based on 2009-2011 average annual capital expenditures and projected assessment. In most instances the 2009-11 assessment based amounts are less than the amounts required to pay for a fully funded replacement program. For levy supported services, deficits exist across all categories while for rate supported services, a deficit is evident in the lower-density urban greenfield category.

Notwithstanding the limitation of comparing cost estimates based on asset management requirements to historic actual expenditure levels, significant variations between the categories are evident. This is primarily due to large differences in the local service provisions. The representative rural developments have significant local road requirements that are initially developer-funded but subsequently will require substantial amounts to be put aside for their eventual replacement. Conversely, two of the three representative developments in the higher-density urban category are

condominiums that did not have any significant amount of associated new local infrastructure.

V OVERALL RESULTS AND OBSERVATIONS

This section addresses the key findings and recommendations of the study and is supported by summary tables relating to both tax levy and rate-based services.

A. LEVY-SUPPORTED SERVICES

The results for levy-supported services are summarized in Table 15 below.

Table 15				
City of Ottawa Levy Supported Analysis Summary (Annual \$/Capita)				
	Higher-Density Urban	Lower-Density Urban Greenfield	Low-Density Rural Village	Scattered Estate and Low-Density Rural
Net Cost				
Net Operating Cost	782	895	966	941
Non-DC Eligible Service Capital Provision	34	36	42	41
DC Eligible Service Capital Provision	239	407	450	751
Total Net Cost	1,055	1,338	1,458	1,734
Taxation Revenue				
Revenue for Net Operating Cost	1,229	818	1,032	1,256
Rev. for Non-DC Eligible Service Capital Prov.	47	31	43	53
Revenue for DC Eligible Service Capital Provision	195	130	149	181
Total Taxation Revenue	1,471	979	1,224	1,490
Variance in Expenditures				
Variance in Net Operating Cost	447	(77)	67	315
Variance in Non-DC Eligible Service Capital Prov.	13	(4)	1	11
Variance in DC Eligible Service Capital Provision	(44)	(277)	(302)	(570)
Total Variance	415	(359)	(234)	(244)

For levy-supported services, the representative developments in the higher-density urban category show an overall positive annual variance (\$415/capita) when compared to the City's existing average. The representative developments in the

lower-density urban greenfield category show a negative variance of \$359/capita. For development in low-density rural village and low-density scattered rural category, negative variances of \$234/capita and \$244/capita respectively are evident.

On a pure cost basis, the rural areas are the most expensive to service. However, new developments in rural areas tend to have relatively high assessed values that generate high taxation revenue. As a result, the net negative variance in rural areas is smaller than for developments in the lower-density urban category.

B. RATE SUPPORTED SERVICES

Table 16 summarizes the analysis for water, sewer and stormwater services.

City of Ottawa Rate Supported Analysis Summary (Annual \$/Capita)					Table 16
	Higher-Density Urban	Lower-Density Urban Greenfield	Low-Density Rural Village*	Scattered Estate and Low-Density Rural	
Gross Cost					
Gross Operating Cost	76	86	254	0	0
DC Eligible Service Capital Provision	88	204	111	0	0
Total Cost	165	289	365	0	0
Rate Revenue					
Revenue for Net Operating Cost	210	249	403	0	0
Revenue for DC Eligible Service Capital Prov.	130	130	130	0	0
Total Rate Revenue	340	379	533	0	0
Variance in Expenditures					
Variance in Net Operating Cost	133	164	149	0	0
Variance in DC Eligible Service Capital Prov.	42	(74)	19	0	0
Total Variance	175	90	168	0	0

* Note: Small sample size in this category

When compared to the City's existing average, developments across all categories produce positive variances in rate-supported services. Scattered rural developments are unserved. These results indicate that the City is currently spending more on capital improvements than would be required for new developments. This situation

may be reflecting the current need for substantial investment in replacement infrastructure.

C. COMBINED TAX LEVY AND RATE SERVICES SUMMARY

Table 17 shows the results when levy- and rate-supported services are combined. The positive variances for rate-supported services reduce the overall variances across the categories. Higher-density urban development produces a surplus of \$590/capita when levy and rate services are combined. Lower-density urban greenfield development has a negative variance of \$269/capita while low-density rural villages and low-density scattered rural developments have negative variances of \$66/capita and \$244/capita respectively.

Table 17				
City of Ottawa Tax Levy and Rate Supported Services Summary (Annual \$/Capita)				
	Higher-Density Urban	Lower-Density Urban Greenfield	Low-Density Rural Village	Scattered Estate and Low-Density Rural
Cost				
Tax Levy Supported	1,055	1,338	1,458	1,734
Rate Supported	165	289	365	0
Total Cost	1,220	1,627	1,823	1,734
Revenue				
Tax Levy Supported	1,471	979	1,224	1,490
Rate Supported	340	379	533	0
Total Revenue	1,811	1,358	1,757	1,490
Variance in Expenditures				
Tax Levy Supported	415	(359)	(234)	(244)
Rate Supported	175	90	168	0
Total Variance	590	(269)	(66)	(244)

Table 18 provides a summary of the results on a per household as opposed to a per capita basis. It must be borne in mind that per household values do not take into account the differences in occupancy levels of the various types of residential units.

Therefore, caution should be exercised when comparing per household values since the household inside the higher-density development is likely to be in a small apartment whereas in the other categories it will likely be a ground-related home which on average will contain a higher number of residents.

Table 18				
City of Ottawa Tax Levy and Rate Supported Services Summary (Annual \$/Household)				
	Higher-Density Urban	Lower-Density Urban Greenfield	Low-Density Rural Village	Scattered Estate and Low-Density Rural
Cost				
Net Tax Levy Supported	2,304	3,730	4,223	5,034
Rate Supported	350	814	1,058	0
Total Cost	2,654	4,544	5,281	5,034
Revenue				
Revenue for Tax Levy Supported	2,998	2,774	3,625	4,411
Revenue for DC Rate Supported	779	1,000	1,468	0
Total Revenue	3,777	3,774	5,093	4,411
Variance in Expenditures				
Tax Levy Supported	695	(956)	(598)	(623)
Rate Supported	429	186	410	0
Total Variance	1,124	(770)	(188)	(623)

D. KEY OBSERVATIONS

There are a number of observations to be made in relation to the results of the analysis.

1. Asset Management

The annual replacement provisions calculated for new development are based on ideal asset management replacement requirements in order to provide a common comparison between developments in the four categories. However, compared to the City's existing average replacement level, the required contributions are much higher. As a result, in comparison to the existing City average, the results for new development are less positive than they would be if lower (current) replacement allowances were used.

In the Comprehensive Asset Management Program, staff recommended that the City increase its asset renewal expenditures from \$80 million in 2012 to \$165 million within 10 years for transportation, building and parks assets. The Program also estimated that an ideal assessment management scenario would require an annual contribution of \$240 million.

Were the capital replacement to be tripled, as suggested above, the capital provision deficits shown in Table 15 would be significantly reduced.

2. Service Delivery Standards

An important point to be made regarding the comparative variance analysis is that it does not account for differences in the standard of services delivered in the various locations. For example, most rural areas have volunteer fire service. Were the City to assign significant additional growth to these areas, a full-time service would eventually be required. This in turn would significantly increase operating costs.

The analysis also does not consider how service standards may have changed over time. It is likely that the service standards for new development are higher than service standards that have existed historically. Therefore, when the annual replacement provisions for new development are shown to be higher than the existing City-wide average it could partially be due to higher standards.

3. Affordability

When representative developments were chosen for the analysis, efforts were made to select developments that were indicative of what is being built in the different areas regardless of the assessed values of the units. As detailed in Table 8, the units being constructed in the rural areas tend to have much higher assessments than those in the urban areas. Although these more expensive rural units provide more tax revenue on a per household or per capita basis, they are not viable on a large scale as only a limited portion of the City's population can afford these units. Conversely, the lower-density urban greenfield developments are geared towards a broader segment of the market and therefore has to be more affordable. However, as a consequence, per unit assessed values are equivalently lower.

4. Housing Form and Site Availability

While from a municipal fiscal perspective, the analysis demonstrates that a development pattern that emphasizes higher-density development is economically efficient, other factors certainly need to be considered. Such factors include the need to provide a mix of housing forms, the availability of sites and the servicing capacity constraints in existing developed areas, to name a few.

From a practical point of view, the limited supply of appropriate sites and the long-standing preference of families with children for ground-related units may limit the extent to which significant constraints on the development of low-density units could be maintained over the long term.

5. Timing Implications

It is important to bear in mind that, over time, as the physical structure of the City evolves and as infrastructure ages and needs to be replaced, the comparative fiscal differences between locations will ebb and flow. Thus, for example, development in urban areas outside the Greenbelt, while currently at lower densities, will likely intensify over time. In doing so, the costs of servicing the areas would tend to gradually shift towards the levels currently found in the mature areas inside the Greenbelt.

6. Results Depend on Assumptions and Data

A final point that warrants restatement is that when reviewing the results it must be borne in mind 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 of absolute differences.

This is especially relevant given that, while full-cost recovery asset management assumptions have been used in this study, this approach is not currently employed across all City departments. Like most cities, Ottawa at present does not fund capital replacements in alignment with an ideal asset management replacement schedule.

E. KEY RECOMMENDATIONS

Several general recommendations can be derived from the analysis presented in this report.

- A significant infrastructure funding gap can be observed when comparing the City's current capital spending to that required according to ideal asset replacement schedule. As growth occurs the gap will continue to grow. The analysis in this report indicates the gap is a more significant issue for tax levy-supported services than rate services. The City should follow the recommendations in the Comprehensive Asset Management Program and work to narrow the funding gap.

- The City should encourage development in higher-density urban areas as it is generally the most cost-efficient. Practically, however, not all future growth can be accommodated by this form of development. One of the primary reasons why the higher-density urban category is preferable in the analysis is due to the higher proportion of apartments and other multiple dwellings in the representative developments. The City should encourage the development of these units throughout the City which would reduce cost disparities.
- Although the initial capital costs of local services infrastructure are borne by the developer, the long-term replacement of the assets is an important consideration in the analysis. The lower the amount of local infrastructure required by new development, the lower the annual replacement provisions. This is a major reason why apartment developments are preferable from a fiscal standpoint.
- The City should encourage the development of larger apartment units suitable for families as the cost and revenue per capita values are favourable. However, from a homebuyer's standpoint, the per square foot cost of these units is often higher than of comparatively sized ground-related units.
- The City should maximize the use of development charges, within the statutory framework, so that the City's share of funding for the initial round of capital emplacement is limited to the 10% deduction for non-engineered and non-protection services and service level improvements only.
- When feasible, the City should make use of existing facilities to accommodate growth while looking for opportunities to combine facilities across departments (e.g. combine fire and EMS stations) to reduce future upfront capital costs and replacement provisions.

APPENDIX

DETAILED TABLES

CITY OF OTTAWA
2011 OPERATIONS - ACTUALS RESTATED

Operating Summary	Expenditure (\$000)	Recoveries & Allocations (\$000)	Revenue (\$000)	Net Expenditure (\$000)	Management Allocation (\$000)	Net Expenditure incl. Management (\$000)	Less Capital Transfers and Taxation Items (\$000)	Restated Net Expenditure (\$000)
CITY MANAGER AND ELECTED OFFICIALS								
Elected Officials								
Mayor's Office	\$ 753	\$ (21)	\$ -	\$ 732	\$ -	\$ 732	\$ -	\$ 732
Councillors	\$ 9,432	\$ (259)	\$ -	\$ 9,173	\$ -	\$ 9,173	\$ -	\$ 9,173
Subtotal Elected Officials	\$ 10,185	\$ (280)	\$ -	\$ 9,905	\$ -	\$ 9,905	\$ -	\$ 9,905
City Manager								
City Managers Office	\$ 6,323	\$ (107)	\$ (270)	\$ 5,946	\$ -	\$ 5,946	\$ -	\$ 5,946
Finance	\$ 39,947	\$ (7,564)	\$ (7,138)	\$ 25,245	\$ -	\$ 25,245	\$ -	\$ 25,245
City Clerk's & Solicitor	\$ 29,558	\$ (9,458)	\$ (128)	\$ 19,972	\$ -	\$ 19,972	\$ -	\$ 19,972
Office of Auditor General	\$ 1,564	\$ -	\$ -	\$ 1,564	\$ -	\$ 1,564	\$ -	\$ 1,564
Real Estate Partnerships & Development Office	\$ 6,859	\$ (579)	\$ (578)	\$ 5,702	\$ -	\$ 5,702	\$ -	\$ 5,702
Subtotal City Manager	\$ 84,251	\$ (17,708)	\$ (8,114)	\$ 58,429	\$ -	\$ 58,429	\$ -	\$ 58,429
TOTAL CITY MANAGER AND ELECTED OFFICIALS	\$ 94,436	\$ (17,988)	\$ (8,114)	\$ 68,334	\$ -	\$ 68,334	\$ -	\$ 68,334
CITY OPERATIONS								
Support Operations								
Information Technology	\$ 48,509	\$ (4,827)	\$ (2)	\$ 43,680	\$ 34	\$ 43,714	\$ -	\$ 43,714
Corporate Communications	\$ 4,363	\$ (148)	\$ -	\$ 4,215	\$ 3	\$ 4,218	\$ -	\$ 4,218
Human Resources	\$ 14,672	\$ (816)	\$ -	\$ 13,856	\$ 10	\$ 13,866	\$ -	\$ 13,866
Service Ottawa	\$ 9,548	\$ (307)	\$ (1,442)	\$ 7,799	\$ 7	\$ 7,806	\$ -	\$ 7,806
Subtotal Support Operations	\$ 77,092	\$ (6,098)	\$ (1,444)	\$ 69,550	\$ 55	\$ 69,605	\$ -	\$ 69,605

CITY OF OTTAWA
2011 OPERATIONS - ACTUALS RESTATED

Operating Summary	Expenditure (\$000)	Recoveries & Allocations (\$000)	Revenue (\$000)	Net Expenditure (\$000)	Management Allocation (\$000)	Net Expenditure incl. Management (\$000)	Less Capital Transfers and Taxation Items (\$000)	Restated Net Expenditure (\$000)
Community and Social Services								
Employment & Financial Assistance								
Employment Programs	\$ 23,079	\$ (83)	\$ (16,847)	\$ 6,149	\$ 57	\$ 6,206	\$ -	\$ 6,206
Other (fin. assistance, EHSS, Home Support, EFA, etc.)	\$ 187,788	\$ (677)	\$ (137,079)	\$ 50,032	\$ 465	\$ 50,497	\$ -	\$ 50,497
<i>Subtotal Employment & Financial Assistance</i>	\$ 210,867	\$ (760)	\$ (153,926)	\$ 56,181	\$ 522	\$ 56,703	\$ -	\$ 56,703
Social Housing	\$ 156,550	\$ -	\$ (59,562)	\$ 96,988	\$ 387	\$ 97,375	\$ -	\$ 97,375
Child Care	\$ 95,744	\$ (44)	\$ (75,345)	\$ 20,355	\$ 237	\$ 20,592	\$ -	\$ 20,592
Long Term Care	\$ 55,271	\$ (768)	\$ (44,551)	\$ 9,952	\$ 137	\$ 10,089	\$ -	\$ 10,089
Community Development and Funding	\$ 21,732	\$ -	\$ (491)	\$ 21,241	\$ 54	\$ 21,295	\$ -	\$ 21,295
Subtotal Community and Social Services	\$ 540,164	\$ (1,572)	\$ (333,875)	\$ 204,717	\$ 1,336	\$ 206,053	\$ -	\$ 206,053
Parks, Recreation and Culture								
Parks, Recreation & Culture Services	\$ 132,832	\$ (1,831)	\$ (55,238)	\$ 75,763	\$ 94	\$ 75,857	\$ -	\$ 75,857
Parks, Buildings, & Grounds (from public works)	\$ 139,423	\$ (77,291)	\$ (6,622)	\$ 55,510	\$ 99	\$ 55,609	\$ -	\$ 55,609
Subtotal Parks, Recreation and Culture	\$ 272,255	\$ (79,122)	\$ (61,860)	\$ 131,273	\$ 193	\$ 131,466	\$ -	\$ 131,466
Emergency & Protective Services								
Fire								
Urban Operations	\$ 110,320	\$ -	\$ -	\$ 110,320	\$ 436	\$ 110,756	\$ -	\$ 110,756
Rural Operations	\$ 5,806	\$ -	\$ -	\$ 5,806	\$ 23	\$ 5,829	\$ -	\$ 5,829
Other (Prevention, Communications, Op. support)	\$ 15,412	\$ (47)	\$ (695)	\$ 14,670	\$ 61	\$ 14,731	\$ -	\$ 14,731
Subtotal Fire	\$ 131,538	\$ (47)	\$ (695)	\$ 130,796	\$ 520	\$ 131,316	\$ -	\$ 131,316
Security & Emergency Management	\$ 6,666	\$ (2,340)	\$ (335)	\$ 3,991	\$ 26	\$ 4,017	\$ -	\$ 4,017
Paramedic Services								
Service Operations	\$ 64,226	\$ (212)	\$ (42,529)	\$ 21,485	\$ 254	\$ 21,739	\$ -	\$ 21,739
Other (CACC Dispatch contract)	\$ 7,626	\$ (25)	\$ -	\$ 7,601	\$ 30	\$ 7,631	\$ -	\$ 7,631
Subtotal Paramedic Services	\$ 71,852	\$ (237)	\$ (42,529)	\$ 29,086	\$ 284	\$ 29,370	\$ -	\$ 29,370
By-Law & Regulatory Services								
Operations (bus. licensing, prop. standards etc.)	\$ 16,809	\$ (262)	\$ (21,792)	\$ (5,245)	\$ 66	\$ (5,179)	\$ -	\$ (5,179)
Animal Related Services	\$ 1,422	\$ (22)	\$ (1,844)	\$ (444)	\$ 6	\$ (438)	\$ -	\$ (438)
Subtotal By-Law & Regulatory Services	\$ 18,231	\$ (284)	\$ (23,636)	\$ (5,689)	\$ 72	\$ (5,617)	\$ -	\$ (5,617)
Subtotal Emergency & Protective Services	\$ 228,287	\$ (2,908)	\$ (67,195)	\$ 158,184	\$ 903	\$ 159,087	\$ -	\$ 159,087

CITY OF OTTAWA
2011 OPERATIONS - ACTUALS RESTATED

Operating Summary	Expenditure (\$000)	Recoveries & Allocations (\$000)	Revenue (\$000)	Net Expenditure (\$000)	Management Allocation (\$000)	Net Expenditure incl. Management (\$000)	Less Capital Transfers and Taxation Items (\$000)	Restated Net Expenditure (\$000)
Public Works & Services								
Fleet Services	\$ 64,063	\$ (60,195)	\$ (542)	\$ 3,326	\$ 476	\$ 3,802	\$ (19,265)	\$ (15,463)
Roads and Traffic Maintenance								
Roads Operation								
Roads Summer	\$ 21,110	\$ -	\$ -	\$ 21,110	\$ 157	\$ 21,267	\$ -	\$ 21,267
Roads Winter	\$ 55,280	\$ -	\$ -	\$ 55,280	\$ 410	\$ 55,690	\$ -	\$ 55,690
Sidewalks Summer	\$ 4,970	\$ -	\$ -	\$ 4,970	\$ 37	\$ 5,007	\$ -	\$ 5,007
Sidewalks Winter	\$ 8,450	\$ -	\$ -	\$ 8,450	\$ 63	\$ 8,513	\$ -	\$ 8,513
Special Ops	\$ 3,800	\$ -	\$ -	\$ 3,800	\$ 28	\$ 3,828	\$ -	\$ 3,828
Flood Control Program	\$ 410	\$ -	\$ -	\$ 410	\$ 3	\$ 413	\$ -	\$ 413
Other	\$ 820	\$ -	\$ -	\$ 820	\$ 6	\$ 826	\$ -	\$ 826
Traffic Ops (Neighbourhood Studies, traffic by-laws, signals)	\$ 29,672	\$ -	\$ -	\$ 29,672	\$ 220	\$ 29,892	\$ -	\$ 29,892
Road Related Revenues	\$ -	\$ (14,219)	\$ (2,911)	\$ (17,130)	\$ -	\$ (17,130)	\$ -	\$ (17,130)
Subtotal Roads and Traffic Maintenance	\$ 124,512	\$ (14,219)	\$ (2,911)	\$ 107,382	\$ 924	\$ 108,306	\$ -	\$ 108,306
Traffic Man. & Op. Support (safety, traffic mngt plans etc.)	\$ 13,835	\$ (1,368)	\$ (112)	\$ 12,355	\$ 103	\$ 12,458	\$ -	\$ 12,458
Transportation Planning	\$ 2,919	\$ (445)	\$ (56)	\$ 2,418	\$ 22	\$ 2,440	\$ -	\$ 2,440
Parking Operations	\$ 15,800	\$ (33)	\$ (15,767)	\$ -	\$ 117	\$ 117	\$ -	\$ 117
Subtotal Public Works & Services	\$ 221,129	\$ (76,260)	\$ (19,388)	\$ 125,481	\$ 1,642	\$ 127,123	\$ (19,265)	\$ 107,858
TOTAL CITY OPERATIONS	\$ 1,338,927	\$ (165,960)	\$ (483,762)	\$ 689,205	\$ 4,128	\$ 693,333	\$ (19,265)	\$ 674,068

CITY OF OTTAWA
2011 OPERATIONS - ACTUALS RESTATED

Operating Summary	Expenditure (\$000)	Recoveries & Allocations (\$000)	Revenue (\$000)	Net Expenditure (\$000)	Management Allocation (\$000)	Net Expenditure incl. Management (\$000)	Less Capital Transfers and Taxation Items (\$000)	Restated Net Expenditure (\$000)
INFRASTRUCTURE SERV. & COM. SUSTAINABILITY								
Community Sustainability - Environmental	\$ 2,811	\$ (107)	\$ -	\$ 2,704	\$ 6	\$ 2,710	\$ -	\$ 2,710
Solid Waste Services								
Solid Waste Diversion/Recycling	\$ 38,003	\$ (247)	\$ (17,300)	\$ 20,456	\$ 76	\$ 20,532	\$ -	\$ 20,532
Regular Collection	\$ 16,287	\$ (106)	\$ -	\$ 16,181	\$ 32	\$ 16,214	\$ -	\$ 16,214
Waste Disposal & Landfil Operations	\$ 5,465	\$ (36)	\$ -	\$ 5,429	\$ 11	\$ 5,440	\$ -	\$ 5,440
Manager's Office	\$ 294	\$ (2)	\$ -	\$ 292	\$ 1	\$ 293	\$ -	\$ 293
Non-Departmental	\$ 6,443	\$ (42)	\$ -	\$ 6,401	\$ 13	\$ 6,414	\$ (3,761)	\$ 2,653
Curbside Revenue	\$ -	\$ -	\$ (23,926)	\$ (23,926)	\$ -	\$ (23,926)	\$ -	\$ (23,926)
Multi-Res Revenue	\$ -	\$ -	\$ (4,221)	\$ (4,221)	\$ -	\$ (4,221)	\$ -	\$ (4,221)
Tipping Fee and Other Revenue	\$ -	\$ -	\$ (4,485)	\$ (4,485)	\$ -	\$ (4,485)	\$ -	\$ (4,485)
Subtotal Solid Waste Services	\$ 66,492	\$ (432)	\$ (49,932)	\$ 16,128	\$ 133	\$ 16,261	\$ (3,761)	\$ 12,500
Forestry Services	\$ 12,261	\$ -	\$ -	\$ 12,261	\$ 24	\$ 12,285	\$ -	\$ 12,285
Infrastructure Services	\$ 25,772	\$ (18,721)	\$ (654)	\$ 6,397	\$ 51	\$ 6,448	\$ -	\$ 6,448
Community Sustainability - Economic Development	\$ 5,505	\$ (180)	\$ (87)	\$ 5,238	\$ 11	\$ 5,249	\$ -	\$ 5,249
Rail Implementation	\$ 6,336	\$ -	\$ (6,336)	\$ -	\$ 13	\$ 13	\$ -	\$ 13
Transit Services	\$ 442,111	\$ (12,450)	\$ (208,781)	\$ 220,880	\$ 882	\$ 221,762	\$ (71,488)	\$ 150,274
Agriculture & Rural Affairs Cmte. - Development Review	\$ 3,168	\$ (98)	\$ -	\$ 3,070	\$ 6	\$ 3,076	\$ -	\$ 3,076
Planning and Growth Management	\$ 20,454	\$ (3,655)	\$ (17,769)	\$ (970)	\$ 41	\$ (929)	\$ -	\$ (929)
Building Code Services - OBC	\$ 19,805	\$ (1,648)	\$ (22,531)	\$ (4,374)	\$ 40	\$ (4,334)	\$ -	\$ (4,334)
Housing	\$ 419	\$ -	\$ (65)	\$ 354	\$ 1	\$ 355	\$ -	\$ 355
TOTAL INFRASTRUCTURE SERV. & COM. SUSTAINABILITY	\$ 605,134	\$ (37,291)	\$ (306,155)	\$ 261,688	\$ 1,207	\$ 262,895	\$ (75,249)	\$ 187,646
BOARDS & AGENCIES								
Committee of Adjustment	\$ 913	\$ -	\$ (1,130)	\$ (217)	\$ -	\$ (217)	\$ -	\$ (217)
Crime Prevention	\$ 643	\$ -	\$ (19)	\$ 624	\$ -	\$ 624	\$ -	\$ 624
Ottawa Public Library	\$ 43,573	\$ (110)	\$ (4,202)	\$ 39,261	\$ -	\$ 39,261	\$ (2,689)	\$ 36,572
Ottawa Police Services	\$ 265,352	\$ (3,750)	\$ (24,217)	\$ 237,385	\$ -	\$ 237,385	\$ (16,328)	\$ 221,057
Public Health	\$ 53,610	\$ (2,591)	\$ (39,658)	\$ 11,361	\$ -	\$ 11,361	\$ -	\$ 11,361
TOTAL BOARDS & AGENCIES	\$ 364,091	\$ (6,451)	\$ (69,226)	\$ 288,414	\$ -	\$ 288,414	\$ (19,017)	\$ 269,397

CITY OF OTTAWA
2011 OPERATIONS - ACTUALS RESTATED

Operating Summary	Expenditure (\$000)	Recoveries & Allocations (\$000)	Revenue (\$000)	Net Expenditure (\$000)	Management Allocation (\$000)	Net Expenditure incl. Management (\$000)	Less Capital Transfers and Taxation Items (\$000)	Restated Net Expenditure (\$000)
NON-DEPARTMENTAL								
Corporate Reveunes and Expenditures								
Corporate HR Provision (Sick Bank, Retireess etc.)	\$ 8,335	\$ -	\$ -	\$ 8,335	\$ -	\$ 8,335	\$ -	\$ 8,335
Contribution to Election Expense Reserve	\$ 1,087	\$ -	\$ -	\$ 1,087	\$ -	\$ 1,087	\$ -	\$ 1,087
Self Insurance	\$ 222	\$ -	\$ (222)	\$ -	\$ -	\$ -	\$ -	\$ -
One-Time Unforeseen Funding	\$ -	\$ -	\$ (2,276)	\$ (2,276)	\$ -	\$ (2,276)	\$ -	\$ (2,276)
Financial Charges & Others	\$ 2,308	\$ -	\$ -	\$ 2,308	\$ -	\$ 2,308	\$ -	\$ 2,308
Corporate Common Recoveries & Allocations	\$ -	\$ (16,687)	\$ -	\$ (16,687)	\$ -	\$ (16,687)	\$ -	\$ (16,687)
Miscellaneous	\$ 7,052	\$ -	\$ (8,571)	\$ (1,519)	\$ -	\$ (1,519)	\$ -	\$ (1,519)
Penalty & Interest	\$ -	\$ -	\$ (10,932)	\$ (10,932)	\$ -	\$ (10,932)	\$ -	\$ (10,932)
Investments Income	\$ -	\$ -	\$ (13,803)	\$ (13,803)	\$ -	\$ (13,803)	\$ -	\$ (13,803)
Hydro Ottawa Dividends	\$ -	\$ -	\$ (17,500)	\$ (17,500)	\$ -	\$ (17,500)	\$ -	\$ (17,500)
Provincial Offences Act	\$ -	\$ -	\$ (11,615)	\$ (11,615)	\$ -	\$ (11,615)	\$ -	\$ (11,615)
Rideau Carleton Raceway	\$ -	\$ -	\$ (4,381)	\$ (4,381)	\$ -	\$ (4,381)	\$ -	\$ (4,381)
Lottery Fees	\$ -	\$ -	\$ (914)	\$ (914)	\$ -	\$ (914)	\$ -	\$ (914)
Subtotal Corporate Reveunes and Expenditures	\$ 19,004	\$ (16,687)	\$ (70,214)	\$ (67,897)	\$ -	\$ (67,897)	\$ -	\$ (67,897)
Capital Formation Cost								
Contribution to Capital Reserves	\$ 82,157	\$ -	\$ -	\$ 82,157	\$ -	\$ 82,157	\$ (82,157)	\$ -
Transfer to Capital from Endowment Fund	\$ 21,253	\$ -	\$ (21,253)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Charges	\$ 65,521	\$ -	\$ (9,981)	\$ 55,540	\$ -	\$ 55,540	\$ (55,540)	\$ -
Sale of Surplus Lands	\$ 1,830	\$ -	\$ (6,792)	\$ (4,962)	\$ -	\$ (4,962)	\$ -	\$ (4,962)
100 Constellation Lease	\$ 5,814	\$ -	\$ -	\$ 5,814	\$ -	\$ 5,814	\$ -	\$ 5,814
Ottawa Lands Development	\$ -	\$ -	\$ (6,800)	\$ (6,800)	\$ -	\$ (6,800)	\$ -	\$ (6,800)
Subtotal Capital Formation Cost	\$ 176,575	\$ -	\$ (44,826)	\$ 131,749	\$ -	\$ 131,749	\$ (137,697)	\$ (5,948)

CITY OF OTTAWA
2011 OPERATIONS - ACTUALS RESTATED

Operating Summary	Expenditure (\$000)	Recoveries & Allocations (\$000)	Revenue (\$000)	Net Expenditure (\$000)	Management Allocation (\$000)	Net Expenditure incl. Management (\$000)	Less Capital Transfers and Taxation Items (\$000)	Restated Net Expenditure (\$000)
Taxation Related Revenue and Expenditures								
Local Improvement	\$ 168	\$ -	\$ (45)	\$ 123	\$ -	\$ 123	\$ (123)	\$ -
Tax Rebates & Remissions	\$ 32,872	\$ -	\$ -	\$ 32,872	\$ -	\$ 32,872	\$ (32,872)	\$ -
Municipal Property Assessment Corp.	\$ 11,959	\$ -	\$ -	\$ 11,959	\$ -	\$ 11,959	\$ -	\$ 11,959
Supplemental Assessment	\$ -	\$ -	\$ (34,411)	\$ (34,411)	\$ -	\$ (34,411)	\$ 34,411	\$ -
Payments-in-Lieu of Taxation	\$ -	\$ -	\$ (174,727)	\$ (174,727)	\$ -	\$ (174,727)	\$ 174,727	\$ -
Public Institutions	\$ -	\$ -	\$ (5,682)	\$ (5,682)	\$ -	\$ (5,682)	\$ 5,682	\$ -
Property tax revenue	\$ -	\$ -	\$ (1,235,463)	\$ (1,235,463)	\$ -	\$ (1,235,463)	\$ 1,235,463	\$ -
Subtotal Taxation Related Revenue and Expenditures	\$ 44,999	\$ -	\$ (1,450,328)	\$ (1,405,329)	\$ -	\$ (1,405,329)	\$ 1,417,288	\$ 11,959
TOTAL NON-DEPARTMENTAL	\$ 240,578	\$ (16,687)	\$ (1,565,368)	\$ (1,341,477)	\$ -	\$ (1,341,477)	\$ 1,279,591	\$ (61,886)
TOTAL TAX SUPPORTED PROGRAM	\$ 2,643,166	\$ (244,377)	\$ (2,432,625)	\$ (33,836)	\$ 5,335	\$ (28,501)	\$ 1,166,060	\$ 1,137,559
RATE SUPPORTED PROGRAM								
Drinking Water Services								
Operating Expenditures - Distribution	\$ 23,269	\$ (856)	\$ -	\$ 22,413	\$ -	\$ 22,413	\$ -	\$ 22,413
Operating Expenditures - Production and Quality	\$ 21,078	\$ (775)	\$ -	\$ 20,303	\$ -	\$ 20,303	\$ -	\$ 20,303
Water Share of Business and Env. Services	\$ 7,299	\$ (269)	\$ -	\$ 7,030	\$ -	\$ 7,030	\$ -	\$ 7,030
GM/Manager's Office	\$ 3,084	\$ (113)	\$ -	\$ 2,971	\$ -	\$ 2,971	\$ -	\$ 2,971
Non-Departmental	\$ 76,102	\$ (2,800)	\$ -	\$ 73,302	\$ -	\$ 73,302	\$ (61,015)	\$ 12,287
Revenue	\$ -	\$ -	\$ (128,326)	\$ (128,326)	\$ -	\$ (128,326)	\$ -	\$ (128,326)
Subtotal Drinking Water Services	\$ 130,832	\$ (4,813)	\$ (128,326)	\$ (2,307)	\$ -	\$ (2,307)	\$ (61,015)	\$ (63,322)
Wastewater and Stormwater Services								
Operating Expenditures - Collection	\$ 16,337	\$ (468)	\$ -	\$ 15,869	\$ -	\$ 15,869	\$ -	\$ 15,869
Operating Expenditures - Treatment and Engineering	\$ 24,343	\$ (697)	\$ -	\$ 23,646	\$ -	\$ 23,646	\$ -	\$ 23,646
Waste Share of Business and Env. Services	\$ 5,261	\$ (151)	\$ -	\$ 5,110	\$ -	\$ 5,110	\$ -	\$ 5,110
GM/Manager's Office	\$ 1,518	\$ (43)	\$ -	\$ 1,475	\$ -	\$ 1,475	\$ -	\$ 1,475
Non-Departmental	\$ 87,612	\$ (2,509)	\$ -	\$ 85,103	\$ -	\$ 85,103	\$ (60,798)	\$ 24,305
Revenue	\$ -	\$ -	\$ (134,620)	\$ (134,620)	\$ -	\$ (134,620)	\$ -	\$ (134,620)
Subtotal Wastewater and Stormwater Services	\$ 135,071	\$ (3,868)	\$ (134,620)	\$ (3,417)	\$ -	\$ (3,417)	\$ (60,798)	\$ (64,215)
TOTAL RATE SUPPORTED PROGRAM	\$ 265,903	\$ (8,681)	\$ (262,946)	\$ (5,724)	\$ -	\$ (5,724)	\$ (121,813)	\$ (127,537)
TOTAL TAX AND RATE SUPPORTED PROGRAM	\$ 2,909,069	\$ (253,058)	\$ (2,695,571)	\$ (39,560)	\$ 5,335	\$ (34,225)	\$ 1,044,247	\$ 1,010,022

**CITY OF OTTAWA
RESTATED OPERATING BUDGET
ALLOCATION FACTORS**

Table B.1 Sectoral Factors

Code	Res.	Non-Res.	Basis of Allocation	Source
A	100.0%	0.0%	Full Residential Allocation	N/A
B	95.0%	5.0%	Minor Non-Residential Allocation	N/A
C	0.0%	100.0%	Full Non-Residential Allocation	N/A
D	68.1%	31.9%	Population:Employment Ratio and Res:Non-Res Assessment Ratio (Weighted 50:50)	City Planning at January 1, 2011 and 2010 Assessment
E	70.2%	29.8%	Shares of Levy Operating and Capital Net Expenditures	Based on Total Allocation of Other Factors
F	73.6%	26.4%	CVA Assessment (Including Payment-in-Lieu)	2010 Assessment
G	43.4%	56.6%	Shares of Total Vehicle Trip Distance	2005 National Capital Region Travel Survey Special Run. Updated using 2010 trip data.
H	46.6%	53.4%	Shares of Total Transit Trip Distance	2005 National Capital Region Travel Survey Special Run. Updated using 2010 trip data.
I	66.2%	33.8%	Weighted & Discounted Assessment (Including Payment-in-Lieu)	2010 Assessment and Tax Ratios
J	62.5%	37.5%	Population:Employment Ratio City-Wide	City Planning at January 1, 2011
K	42.4%	57.6%	Shares of Total Vehicle Trips	2005 National Capital Region Travel Survey Special Run. Updated using 2010 trip data.
L	69.1%	30.9%	Population:Employment Ratio and Res:Non-Res Assessment Ratio (Weighted 50:50) Urban	City Planning at January 1, 2011 with Area Breakdown Provided by City Planning and Financial Services
M	86.6%	13.4%	Population:Employment Ratio and Res:Non-Res Assessment Ratio (Weighted 50:50) Rural	City Planning at January 1, 2011 with Area Breakdown Provided by City Planning and Financial Services
N	49.9%	50.1%	Shares of Total Walk Trip Distance	2005 National Capital Region Travel Survey Special Run. Updated using 2011 demographics.
O	57.4%	42.6%	Value of Building Permits (2007-2010)	Statistics Canada Building Permit Data
P	57.5%	42.5%	Shares of Disposal Weight (Tonnage)	2007-2010 Data Provided by Solid Waste Services
Q	5.0%	95.0%	Minor Residential Allocation	N/A
R	71.2%	28.8%	Shares of Water Consumption	2008-2010 Water Consumption by Building Type

**CITY OF OTTAWA
RESTATED OPERATING BUDGET
ALLOCATION FACTORS**

Table B.2 Residential Allocation by Residential Category

Code	Inside	Outside	Rural Village	Rural Scattered	Basis of Allocation	Source
AA	57.8%	32.3%	4.0%	5.9%	Shares of Population	City Planning at January 1, 2011
BB	55.9%	32.5%	4.8%	6.9%	Shares of Levy Operating and Capital Net Expenditures	Based on Weighted Mix of Other Factors
CC	66.6%	33.4%	0.0%	0.0%	Population and Households Weighted 50:50 Urban	City Planning at January 1, 2011
DD	0.0%	0.0%	40.7%	59.3%	Population and Households Weighted 50:50 Rural	City Planning at January 1, 2011
EE	60.5%	30.4%	3.7%	5.4%	Population and Households Weighted 50:50 Total	City Planning at January 1, 2011
FF	57.2%	31.9%	4.4%	6.4%	Population with 10% Additional Rural Village and Rural Scattered Weighting	City Planning at January 1, 2011
GG	46.4%	36.3%	7.0%	10.2%	Residential Vehicle Trips with Rural Village and Rural Scattered split by Population	2005 National Capital Region Travel Survey Special Run and 2011 City Planning
HH	55.7%	32.7%	4.5%	7.1%	Shares of Residential Assessment	2010 GIS Assessment Data
II	56.7%	32.5%	4.3%	6.5%	Population and Res Assessment Ratio (Weighted 50:50)	City Planning at January 1, 2011 and 2010 Assessment
JJ	43.4%	51.6%	2.0%	2.9%	Shares of Res Transit Trip Distance with Scattered and Village split by Population	2005 National Capital Region Travel Survey Special Run and 2010 City Planning
KK	31.5%	36.8%	12.9%	18.8%	Shares of Res Vehicle Trip Distance with Scattered and Village split by Population	2005 National Capital Region Travel Survey Special Run and 2010 City Planning
LL	41.2%	27.6%	12.7%	18.5%	Shares of Res Vehicle Trip Distance and Res Summer Road Budgets Weighted 50:50 (Rural split by Population)	2005 National Capital Region Travel Survey Special Run, Public Works Budget Separated by Maintenance Zone
MM	45.2%	24.3%	12.4%	18.1%	Shares of Res Vehicle Trip Distance and Res Winter Road Budgets Weighted 50:50 (Rural split by Population)	2005 National Capital Region Travel Survey Special Run, Public Works Budget Separated by Maintenance Zone
NN	58.3%	14.8%	26.9%	0.0%	Shares of Res Walk Trip Distance and Res Summer Sidewalk Budgets Weighted 50:50 (No Rural Scattered)	2005 National Capital Region Travel Survey Special Run, Public Works Budget Separated by Maintenance Zone
OO	72.3%	21.0%	6.7%	0.0%	Shares of Res Walk Trip Distance and Res Winter Sidewalk Budgets Weighted 50:50 (No Rural Scattered)	2005 National Capital Region Travel Survey Special Run, Public Works Budget Separated by Maintenance Zone
PP	0.0%	0.0%	0.0%	0.0%	Non-Residential Only	N/A
QQ	63.2%	28.4%	3.4%	5.0%	Shares of Households	City Planning at January 1, 2011
RR	59.4%	30.6%	3.9%	6.1%	Households and Assessment Weighted 50:50	City Planning at January 1, 2011
SS	47.2%	38.6%	5.7%	8.6%	Shares of Low Density Units	City Planning at January 1, 2011
TT	89.6%	9.9%	0.5%	0.1%	Shares of High Density Units	City Planning at January 1, 2011
UU	53.5%	34.3%	4.9%	7.3%	Solid Waste User Fee by Unit Type	2011 Budget
VV	56.6%	39.3%	4.2%	0.0%	Length of Linear Water Pipe	2011 Special GIS Run
WW	63.7%	35.6%	0.7%	0.0%	Estimated Serviced Population	City Planning at January 1, 2011
XX	59.4%	39.4%	1.2%	0.0%	Accounts by Area and Serviced Population 50:50	2010 Data provided by Finance Department
YY	56.3%	40.1%	3.6%	0.0%	Length of Linear Sanitary and Storm Pipe	2011 Special GIS Run

**CITY OF OTTAWA
RESIDENTIAL / NON-RESIDENTIAL COST ALLOCATION OF
2011 OPERATIONS - ACTUALS RESTATED**

Operating Summary	Allocation Code	Net Budget Restated (\$000)	Residential		Non-Residential	
			(\$000)	%	(\$000)	%
CITY MANAGER AND ELECTED OFFICIALS						
Elected Officials						
Mayor's Office	E	\$ 732	\$ 514	70%	\$ 218	30%
Councillors	E	\$ 9,173	\$ 6,442	70%	\$ 2,731	30%
Subtotal Elected Officials		\$ 9,905	\$ 6,956		\$ 2,949	
City Manager						
City Managers Office	E	\$ 5,946	\$ 4,176	70%	\$ 1,770	30%
Finance	E	\$ 25,245	\$ 17,729	70%	\$ 7,516	30%
City Clerk's & Solicitor	E	\$ 19,972	\$ 14,026	70%	\$ 5,946	30%
Office of Auditor General	E	\$ 1,564	\$ 1,098	70%	\$ 466	30%
Real Estate Partnerships & Development Office	E	\$ 5,702	\$ 4,004	70%	\$ 1,698	30%
Subtotal City Manager		\$ 58,429	\$ 41,033		\$ 17,396	
TOTAL CITY MANAGER AND ELECTED OFFICIALS		\$ 68,334	\$ 47,989	70%	\$ 20,345	30%
CITY OPERATIONS						
Support Operations						
Information Technology	E	\$ 43,714	\$ 30,699	70%	\$ 13,015	30%
Corporate Communications	E	\$ 4,218	\$ 2,962	70%	\$ 1,256	30%
Human Resources	E	\$ 13,866	\$ 9,738	70%	\$ 4,129	30%
Service Ottawa	E	\$ 7,806	\$ 5,482	70%	\$ 2,324	30%
Subtotal Support Operations		\$ 69,605	\$ 48,881		\$ 20,724	
Community and Social Services						
Employment & Financial Assistance						
Employment Programs	C	\$ 6,206	\$ -	0%	\$ 6,206	100%
Other (fin. assistance, EHSS, Home Support, EFA, etc.)	A	\$ 50,497	\$ 50,497	100%	\$ -	0%
Subtotal Employment & Financial Assistance		\$ 56,703	\$ 50,497		\$ 6,206	
Social Housing	A	\$ 97,375	\$ 97,375	100%	\$ -	0%
Child Care	A	\$ 20,592	\$ 20,592	100%	\$ -	0%
Long Term Care	A	\$ 10,089	\$ 10,089	100%	\$ -	0%
Community Development and Funding	A	\$ 21,295	\$ 21,295	100%	\$ -	0%
Subtotal Community and Social Services		\$ 206,053	\$ 199,847		\$ 6,206	
Parks, Recreation and Culture						
Parks, Recreation & Culture Services	B	\$ 75,857	\$ 72,064	95%	\$ 3,793	5%
Parks, Buildings, & Grounds (from public works)	B	\$ 55,609	\$ 52,828	95%	\$ 2,780	5%
Subtotal Parks, Recreation and Culture		\$ 131,466	\$ 124,892		\$ 6,573	
Emergency & Protective Services						
Fire						
Urban Operations	L	\$ 110,756	\$ 76,508	69%	\$ 34,248	31%
Rural Operations	M	\$ 5,829	\$ 5,050	87%	\$ 779	13%
Other (Prevention, Communications, Op. support)	D	\$ 14,731	\$ 10,025	68%	\$ 4,706	32%
Subtotal Fire		\$ 131,316	\$ 91,583		\$ 39,733	
Security & Emergency Management	D	\$ 4,017	\$ 2,734	68%	\$ 1,283	32%
Paramedic Services						
Service Operations	J	\$ 21,739	\$ 13,592	63%	\$ 8,147	37%
Other (CACC Dispatch contract)	J	\$ 7,631	\$ 4,771	63%	\$ 2,860	37%
Subtotal Paramedic Services		\$ 29,370	\$ 18,363		\$ 11,007	
By-Law & Regulatory Services						
Operations (bus. licensing, prop. standards etc.)	Q	\$ (5,179)	\$ (259)	5%	\$ (4,920)	95%
Animal Related Services	B	\$ (438)	\$ (416)	95%	\$ (22)	5%
Subtotal By-Law & Regulatory Services		\$ (5,617)	\$ (675)	12%	\$ (4,942)	88%
Subtotal Emergency & Protective Services		\$ 159,087	\$ 112,005		\$ 47,081	

**CITY OF OTTAWA
RESIDENTIAL / NON-RESIDENTIAL COST ALLOCATION OF
2011 OPERATIONS - ACTUALS RESTATED**

Operating Summary	Allocation Code	Net Budget Restated (\$000)	Residential		Non-Residential	
			(\$000)	%	(\$000)	%
Public Works & Services						
Fleet Services	E	\$ (15,463)	\$ (10,859)	70%	\$ (4,604)	30%
Roads and Traffic Maintenance						
Roads Operation						
Roads Summer	G	\$ 21,267	\$ 9,226	43%	\$ 12,040	57%
Roads Winter	G	\$ 55,690	\$ 24,161	43%	\$ 31,529	57%
Sidewalks Summer	N	\$ 5,007	\$ 2,499	50%	\$ 2,508	50%
Sidewalks Winter	N	\$ 8,513	\$ 4,249	50%	\$ 4,264	50%
Special Ops	G	\$ 3,828	\$ 1,661	43%	\$ 2,167	57%
Flood Control Program	E	\$ 413	\$ 290	70%	\$ 123	30%
Other	G	\$ 826	\$ 358	43%	\$ 468	57%
Traffic Ops (Neighbourhood Studies, traffic by-laws, signals)	G	\$ 29,892	\$ 12,969	43%	\$ 16,924	57%
Road Related Revenues	G	\$ (17,130)	\$ (7,432)	43%	\$ (9,698)	57%
Subtotal Roads and Traffic Maintenance		\$ 108,306	\$ 47,981		\$ 60,325	
Traffic Management & Operational Support	G	\$ 12,458	\$ 5,405	43%	\$ 7,053	57%
Transportation Planning	G	\$ 2,440	\$ 1,058	43%	\$ 1,381	57%
Parking Operations	K	\$ 117	\$ 50	42%	\$ 68	58%
Subtotal Public Works & Services		\$ 107,858	\$ 43,635		\$ 64,223	
TOTAL CITY OPERATIONS		\$ 674,068	\$ 529,261	79%	\$ 144,807	21%
INFRASTRUCTURE SERV. & COM. SUSTAINABILITY						
Community Sustainability - Environmental	J	\$ 2,710	\$ 1,694	63%	\$ 1,015	37%
Solid Waste Services						
Solid Waste Diversion/Recycling	A	\$ 20,532	\$ 20,532	100%	\$ -	0%
Regular Collection	A	\$ 16,214	\$ 16,214	100%	\$ -	0%
Waste Disposal & Landfill Operations	P	\$ 5,440	\$ 3,129	58%	\$ 2,311	42%
Manager's Office	B	\$ 293	\$ 278	95%	\$ 15	5%
Non-Departmental	B	\$ 2,653	\$ 2,520	95%	\$ 133	5%
Curbside Revenue	A	\$ (23,926)	\$ (23,926)	100%	\$ -	0%
Multi-Res Revenue	A	\$ (4,221)	\$ (4,221)	100%	\$ -	0%
Tipping Fee and Other Revenue	P	\$ (4,485)	\$ (2,580)	58%	\$ (1,905)	42%
Forestry Services	B	\$ 12,285	\$ 11,671	95%	\$ 614	5%
Infrastructure Services	E	\$ 6,448	\$ 4,528	70%	\$ 1,920	30%
Community Sustainability - Economic Development	E	\$ 5,249	\$ 3,686	70%	\$ 1,563	30%
Rail Implementation	E	\$ 13	\$ 9	70%	\$ 4	30%
Transit Services	H	\$ 150,274	\$ 70,048	47%	\$ 80,226	53%
Agriculture & Rural Affairs Cmte. - Development Review	M	\$ 3,076	\$ 2,665	87%	\$ 411	13%
Development Review, Planning & Growth Management	D	\$ (929)	\$ (632)	68%	\$ (297)	32%
Building Code Services - OBC	O	\$ (4,334)	\$ (2,486)	57%	\$ (1,849)	43%
Housing	A	\$ 355	\$ 355	100%	\$ -	0%
TOTAL INFRASTRUCTURE SERV. & COM. SUSTAINABILITY		\$ 187,646	\$ 103,485	55%	\$ 84,161	45%
BOARDS & AGENCIES						
Committee of Adjustment	D	\$ (217)	\$ (148)	68%	\$ (69)	32%
Crime Prevention	D	\$ 624	\$ 425	68%	\$ 199	32%
Ottawa Public Library	B	\$ 36,572	\$ 34,743	95%	\$ 1,829	5%
Ottawa Police Services	D	\$ 221,057	\$ 150,445	68%	\$ 70,612	32%
Public Health	B	\$ 11,361	\$ 10,793	95%	\$ 568	5%
TOTAL BOARDS & AGENCIES		\$ 269,397	\$ 196,258	73%	\$ 73,139	27%

**CITY OF OTTAWA
RESIDENTIAL / NON-RESIDENTIAL COST ALLOCATION OF
2011 OPERATIONS - ACTUALS RESTATED**

Operating Summary	Allocation Code	Net Budget Restated (\$000)	Residential		Non-Residential	
			(\$000)	%	(\$000)	%
NON-DEPARTMENTAL						
Corporate Revenues and Expenditures						
Corporate HR Provision (Sick Bank, Retirees etc.)	E	\$ 8,335	\$ 5,853	70%	\$ 2,482	30%
Contribution to Election Expense Reserve	E	\$ 1,087	\$ 763	70%	\$ 324	30%
Self Insurance	E	\$ -	\$ -	70%	\$ -	30%
One-Time Unforseen Funding	E	\$ (2,276)	\$ (1,598)	70%	\$ (678)	30%
Financial Charges & Others	E	\$ 2,308	\$ 1,621	70%	\$ 687	30%
Corporate Common Recoveries & Allocations	E	\$ (16,687)	\$ (11,719)	70%	\$ (4,968)	30%
Miscellaneous	E	\$ (1,519)	\$ (1,067)	70%	\$ (452)	30%
Penalty & Interest	I	\$ (10,932)	\$ (7,235)	66%	\$ (3,697)	34%
Investments Income	I	\$ (13,803)	\$ (9,135)	66%	\$ (4,668)	34%
Hydro Ottawa Dividends	E	\$ (17,500)	\$ (12,290)	70%	\$ (5,210)	30%
Provincial Offences Act	G	\$ (11,615)	\$ (5,039)	43%	\$ (6,576)	57%
Rideau Carleton Raceway	B	\$ (4,381)	\$ (4,162)	95%	\$ (219)	5%
Lottery Fees	A	\$ (914)	\$ (914)	100%	\$ -	0%
Subtotal Corporate Revenues and Expenditures		\$ (67,897)	\$ (44,921)		\$ (22,976)	
Capital Formation Cost						
Sale of Surplus Lands	E	\$ (4,962)	\$ (3,485)	70%	\$ (1,477)	30%
100 Constellation Lease	E	\$ 5,814	\$ 4,083	70%	\$ 1,731	30%
Ottawa Lands Development	E	\$ (6,800)	\$ (4,775)	70%	\$ (2,025)	30%
Subtotal Capital Formation Cost		\$ (5,948)	\$ (4,177)		\$ (1,771)	
Taxation Related Revenue and Expenditures						
Municipal Property Assessment Corp.	F	\$ 11,959	\$ 8,801	74%	\$ 3,158	26%
Subtotal Taxation Related Revenue and Expenditures		\$ 11,959	\$ 8,801		\$ 3,158	
TOTAL NON-DEPARTMENTAL		\$ (61,886)	\$ (40,297)	65%	\$ (21,589)	35%
TOTAL TAX SUPPORTED PROGRAM		\$ 1,137,559	\$ 836,695	74%	\$ 300,864	26%
RATE SUPPORTED PROGRAM						
Drinking Water Services						
Operating Expenditures - Distribution	R	\$ 22,413	\$ 15,953	71%	\$ 6,460	29%
Operating Expenditures - Production and Quality	R	\$ 20,303	\$ 14,451	71%	\$ 5,852	29%
Water Share of Business and Env. Services	R	\$ 7,030	\$ 5,004	71%	\$ 2,026	29%
GM/Manager's Office	R	\$ 2,971	\$ 2,114	71%	\$ 856	29%
Non-Departmental	R	\$ 12,287	\$ 8,746	71%	\$ 3,541	29%
Revenue	R	\$ (128,326)	\$ (91,340)	71%	\$ (36,986)	29%
Subtotal Drinking Water Services		\$ (63,322)	\$ (45,072)		\$ (18,250)	
Wastewater and Stormwater Services						
Operating Expenditures - Collection	R	\$ 15,869	\$ 11,295	71%	\$ 4,574	29%
Operating Expenditures - Treatment and Engineering	R	\$ 23,646	\$ 16,831	71%	\$ 6,815	29%
Waste Share of Business and Env. Services	R	\$ 5,110	\$ 3,637	71%	\$ 1,473	29%
GM/Manager's Office	R	\$ 1,475	\$ 1,050	71%	\$ 425	29%
Non-Departmental	R	\$ 24,305	\$ 17,300	71%	\$ 7,005	29%
Revenue	R	\$ (134,620)	\$ (95,820)	71%	\$ (38,800)	29%
Subtotal Wastewater and Stormwater Services		\$ (64,215)	\$ (45,707)		\$ (18,508)	
TOTAL RATE SUPPORTED PROGRAM		\$ (127,537)	\$ (90,779)	71%	\$ (36,758)	29%
TOTAL TAX AND RATE SUPPORTED PROGRAM		\$ 1,010,022	\$ 745,916	74%	\$ 264,106	26%

**CITY OF OTTAWA
RESIDENTIAL LOCATION ALLOCATION OF
2011 OPERATIONS - ACTUALS RESTATED**

Operating Summary	Allocation Code	Residential Allocation (\$000)	Inside Greenbelt		Outside Greenbelt		Rural Village		Rural Scattered	
			(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%
CITY MANAGER AND ELECTED OFFICIALS										
Elected Officials										
Mayor's Office	BB	\$ 514	\$ 288	56%	\$ 167	32%	\$ 25	5%	\$ 35	7%
Councillors	BB	\$ 6,442	\$ 3,602	56%	\$ 2,090	32%	\$ 308	5%	\$ 441	7%
Subtotal Elected Officials		\$ 6,956	\$ 3,889		\$ 2,257		\$ 333		\$ 476	
City Manager										
City Managers Office	BB	\$ 4,176	\$ 2,335	56%	\$ 1,355	32%	\$ 200	5%	\$ 286	7%
Finance	BB	\$ 17,729	\$ 9,913	56%	\$ 5,753	32%	\$ 848	5%	\$ 1,214	7%
City Clerk's & Solicitor	BB	\$ 14,026	\$ 7,842	56%	\$ 4,552	32%	\$ 671	5%	\$ 961	7%
Office of Auditor General	BB	\$ 1,098	\$ 614	56%	\$ 356	32%	\$ 53	5%	\$ 75	7%
Real Estate Partnerships & Development Office	BB	\$ 4,004	\$ 2,239	56%	\$ 1,300	32%	\$ 192	5%	\$ 274	7%
Subtotal City Manager		\$ 41,033	\$ 22,943		\$ 13,316		\$ 1,963		\$ 2,811	
TOTAL CITY MANAGER AND ELECTED OFFICIALS		\$ 47,989	\$ 26,832	56%	\$ 15,574	32%	\$ 2,296	5%	\$ 3,287	7%
CITY OPERATIONS										
Support Operations										
Information Technology	BB	\$ 30,699	\$ 17,165	56%	\$ 9,963	32%	\$ 1,469	5%	\$ 2,103	7%
Corporate Communications	BB	\$ 2,962	\$ 1,656	56%	\$ 961	32%	\$ 142	5%	\$ 203	7%
Human Resources	BB	\$ 9,738	\$ 5,445	56%	\$ 3,160	32%	\$ 466	5%	\$ 667	7%
Service Ottawa	BB	\$ 5,482	\$ 3,065	56%	\$ 1,779	32%	\$ 262	5%	\$ 376	7%
Subtotal Support Operations		\$ 48,881	\$ 27,331		\$ 15,863		\$ 2,338		\$ 3,348	
Community and Social Services										
Employment & Financial Assistance										
Employment Programs	PP	\$ -	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Other (fin. assistance, EHSS, Home Support, EFA, etc.)	AA	\$ 50,497	\$ 29,194	58%	\$ 16,306	32%	\$ 2,037	4%	\$ 2,959	6%
Subtotal Employment & Financial Assistance		\$ 50,497	\$ 29,194		\$ 16,306		\$ 2,037		\$ 2,959	
Social Housing	AA	\$ 97,375	\$ 56,296	58%	\$ 31,443	32%	\$ 3,929	4%	\$ 5,707	6%
Child Care	AA	\$ 20,592	\$ 11,905	58%	\$ 6,649	32%	\$ 831	4%	\$ 1,207	6%
Long Term Care	AA	\$ 10,089	\$ 5,833	58%	\$ 3,258	32%	\$ 407	4%	\$ 591	6%
Community Development and Funding	AA	\$ 21,295	\$ 12,311	58%	\$ 6,876	32%	\$ 859	4%	\$ 1,248	6%
Subtotal Community and Social Services		\$ 199,847	\$ 115,540		\$ 64,532		\$ 8,063		\$ 11,712	
Parks, Recreation and Culture										
Parks, Recreation & Culture Services	AA	\$ 72,064	\$ 41,663	58%	\$ 23,270	32%	\$ 2,908	4%	\$ 4,223	6%
Parks, Buildings, & Grounds (from public works)	AA	\$ 52,828	\$ 30,542	58%	\$ 17,059	32%	\$ 2,131	4%	\$ 3,096	6%
Subtotal Parks, Recreation and Culture		\$ 124,892	\$ 72,205		\$ 40,329		\$ 5,039		\$ 7,319	
Emergency & Protective Services										
Fire										
Urban Operations	CC	\$ 76,508	\$ 50,923	67%	\$ 25,585	33%	\$ -	0%	\$ -	0%
Rural Operations	DD	\$ 5,050	\$ -	0%	\$ -	0%	\$ 2,057	41%	\$ 2,993	59%
Other (Prevention, Communications, Op. support)	EE	\$ 10,025	\$ 6,064	60%	\$ 3,044	30%	\$ 374	4%	\$ 544	5%
Subtotal Fire		\$ 91,583	\$ 56,987		\$ 28,629		\$ 2,431		\$ 3,537	
Security & Emergency Management	EE	\$ 2,734	\$ 1,654	60%	\$ 830	30%	\$ 102	4%	\$ 148	5%
Paramedic Services										
Service Operations	FF	\$ 13,592	\$ 7,772	57%	\$ 4,341	32%	\$ 603	4%	\$ 876	6%
Other (CACC Dispatch contract)	FF	\$ 4,771	\$ 2,728	57%	\$ 1,524	32%	\$ 212	4%	\$ 308	6%
Subtotal Paramedic Services		\$ 18,363	\$ 10,500		\$ 5,865		\$ 815		\$ 1,184	
By-Law & Regulatory Services										
Operations (bus. licensing, prop. standards etc.)	EE	\$ (259)	\$ (157)	60%	\$ (79)	30%	\$ (10)	4%	\$ (14)	5%
Animal Related Services	EE	\$ (416)	\$ (252)	60%	\$ (126)	30%	\$ (16)	4%	\$ (23)	5%
Subtotal By-Law & Regulatory Services		\$ (675)	\$ (408)		\$ (205)		\$ (25)		\$ (37)	
Subtotal Emergency & Protective Services		\$ 112,005	\$ 68,732		\$ 35,119		\$ 3,323		\$ 4,832	

**CITY OF OTTAWA
RESIDENTIAL LOCATION ALLOCATION OF
2011 OPERATIONS - ACTUALS RESTATED**

Operating Summary	Allocation Code	Residential Allocation (\$000)	Inside Greenbelt		Outside Greenbelt		Rural Village		Rural Scattered	
			(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%
Public Works & Services										
Fleet Services	BB	\$ (10,859)	\$ (6,072)	56%	\$ (3,524)	32%	\$ (519)	5%	\$ (744)	7%
Roads and Traffic Maintenance										
Roads Operation										
Roads Summer	LL	\$ 9,226	\$ 3,802	41%	\$ 2,542	28%	\$ 1,175	13%	\$ 1,707	19%
Roads Winter	MM	\$ 24,161	\$ 10,920	45%	\$ 5,870	24%	\$ 3,006	12%	\$ 4,366	18%
Sidewalks Summer	NN	\$ 2,499	\$ 1,457	58%	\$ 370	15%	\$ 672	27%	\$ -	0%
Sidewalks Winter	OO	\$ 4,249	\$ 3,072	72%	\$ 892	21%	\$ 286	7%	\$ -	0%
Special Ops	GG	\$ 1,661	\$ 771	46%	\$ 603	36%	\$ 117	7%	\$ 170	10%
Flood Control Program	BB	\$ 290	\$ 162	56%	\$ 94	32%	\$ 14	5%	\$ 20	7%
Other	GG	\$ 358	\$ 166	46%	\$ 130	36%	\$ 25	7%	\$ 37	10%
Traffic Ops (Neighbourhood Studies, traffic by-laws, s	GG	\$ 12,969	\$ 6,019	46%	\$ 4,711	36%	\$ 913	7%	\$ 1,326	10%
Road Related Revenues	GG	\$ (7,432)	\$ (3,449)	46%	\$ (2,700)	36%	\$ (523)	7%	\$ (760)	10%
Subtotal Roads and Traffic Maintenance		\$ 47,981	\$ 22,921		\$ 12,513		\$ 5,684		\$ 6,865	
Traffic Management & Operational Support	GG	\$ 5,405	\$ 2,509	46%	\$ 1,963	36%	\$ 380	7%	\$ 553	10%
Transportation Planning	GG	\$ 1,058	\$ 491	46%	\$ 384	36%	\$ 74	7%	\$ 108	10%
Parking Operations	SS	\$ 50	\$ 23	47%	\$ 19	39%	\$ 3	6%	\$ 4	9%
Subtotal Public Works & Services		\$ 43,635	\$ 19,872		\$ 11,355		\$ 5,622		\$ 6,786	
TOTAL CITY OPERATIONS		\$ 529,261	\$ 303,680	57%	\$ 167,198	32%	\$ 24,385	5%	\$ 33,998	6%
INFRASTRUCTURE SERV. & COM. SUSTAINABILITY										
Community Sustainability - Environmental	AA	\$ 1,694	\$ 979	58%	\$ 547	32%	\$ 68	4%	\$ 99	6%
Solid Waste Services										
Solid Waste Diversion/Recycling	UU	\$ 20,532	\$ 10,988	54%	\$ 7,045	34%	\$ 1,001	5%	\$ 1,498	7%
Regular Collection	UU	\$ 16,214	\$ 8,677	54%	\$ 5,563	34%	\$ 790	5%	\$ 1,183	7%
Waste Disposal & Landfil Operations	UU	\$ 3,129	\$ 1,675	54%	\$ 1,074	34%	\$ 153	5%	\$ 228	7%
Manager's Office	UU	\$ 278	\$ 149	54%	\$ 95	34%	\$ 14	5%	\$ 20	7%
Non-Departmental	UU	\$ 2,520	\$ 1,349	54%	\$ 865	34%	\$ 123	5%	\$ 184	7%
Curbside Revenue	SS	\$ (23,926)	\$ (11,282)	47%	\$ (9,242)	39%	\$ (1,353)	6%	\$ (2,050)	9%
Multi-Res Revenue	TT	\$ (4,221)	\$ (3,782)	90%	\$ (416)	10%	\$ (19)	0%	\$ (3)	0%
Tipping Fee and Other Revenue	SS	\$ (2,580)	\$ (1,216)	47%	\$ (996)	39%	\$ (146)	6%	\$ (221)	9%
Subtotal Solid Waste Services		\$ 11,946	\$ 6,558		\$ 3,988		\$ 562		\$ 839	
Forestry Services	EE	\$ 11,671	\$ 7,059	60%	\$ 3,544	30%	\$ 435	4%	\$ 633	5%
Infrastructure Services	BB	\$ 4,528	\$ 2,532	56%	\$ 1,470	32%	\$ 217	5%	\$ 310	7%
Community Sustainability - Economic Development	BB	\$ 3,686	\$ 2,061	56%	\$ 1,196	32%	\$ 176	5%	\$ 253	7%
Rail Implementation	BB	\$ 9	\$ 5	56%	\$ 3	32%	\$ 0	5%	\$ 1	7%
Transit Services	JJ	\$ 70,048	\$ 30,402	43%	\$ 36,167	52%	\$ 1,419	2%	\$ 2,061	3%
Agriculture & Rural Affairs Cmte. - Development Review	DD	\$ 2,665	\$ -	0%	\$ -	0%	\$ 1,086	41%	\$ 1,579	59%
Development Review, Planning & Growth Management	II	\$ (632)	\$ (359)	57%	\$ (206)	33%	\$ (27)	4%	\$ (41)	7%
Building Code Services - OBC	RR	\$ (2,486)	\$ (1,477)	59%	\$ (760)	31%	\$ (98)	4%	\$ (151)	6%
Housing	II	\$ 355	\$ 201	57%	\$ 115	33%	\$ 15	4%	\$ 23	7%
TOTAL INFRASTRUCTURE SERV. & COM. SUSTAINABILITY		\$ 103,485	\$ 47,962	46%	\$ 46,064	45%	\$ 3,853	4%	\$ 5,605	5%
BOARDS & AGENCIES										
Committee of Adjustment	QQ	\$ (148)	\$ (93)	63%	\$ (42)	28%	\$ (5)	3%	\$ (7)	5%
Crime Prevention	AA	\$ 425	\$ 246	58%	\$ 137	32%	\$ 17	4%	\$ 25	6%
Ottawa Public Library	AA	\$ 34,743	\$ 20,087	58%	\$ 11,219	32%	\$ 1,402	4%	\$ 2,036	6%
Ottawa Police Services	AA	\$ 150,445	\$ 86,978	58%	\$ 48,580	32%	\$ 6,070	4%	\$ 8,817	6%
Public Health	AA	\$ 10,793	\$ 6,240	58%	\$ 3,485	32%	\$ 435	4%	\$ 633	6%
TOTAL BOARDS & AGENCIES		\$ 196,258	\$ 113,456	58%	\$ 63,379	32%	\$ 7,919	4%	\$ 11,503	6%

CITY OF OTTAWA
RESIDENTIAL LOCATION ALLOCATION OF
2011 OPERATIONS - ACTUALS RESTATED

Operating Summary	Allocation Code	Residential Allocation (\$000)	Inside Greenbelt		Outside Greenbelt		Rural Village		Rural Scattered	
			(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%
NON-DEPARTMENTAL										
Corporate Reveunes and Expenditures										
Corporate HR Provision (Sick Bank, Retireess etc.)	BB	\$ 5,853	\$ 3,273	56%	\$ 1,900	32%	\$ 280	5%	\$ 401	7%
Contribution to Election Expense Reserve	BB	\$ 763	\$ 427	56%	\$ 248	32%	\$ 37	5%	\$ 52	7%
Self Insurance	BB	\$ -	\$ -	56%	\$ -	32%	\$ -	5%	\$ -	7%
One-Time Unforseen Funding	BB	\$ (1,598)	\$ (894)	56%	\$ (519)	32%	\$ (76)	5%	\$ (109)	7%
Financial Charges & Others	BB	\$ 1,621	\$ 906	56%	\$ 526	32%	\$ 78	5%	\$ 111	7%
Corporate Common Recoveries & Allocations	BB	\$ (11,719)	\$ (6,552)	56%	\$ (3,803)	32%	\$ (561)	5%	\$ (803)	7%
Miscellaneous	HH	\$ (1,067)	\$ (594)	56%	\$ (349)	33%	\$ (48)	4%	\$ (76)	7%
Penalty & Interest	HH	\$ (7,235)	\$ (4,027)	56%	\$ (2,368)	33%	\$ (323)	4%	\$ (517)	7%
Investments Income	BB	\$ (9,135)	\$ (5,108)	56%	\$ (2,965)	32%	\$ (437)	5%	\$ (626)	7%
Hydro Ottawa Dividends	BB	\$ (12,290)	\$ (6,872)	56%	\$ (3,988)	32%	\$ (588)	5%	\$ (842)	7%
Provincial Offences Act	KK	\$ (5,039)	\$ (1,587)	32%	\$ (1,852)	37%	\$ (652)	13%	\$ (947)	19%
Rideau Carleton Raceway	AA	\$ (4,162)	\$ (2,406)	58%	\$ (1,344)	32%	\$ (168)	4%	\$ (244)	6%
Lottery Fees	AA	\$ (914)	\$ (528)	58%	\$ (295)	32%	\$ (37)	4%	\$ (54)	6%
Subtotal Corporate Reveunes and Expenditures		\$ (44,921)	\$ (23,962)		\$ (14,809)		\$ (2,496)		\$ (3,653)	
Capital Formation Cost										
Sale of Surplus Lands	BB	\$ (3,485)	\$ (1,948)	56%	\$ (1,131)	32%	\$ (167)	5%	\$ (239)	7%
100 Constellation Lease	BB	\$ 4,083	\$ 2,283	56%	\$ 1,325	32%	\$ 195	5%	\$ 280	7%
Ottawa Lands Development	BB	\$ (4,775)	\$ (2,670)	56%	\$ (1,550)	32%	\$ (228)	5%	\$ (327)	7%
Subtotal Capital Formation Cost		\$ (4,177)	\$ (2,336)		\$ (1,356)		\$ (200)		\$ (286)	
Taxation Related Revenue and Expenditures										
Municipal Property Assessment Corp.	HH	\$ 8,801	\$ 4,899	56%	\$ 2,880	33%	\$ 393	4%	\$ 628	7%
Subtotal Taxation Related Revenue and Expenditures		\$ 8,801	\$ 4,899		\$ 2,880		\$ 393		\$ 628	
TOTAL NON-DEPARTMENTAL		\$ (40,297)	\$ (21,399)	53%	\$ (13,284)	33%	\$ (2,302)	6%	\$ (3,311)	8%
TOTAL TAX SUPPORTED PROGRAM		\$ 836,695	\$ 470,531	56%	\$ 278,930	33%	\$ 36,151	4%	\$ 51,083	6%
RATE SUPPORTED PROGRAM										
Drinking Water Services										
Operating Expenditures - Distribution	VV	\$ 15,953	\$ 9,022	57%	\$ 6,263	39%	\$ 668	4%	\$ -	0%
Operating Expenditures - Production and Quality	WW	\$ 14,451	\$ 9,212	64%	\$ 5,145	36%	\$ 94	1%	\$ -	0%
Water Share of Business and Env. Services	XX	\$ 5,004	\$ 2,973	59%	\$ 1,973	39%	\$ 59	1%	\$ -	0%
GM/Manager's Office	XX	\$ 2,114	\$ 1,256	59%	\$ 834	39%	\$ 25	1%	\$ -	0%
Non-Departmental Revenue	XX	\$ 8,746	\$ 5,195	59%	\$ 3,448	39%	\$ 102	1%	\$ -	0%
	XX	\$ (91,340)	\$ (54,258)	59%	\$ (36,013)	39%	\$ (1,069)	1%	\$ -	0%
Subtotal Drinking Water Services		\$ (45,072)	\$ (26,601)		\$ (18,350)		\$ (121)		\$ -	
Wastewater and Stormwater Services										
Operating Expenditures - Collection	YY	\$ 11,295	\$ 6,360	56%	\$ 4,529	40%	\$ 407	4%	\$ -	0%
Operating Expenditures - Treatment and Engineering	WW	\$ 16,831	\$ 10,729	64%	\$ 5,992	36%	\$ 110	1%	\$ -	0%
Waste Share of Business and Env. Services	XX	\$ 3,637	\$ 2,161	59%	\$ 1,434	39%	\$ 43	1%	\$ -	0%
GM/Manager's Office	XX	\$ 1,050	\$ 623	59%	\$ 414	39%	\$ 12	1%	\$ -	0%
Non-Departmental Revenue	XX	\$ 17,300	\$ 10,277	59%	\$ 6,821	39%	\$ 202	1%	\$ -	0%
	XX	\$ (95,820)	\$ (56,919)	59%	\$ (37,780)	39%	\$ (1,122)	1%	\$ -	0%
Subtotal Wastewater and Stormwater Services		\$ (45,707)	\$ (26,770)		\$ (18,590)		\$ (347)		\$ -	
TOTAL RATE SUPPORTED PROGRAM		\$ (90,779)	\$ (53,371)	59%	\$ (36,940)	41%	\$ (468)	1%	\$ -	0%
TOTAL TAX AND RATE SUPPORTED PROGRAM		\$ 745,916	\$ 417,160	56%	\$ 241,990	32%	\$ 35,683	5%	\$ 51,083	7%

CITY OF OTTAWA
COMPARATIVE NET OPERATING COST AND ASSESSMENT ANALYSIS

	City Wide Average	Urban		Rural	
		Inside Greenbelt	Outside Greenbelt	Village	Scattered
Assumptions					
2011 Households	377,000	238,100	107,200	12,900	18,800
2011 Population	917,600	530,500	296,300	37,023	53,777
2011 Persons Per Household	2.43	2.23	2.76	2.87	2.86
2011 Average Assessment	\$ 301,504	\$ 305,386	\$ 285,947	\$ 313,369	\$ 368,931
2011 Assessment Per Capita	\$ 123,874	\$ 137,064	\$ 103,454	\$ 109,188	\$ 128,975
Projected Persons Per Household		2.04	2.83	2.96	2.96
Projected Assessment of New Units		\$ 337,511	\$ 312,234	\$ 449,500	\$ 547,000
Projected New Unit Assessment Per Capita		\$ 165,533	\$ 110,174	\$ 151,800	\$ 184,726
Levy Net Operating Cost (excl. Transit and Fire) \$000	\$ 675,064	\$ 383,143	\$ 214,134	\$ 32,302	\$ 45,486
Share of Net Operating Cost Per Household	\$ 1,791	\$ 1,609	\$ 1,998	\$ 2,504	\$ 2,419
Share of Net Operating Cost Per Capita	\$ 736	\$ 722	\$ 723	\$ 872	\$ 846
Average Tax Rate Per Household	0.594%				
Assessment Based Share of Net Cost Per Household		\$ 2,004	\$ 1,854	\$ 2,670	\$ 3,249
Variance from Estimated Share of Net Cost Per Household		\$ 395	\$ (143)	\$ 166	\$ 829
Assessment Based Share of Net Cost Per Capita		\$ 983	\$ 654	\$ 902	\$ 1,097
Variance from Estimated Share of Net Cost Per Capita		\$ 261	\$ (68)	\$ 29	\$ 251
Fire Services Net Operating Cost \$000	\$ 91,583	\$ 56,987	\$ 28,629	\$ 2,431	\$ 3,537
Share of Net Operating Cost Per Household	\$ 243	\$ 239	\$ 267	\$ 188	\$ 188
Share of Net Operating Cost Per Capita	\$ 100	\$ 107	\$ 97	\$ 66	\$ 66
Average Fire Tax Rate Per Household (Urban and Rural Rate)	0.081%	0.083%	0.083%	0.054%	0.054%
Adjustment for No Anticipated Fire Operating Costs Inside GB	\$ (50,923)	\$ (50,923)	\$ -	\$ -	\$ -
Revised Fire Net Operating Cost		\$ 6,064	\$ 28,629	\$ 2,431	\$ 3,537
Revised Share of Net Operating Cost Per Household		\$ 25	\$ 267	\$ 188	\$ 188
Revised Share of Net Operating Cost Per Capita		\$ 11	\$ 97	\$ 66	\$ 66
Assessment Based Share of Net Cost Per Household		\$ 282	\$ 260	\$ 244	\$ 297
Variance from Estimated Share of Net Cost Per Household		\$ 256	\$ (7)	\$ 56	\$ 109
Assessment Based Share of Net Cost Per Capita		\$ 138	\$ 92	\$ 83	\$ 100
Variance from Estimated Share of Net Cost Per Capita		\$ 127	\$ (5)	\$ 17	\$ 35
Transit Net Operating Cost \$000	\$ 70,048	\$ 30,402	\$ 36,167	\$ 1,419	\$ 2,061
Share of Net Operating Cost Per Household	\$ 186	\$ 128	\$ 337	\$ 110	\$ 110
Share of Net Operating Cost Per Capita	\$ 76	\$ 57	\$ 122	\$ 38	\$ 38
Average Transit Tax Rate Per Household (Urban and Rural Rate)	0.062%	0.065%	0.065%	0.032%	0.032%
Reduced Transit Operating Costs (Average of 2011-2048 system)	\$ (4,763)	\$ (2,067)	\$ (2,459)	\$ (96)	\$ (140)
Revised Transit Net Operating Cost		\$ 28,334	\$ 33,708	\$ 1,322	\$ 1,920
Average Households of 2011-2048 System		271,452	158,705	17,205	22,986
Average Population of 2011-2048 System		587,960	444,238	48,051	64,427
Revised Share of Net Operating Cost Per Household		\$ 104	\$ 212	\$ 77	\$ 84
Revised Share of Net Operating Cost Per Capita		\$ 48	\$ 76	\$ 28	\$ 30
Assessment Based Share of Net Cost Per Household		\$ 219	\$ 203	\$ 143	\$ 173
Variance from Estimated Share of Net Cost Per Household		\$ 115	\$ (10)	\$ 66	\$ 90
Assessment Based Share of Net Cost Per Capita		\$ 107	\$ 71	\$ 48	\$ 59
Variance from Estimated Share of Net Cost Per Capita		\$ 59	\$ (4)	\$ 21	\$ 29

**CITY OF OTTAWA
COMPARATIVE NET OPERATING COST AND ASSESSMENT ANALYSIS**

	City Wide Average	Urban		Rural	
		Inside Greenbelt	Outside Greenbelt	Village	Scattered
Total Levy Supported Services					
Share of Net Operating Cost Per Household		\$ 1,739	\$ 2,477	\$ 2,769	\$ 2,691
Share of Net Operating Cost Per Capita		\$ 782	\$ 895	\$ 966	\$ 941
Assessment Based Share of Net Cost Per Household		\$ 2,505	\$ 2,317	\$ 3,057	\$ 3,720
Variance from Estimated Share of Net Cost Per Household		\$ 766	\$ (160)	\$ 287	\$ 1,028
Assessment Based Share of Net Cost Per Capita		\$ 1,229	\$ 818	\$ 1,032	\$ 1,256
Variance from Estimated Share of Net Cost Per Capita		\$ 447	\$ (77)	\$ 67	\$ 315
Rate Supported Analysis					
Serviced Households (Village Estimated)		238,100	107,200	1,895	
Water/Wastewater Costs \$000	\$ 67,172	\$ 40,455	\$ 25,336	\$ 1,381	
Water/Wastewater Costs Per Household		\$ 170	\$ 236	\$ 729	
Water/Wastewater Costs Per Capita		\$ 76	\$ 86	\$ 254	
Water/Wastewater Revenues \$000	\$ 187,161	\$ 111,177	\$ 73,793	\$ 2,191	
Water/Wastewater Revenues Per Household		\$ 467	\$ 688	\$ 1,156	
Water/Wastewater Revenues Per Capita		\$ 210	\$ 249	\$ 403	
Water/Wastewater Net Operating Cost \$000	\$ 119,989	\$ 70,722	\$ 48,457	\$ 810	
Net Operating Cost Per Household		\$ 297	\$ 452	\$ 427	
Net Operating Cost Per Capita		\$ 133	\$ 164	\$ 149	

CITY OF OTTAWA

2009-2011 TAX AND RATE EXPENDITURES FOR NON-DEVELOPMENT CHARGES ELIGIBLE CAPITAL

Summary of Expenditures (\$000)	2009					2010					2011					AVERAGE 2009-2011					
	Tax	Rate	Tax Supported Debt	Other	Total	Tax	Rate	Tax Supported Debt	Other	Total	Tax	Rate	Tax Supported Debt	Other	Total	Tax	Rate	Tax Supported Debt	Other	Total	
Corporate Services & Other																					
City Operations DCM'S Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,700	\$ -	\$ 5,700	\$ 1,501	\$ -	\$ -	\$ -	\$ 1,501	\$ 500	\$ -	\$ 1,900	\$ -	\$ 2,400	
Information Technology Services	\$ 19,070	\$ -	\$ -	\$ -	\$ 19,070	\$ 11,650	\$ -	\$ 1,500	\$ -	\$ 13,150	\$ 12,250	\$ 1,100	\$ -	\$ -	\$ 13,350	\$ 14,323	\$ 367	\$ 500	\$ -	\$ 15,190	
Financial Services	\$ 850	\$ -	\$ -	\$ -	\$ 850	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950	\$ -	\$ -	\$ -	\$ 950	
City Managers Office	\$ -	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 533	\$ -	\$ 533	
Business Transformation Services - Office of the Executive Director	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
General Government	\$ 1,567	\$ -	\$ -	\$ -	\$ 1,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,172	\$ -	\$ -	\$ -	\$ 1,172	\$ 913	\$ -	\$ -	\$ -	\$ 913	
Inf Services & Comm. Sustainability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,407	\$ -	\$ -	\$ -	\$ 5,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,802	\$ -	\$ -	\$ -	\$ 1,802	
Communications and Customer Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,217	\$ -	\$ -	\$ -	\$ 9,217	\$ 3,072	\$ -	\$ -	\$ -	\$ 3,072	
Real Property Asset Management	\$ 3,100	\$ -	\$ -	\$ 1,835	\$ 4,935	\$ -	\$ -	\$ 2,000	\$ 1,800	\$ 3,800	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,700	\$ -	\$ 667	\$ 1,212	\$ 3,578	
IT Productivity Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000	
Community & Protective Services																					
Employment & Financial Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 200	
Community & Social Services	\$ 1,642	\$ -	\$ -	\$ 50	\$ 1,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310	\$ -	\$ 310	\$ 547	\$ -	\$ 103	\$ 17	\$ 667	
Integrated Public Safety Unit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 445	\$ -	\$ -	\$ -	\$ 445	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148	\$ -	\$ -	\$ -	\$ 148	
Public Health Services	\$ 63	\$ -	\$ -	\$ -	\$ 63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ 21	
By-Law Services	\$ 786	\$ -	\$ -	\$ -	\$ 786	\$ 562	\$ -	\$ -	\$ -	\$ 562	\$ 299	\$ -	\$ -	\$ -	\$ 299	\$ 549	\$ -	\$ -	\$ -	\$ 549	
Office of Emergency Management	\$ 3,015	\$ -	\$ -	\$ -	\$ 3,015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245	\$ -	\$ -	\$ -	\$ 245	\$ 1,087	\$ -	\$ -	\$ -	\$ 1,087	
Public Works & Services																					
Solid Waste Services	\$ 2,883	\$ -	\$ 100	\$ 700	\$ 3,683	\$ 7,925	\$ -	\$ 9,760	\$ 500	\$ 18,185	\$ 1,300	\$ -	\$ -	\$ -	\$ 1,300	\$ 4,036	\$ -	\$ 3,287	\$ 400	\$ 7,723	
Planning Transit & Environment																					
Building Services	\$ -	\$ -	\$ -	\$ 380	\$ 380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127	\$ 127	
Environment	\$ 2,727	\$ -	\$ 2,000	\$ 2,000	\$ 6,727	\$ 946	\$ -	\$ 2,400	\$ -	\$ 3,346	\$ 4,577	\$ -	\$ -	\$ -	\$ 4,577	\$ 2,750	\$ -	\$ 1,467	\$ 667	\$ 4,883	
Total Non-DC Services	\$ 35,703	\$ -	\$ 3,700	\$ 4,965	\$ 44,368	\$ 28,935	\$ -	\$ 33,960	\$ 2,300	\$ 65,195	\$ 32,561	\$ 1,100	\$ 310	\$ -	\$ 33,971	\$ 32,400	\$ 367	\$ 12,657	\$ 2,422	\$ 47,845	

CITY OF OTTAWA

2009-2011 TAX AND RATE EXPENDITURES FOR DEVELOPMENT CHARGES ELIGIBLE CAPITAL

Summary of Expenditures (\$000)	AVERAGE 2009-2011											
	Growth Tax	Growth Rate	Growth Debt Tax	Growth Debt Rate	Growth Other	Growth Total	Non-Growth Tax	Non-Growth Rate	Non-Growth Tax Debt	Non-Growth Rate Debt	Non-Growth Other	Non-Growth Total
Community & Protective Services												
Parks and Recreation and Cultural	\$ 265	\$ -	\$ 193	\$ -	\$ 8,062	\$ 8,520	\$ 13,900	\$ -	\$ 7,167	\$ -	\$ 1,793	\$ 22,860
Child Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,166	\$ -	\$ -	\$ -	\$ -	\$ 1,166
Social Housing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,414	\$ -	\$ -	\$ -	\$ 4,517	\$ 5,930
Paramedic Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,994	\$ -	\$ -	\$ -	\$ -	\$ 4,994
Long Term Care	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,073	\$ -	\$ -	\$ -	\$ 350	\$ 1,423
Police Services	\$ -	\$ -	\$ -	\$ -	\$ 5,050	\$ 5,050	\$ 9,147	\$ -	\$ 7,283	\$ -	\$ 167	\$ 16,597
Library	\$ 81	\$ -	\$ -	\$ -	\$ 4,053	\$ 4,134	\$ 3,474	\$ -	\$ 67	\$ -	\$ 12	\$ 3,553
Public Works & Services												
Fleet Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 780	\$ -	\$ 167	\$ -	\$ -	\$ 947
Integrated Roads, Sewers and Water (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,582	\$ -	\$ 21,202	\$ -	\$ 3,340	\$ 33,124
Planning Transit & Environment												
Transportation Services	\$ 2,935	\$ -	\$ 6,747	\$ -	\$ 91,933	\$ 101,615	\$ 15,256	\$ -	\$ 20,407	\$ -	\$ 2,926	\$ 38,588
Planning and Development	\$ -	\$ -	\$ 6	\$ -	\$ 158	\$ 165	\$ 317	\$ -	\$ -	\$ -	\$ -	\$ 317
Agriculture & Rural Affairs												
Transportation Services - Rural	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,763	\$ -	\$ 1,438	\$ -	\$ -	\$ 3,201
Paramedic Services - Rural	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total DC Levy Services (excl. Fire and Transit)	\$ 3,281	\$ -	\$ 6,947	\$ -	\$ 109,256	\$ 119,484	\$ 61,867	\$ -	\$ 57,730	\$ -	\$ 13,104	\$ 132,701
Fire Services												
Fire Services	\$ 20	\$ -	\$ -	\$ -	\$ 5,347	\$ 5,367	\$ 9,036	\$ -	\$ 167	\$ -	\$ 33	\$ 9,236
Rural Fire Services	\$ 29	\$ -	\$ -	\$ -	\$ 66	\$ 95	\$ 8	\$ -	\$ -	\$ -	\$ 19	\$ 27
Total Fire Services	\$ 49	\$ -	\$ -	\$ -	\$ 5,413	\$ 5,462	\$ 9,044	\$ -	\$ 167	\$ -	\$ 52	\$ 9,262
Transit Services Combined	\$ 13,800	\$ -	\$ 3,060	\$ -	\$ 117,167	\$ 134,027	\$ 38,629	\$ -	\$ 27,955	\$ -	\$ 58,487	\$ 125,072
Total DC Levy Services	\$ 17,130	\$ -	\$ 10,007	\$ -	\$ 231,836	\$ 258,973	\$ 109,540	\$ -	\$ 85,852	\$ -	\$ 71,643	\$ 267,035
Rate Supported												
Rural Integrated Water & Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82	\$ -	\$ -	\$ 35	\$ 117
Integrated Water and Wastewater (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,217	\$ -	\$ 17,247	\$ 12,557	\$ 58,020
Integrated Water and Wastewater (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,309	\$ 733	\$ 216	\$ -	\$ 3,258
Drinking Water	\$ -	\$ 3,945	\$ -	\$ 4,499	\$ 15,832	\$ 24,277	\$ 756	\$ 35,071	\$ -	\$ 7,421	\$ 622	\$ 43,871
Wastewater	\$ -	\$ -	\$ -	\$ 160	\$ 3,141	\$ 3,301	\$ 245	\$ 40,066	\$ -	\$ 4,243	\$ 9,913	\$ 54,467
Total Rate Supported Services	\$ -	\$ 3,945	\$ -	\$ 4,659	\$ 18,973	\$ 27,578	\$ 1,001	\$ 105,745	\$ 733	\$ 29,127	\$ 23,127	\$ 159,733
TOTAL DC SERVICES	\$ 17,130	\$ 3,945	\$ 10,007	\$ 4,659	\$ 250,809	\$ 286,550	\$ 110,541	\$ 105,745	\$ 86,585	\$ 29,127	\$ 94,770	\$ 426,768

CITY OF OTTAWA
ANNUAL NET EXPENDITURE ESTIMATE FOR NON-DEVELOPMENT CHARGES ELIGIBLE SERVICES CAPITAL
(Including Provisions for Debt Costs)
(\$000)

Summary of Expenditures	Average Tax Expenditure (2009-2011)	Average Rate Expenditure (2009-2011)	Average Tax Supported Debt Expenditure (2009-2011)	Estimated Long- Term Debt Cost ¹	Total Estimated Capital Expenditure Cost
Corporate Services & Other					
City Operations DCM'S Office	\$ 500	\$ -	\$ 1,900	\$ 380	\$ 2,780
Information Technology Services	\$ 14,323	\$ 367	\$ 500	\$ 100	\$ 15,290
Financial Services	\$ 950	\$ -	\$ -	\$ -	\$ 950
City Managers Office	\$ -	\$ -	\$ 533	\$ 107	\$ 640
Business Transformation Services - Office of the Executive Director	\$ -	\$ -	\$ -	\$ -	\$ -
General Government	\$ 913	\$ -	\$ -	\$ -	\$ 913
Inf Services & Comm. Sustainability	\$ 1,802	\$ -	\$ -	\$ -	\$ 1,802
Communications and Customer Services	\$ 3,072	\$ -	\$ -	\$ -	\$ 3,072
Real Property Asset Management	\$ 1,700	\$ -	\$ 667	\$ 133	\$ 2,500
IT Productivity Improvement	\$ -	\$ -	\$ 4,000	\$ 800	\$ 4,800
Community & Protective Services					
Employment & Financial Services	\$ -	\$ -	\$ 200	\$ 40	\$ 240
Community & Social Services	\$ 547	\$ -	\$ 103	\$ 21	\$ 671
Integrated Public Safety Unit	\$ 148	\$ -	\$ -	\$ -	\$ 148
Public Health Services	\$ 21	\$ -	\$ -	\$ -	\$ 21
By-Law Services	\$ 549	\$ -	\$ -	\$ -	\$ 549
Office of Emergency Management	\$ 1,087	\$ -	\$ -	\$ -	\$ 1,087
Public Works & Services					
Solid Waste Services	\$ 4,036	\$ -	\$ 3,287	\$ 657	\$ 7,980
Planning Transit & Environment					
Building Services	\$ -	\$ -	\$ -	\$ -	\$ -
Environment	\$ 2,750	\$ -	\$ 1,467	\$ 293	\$ 4,510
Total Non-DC Services	\$ 32,400	\$ 367	\$ 12,657	\$ 2,531	\$ 47,954

1. Long-term debt cost estimated at 20%

CITY OF OTTAWA
ANNUAL NET EXPENDITURE ESTIMATE FOR DEVELOPMENT CHARGES ELIGIBLE SERVICES CAPITAL
(Including Provisions for Debt Costs)
(Based on 2009-2011 Capital Budget)

Summary of Expenditures (\$000)	Average Tax Expenditure (2009-2011)	Average Rate Expenditure (2009-2011)	Average Levy Debt Expenditure (2009-2011)	Average Rate Debt Expenditure (2009-2011)	Estimated Long-Term Debt Cost ¹	Total Estimated Capital Expenditure Cost
Community & Protective Services						
Parks and Recreation and Cultural	\$ 14,165	\$ -	\$ 7,360	\$ -	\$ 1,472	\$ 22,997
Child Care	\$ 1,166	\$ -	\$ -	\$ -	\$ -	\$ 1,166
Social Housing	\$ 1,414	\$ -	\$ -	\$ -	\$ -	\$ 1,414
Paramedic Services	\$ 4,994	\$ -	\$ -	\$ -	\$ -	\$ 4,994
Long Term Care	\$ 1,073	\$ -	\$ -	\$ -	\$ -	\$ 1,073
Police Services	\$ 9,147	\$ -	\$ 7,283	\$ -	\$ 1,457	\$ 17,887
Library	\$ 3,556	\$ -	\$ 67	\$ -	\$ 13	\$ 3,636
Public Works & Services						
Fleet Services	\$ 780	\$ -	\$ 167	\$ -	\$ 33	\$ 980
Integrated Roads, Sewers and Water (1)	\$ 8,582	\$ -	\$ 21,202	\$ -	\$ 4,240	\$ 34,025
Planning Transit & Environment						
Transportation Services	\$ 18,191	\$ -	\$ 27,154	\$ -	\$ 5,431	\$ 50,776
Planning and Development	\$ 317	\$ -	\$ 6	\$ -	\$ 1	\$ 324
Agriculture & Rural Affairs						
Transportation Services - Rural	\$ 1,763	\$ -	\$ 1,438	\$ -	\$ 288	\$ 3,489
Paramedic Services - Rural	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total DC Levy Services (excl. Fire and Transit)	\$ 65,148	\$ -	\$ 64,677	\$ -	\$ 12,935	\$ 142,760
Fire Services	\$ 9,056	\$ -	\$ 167	\$ -	\$ 33	\$ 9,256
Rural Fire Services	\$ 37	\$ -	\$ -	\$ -	\$ -	\$ 37
Total Fire Services	\$ 9,092	\$ -	\$ 167	\$ -	\$ 33	\$ 9,292
Transit Services Combined	\$ 52,429	\$ -	\$ 31,015	\$ -	\$ 6,203	\$ 89,648
Total DC Levy Services	\$ 126,669	\$ -	\$ 95,859	\$ -	\$ 19,172	\$ 241,700
Rate Supported						
Rural Integrated Water & Wastewater	\$ -	\$ 82	\$ -	\$ -	\$ -	\$ 82
Integrated Water and Wastewater (1)	\$ -	\$ 28,217	\$ -	\$ 17,247	\$ 3,449	\$ 48,913
Integrated Water and Wastewater (2)	\$ -	\$ 2,309	\$ 733	\$ 216	\$ 190	\$ 3,448
Drinking Water	\$ 756	\$ 39,016	\$ -	\$ 11,920	\$ 2,384	\$ 54,077
Wastewater	\$ 245	\$ 40,066	\$ -	\$ 4,403	\$ 881	\$ 45,595
Total Rate Supported Services	\$ 1,001	\$ 109,690	\$ 733	\$ 33,786	\$ 6,904	\$ 152,115
Total DC Services	\$ 127,671	\$ 109,690	\$ 96,592	\$ 33,786	\$ 26,076	\$ 393,815

1. Long-term debt cost estimated at 20%

CITY OF OTTAWA
RESIDENTIAL / NON-RESIDENTIAL ALLOCATION OF
ANNUAL NET EXPENDITURE ESTIMATE FOR NON-DEVELOPMENT CHARGES ELIGIBLE SERVICES CAPITAL

	Allocation Code	Annual Net Non Growth Capital Expenditure	Residential		Non-Residential	
			(\$000)	%	(\$000)	%
Corporate Services & Other						
City Operations DCM'S Office	E	\$ 2,780	\$ 1,953	70%	\$ 828	30%
Information Technology Services	E	\$ 15,290	\$ 10,738	70%	\$ 4,552	30%
Financial Services	E	\$ 950	\$ 667	70%	\$ 283	30%
City Managers Office	E	\$ 640	\$ 449	70%	\$ 191	30%
Business Transformation Services - Office of the Executive Director	E	\$ -	\$ -	70%	\$ -	30%
General Government	E	\$ 913	\$ 641	70%	\$ 272	30%
Inf Services & Comm. Sustainability	E	\$ 1,802	\$ 1,266	70%	\$ 537	30%
Communications and Customer Services	E	\$ 3,072	\$ 2,158	70%	\$ 915	30%
Real Property Asset Management	E	\$ 2,500	\$ 1,756	70%	\$ 744	30%
IT Productivity Improvement	E	\$ 4,800	\$ 3,371	70%	\$ 1,429	30%
Sub-total		\$ 32,748	\$ 22,998	70%	\$ 9,750	30%
Community & Protective Services						
Employment & Financial Services	C	\$ 240	\$ -	0%	\$ 240	100%
Community & Social Services	A	\$ 671	\$ 671	100%	\$ -	0%
Integrated Public Safety Unit	D	\$ 148	\$ 101	68%	\$ 47	32%
Public Health Services	B	\$ 21	\$ 20	95%	\$ 1	5%
By-Law Services	Q	\$ 549	\$ 27	5%	\$ 522	95%
Office of Emergency Management	D	\$ 1,087	\$ 740	68%	\$ 347	32%
Sub-total		\$ 2,716	\$ 1,559	57%	\$ 1,157	43%
Public Works & Services						
Solid Waste Services	P	\$ 7,980	\$ 4,590	58%	\$ 3,390	42%
Sub-total		\$ 7,980	\$ 4,590	58%	\$ 3,390	42%
Planning Transit & Environment						
Building Services	O	\$ -	\$ -	57%	\$ -	43%
Environment	E	\$ 4,510	\$ 3,167	70%	\$ 1,343	30%
Sub-total		\$ 4,510	\$ 3,167	70%	\$ 1,343	30%
Total Non-DC Services		\$ 47,954	\$ 32,314	67%	\$ 15,640	33%

**CITY OF OTTAWA
RESIDENTIAL / NON-RESIDENTIAL ALLOCATION OF
ANNUAL NET EXPENDITURE ESTIMATE FOR DEVELOPMENT CHARGES ELIGIBLE SERVICES CAPITAL**

	Allocation Code	Annual Net Non Growth Capital Expenditure	Residential		Non-Residential	
			(\$000)	%	(\$000)	%
Community & Protective Services						
Parks and Recreation and Cultural	B	\$ 22,997	\$ 21,847	95%	\$ 1,150	5%
Child Care	A	\$ 1,166	\$ 1,166	100%	\$ -	0%
Social Housing	A	\$ 1,414	\$ 1,414	100%	\$ -	0%
Paramedic Services	J	\$ 4,994	\$ 3,123	63%	\$ 1,872	37%
Long Term Care	A	\$ 1,073	\$ 1,073	100%	\$ -	0%
Police Services	D	\$ 17,887	\$ 12,173	68%	\$ 5,714	32%
Library	B	\$ 3,636	\$ 3,454	95%	\$ 182	5%
Public Works & Services						
Fleet Services	E	\$ 980	\$ 688	70%	\$ 292	30%
Integrated Roads, Sewers and Water (1)	G	\$ 34,025	\$ 14,762	43%	\$ 19,263	57%
Planning Transit & Environment						
Transportation Services	G	\$ 50,776	\$ 22,029	43%	\$ 28,747	57%
Planning and Development	D	\$ 324	\$ 221	68%	\$ 104	32%
Agriculture & Rural Affairs						
Transportation Services - Rural	G	\$ 3,489	\$ 1,514	43%	\$ 1,975	57%
Paramedic Services - Rural	J	\$ -	\$ -	63%	\$ -	37%
Total DC Levy Services (excl. Fire and Transit)		\$ 142,760	\$ 83,462	58%	\$ 59,298	42%
Fire Services	L	\$ 9,256	\$ 6,394	69%	\$ 2,862	31%
Rural Fire Services	M	\$ 37	\$ 32	87%	\$ 5	13%
Total Fire Services		\$ 9,292	\$ 6,425		\$ 2,867	
Transit Services Combined	H	\$ 89,648	\$ 41,788	47%	\$ 47,860	53%
Total DC Levy Services		\$ 241,700	\$ 131,676	54%	\$ 110,024	46%
Rate Supported						
Rural Intergrated Water & Wastewater	R	\$ 82	\$ 58	71%	\$ 24	29%
Inegrated Water and Wastewater (1)	R	\$ 48,913	\$ 34,816	71%	\$ 14,097	29%
Inegrated Water and Wastewater (2)	R	\$ 3,448	\$ 2,454	71%	\$ 994	29%
Drinking Water	R	\$ 54,077	\$ 38,491	71%	\$ 15,586	29%
Wastewater	R	\$ 45,595	\$ 32,454	71%	\$ 13,141	29%
Total Rate Supported Services		\$ 152,115	\$ 108,273	71%	\$ 43,842	29%
Total DC Services		\$ 393,815	\$ 239,948	61%	\$ 153,866	39%

**CITY OF OTTAWA
RESIDENTIAL LOCATION ALLOCATION OF
ANNUAL NET EXPENDITURE ESTIMATE FOR NON-DEVELOPMENT CHARGES ELIGIBLE SERVICES CAPITAL**

	Allocation Code	Residential Allocation (\$000)	Inside Greenbelt		Outside Greenbelt		Rural Village		Rural Scattered	
			(\$000)	%	(\$000)	%	(\$000)	%	(\$000)	%
Corporate Services & Other										
City Operations DCM'S Office	BB	\$ 1,953	\$ 1,091.7	56%	\$ 633.6	32%	\$ 93.4	5%	\$ 133.8	7%
Information Technology Services	BB	\$ 10,738	\$ 6,003.8	56%	\$ 3,484.6	32%	\$ 513.7	5%	\$ 735.5	7%
Financial Services	BB	\$ 667	\$ 373.0	56%	\$ 216.5	32%	\$ 31.9	5%	\$ 45.7	7%
City Managers Office	BB	\$ 449	\$ 251.3	56%	\$ 145.9	32%	\$ 21.5	5%	\$ 30.8	7%
Business Transformation Services - Office of the	BB	\$ -	\$ -	56%	\$ -	32%	\$ -	5%	\$ -	7%
General Government	BB	\$ 641	\$ 358.5	56%	\$ 208.1	32%	\$ 30.7	5%	\$ 43.9	7%
Inf Services & Comm. Sustainability	BB	\$ 1,266	\$ 707.7	56%	\$ 410.8	32%	\$ 60.5	5%	\$ 86.7	7%
Communications and Customer Services	BB	\$ 2,158	\$ 1,206.4	56%	\$ 700.2	32%	\$ 103.2	5%	\$ 147.8	7%
Real Property Asset Management	BB	\$ 1,756	\$ 981.7	56%	\$ 569.8	32%	\$ 84.0	5%	\$ 120.3	7%
IT Productivity Improvement	BB	\$ 3,371	\$ 1,884.8	56%	\$ 1,093.9	32%	\$ 161.3	5%	\$ 230.9	7%
Sub-total		\$ 22,998	\$ 12,859	56%	\$ 7,463	32%	\$ 1,100	5%	\$ 1,575	7%
Community & Protective Services										
Employment & Financial Services	PP	\$ -	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Community & Social Services	AA	\$ 671	\$ 388.1	58%	\$ 216.8	32%	\$ 27.1	4%	\$ 39.3	6%
Integrated Public Safety Unit	EE	\$ 101	\$ 61.1	60%	\$ 30.7	30%	\$ 3.8	4%	\$ 5.5	5%
Public Health Services	AA	\$ 20	\$ 11.5	58%	\$ 6.4	32%	\$ 0.8	4%	\$ 1.2	6%
By-Law Services	EE	\$ 27	\$ 16.6	60%	\$ 8.3	30%	\$ 1.0	4%	\$ 1.5	5%
Office of Emergency Management	EE	\$ 740	\$ 413.2	56%	\$ 237.8	32%	\$ 36.7	5%	\$ 51.8	7%
Sub-total		\$ 1,559	\$ 891	57%	\$ 500	32%	\$ 69	4%	\$ 99	6%
Public Works & Services										
Solid Waste Services	UU	\$ 4,590	\$ 2,456.4	54%	\$ 1,574.9	34%	\$ 223.8	5%	\$ 334.8	7%
Sub-total		\$ 4,590	\$ 2,456	54%	\$ 1,575	34%	\$ 224	5%	\$ 335	7%
Planning Transit & Environment										
Building Services	RR	\$ -	\$ -	59%	\$ -	31%	\$ -	4%	\$ -	6%
Environment	BB	\$ 3,167	\$ 1,770.9	56%	\$ 1,027.8	32%	\$ 151.5	5%	\$ 217.0	7%
Sub-total		\$ 3,167	\$ 1,771	56%	\$ 1,028	32%	\$ 152	5%	\$ 217	7%
TOTAL		\$ 32,314	\$ 17,977	56%	\$ 10,566	33%	\$ 1,545	5%	\$ 2,226	7%

CITY OF OTTAWA
COMPARATIVE NET NON-DEVELOPER FUNDED CAPITAL COST AND ASSESSMENT ANALYSIS

	City Wide Average	Urban		Rural	
		Inside Greenbelt	Outside Greenbelt	Village	Scattered
Assumptions					
2011 Households	377,000	238,100	107,200	12,900	18,800
2011 Population	917,600	530,500	296,300	37,023	53,777
2011 Persons Per Household	2.43	2.23	2.76	2.87	2.86
2011 Average Assessment	\$ 301,504	\$ 305,386	\$ 285,947	\$ 313,369	\$ 368,931
2011 Assessment Per Capita	\$ 123,874	\$ 137,064	\$ 103,454	\$ 109,188	\$ 128,975
Projected Persons Per Household		2.04	2.83	2.96	2.96
Projected Assesment of New Units		\$ 337,511	\$ 312,234	\$ 449,500	\$ 547,000
Projected New Unit Assessment Per Capita		\$ 165,533	\$ 110,174	\$ 151,800	\$ 184,726
Net Non-DC Eligible Service Annual Capital Cost \$000	\$ 32,314	\$ 17,977	\$ 10,566	\$ 1,545	\$ 2,226
Net Non-Developer Funded Annual Capital Cost Per Household	\$ 86	\$ 76	\$ 99	\$ 120	\$ 118
Share of Net Capital Cost Per Capita	\$ 35	\$ 34	\$ 36	\$ 42	\$ 41
Average Tax Rate Per Household	0.028%				
Assessment Based Share of Net Cost Per Household		\$ 96	\$ 89	\$ 128	\$ 156
Variance from Estimated Share of Net Cost Per Household		\$ 20	\$ (10)	\$ 8	\$ 37
Assessment Based Share of Net Cost Per Capita		\$ 47	\$ 31	\$ 43	\$ 53
Variance from Estimated Share of Net Cost Per Capita		\$ 13	\$ (4)	\$ 1	\$ 11

CITY OF OTTAWA
LOCAL SERVICES CAPITAL

HIGHER-DENSITY URBAN												
Development	Total Local Services Capital				Levy Supported Local Services Capital				Rate Supported Local Services Capital			
	Initial Local Servicing Costs		Annual Replacement Provision		Initial Local Servicing Costs		Annual Replacement Provision		Initial Local Servicing Costs		Annual Replacement Provision	
	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita
CLC Lester	\$ 42,364	\$ 15,264	\$ 782	\$ 282	\$ 13,221	\$ 4,764	\$ 356	\$ 128	\$ 29,143	\$ 10,501	\$ 426	\$ 154
Piccadilly (Condo)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Claridge Phase 1 (Condo)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Average	\$ 14,121	\$ 6,926	\$ 261	\$ 128	\$ 4,407	\$ 2,161	\$ 119	\$ 58	\$ 9,714	\$ 4,764	\$ 142	\$ 70
LOWER-DENSITY URBAN GREENFIELD												
Development	Total Local Services Capital				Levy Supported Local Services Capital				Rate Supported Local Services Capital			
	Initial Local Servicing Costs		Annual Replacement Provision		Initial Local Servicing Costs		Annual Replacement Provision		Initial Local Servicing Costs		Annual Replacement Provision	
	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita
Kanata Klondike Road North	\$ 44,403	\$ 16,101	\$ 774	\$ 281	\$ 13,226	\$ 4,796	\$ 319	\$ 116	\$ 31,177	\$ 11,306	\$ 454	\$ 165
South Nepean Half Moon Bay	\$ 57,629	\$ 20,134	\$ 1,006	\$ 352	\$ 18,126	\$ 6,333	\$ 443	\$ 155	\$ 39,503	\$ 13,802	\$ 564	\$ 197
Orleans Springridge	\$ 57,979	\$ 20,117	\$ 1,062	\$ 368	\$ 19,678	\$ 6,828	\$ 494	\$ 171	\$ 38,300	\$ 13,289	\$ 568	\$ 197
Average	\$ 53,337	\$ 18,784	\$ 947	\$ 334	\$ 17,010	\$ 5,985	\$ 419	\$ 147	\$ 36,327	\$ 12,799	\$ 529	\$ 186
LOW-DENSITY RURAL VILLAGE												
Development	Total Local Services Capital				Levy Supported Local Services Capital				Rate Supported Local Services Capital			
	Initial Local Servicing Costs		Annual Replacement Provision		Initial Local Servicing Costs		Annual Replacement Provision		Initial Local Servicing Costs		Annual Replacement Provision	
	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita
Richmond King's Grant (Sewer Service)	\$ 57,242	\$ 19,331	\$ 1,064	\$ 359	\$ 24,731	\$ 8,352	\$ 609	\$ 206	\$ 32,511	\$ 10,979	\$ 455	\$ 154
North Gower (Unserviced)	\$ 43,096	\$ 14,554	\$ 1,047	\$ 354	\$ 43,096	\$ 14,554	\$ 1,047	\$ 354	\$ -	\$ -	\$ -	\$ -
Greely West Beach (Unserviced)	\$ 43,535	\$ 14,702	\$ 1,064	\$ 359	\$ 43,535	\$ 14,702	\$ 1,064	\$ 359	\$ -	\$ -	\$ -	\$ -
Carp (Water and Sewer Services)	\$ 78,992	\$ 26,676	\$ 1,431	\$ 483	\$ 23,774	\$ 8,029	\$ 613	\$ 207	\$ 55,218	\$ 18,648	\$ 819	\$ 277
Average	\$ 55,716	\$ 18,816	\$ 1,152	\$ 389	\$ 33,784	\$ 11,409	\$ 833	\$ 281	\$ 21,932	\$ 7,407	\$ 318	\$ 108
SCATTERED ESTATE AND LOW-DENSITY RURAL												
Development	Total Local Services Capital				Levy Supported Local Services Capital				Rate Supported Local Services Capital			
	Initial Local Servicing Costs		Annual Replacement Provision		Initial Local Servicing Costs		Annual Replacement Provision		Initial Local Servicing Costs		Annual Replacement Provision	
	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita
Osgoode Rideau (Unserviced)	\$ 75,326	\$ 25,438	\$ 1,811	\$ 612	\$ 75,326	\$ 25,438	\$ 1,811	\$ 612	\$ -	\$ -	\$ -	\$ -
West Carleton (Unserviced)	\$ 62,652	\$ 21,158	\$ 1,500	\$ 507	\$ 62,652	\$ 21,158	\$ 1,500	\$ 507	\$ -	\$ -	\$ -	\$ -
Kanata Ark-Charlebois (Unserviced)	\$ 77,860	\$ 26,294	\$ 1,861	\$ 628	\$ 77,860	\$ 26,294	\$ 1,861	\$ 628	\$ -	\$ -	\$ -	\$ -
Average	\$ 71,946	\$ 24,297	\$ 1,724	\$ 582	\$ 71,946	\$ 24,297	\$ 1,724	\$ 582	\$ -	\$ -	\$ -	\$ -

CITY OF OTTAWA
DEVELOPMENT CHARGES ELIGIBLE CAPITAL

HIGHER-DENSITY URBAN																
Development	Levy Supported DC Eligible Capital (excl. Fire & Transit)				Fire Capital				Transit Capital				Rate Supported DC Eligible Capital			
	Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision	
	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita
CLC Lester	\$ 8,567	\$ 3,087	\$ 259	\$ 93	\$ -	\$ -	\$ -	\$ -	\$ 16,221	\$ 5,845	\$ 110	\$ 40	\$ 4,271	\$ 1,539	\$ 53	\$ 19
Piccadilly (Condo)	\$ 5,262	\$ 3,012	\$ 159	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ 9,978	\$ 5,711	\$ 66	\$ 38	\$ 2,600	\$ 1,488	\$ 32	\$ 18
Claridge Phase 1 (Condo)	\$ 4,812	\$ 3,018	\$ 146	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ 9,105	\$ 5,711	\$ 62	\$ 39	\$ 2,407	\$ 1,510	\$ 30	\$ 19
Average	\$ 6,214	\$ 3,039	\$ 188	\$ 92	\$ -	\$ -	\$ -	\$ -	\$ 11,768	\$ 5,756	\$ 79	\$ 39	\$ 3,093	\$ 1,512	\$ 38	\$ 19
LOWER-DENSITY URBAN GREENFIELD																
Development	Levy Supported DC Eligible Capital (excl. Fire & Transit)				Fire Capital				Transit Capital				Rate Supported DC Eligible Capital			
	Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision	
	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita
Kanata Klondike Road North	\$ 8,592	\$ 3,116	\$ 400	\$ 145	\$ 257	\$ 93	\$ 8	\$ 3	\$ 15,911	\$ 5,770	\$ 108	\$ 39	\$ 3,745	\$ 1,358	\$ 47	\$ 17
South Nepean Half Moon Bay	\$ 14,933	\$ 5,217	\$ 430	\$ 150	\$ 276	\$ 96	\$ 9	\$ 3	\$ 17,146	\$ 5,990	\$ 116	\$ 40	\$ 4,025	\$ 1,406	\$ 50	\$ 18
Orleans Springridge	\$ 15,185	\$ 5,269	\$ 437	\$ 152	\$ 281	\$ 97	\$ 9	\$ 3	\$ 17,444	\$ 6,052	\$ 118	\$ 41	\$ 4,093	\$ 1,420	\$ 51	\$ 18
Average	\$ 12,903	\$ 4,534	\$ 422	\$ 149	\$ 271	\$ 96	\$ 8	\$ 3	\$ 16,834	\$ 5,938	\$ 114	\$ 40	\$ 3,955	\$ 1,395	\$ 49	\$ 17
LOW-DENSITY RURAL VILLAGE																
Development	Levy Supported DC Eligible Capital (excl. Fire & Transit)				Fire Capital				Transit Capital				Rate Supported DC Eligible Capital			
	Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision	
	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita
Richmond King's Grant (Sewer Service)	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 1,219	\$ 412	\$ 16	\$ 5
North Gower (Unserviced)	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 45	\$ 15	\$ 0	\$ 0
Greely West Beach (Unserviced)	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 45	\$ 15	\$ 0	\$ 0
Carp (Water and Sewer Services)	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 2,146	\$ 725	\$ 28	\$ 9
Average	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 864	\$ 292	\$ 11	\$ 4
SCATTERED ESTATE AND LOW-DENSITY RURAL																
Development	Levy Supported DC Eligible Capital (excl. Fire & Transit)				Fire Capital				Transit Capital				Rate Supported DC Eligible Capital			
	Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision		Initial Payment		Annual Replacement Provision	
	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita	Per household	Per capita
Osgoode Rideau (Unserviced)	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 45	\$ 15	\$ 0	\$ 0
West Carleton (Unserviced)	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 45	\$ 15	\$ 0	\$ 0
Kanata Ark-Charlebois (Unserviced)	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 45	\$ 15	\$ 0	\$ 0
Average	\$ 12,860	\$ 4,343	\$ 370	\$ 125	\$ 129	\$ 44	\$ 11	\$ 4	\$ 6,146	\$ 2,075	\$ 41	\$ 14	\$ 45	\$ 15	\$ 0	\$ 0

CITY OF OTTAWA
DEVELOPMENT CHARGES INELIGIBLE ONE-TIME CAPITAL PAYMENTS (10% & Serv. Level Cap)

HIGHER-DENSITY URBAN				
Development	Levy excl. Transit		Transit	
	Per household	Per capita	Per household	Per capita
CLC Lester	\$ 17	\$ 6	\$ 126	\$ 45
Piccadilly (Condo)	\$ 10	\$ 6	\$ 77	\$ 44
Claridge Phase 1 (Condo)	\$ 9	\$ 6	\$ 70	\$ 44
Average	\$ 12	\$ 6	\$ 91	\$ 45
LOWER-DENSITY URBAN GREENFIELD				
Development	Levy excl. Transit		Transit	
	Per household	Per capita	Per household	Per capita
Kanata Klondike Road North	\$ 58	\$ 21	\$ 123	\$ 45
South Nepean Half Moon Bay	\$ 62	\$ 22	\$ 133	\$ 46
Orleans Springridge	\$ 63	\$ 22	\$ 135	\$ 47
Average	\$ 61	\$ 21	\$ 130	\$ 46
LOW-DENSITY RURAL VILLAGE				
Development	Levy excl. Transit		Transit	
	Per household	Per capita	Per household	Per capita
Richmond King's Grant (Sewer Service)	\$ 31	\$ 10	\$ 48	\$ 16
North Gower (Unserviced)	\$ 31	\$ 10	\$ 48	\$ 16
Greely West Beach (Unserviced)	\$ 31	\$ 10	\$ 48	\$ 16
Carp (Water and Sewer Services)	\$ 31	\$ 10	\$ 48	\$ 16
Average	\$ 31	\$ 10	\$ 48	\$ 16
SCATTERED ESTATE AND LOW-DENSITY RURAL				
Development	Levy excl. Transit		Transit	
	Per household	Per capita	Per household	Per capita
Osgoode Rideau (Unserviced)	\$ 31	\$ 10	\$ 48	\$ 16
West Carleton (Unserviced)	\$ 31	\$ 10	\$ 48	\$ 16
Kanata Ark-Charlebois (Unserviced)	\$ 31	\$ 10	\$ 48	\$ 16
Average	\$ 31	\$ 10	\$ 48	\$ 16

**CITY OF OTTAWA
COMPARATIVE NET GROWTH CAPITAL COST AND ASSESSMENT ANALYSIS**

	City Wide Average	Urban		Rural	
		Higher-Density	Lower-Density Greenfield	Low-Density Village	Scattered Estate and Low- Density
Assumptions					
2011 Households	377,000	238,100	107,200	12,900	18,800
2011 Population	917,600				
2011 Persons Per Household	2.43				
2011 Average Assessment	\$ 301,504				
2011 Assessment Per Capita	\$ 123,874				
Projected Persons Per Household in New Units		2.04	2.83	2.96	2.96
Projected Assessment of New Units		\$ 337,511	\$ 312,234	\$ 449,500	\$ 547,000
Projected New Unit Assessment Per Capita		\$ 165,533	\$ 110,174	\$ 151,800	\$ 184,726
Levy Supported Services (excl. Transit and Fire)					
Levy Supported Local Services Capital Cost Per HH		\$ 119	\$ 419	\$ 833	\$ 1,724
Levy Supported Net DC Eligible Capital Cost (excl. Transit and Fire) Per HH		\$ 188	\$ 422	\$ 370	\$ 370
Levy Supported One-Time Capital Cost (excl. Transit and Fire) Per HH		\$ 12	\$ 61	\$ 31	\$ 31
Total		\$ 319	\$ 902	\$ 1,234	\$ 2,125
Levy Supported Local Services Capital Cost Per Capita		\$ 58	\$ 147	\$ 281	\$ 582
Levy Supported Net DC Eligible Capital Cost (excl. Transit and Fire) Per Capita		\$ 92	\$ 149	\$ 125	\$ 125
Levy Supported One-Time Capital Cost (excl. Transit and Fire) Per Capita		\$ 6	\$ 21	\$ 10	\$ 10
Total		\$ 156	\$ 318	\$ 417	\$ 718
2009-2011 Average Annual Capital Cost From Apx F (\$000)	\$ 83,462				
2009-2011 Average Annual Capital Cost Per Household	\$ 221				
Notional Tax Rate Per Household	0.073%				
Assessment Based Share of Net Cost Per Household		\$ 248	\$ 229	\$ 330	\$ 402
Variance from Estimated Share of Net Cost Per Household		\$ (71)	\$ (672)	\$ (904)	\$ (1,723)
Assessment Based Share of Net Cost Per Capita		\$ 122	\$ 81	\$ 111	\$ 136
Variance from Estimated Share of Net Cost Per Capita		\$ (34)	\$ (237)	\$ (305)	\$ (582)
Fire Services					
Fire Net DC Eligible Capital Cost (w/o Transit and Fire) Per HH		\$ -	\$ 8	\$ 11	\$ 11
Fire Net DC Eligible Capital Cost (w/o Transit and Fire) Per Capita		\$ -	\$ 3	\$ 4	\$ 4
2009-2011 Average Annual Capital Cost From Apx F (\$000)	\$ 6,425				
2009-2011 Average Annual Capital Cost Per Household	\$ 17				
Notional Tax Rate Per Household	0.006%				
Assessment Based Share of Net Cost Per Household		\$ 19	\$ 18	\$ 25	\$ 31
Variance from Estimated Share of Net Cost Per Household		\$ 19	\$ 9	\$ 15	\$ 20
Assessment Based Share of Net Cost Per Capita		\$ 9	\$ 6	\$ 9	\$ 10
Variance from Estimated Share of Net Cost Per Capita		\$ 9	\$ 3	\$ 5	\$ 7

**CITY OF OTTAWA
COMPARATIVE NET GROWTH CAPITAL COST AND ASSESSMENT ANALYSIS**

	City Wide Average	Urban		Rural	
		Higher-Density	Lower-Density Greenfield	Low-Density Village	Scattered Estate and Low Density
Transit Services					
Transit Net DC Eligible Capital Cost Per HH (Long-Term Funding Model 38 Yr. Av.)		\$ 79	\$ 114	\$ 41	\$ 41
Transit One-Time Capital Cost Per HH (Long-Term Funding Model 38 Yr. Av.)		\$ 91	\$ 130	\$ 48	\$ 48
Total		\$ 171	\$ 244	\$ 89	\$ 89
Transit Net DC Eligible Capital Cost Per Cap. (Long-Term Funding Model 38 Yr. Av.)		\$ 39	\$ 40	\$ 14	\$ 14
Transit One-Time Capital Cost Per Cap. (Long-Term Funding Model 38 Yr. Av.)		\$ 45	\$ 46	\$ 16	\$ 16
Total		\$ 83	\$ 86	\$ 30	\$ 30
2009-2011 Average Annual Capital Cost From Apx F (\$000)	\$ 41,788				
2009-2011 Average Annual Capital Cost Per Household	\$ 111				
Notional Tax Rate Per Household (Urban & Rural Rates Based on Operating Ratio)	0.037%	0.039%	0.039%	0.019%	0.019%
Assessment Based Share of Net Cost Per Household		\$ 131	\$ 121	\$ 85	\$ 103
Variance from Estimated Share of Net Cost Per Household		\$ (40)	\$ (123)	\$ (4)	\$ 14
Assessment Based Share of Net Cost Per Capita		\$ 64	\$ 43	\$ 29	\$ 35
Variance from Estimated Share of Net Cost Per Capita		\$ (19)	\$ (43)	\$ (1)	\$ 5
Total Levy Supported Services					
Levy Supported Net Local Services Capital Cost Per HH		\$ 119	\$ 419	\$ 833	\$ 1,724
Levy Supported Net DC Eligible Capital Cost Per HH		\$ 268	\$ 544	\$ 422	\$ 422
Levy Supported One-Time Capital Cost Per HH		\$ 103	\$ 191	\$ 78	\$ 78
Total		\$ 489	\$ 1,154	\$ 1,334	\$ 2,225
Levy Supported Net Local Services Capital Cost Per Capita		\$ 58	\$ 147	\$ 281	\$ 582
Levy Supported Net DC Eligible Capital Cost Per Capita		\$ 131	\$ 192	\$ 143	\$ 143
Levy Supported One-Time Capital Cost Per Capita		\$ 50	\$ 67	\$ 26	\$ 26
Total		\$ 239	\$ 407	\$ 450	\$ 751
Assessment Based Share of Net Cost Per Household		\$ 398	\$ 368	\$ 440	\$ 536
Variance from Estimated Share of Net Cost Per Household		\$ (92)	\$ (786)	\$ (893)	\$ (1,689)
Assessment Based Share of Net Cost Per Capita		\$ 195	\$ 130	\$ 149	\$ 181
Variance from Estimated Share of Net Cost Per Capita		\$ (44)	\$ (277)	\$ (302)	\$ (570)
Rate Supported Services					
Rate Supported Local Services Capital Cost Per HH		\$ 142	\$ 529	\$ 318	\$ -
Rate Supported DC Eligible Capital Cost Per HH		\$ 38	\$ 49	\$ 11	\$ 0
Total		\$ 180	\$ 578	\$ 330	\$ 0
2009-2011 Average Annual Capital Cost From Apx F (\$000)	\$ 108,273				
Serviced Households	347,195				
2009-2011 Average Cost Per Household	\$ 312				
Variance		\$ 132	\$ (266)	\$ (18)	\$ -
Rate Supported Local Services Capital Cost Per Capita		\$ 70	\$ 186	\$ 108	\$ -
Rate Supported DC Eligible Capital Cost Per Capita		\$ 19	\$ 17	\$ 4	\$ 0
Total		\$ 88	\$ 204	\$ 111	\$ 0
Serviced Population	832,239				
2009-2011 Average Cost Per Capita	\$ 130				
Variance		\$ 42	\$ (74)	\$ 19	\$ -

CITY OF OTTAWA
SUMMARY OF COMPARATIVE NET OPERATING & NET CAPITAL COST AND ASSESSMENT ANALYSIS
MARGINAL COST PER HOUSEHOLD

	Urban			Rural	
	Higher-Density	Lower-Density Greenfield		Low-Density Village	Scattered Estate and Low-Density
Net Cost Per Household					
Levy Services (excl. Transit and Fire)					
Net Operating Cost (from Apx. E)	\$ 1,609	\$ 1,998		\$ 2,504	\$ 2,419
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 76	\$ 99		\$ 120	\$ 118
DC Eligible Service Capital Provision (from Apx. L)	\$ 319	\$ 902		\$ 1,234	\$ 2,125
Total Cost	\$ 2,003	\$ 2,998		\$ 3,858	\$ 4,663
Fire					
Net Operating Cost (from Apx. E)	\$ 25	\$ 267		\$ 188	\$ 188
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
DC Eligible Service Capital Provision (from Apx. L)	\$ -	\$ 8		\$ 11	\$ 11
Total Cost	\$ 25	\$ 275		\$ 199	\$ 199
Transit (Based on Funding Model)					
Net Operating Cost (from Apx. E)	\$ 104	\$ 212		\$ 77	\$ 84
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
DC Eligible Service Capital Provision (from Apx. L)	\$ 171	\$ 244		\$ 89	\$ 89
Total Cost	\$ 275	\$ 457		\$ 166	\$ 173
Total Levy Services					
Net Operating Cost (from Apx. E)	\$ 1,739	\$ 2,477		\$ 2,769	\$ 2,691
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 76	\$ 99		\$ 120	\$ 118
DC Eligible Service Capital Provision (from Apx. L)	\$ 489	\$ 1,154		\$ 1,334	\$ 2,225
Total Cost	\$ 2,304	\$ 3,730		\$ 4,223	\$ 5,034
Rate Supported (excl. Revenue)					
Gross Operating Cost (from Apx. E)	\$ 170	\$ 236		\$ 729	\$ -
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
DC Eligible Service Capital Provision (from Apx. L)	\$ 180	\$ 578		\$ 330	\$ -
Total Cost	\$ 350	\$ 814		\$ 1,058	\$ -
Taxation/Rate Revenue Per Household					
Projected Assessment	\$ 337,511	\$ 312,234		\$ 449,500	\$ 547,000
Levy Services (excl. Transit and Fire)					
Taxation Revenue for Net Operating Cost (from Apx. E)	\$ 2,004	\$ 1,854		\$ 2,670	\$ 3,249
Taxation Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 96	\$ 89		\$ 128	\$ 156
Taxation Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 248	\$ 229		\$ 330	\$ 402
Total Taxation Revenue Based on Average Tax Rates	\$ 2,348	\$ 2,172		\$ 3,127	\$ 3,806
Fire					
Taxation Revenue for Net Operating Cost (from Apx. E)	\$ 282	\$ 260		\$ 244	\$ 297
Taxation Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
Taxation Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 19	\$ 18		\$ 25	\$ 31
Total Taxation Revenue Based on Average Tax Rates	\$ 301	\$ 278		\$ 270	\$ 328
Transit (Based on Funding Model)					
Taxation Revenue for Net Operating Cost (from Apx. E)	\$ 219	\$ 203		\$ 143	\$ 173
Taxation Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
Taxation Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 131	\$ 121		\$ 85	\$ 103
Total Taxation Revenue Based on Average Tax Rates	\$ 350	\$ 323		\$ 228	\$ 277
Total Levy Services					
Taxation Revenue for Net Operating Cost (from Apx. E)	\$ 2,505	\$ 2,317		\$ 3,057	\$ 3,720
Taxation Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 96	\$ 89		\$ 128	\$ 156
Taxation Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 398	\$ 368		\$ 440	\$ 536
Total Taxation Revenue Based on Average Tax Rates	\$ 2,998	\$ 2,774		\$ 3,625	\$ 4,411
Rate Supported					
Rate Revenue for Net Operating Cost (from Apx. E)	\$ 467	\$ 688		\$ 1,156	\$ -
Rate Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
Rate Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 312	\$ 312		\$ 312	\$ -
Total Rate Revenue Based on Average Rates	\$ 779	\$ 1,000		\$ 1,468	\$ -

CITY OF OTTAWA
SUMMARY OF COMPARATIVE NET OPERATING & NET CAPITAL COST AND ASSESSMENT ANALYSIS
MARGINAL COST PER HOUSEHOLD

	Urban			Rural	
	Higher-Density	Lower-Density Greenfield		Low-Density Village	Scattered Estate and Low-Density
Cost/Revenue Variance per Household					
Levy Services (excl. Transit and Fire)					
Variance in Net Operating Cost (from Apx. E)	\$ 395	\$ (143)		\$ 166	\$ 829
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 20	\$ (10)		\$ 8	\$ 37
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ (71)	\$ (672)		\$ (904)	\$ (1,723)
Total Variance	\$ 345	\$ (825)		\$ (730)	\$ (857)
Fire					
Variance in Net Operating Cost (from Apx. E)	\$ 256	\$ (7)		\$ 56	\$ 109
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ 19	\$ 9		\$ 15	\$ 20
Total Variance	\$ 275	\$ 3		\$ 71	\$ 129
Transit (Based on Funding Model)					
Variance in Net Operating Cost (from Apx. E)	\$ 115	\$ (10)		\$ 66	\$ 90
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ (40)	\$ (123)		\$ (4)	\$ 14
Total Variance	\$ 75	\$ (133)		\$ 62	\$ 104
Total Levy Services					
Variance in Net Operating Cost (from Apx. E)	\$ 766	\$ (160)		\$ 287	\$ 1,028
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 20	\$ (10)		\$ 8	\$ 37
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ (92)	\$ (786)		\$ (893)	\$ (1,689)
Total Variance	\$ 695	\$ (956)		\$ (598)	\$ (623)
Rate Supported					
Variance in Net Operating Cost (from Apx. E)	\$ 297	\$ 452		\$ 427	\$ -
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -		\$ -	\$ -
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ 132	\$ (266)		\$ (18)	\$ -
Total Variance	\$ 429	\$ 186		\$ 410	\$ -

CITY OF OTTAWA
SUMMARY OF COMPARATIVE NET OPERATING & NET CAPITAL EXPENDITURE AND ASSESSMENT ANALYSIS
MARGINAL COST PER CAPITA

	Urban		Rural	
	Higher-Density	Lower-Density Greenfield	Low-Density Village	Scattered Estate and Low-Density
Net Cost Per Capita				
Levy Services (excl. Transit and Fire)				
Net Operating Cost (from Apx. E)	\$ 722	\$ 723	\$ 872	\$ 846
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 34	\$ 36	\$ 42	\$ 41
DC Eligible Service Capital Provision (from Apx. L)	\$ 156	\$ 318	\$ 417	\$ 718
Total Cost	\$ 912	\$ 1,076	\$ 1,331	\$ 1,605
Fire				
Net Operating Cost (from Apx. E)	\$ 11	\$ 97	\$ 66	\$ 66
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -	\$ -	\$ -
DC Eligible Service Capital Provision (from Apx. L)	\$ -	\$ 3	\$ 4	\$ 4
Total Cost	\$ 11	\$ 100	\$ 69	\$ 69
Transit (Based on Funding Model)				
Net Operating Cost (from Apx. E)	\$ 48	\$ 76	\$ 28	\$ 30
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -	\$ -	\$ -
DC Eligible Service Capital Provision (from Apx. L)	\$ 83	\$ 86	\$ 30	\$ 30
Total Cost	\$ 132	\$ 162	\$ 58	\$ 60
Total Levy Services				
Net Operating Cost (from Apx. E)	\$ 782	\$ 895	\$ 966	\$ 941
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 34	\$ 36	\$ 42	\$ 41
DC Eligible Service Capital Provision (from Apx. L)	\$ 239	\$ 407	\$ 450	\$ 751
Total Cost	\$ 1,055	\$ 1,338	\$ 1,458	\$ 1,734
Rate Supported (excl. Revenue)				
Gross Operating Cost (from Apx. E)	\$ 76	\$ 86	\$ 254	\$ -
Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -	\$ -	\$ -
DC Eligible Service Capital Provision (from Apx. L)	\$ 88	\$ 204	\$ 111	\$ -
Total Cost	\$ 165	\$ 289	\$ 365	\$ -
Taxation/Rate Revenue Per Capita				
Projected Assessment	\$ 337,511	\$ 312,234	\$ 449,500	\$ 547,000
Projected Persons Per Unit	2.04	2.83	2.96	2.96
Projected Assessment Per Capita	\$ 165,533	\$ 110,174	\$ 151,800	\$ 184,726
Levy Services (excl. Transit and Fire)				
Taxation Revenue for Net Operating Cost (from Apx. E)	\$ 983	\$ 654	\$ 902	\$ 1,097
Taxation Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 47	\$ 31	\$ 43	\$ 53
Taxation Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 122	\$ 81	\$ 111	\$ 136
Total Taxation Revenue Based on Average Tax Rates	\$ 1,152	\$ 767	\$ 1,056	\$ 1,285
Fire				
Taxation Revenue for Net Operating Cost (from Apx. E)	\$ 138	\$ 92	\$ 83	\$ 100
Taxation Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -	\$ -	\$ -
Taxation Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 9	\$ 6	\$ 9	\$ 10
Total Taxation Revenue Based on Average Tax Rates	\$ 147	\$ 98	\$ 91	\$ 111
Transit (Based on Funding Model)				
Taxation Revenue for Net Operating Cost (from Apx. E)	\$ 107	\$ 71	\$ 48	\$ 59
Taxation Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -	\$ -	\$ -
Taxation Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 64	\$ 43	\$ 29	\$ 35
Total Taxation Revenue Based on Average Tax Rates	\$ 171	\$ 114	\$ 77	\$ 94
Total Levy Services				
Taxation Revenue for Net Operating Cost (from Apx. E)	\$ 1,229	\$ 818	\$ 1,032	\$ 1,256
Taxation Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 47	\$ 31	\$ 43	\$ 53
Taxation Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 195	\$ 130	\$ 149	\$ 181
Total Taxation Revenue Based on Average Tax Rates	\$ 1,471	\$ 979	\$ 1,224	\$ 1,490
Rate Supported				
Rate Revenue for Net Operating Cost (from Apx. E)	\$ 210	\$ 249	\$ 403	\$ -
Rate Revenue for Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -	\$ -	\$ -	\$ -
Rate Revenue for DC Eligible Service Capital Provision (from Apx. L)	\$ 130	\$ 130	\$ 130	\$ -
Total Rate Revenue Based on Average Rates	\$ 340	\$ 379	\$ 533	\$ -

CITY OF OTTAWA
SUMMARY OF COMPARATIVE NET OPERATING & NET CAPITAL EXPENDITURE AND ASSESSMENT ANALYSIS
MARGINAL COST PER CAPITA

	Urban			Rural	
	Higher-Density		Lower-Density Greenfield	Low-Density Village	Scattered Estate and Low-Density
Variance in Expenditures Per Capita					
Levy Services (excl. Transit and Fire)					
Variance in Net Operating Cost (from Apx. E)	\$ 261		\$ (68)	\$ 29	\$ 251
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 13		\$ (4)	\$ 1	\$ 11
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ (34)		\$ (237)	\$ (305)	\$ (582)
Total Variance	\$ 240		\$ (309)	\$ (275)	\$ (320)
Fire					
Variance in Net Operating Cost (from Apx. E)	\$ 127		\$ (5)	\$ 17	\$ 35
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -		\$ -	\$ -	\$ -
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ 9		\$ 3	\$ 5	\$ 7
Total Variance	\$ 136		\$ (1)	\$ 22	\$ 41
Transit (Based on Funding Model)					
Variance in Net Operating Cost (from Apx. E)	\$ 59		\$ (4)	\$ 21	\$ 29
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -		\$ -	\$ -	\$ -
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ (19)		\$ (43)	\$ (1)	\$ 5
Total Variance	\$ 40		\$ (48)	\$ 19	\$ 34
Total Levy Services					
Variance in Net Operating Cost (from Apx. E)	\$ 447		\$ (77)	\$ 67	\$ 315
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ 13		\$ (4)	\$ 1	\$ 11
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ (44)		\$ (277)	\$ (302)	\$ (570)
Total Variance	\$ 415		\$ (359)	\$ (234)	\$ (244)
Rate Supported					
Variance in Net Operating Cost (from Apx. E)	\$ 133		\$ 164	\$ 149	\$ -
Variance in Non-DC Eligible Service Capital Provision (from Apx. J)	\$ -		\$ -	\$ -	\$ -
Variance in DC Eligible Service Capital Provision (from Apx. L)	\$ 42		\$ (74)	\$ 19	\$ -
Total Variance	\$ 175		\$ 90	\$ 168	\$ -