Appendix 2

Jurisdictional Review: Dividend Review Process specifically related to Fleet, Parking, Golf and Animal Services							
Municipality	**Service as Stand Alone Agencies**	**Service With City Department**	**Service Contracted Out**	**Dividend Policy**	**Oversight committee/ Board**	**Contribution to City**	Notes and **Dividend Policies**
Winnipeg	Fleet Parking Golf Animal Services	N/A	N/A	NO	Committee of Council	Varies	**Transfers (dividends) to the tax-supported fund from SOAs have been made on an ad hoc basis over the years depending on the needs of the tax-supported fund and availability of surpluses.** See Appendix 1 for dividend amounts from 2013 to 2019. There are different transfer options that could be applied to the SOAs. For example, an SOA could pay a fixed transfer based on a percentage of earnings. Alternatively, it could pay a flat fee, akin to a preferred share approach, in much the same way some of the Province of Manitoba SOAs do.
Calgary	Parking	Fleet Animal Services Golf - see notes	N/A	YES	Calgary Parking Authority (CPA) - Board of Directors. Each year, the Board is selected by the City of Calgary.	**"Every dollar we collect that exceeds our operational costs".**	CPA(Parking) - was established in 1968 to provide public parking, and in 1994 the CPA took over parking enforcement from the Calgary Police Service. The is governed by a nine-member Board of Directors. Each year, the Board is selected by the City of Calgary. The current board includes four public members, the City of Calgary's Chief Financial Officer, the General Manager of Transportation and two Councillors. Golf - The City has eight municipal golf courses at six locations throughout the city. There are a total of 99 holes between six public golf courses in Calgary. In 2017, Maple Ridge, Confederation, Lakeview, Richmond Green, McCall Lake all suffered loses, but Shaganappi Point profited and consistently has for the last few years. Taxpayers had to cover six per cent of the net losses in 2017. The City is reviewing of all its public courses to weigh how much each one costs to maintain while also exploring any opportunities to sell, redevelop or decommission the land.

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Edmonton	N/A	Fleet (as part of Fleet and Facility Services) Golf - (as part of Parks and Recreation) see notes Animal Care and Control Centre Parking - included in Transportation Services which includes bus, light rail transit, roadway and parking services.	N/A	N/A	N/A	N/A	Facilities Services - The branch ensures City vehicles, transit buses and essential City operations equipment are well maintained, safe, and reliable for use on a daily basis, and also manages the maintenance services for EPCOR and Alberta Health Services. EPCOR Utilities Inc. - (EPCOR) is a wholly owned subsidiary governed by an independent Board of Directors. The Board submits its budget directly to Council and accordingly its budget is not included in the City budget document. For budget purposes, only the amount paid by EPCOR to the City of Edmonton is shown. In 2019 this was $171 million of the total revenue (~$3 billion). **This amount is based on a fixed amount as per agreement.** The Ed Tel Endowment Fund - was established by City Council in 1995, with investment of the $470 million in proceeds from the sale of the municipal telephone utility. The objective of the fund is to provide a source of income in perpetuity while ensuring that the real purchasing power is maintained. **Earnings from the fund are applied under a formula established by City Bylaw 11713**. Income Distributed to City of Edmonton in 2018 and 2019 was $36.8 million and $38.8 million as well as a the distribution of a $9.2 million special dividend to the City on December 6, 2017 and a $9.7 million special dividend on September 4, 2018. Golf - The City of Edmonton owns and operates three 18-hole golf courses and a driving range, each located on the banks of the North Saskatchewan River. The operations of the golf courses are contracted out. It is reported as part of Parks and Recreation.

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Hamilton	N/A	Fleet Services Management Animal Services Golf - see notes. Parking Operations	N/A	N/A	N/A	Parking is reported as part of Planning & Economic Development - Transportation, Planning and Parking	The Hamilton Municipal Parking System is a self-sustaining business unit, financed entirely by user fees and fines. Parking Operations manages the planning, construction and maintenance of on and off street public parking spaces to support the residential and business communities, and the City of Hamilton's land use, transportation and economic development initiatives. This is a service that generates net revenue for the City of Hamilton, which is used to offset the tax levy. Golf - The City owns and manages three 18-hole public golf courses.
Ottawa	N/A	Fleet Parking Golf	Animal Services through Humane Society	N/A	N/A	N/A	The $55.1 million in parking revenue expected to be raised in 2016 will account for about four per cent of the city's total income, according to its latest budget.
Regina	N/A	Fleet Parking Golf	Animal Services through Humane Society	N/A	N/A	N/A	Animal Fine Revenues: The Regina Animal Bylaw, 2009 governs the fines associated with animal control services, which are contracted by the City of Regina through the Regina Humane Society. Animal Licensing: The 2019 Budget projects revenue of $421,000 from animal licensing; an increase of $36,000 from the 2018 Budget. The Regina Animal Bylaw, 2000 governs the licensing of animals within the City. Parking Ticket Fines: The 2019 Budget projects revenue of $3.2 million from parking tickets fines.

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Toronto	Parking Authority	Fleet Services Division Animal Services part of Municipal Licensing & Standards Golf - see notes		YES	Parking - Board of Directors.	YES	**The Toronto Parking Authority's annual distribution to the City of Toronto for the 2018 financial year is $62.3 million, comprised of a net income share distribution of $56.9 million and a one-time special distribution of $5.4 million. The City and the Authority's income-sharing arrangement, effective for the three-year period** **2017 - 2019, requires the Authority to contribute 85% (2016 - 75%) of the Authority's net income and comprehensive income earned, with a minimum annual distribution payment to the City of $38 million (2016 - $37 million).** Successfully operated the largest municipal parking supply in North America that includes 22,000 off-street and 19,000 on-street parking spaces. Continued to remain 100% self-sustaining through user fees from off-street and on-street parking facilities and other sources, such as the selling of air rights, with no reliance on the municipal property tax base. Golf - Toronto owns seven golf courses, two of which it leases out to private operators. The city manages the other five courses, but contracts out minor operations like ticket sales, cart rentals, pro shops and food. The city-managed golf courses typically bring in $4.5 million to $5 million per year – not enough to recoup the costs of running them. Including overhead expenses, the golf operations incur a net loss on an annual basis.
Vancouver	NO	Fleet Parking Golf - see notes Animal Services	N/A	N/A	N/A	N/A	Parking revenue in 2018 was $66.920 million and in 2019 is budgeted to be $74.000 million. Golf - the city owns and maintains three golf courses but the operations are contracted out.

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Victoria	NO	Parking (part of Finance Business Unit) Fleet	Animal Control	N/A	N/A	N/A	Parking is part of the Finance Business Unit and as such the unit requires little if any tax support. Golf - the City does not manage golf courses.