

## Financing Options for the City of Saskatoon

Debt Repaid By:	Possible	Need Legislative Changes	Ease to Implement	Issues to Consider
General Property Tax Increase	Yes	No	High	- Debt limit - Impact to credit rating - Impact to property tax burden
TIF (from Incremental Assessment)	Yes	Yes - for full taxes	High	- Ability to generate required taxes - Time required to raise funds - Only municipal portion can be used
Business Improvement Levy, or Tourist Marketing District	No	Yes	Medium	- Willingness of business to support - Debt still required using this source for repayment
Tourism Taxes – City Wide	No	Yes	Medium	- Willingness of business to support - Debt still required using this source for repayment
Sponsorship/Naming	Yes	No	High	- Already being used for operating - Debt still required using this source for repayment
Ticket Surcharges (Amusement Tax)	Yes	No	High	- Impact on events - Long-term commitment - Debt still required using this source for repayment
New Taxes – City (Sales, Alcohol, Rental Car Surcharge, Taxi Surcharge, Food/Bev Tax on Sales in District, etc.)	No	Yes	Low	- Difficult to get legislative changes - Political impacts - Debt still required using this source for repayment
Associated Incremental Revenues	Yes	No	High	- Parking fees - Leases - Debt still required using this source for repayment

Non-Debt Capital:	Possible	Need Legislative Changes	Ease to Implement	Issues to Consider
Tenant Contribution	Yes	No	High	- Significant commitment required - Longevity of team in existence
Other Government Contribution	Yes	No	High	- Availability of funding - Willingness to contribute
Codevelop Partners	Yes	No	Low	- Private funding likely focussed on complementary project
Upfront Contribution from Suppliers	Yes	No	High	- May not be significant
Internal Reserves	Yes	No	Low	- Development of new reserve difficult - Use of existing reserves limited
Private Donations/Fundraising	Yes	No	Low	- Difficult to solicit - Not likely to be significant enough
P3 – Requires Funding Plan	Yes	No	Medium	- May still require significant property tax increases to pay for annual payments - Impact to property tax burden unless other repayment options exist - Impact to debt limit as P3 debt is considered municipal debt - Impact to credit rating
Reallocation of Proceeds on Sale of Existing Land/Buildings	Yes	No	Low	- Dependent on location of new facility(ies)