Financial Implications:

- **Operating**
  - Current year impacts: $________ (gross)  Future year impacts: $________ (net)
  - $ ________(net)
  - Following year
  - Future years
  - Funding sources (specify):
    - Accommodation within approved operating budget
    - New revenues
    - Reserve/Reserve Fund contributions
    - Third party funding
    - Tax rate impact
    - Other
  - Budget adjustments: $________ (net)
  - Impact on staffing levels: __________ (positions)

- **Capital**
  - Current year impacts: $300,000 (gross)  Future year impacts: $________ (debt)
  - $300,000 (debt)
  - Following year
  - Future years
  - Funding sources (specify):
    - Accommodation within approved capital budget
    - New revenues
    - Reserve/Reserve Fund contributions
    - Third party funding
    - Debt
    - Other
  - Budget adjustments: $________ (debt)
  - Operating Impact:
    - Program costs: $20,000 (net)
    - Debt service costs: $________ (net)

**Impacts/Other Comments:**

- Service Level Impact (specify):
- Consistent with Council Strategic directions and fiscal priorities (specify):

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**Notice of Motion – MM55.49** – The estimated cost to construct a dogs off-leash area in Bill Johnston Park is $250,000 to $300,000. There is no funding provision in the 2014 or 2015 Parks, Forestry & Recreation Capital Budget and Plan.

The estimated annual operating impact is $20,000 with no funding provision in the 2014 or 2015 Parks Forestry and Recreation Operating Budgets.

Submitted by:  
Deputy City Manager and Chief Financial Officer

Date: August 26, 2014