




2019 Budget
Supplementary Information





This booklet contains additional information related to details of:
Summarized Draft Budget by Department
Unavoidable Increases
Growth Related Increases
Service Enhancements
2016 - 2019 Staff Complement Report
Budget Scenarios





Summarized Draft Budget by Department





**Town of Collingwood
Draft Budget**

	2017 Actual	2018 Budget	Inflation and Inavoidable Increase	Sub-total	%	2019 Growth Related	2019 Proposed Budget	%	2019 Service Enhancements	TOTAL REQUEST	%
General Government											
Mayor & Council	381,443	423,543	(9,520)	414,023	-2.25%		414,023	-2.25%		414,023	-2.25%
Elections	1,781	7,000	20,000	27,000	285.71%		27,000	285.71%		27,000	285.71%
Corporate Management	5,566,444	3,402,077	(88,677)	3,313,400	-2.61%		3,313,400	-2.61%	587,000	3,900,400	14.65%
Program Support	478,057	879,548	139,782	1,019,330	15.89%		1,019,330	15.89%		1,019,330	15.89%
Council Grants & Donations	110,387	255,000		255,000	0.00%		255,000	0.00%		255,000	0.00%
Total General Government	6,538,111	4,967,168	61,585	5,028,753	1.24%	0	5,028,753	1.24%	587,000	5,615,753	13.06%
Protection											
Fire	4,627,466	4,954,381	(24,327)	4,930,054	-0.49%		4,930,054	-0.49%		4,930,054	-0.49%
Police	4,829,913	4,956,676	105,995	5,062,671	2.14%		5,062,671	2.14%		5,062,671	2.14%
Protective Inspection	278,592	337,655	12,520	350,175	3.71%		350,175	3.71%		350,175	3.71%
Conservation Authority	694,978	735,069	15,534	750,603	2.11%		750,603	2.11%		750,603	2.11%
Total Protection	10,430,950	10,983,781	109,722	11,093,503	1.00%	0	11,093,503	1.00%	0	11,093,503	1.00%
Transportation and Public Works											
Fleet & Facilities	350,290	422,105	40,246	462,351	9.53%		462,351	9.53%	1,525	463,876	9.90%
Overhead	2,304,830	2,046,800	4,121	2,050,921	0.20%	2,060	2,052,981	0.30%	55,000	2,107,981	2.99%
Roads - Paved	376,279	411,829	14,476	426,305	3.52%		426,305	3.52%	20,000	446,305	8.37%
Roads - Unpaved	17,113	23,695	(3,829)	19,866	-16.16%		19,866	-16.16%		19,866	-16.16%
Bridges & Culverts	5,174	15,984	1,443	17,427	9.03%		17,427	9.03%		17,427	9.03%
Traffic Operations	761,945	919,930	(6,592)	913,338	-0.72%		913,338	-0.72%		913,338	-0.72%
Winter Control - Roads	1,126,046	1,174,310	(45,606)	1,128,704	-3.88%		1,128,704	-3.88%		1,128,704	-3.88%
Winter Control - Sidewalks	244,534	251,600	48,343	299,943	19.21%		299,943	19.21%		299,943	19.21%
Transit - Conventional	519,566	549,636	62,555	612,191	11.38%		612,191	11.38%	84,611	696,802	26.78%
Transit - Accessible	131,055	143,500		143,500	0.00%		143,500	0.00%		143,500	0.00%
Streetlighting	266,193	214,280	70,000	284,280	32.67%		284,280	32.67%	20,000	304,280	42.00%
Railway	(102,351)										
Total Transportation and Public Works	6,000,674	6,173,669	185,157	6,358,826	3.00%	2,060	6,360,886	3.03%	181,136	6,542,022	5.97%
Housing	108,563	73,561	5,214	78,775	7.09%		78,775	7.09%		78,775	7.09%



**Town of Collingwood
Draft Budget**

	2017 Actual	2018 Budget	Inflation and Jnavoidable Increase	Sub-total	%	2019 Growth Related	2019 Proposed Budget	%	2019 Service Enhancements	TOTAL REQUEST	%
Parks, Recreation & Culture											
Administration	529,688	531,902	(45,970)	485,932	-8.64%		485,932	-8.64%	74,103	560,035	5.29%
Parks	1,535,698	1,682,367	52,291	1,734,658	3.11%	(8,000)	1,726,658	2.63%	21,500	1,748,158	3.91%
Facilities	1,182,474	1,418,715	8,730	1,427,445	0.62%	76,308	1,503,753	5.99%	9,400	1,513,153	6.66%
Recreation Services	392,815	496,345	(62,107)	434,238	-12.51%	(4,420)	429,818	-13.40%	11,000	440,818	-11.19%
Culture & Events	837,165	994,247	(29,066)	965,181	-2.92%		965,181	-2.92%	84,887	1,050,068	5.61%
Total Parks, Recreation & Culture	4,477,839	5,123,576	(76,122)	5,047,454	-1.49%	63,888	5,111,342	-0.24%	200,890	5,312,232	3.68%
Planning & Development											
Planning & COA	473,816	664,832	231,800	896,632	34.87%		896,632	34.87%		896,632	34.87%
Heritage	80,641	125,490	9,722	135,212	7.75%		135,212	7.75%		135,212	7.75%
Marketing & Business Development	507,223	568,436	13,087	581,523	2.30%		581,523	2.30%	25,000	606,523	6.70%
Total Planning & Development	1,061,681	1,358,758	254,609	1,613,367	18.74%	0	1,613,367	18.74%	25,000	1,638,367	20.58%
Municipal Service Boards											
Airport	134,093	191,797	(32,500)	159,297	-16.94%		159,297	-16.94%		159,297	-16.94%
Library	1,491,590	1,617,879	74,418	1,692,297	4.60%	64,682	1,756,979	8.60%		1,756,979	8.60%
Total Municipal Service Boards	1,625,682	1,809,676	41,918	1,851,594	2.32%	64,682	1,916,276	5.89%	0	1,916,276	5.89%
Total Expenditures from Taxes	30,243,500	30,490,189	582,083	31,072,272	1.91%	130,630	31,202,902	2.34%	994,026	32,196,928	5.60%
Tax Related Revenue	32,098,192	1,058,275	137,000	1,195,275	12.95%		(1,195,275)	12.95%		1,195,275	12.95%
Capital Levy	1,854,692	1,551,000	20,000	1,571,000	1.29%		1,571,000	1.29%		1,571,000	1.29%
To Be Raised From Taxes	0	30,982,914	465,083	31,447,997	1.50%	130,630	31,578,627	1.92%	994,026	32,572,653	5.13%

Inflation and Unavoidable Increases

2019 Net Unavoidable Increases

Program/Variance	Explanation		Major Components	
General Government	Net Change - Increase of			\$61,585
1 Governance				
1 a) Mayor and Council	Salary and benefit reduction to more closely reflect actual results and reporting relationships		(\$42,081)	
1 b) Council	Increase in Intergovernmental Relations (FCM)		\$7,500	
1 c) Strategic Plan	Provision for a refresh of the CBSP		\$25,000	
1 d) Elections	Reinstatement of annual reserve contribution.		\$20,000	
2 Corporate Management				
2 a) Provincial Grant	Remove OCIF formula based funding to undertake a building condition assessment which was not completed.		\$20,000	
2 b) Investment Income	Increase interest income to reflect the increase in the interest rate earned on investments.		(\$125,000)	
2 c) Transfer from DC Reserves	Increase transfer from DC's to be applied to the cost of the DC study being undertaken this year		(\$51,393)	
2 d) Transfers from Reserves/Reserve Funds	Increase in transfers into the operating budget to reflect the estimated cost of the Judicial Inquiry		\$1,431,000	
2 e) Salary and Benefits	Net change due to inclusion of 1.9% COLA and adjustments to more accurately reflect usage.		\$94,530	
2 f) Emergency Dispatch and Emergency Planning	Moved to Fire Services		(\$19,200)	
2 g) Judicial Inquiry	Estimated 2019 cost		\$1,500,000	
2 h) Staff Recruitment	This account relates to the recruitment costs for the CAO only.		(\$20,000)	

2019 Net Unavoidable Increases

Program/Variance	Explanation		Major Components	
3 Program Support				
3 a) Information Technology	i) Computer Software - cost of Office 365 for one year		\$85,000	
	ii) Consulting Fees - assistance with Office 365 conversion		\$20,000	
	iii) Contracted Services increased to reflect a contracted Help Desk Technician for one year.		\$30,000	
	iv) Transfer to Capital -reduction in capital expenditures due to the introduction of Office 365.		(\$52,600)	
3 b) Human Resources	i) Major cost increases relate to an external Compensation Review which is normally completed every 4 years		\$50,000	
	ii) Annual Support for performance management related software		\$5,000	
	iii) Increase staff recruitment related to Department head recruitments.		\$10,000	

2019 Net Unavoidable Increases

Program/Variance	Explanation	Major Components
Protection Services	Net Change - Increase of	\$109,722
4 Fire Services		
4 a) Salary Related	The salary related calculations include a new legislated position for a Training Officer. The overall reduction in salaries is due to the 2018 retirement of 2 captains and the replacement of these positions with entry level firefighters.	(\$43,877)
4 b) Emergency Planning Emergency Dispatch	Transferred from Corporate Management	\$19,200
5 Police Services	Increase in OPP contract based on preliminary costing calculation received	\$100,291
6 Protective Inspection		
6 a) Salaries & Benefits	Adjusted to more closely reflect the actual allocation of staff time	\$22,635
6 b) Sundry	Cost for the Crossing Guard study is being removed. The study was completed in 2018	(\$10,000)
7 Conservation Authority	Increase in NVCA requisition	\$15,534
Public Works	Net Change - Increase of	\$ 185,157
8 Fleet & Facilities		
8 a) Staffing costs	Annualization of 2018 new hire salaries	\$38,223

2019 Net Unavoidable Increases

Program/Variance	Explanation	Major Components
9 Overhead		
9 a) Revenues	Due to the rapid development growth in the community Engineering is anticipating increased revenues from Engineering Fees and Permit issuance.	(\$70,750)
9 b) Provincial Funding	OCIF funding will be applied to the cost of the Master Stormwater Plan.	(\$145,000)
9 c) Salary Related	Adjustment in salaries and benefits to more closely reflect actual results as well as reflecting the CUPE settlement	\$177,310
9 d) Debenture Interest	Decrease in interest expense as a normal course of repayment	(\$28,956)
9 e) Studies	Inclusion of the Stormwater Master Plan. This has implications for Asset Management compliance.	\$150,000
9 f) Machine Rental	Allocation of internal machine usage to other areas of the Corporation.	(\$92,139)
10 Winter Control - Roads		
10 a) Materials	Reduction in the cost of sand used to reflect the 5 year average	(\$30,000)
10 b) Salaries & Benefits	Adjust salaries to more accurately reflect usage patterns	(\$15,606)
11 Winter Control - Sidewalks	Adjust salaries to more accurately reflect usage patterns	\$48,343
12 Streetlights	Increase related to repairs	\$70,000

2019 Net Unavoidable Increases

Program/Variance	Explanation			Major Components	
13 Transit - Conventional					
13 a) Bus Terminal	Net operating costs for the Bus Terminal			\$24,900	
13 b) Extended Service Trial	Contribution toward extended hours. Program was extended to March 2019.			\$20,641	
13 c) Vehicle Repairs	Increase due to age of fleet			\$17,000	
14 Affordable Housing	Correction to base budget				\$5,214
Parks, Recreation and Culture	Net Change - Decrease of				(\$76,122)
15 Administration					
15 a) Healthy Kids Challenge	Program ended December			(\$42,073)	
16 Parks					
16 a) Salary Related	Adjusted allocations to reflect actual experience			\$47,791	
17 Facilities					
17 a) Equipment Repairs	Centennial Aquatic Centre - Dectron unit requires an new heating coil			\$25,000	
17 b) Ice Plant Maintenance	Compressor rebuilds for Central Park, Eddie Bush and the Outdoor Rink \$7,500 each			\$22,500	
17 c) Transfer to Capital	Remove - no tax-supported capital requirements for 2019			(\$40,000)	

2019 Net Unavoidable Increases

Program/Variance	Explanation		Major Components
18 Recreation Services			
18 a) Revenue	Estimated increase in revenues		(\$33,000)
18 b) Annual Support	New online booking and registration software is included in capital requirements for the first year. PRC is in the process of acquiring new software		(\$30,000)
18 c) Salaries & Benefits	Adjusted to reflect actual experience		\$15,893
19 Culture and Events			
19 a) Simcoe Street Theatre	Net increase in revenue		(\$12,878)
19 b) Transfer to Capital	Reduction in requests for 2019		(\$16,000)
Planning and Development	Net Change - Increase of		\$254,609
20 Planning			
20 a) Salary Related	Increase due to annualization of 2018 hires, knowledge transfer time for then new Director		\$138,628
20 b) Official Plan	Inclusion of funding for an external review of the Official Plan. This project will span two years.		\$95,000
21 Marketing & Business Development	Reduction if County funding		\$12,500
Municipal Service Boards			\$41,918
21 Airport	Transfer to Capital removed		(\$32,500)
22 Library - Salary Related	Increase in salary related items due to bringing the staff compliment in line with the approved head count.		\$73,427

2019 Net Unavoidable Increases

Program/Variance	Explanation		Major Components	
Tax Related				(\$137,000)
23 Capital Levy Revenue			(\$20,000)	
24 Penalties & Interest	Increase to more closely approximate actual results		(\$27,000)	
25 Vacancy Rebates	Remove amount due to County opting out of the program		(\$90,000)	
26 Transfer to Capital Levy RF				\$20,000

2019 Net Unavoidable Increases

Program/Variance	Explanation	Major Components
Reconciliation:		
Amount to be raised through taxes per 2018 Approved Budget		\$30,982,914
Net 2019 Unavoidable Increases		<u>\$465,083</u>
Amount to be raised through taxes per 2019 Preliminary Budget		<u><u>\$31,447,997</u></u>




Growth Related Increases



2019 Growth Related Requests

Program/Variance		Explanation				
1	Transportation	Annual support of a new storm and sanitary sewer software is necessary for reviewing development applications.				\$2,060
2	PRC - Parks	The Parks division is projecting a net revenue from growth related activities in relation to the additional docks				(\$8,000)
3	PRC - Facilities	Additional funding is required to hire a full time facility operator to assist with the day to day duties at the recreation facilities. Currently Parks and Facilities share two full time staff; in the spring the two staff head out to Parks for six months and return in the fall for six months to work in the facilities. With the increased demands of the Parks division, one of the staff has remained in Parks for the winter to tend with trail and park maintenance. Facility usage has increased over the past few years, with the the ice staying in a month later and being installed a month sooner at the EBMA. Events and bookings within the facilities are on the rise as well.				\$76,308
4	PRC - Recreation Services	Recreation Services is predicting a net revenue from growth related services related to the Sailing School.				(\$4,420)
5	Library Services	We would like to create a new permanent full-time position at the library to manage the increased demand for adult and senior programming.				\$64,682
Total Requests						\$130,630



Service Enhancements



2019 Service Enhancements

Program/Description of Change		Service Impact	Increase	Impact on Tax Rate	Cost per \$100,000 CVA
PROPOSED BUDGET			\$31,578,627	(4.72%)	
OPERATING					
General Government					
1	Corporate Management	Requesting funds to initiate the corporate reorganization	\$500,000	1.50%	\$12.17
Transportation and Public Works					
2 a)	Fleet & Facilities	There are two new software programs, RS Measure and Adobe Acrobat Pro, that are requested by Fleet & Facilities staff. this software will help improve efficiencies in the department.	\$1,525	0.01%	\$0.03
2 b)	Overhead	The 'Other Road Related' account is an emergency fund for required and unplanned engineering studies; it currently has \$5,000 as a contingency. Most small studies are a minimum \$10,000 to complete. Therefore, it is requested that this contingency be increased by \$5,000.	\$5,000	0.01%	\$0.13
2 c)	Overhead	Engineering Services is requesting 1 (one) student for summer 2019. Summer students have been helpful in previous years to assist staff with various engineering projects. Engineering Services has had students in previous years, but not in 2018.	\$10,000	0.03%	\$0.24
2 d)	Overhead	A number of studies will need to be conducted by consultants to analyze the Pretty River Spill. There are currently no funds in the reserve to pay for these studies, so a new account will need to be generated with additional funds. There is a large section of town that is negatively impacted by a potential spill of the Pretty River in a regional storm event. Recent studies by Liberty Development suggest that the impact on this spill could be much smaller than original anticipated. The request here will look at the possibility of reducing the impacted area, which will have a significant positive impact on those affected residence.	\$40,000	0.13%	\$0.97
2 e)	Roads - Paved	Sealing cracks in our asphalt is a preventative measure that can extend the road surface life. Additional crack sealing is required on a number of roads. This will improve road conditions and help to prolong the life of the road.	\$20,000	0.06%	\$0.48

2019 Service Enhancements

Program/Description of Change		Service Impact	Increase	Impact on Tax Rate	Cost per \$100,000 CVA
2 f)	Transit - Conventional	Requested funding for the extended hours of bus service	\$78,611	0.23%	\$1.91
2 g)	Transit - Conventional	There is currently \$4,000 available in the advertising budget for regular bus service, which is used to print transit maps. The cost to print enough transit maps is \$10,000. Economic Development is no longer assisting in this cost, so \$6,000 in additional funding is needed.	\$6,000	0.02%	\$0.15
2 h)	Streetlights	The streetlights on First Street are showing signs of rust. We would like a structural engineer to review the lights and make recommendations on the soundness of these lights and a possible preventative maintenance program.	\$20,000	0.06%	\$0.48
Parks, Recreation & Culture					
3	Administration	The 2019 the PRC Master Plan (to be adopted) identifies the position of "Coordinator of Community Wellbeing and Inclusion" to be an extension of the Healthy Kids Community Challenge, but with a broader scope affecting a range from youth to senior.	\$74,103	0.22%	\$1.81
4	Parks Division	Requesting janitorial contracts for Central Park and Sunset Point Park	\$21,500	0.07%	\$0.52
5	Facilities Division	The \$9,400 would cover standby pay and a monthly phone charge for staff being on-call. The current system does not work, so a proper on-call system would benefit our division.	\$9,400	0.03%	\$0.23
6 a)	Recreation Services	The Collingwood Sailing School is experiencing growth in the Adult Sailing School program. We currently run one night a week for the month of July as one session and again in August. This increase in salaries will go to off set the cost of running an additional night a week for both months.	\$1,000	0.00%	\$0.02
6 b)	Recreation Services	Requesting aquafit instructors to instruct the morning and evening aquafit classes as well as the noon hour aqua therapy classes. This will increase the quality of classes and allow for expansion in the future. Class participation ranges from fifty to seventy-five for aquafit classes.	\$10,000	0.03%	\$0.25

2019 Service Enhancements

Program/Description of Change		Service Impact	Increase	Impact on Tax Rate	Cost per \$100,000 CVA
7 a)	Culture and Events	Simcoe Street Theatre. In 2018 we applied 18hrs/week of an existing PT Customer Service Representative to manage the inquiries, bookings, scheduling, marketing, and supervision of the space. Following a review of the 2018 season to date, it was determined that the estimated 18hr/week was insufficient to accomplish the required tasks and to keep up with the demand driven by a growth in rentals, consistently increasing per month since May of 2018. An allotment of 30hrs/week is projected to meet the demand and maintain the service level we have come to be expected to provide.	\$28,337	0.09%	\$0.68
7 b)	Culture and Events	Based on 2018 participation, feedback from stakeholders in our regional music scene, and the results of the Simcoe County Music Strategy, in 2019 we propose to increase the number of Music Labs offered from six per year to eight per year, and introduce a series of mentorship videos created by industry professionals to help emerging artists grow their craft.	\$5,000	0.01%	\$0.13
7 c)	Culture and Events	2019 marks the 25th Anniversary of the Collingwood Elvis Festival. In order to commemorate the occasion and encourage increased attendance at the event, we propose to add special activities to the core festival programming. The special activities include the return of the Classic Car Parade, the creation of a special edition Souvenir Program, and VIP appearances by one or more people who were a part of Elvis' life. The associated costs include traffic control for the parade, increased design and printing costs for the Souvenir Program, and appearance fees and travel expenses for the VIP guests. The total cost of the enhancements is estimated at \$57,100. A Celebrate Ontario Grant is being applied for to help offset 50% of the total associated expenses. The remaining 50% being requested of Council is contingent upon grant approval.	\$28,550	0.09%	\$0.69

2019 Service Enhancements

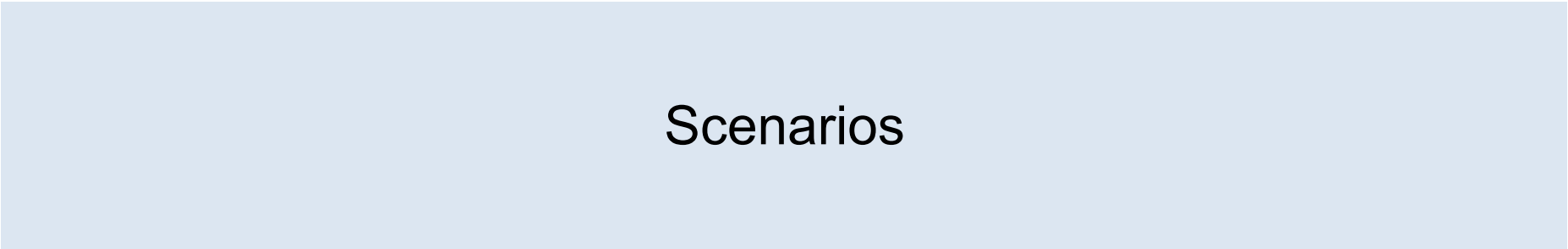

Program/Description of Change		Service Impact	Increase	Impact on Tax Rate	Cost per \$100,000 CVA
7 d)	Culture and Events	With the creation of the Awen' Gathering Place and as PRC continues to build relationships with Indigenous community members and Elders, we have learned that it is customary to provide an honorarium for Elder teachings, introductions and acknowledgment of traditional lands at events and openings. The honorarium to an Elder is typically cash and is given privately along with an offering of tobacco.	\$2,000	0.00%	\$0.05

2019 Service Enhancements


Program/Description of Change		Service Impact	Increase	Impact on Tax Rate	Cost per \$100,000 CVA
Marketing and Business Development					
8	Special Projects	This request is for incremental funding for an outbound multi-media PR campaign targeting key business & lifestyle publications. This campaign would leverage investments made in 2018 on a new employee/new company portal built in partnership with other Business Development Centre partners and Simcoe County. This online portal has been built by several local tech companies, with the objective of promoting the 'Live More' benefits of coming to live, work and play in Collingwood. It will provide a 'concierge' service to potential employees and tech companies to ensure their customer service experience is optimized.	\$25,000	0.08%	\$0.61
TOTAL OPERATING SERVICE ENHANCEMENTS			\$886,026	2.67%	\$21.55
Sub-total			\$32,464,653	(2.05%)	

2019 Service Enhancements

Program/Description of Change		Service Impact	Increase	Impact on Tax Rate	Cost per \$100,000 CVA
CAPITAL					
General Government					
1 a)	Corporate Management	Citizen web interface allows tax payers to manage an online account in their name which allows them to make payments and see status of taxes, programs or any other Town of Collingwood service.	\$46,000	0.14%	\$1.12
1 b)	Corporate Management	Customer relationship management software which will allow for tracking of customer inquiries through the use of tickets. This piece will integrate with the citizen web interface and the mobile field technology introduce for water staff in 2018.	\$41,000	0.12%	\$0.99
Parks, Recreation and Culture					
2 a)	Culture and Events	Two additional sections of portable event docks and stairs \$12,500. For use in harbour to support water-based activities at special events, primarily stand up paddle boarding, kayaking, and a water taxi at Sidelaunch Day	\$12,500	0.04%	\$0.31
2 b)	Culture and Events	Outdoor portable event lighting \$8,500. Several annual special events require outdoor lighting and there are often instances where accessing permanent power sources results in electrical cords crossing sidewalks. We seek to add battery-powered lighting options to our inventory to have the flexibility to avoid trip hazards where able.	\$8,500	0.03%	\$0.20
TOTAL CAPITAL SERVICE ENHANCEMENTS			\$108,000	0.33%	\$2.62
TOTAL UNMET NEEDS TO CONSIDER			\$994,026	3.00%	\$24.17
Budget with ALL SERVICE ENHANCEMENTS Included			\$32,572,653	(1.72%)	



Scenarios





Taxation / Assessment Information¹

The significance of the following chart is to illustrate the two most common methods of presenting the increase or decrease that residential taxpayers may see on their tax notices.

Total Municipal Expenditures is the **Municipal Tax Levy** and it is defined as the *overall amount of money that must be raised through taxes to meet the expenditures of the Corporation*. This figure **does not** directly reflect the increase or decrease in the taxes that the property owner will pay. For 2019, the Proposed Budget total expenditures of the Town will increase by 1.92%. Due to the increase in the Town's total assessment value, the impact on the taxpayer will be lessened.

Municipal Assessment is determined by MPAC and comprises a portion related to actual growth in rateable properties and a phase-in of increased market value. The Town experienced an actual growth of 3.93% which is defined as *actual changes in a property's state, condition or use rather than elements of market value changes*. This growth is combined with the market value (phase-in) changes to produce the 6.98% increase in Municipal Assessment.

The **Tax Rate** is calculated by dividing the Total Municipal Expenditures by the Total Municipal Assessment which is the weighted Current Value Assessment. The Tax Rate increase is the increase in the Residential rate applied to the assessment of property. It **does not** directly reflect the increase or decrease in the taxes that the property owner will pay. For 2019, residents could see a 1.19% decrease in their residential tax rate.

TOWN OF COLLINGWOOD			
	2018	2018	% Change
Municipal Operations	\$30,552,964	\$31,295,777	2.43%
Municipal Capital	429,950	282,850	-34.21%
Total Municipal Expenditures	\$30,982,914	\$31,578,627	1.92%
 Municipal Tax Rate	0.00734409	.00699717	-4.72%
Assessment	4,218,752,113	4,513,054,575	
\$\$ Change		294,302,462	
% Change		6.98%	

The following table provides the calculations for eight (8) different scenarios. In all cases:

- the average assessment for residential properties is \$314,595;
- the average increase in phase-in assessment is \$9,789; and,
- the increase in tax dollars for a residential home owner is the **town portion only** and does not include the 0.75% Capital Levy.
- the Canadian Consumer Price Index for December 31, 2018 is 2.0% and the corresponding Provincial index is 2.3%.
- the capital levy for the average residential property will be \$17.42.

¹ Taxpayers should note that 2019 is the second year of the four year phase-in cycle which brings assessments to January 31st, 2016 values. It is the magnitude of this change that will have the greatest impact on any particular property.

Scenario 1

This option represents the 2018 Municipal Levy and the 2019 Assessment Base simply as a reference point. If the municipality were not subject to contract settlements, inflation and expectation of the residents to maintain service levels, the average residential taxpayer would realize a **decrease** in their taxes of \$78. The municipal levy would be equivalent to 2018 at \$30,982,914.

Scenario 2

This option shows the impact on the average residential taxpayer of inflation and contract settlements and maintenance of service levels and other unavoidable increases. Taxes would **decrease** by \$46. The tax levy would increase \$465,083 to \$31,447,997 a 1.5% increase.

Scenario 3

Scenario 3 incorporates growth related increases to ensure the same level of service can be provided to the growth components of the community. At this level, taxpayers would realize a **decrease** in taxes of \$37. The tax levy would increase another \$130,630 to \$31,578,627 a 1.92% increase over the 2018 levy.

Scenario 4

Scenario 4 shows the impact of including all of the requested service enhancements in the tax levy. The average residential taxpayer would see an increase of \$32 in their taxes. The tax levy would increase another \$994,026 to \$32,572,653. At this level, the levy increase would be 5.13% increase over the 2018 levy.

Scenario 5

Scenario 5 is the Proposed Budget plus the estimated 2019 realignment costs of \$500,000. This would produce a very minor **decrease** in taxes of \$2.39. The overall municipal levy would increase \$500,000 to \$32,078,627 or 1.61%.

Scenario 6

Scenario 6 is similar to Scenario 5 except this option excludes the realignment costs and includes the remaining service enhancements. Essentially Scenarios 5 and 6 are breakeven propositions. The levy would increase \$494,026 to \$31,072,653 or 1.59%. The average residential taxpayer would see a **decrease** of \$2.81 in taxes.

Scenario 7

This is one of the required scenarios under the Budget Principles Policy - 0% increase in the tax rate. The tax rate for 2019 would be the same as the tax rate calculated for 2018. This would create an additional \$570,000 in taxes to be collected. This amount has not been considered in the 2019 budget requests but could be used to "top-up" the Lifecycle Replacement reserve fund. At this level, the municipal levy would be increase to \$33,142,653 or 6.97% more than the 2018 levy and would produce an increase of \$72 for the average residential taxpayer.

Scenario 8

This is another of the required scenarios – a levy increase equal to the CPI at December 31st. This is very similar to the proposed budget Scenario 3. It produces a municipal levy of \$31,605,570 and a **decrease** in taxes of \$36.

Tax Calculations:

2019 Averages All Residential Properties

Assessment	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5	Scenario 6	Scenario 7	Scenario 8
304,806	2,238.52	2,238.52	2,238.52	2,238.52	2,238.52	2,238.52	2,238.52	2,238.52
	2,238.52	2,238.52	2,238.52	2,238.52	2,238.52	2,238.52	2,238.52	2,238.52
314,595	2,159.75	2,192.17	2,201.28	2,270.57	2,236.13	2,235.71	2,310.32	2,202.95
	2,159.75	2,192.17	2,201.28	2,270.57	2,236.13	2,235.71	2,310.32	2,202.95
Taxes	-78.77 -3.52%	-46.35 -2.07%	-37.24 -1.66%	32.05 1.43%	-2.39 -0.11%	-2.81 -0.13%	71.80 3.21%	-35.57 -1.59%
	2018 Levy \$30,982,914	2019 Base \$31,447,997	2019 Proposed \$31,578,627	Total Request \$32,572,653	Realignment Costs Only \$32,078,627	No Realignment Costs \$31,072,653	2018 Tax Rate	Levy Increase of 2%