

## **OVERVIEW**

The Town of Pelham Operating Budget is created to respond to the needs of the Community. The 2015 Budget has been prepared to ensure that each departmental request responds to the Strategic direction of the Town identified in the 2014 Strategic Plan.

The 2015 Operating Budget process began in October of 2014 and included a public open house in December where residents were invited to provide input into the budget process. In addition, departments have worked diligently to ensure that the 2015 proposed increase is minimized while keeping exceptional customer service levels within the community.

At the 2015 pre-budget meeting staff presented an increase projection of 2.81% resulting from expenditure increases that were previously approved by Council or dictated by third party organizations beyond the control of the Town staff and Council. Examples of the latter include Workplace Safety and Insurance Board (WSIB) premiums and Revenue Canada increases to Canada pension plan contributions and employment insurance contributions.

To ensure that the projected increase of 2.81% was not exceeded, staff were required to maintain or reduce their core operating expenditures or offset any increase in expenditures by attainable revenue increases.

Since the pre-budget meeting in December, expenditures within each department were reviewed extensively and where possible reductions were made while ensuring that current service levels were maintained. In addition, reductions in one department assisted in offsetting previously approved expenditures in another department.

The final product of the departmental expenditure review resulted in a decrease from the original projection of 2.81% down to 2.45% for 2015. This is a net decrease of .36% from the pre-budget proposed increase. This reduces the overall tax increase for the average residential assessed property by \$4.93 from a projected \$30.93 annual increase to \$26.00.

**2015 OPERATING BUDGET INCREASE**

Town staff were directed to review all expenditure requests for 2015 and where feasible reduce the expenditure request or maintain at 2014 levels. This would allow the 2015 Operating Budget to absorb expenditures impacting the Town that were uncontrolled. Increases that impacted the 2015 Budget are shown in Table 2 and were minimalized by staffs commitment to ensure that the 2015 Tax levy increase is affordable for Town residents. The result is an overall increase in 2015 of 2.45%.

The 2015 net expenditure increase over 2014 is \$238,409 resulting from an increase in expenditures of \$375,440 and an overall increase in operating revenues of \$38,553. This net increase of \$238,409 is reduced annually by any growth that occurred within the tax year. In 2014 the Town's growth was 1.01% or an increase in tax revenues of \$98,478. Thus, the net overall increase is \$238,409 representing a 2.45% increase over 2014.

Table 1 below shows the net operating budget increase for 2015 after growth.

<b>2015 OPERATING BUDGET NET INCREASE</b>				
	<b>2015 BUDGET</b>	<b>2014 BUDGET</b>	<b>INCREASE (DECREASE) FROM 2014 BUDGET</b>	<b>INCREASE (DECREASE) FROM 2014 BUDGET</b>
	\$	\$	\$	%
Total Expenditures	12,436,025	12,060,585	375,440	3.11
Total Revenues	2,350,056	2,311,503	38,553	1.67
	10,085,969	9,749,082	336,887	3.46%
Assessment Growth			98,478	1.01%
<b>Net 2015 Operating Budget Increase</b>			<b>238,409</b>	<b>2.45%</b>

\*\*Includes PIL Revenues

Growth in year is the result of assessments that are added to the tax base after the original tax roll has been delivered to the Town. This is the result of new construction, additions to property, or corrections to the assessment roll. The 2015 Growth Calculation is provided in section 8, page 8.1.

The increase of \$238,409 identified in Table 1 is the result of expenditure increases and/or revenue increases. The majority of expenditure increases that are proposed in the 2015 budget are increases due to previously approved operating budget items and that are a result of third party increases outside the control of Town staff.

Table 2 on below summarizes the increases presented in the 2014 budget.

**TABLE 2  
SUMMARY OF 2015 INCREASES AS PRESENTED IN BUDGET**

Employee Salary COLA/grid movement increase	
New Director Complement/Performance Planning	\$ 149,461
Insurance Premium increase	\$ 10,000
Community Improvement Plan Increase	\$ 25,000
Sustainability (Transfer to Reserves)	\$ 175,979
Health Care Spending Account	\$ 15,000
<b>Total 2015 Proposed Increase**</b>	<b>\$ 375,440</b>
<b>Less:</b>	
<b>Increase in Revenues</b>	<b>\$ (38,553)</b>
<b>Increase in Growth</b>	<b>\$ (98,478)</b>
<b>Net 2015 Operating Budget Increase</b>	<b>\$ 238,409</b>

\*Increase offset by revenues

\*\*The total proposed increase is net of economies found within the operating budget by staff to provide for uncontrollable expenditure increases.

**2015 TAX LEVY INCREASE**

As illustrated the operating budget increase is \$238,409. To calculate the increase on the average residential assessment the average residential assessment for 2014 must be determined. Assessment increases and decreases occur within the year and as result the 2014 average residential property assessed value increased by 1.62% to \$298,000.

**TABLE 3  
2015 TAX LEVY INCREASE (AFTER GROWTH)**

	<u>2014</u>	<u>2015</u>	<u>Increase</u>	<u>Increase</u>
Average Residential Assessment	\$ 298,000	\$ 302,815	\$ 4,815	1.62%
Tax Rates	0.0045481124	0.0045616525	.0000135	0.30%
Average Tax Levy	<u>1,355.34</u>	<u>1,381.34</u>	26.00	1.92%
Cost per day to average tax levy	<u>\$ 3.71</u>	<u>\$ 3.78</u>	<u>\$ 0.07</u>	1.92%
Annual increase to average ratepayer			<u>\$ 26.00</u>	

Table 3 above illustrates that after growth is taken into consideration, the overall annual increase to the residential ratepayers for the Town of Pelham share of tax levy is 1.92% or \$26.00.

Explanatory notes on variances in the 2015 Operating Budget are detailed in each section for Council's consideration. A full presentation of the 2015 Operating Budget will occur on February 9<sup>th</sup>.

**Schedule of Operating Revenues**

	<b>2015 Proposed Budget</b>	<b>2014 Approved Budget</b>	<b>Increase/ (Decrease)</b>	<b>Increase/ (Decrease)</b>
	\$	\$	\$	%
<b>GRANTS</b>				
Ont Municipal Partnership Fund	10,500	13,264	(2,764)	-20.8%
<b>FINANCE DEPARTMENT</b>				
Penalties and interest	325,000	310,000	15,000	4.8%
Investment income	50,000	50,000	-	0.0%
Supplemental Revenues	75,000	75,000	-	0.0%
Miscellaneous	25,000	20,000	5,000	25.0%
<b>TOTAL FINANCE DEPARTMENT</b>	<b>475,000</b>	<b>455,000</b>	<b>20,000</b>	<b>4.4%</b>
<b>CLERKS DEPARTMENT</b>				
Committee of Adjustment	27,500	26,700	800	3.0%
Miscellaneous	7,450	7,350	100	1.4%
	<b>34,950</b>	<b>34,050</b>	<b>900</b>	<b>4.4%</b>
<b>PROTECTION SERVICES</b>				
Fire Department Revenues	33,000	33,000	-	0.0%
POA Revenue	40,000	45,000	(5,000)	-11.1%
By-law and Parking Enforcement	12,400	3,000	9,400	313.3%
<b>TOTAL PROTECTION SERVICES</b>	<b>85,400</b>	<b>81,000</b>	<b>4,400</b>	<b>5.4%</b>
<b>TRANSPORTATION SERVICES</b>				
Aggregate Resource Grant	25,000	30,000	(5,000)	-16.7%
Transfer from Reserve	0	120,000	(120,000)	-100.0%
Miscellaneous	25,000	25,000	-	0.0%
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>50,000</b>	<b>175,000</b>	<b>(125,000)</b>	<b>-71.4%</b>
<b>HEALTH SERVICES</b>				
Cemeteries	103,500	103,500	-	0.0%
<b>RECREATION AND CULTURAL SERVICES</b>				
General Administration	355,950	355,950	-	0.0%
Special Events and Festivals	118,150	102,900	15,250	14.8%
Recreation and Wellness	204,800	196,685	8,115	4.1%
Culture & Community Enhancement	48,945	6,500	42,445	653.0%
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>	<b>727,845</b>	<b>662,035</b>	<b>65,810</b>	<b>9.9%</b>
<b>PLANNING AND DEVELOPMENT</b>				
Planning Fees	160,000	95,000	65,000	68.4%
Building Department Revenues	415,002	394,578	20,424	5.2%
Other (Municipal Drains, Weed Control, Tile)	5,750	16,267	(10,517)	-64.7%
<b>TOTAL PLANNING AND DEVELOPMENT</b>	<b>580,752</b>	<b>505,845</b>	<b>74,907</b>	<b>14.8%</b>
<b>GRAND TOTAL</b>	<b>2,067,947</b>	<b>2,029,694</b>	<b>38,253</b>	<b>1.9%</b>

## Revenue Explanatory Notes

- (1) OMPF funding decreases annually; result of Provincial decision.
- (2) Revenues have been adjusted to better reflect actuals.
- (3) Building Department revenues match to the 2014 expenditures.
- (4) Reduction is due to termination of Municipal Parking shared agreement. Reduction in revenues is offset by a reduction in expenses.
- (5) Reduction due to projections from Provincial authorities.
- (6) Revenue was a transfer from development charges towards debt that completed in 2014.
- (7) Result of increase in fees in 2015 and/or scope of services offered in swim and youth programs.
- (8) Increase is result of expected revenues from projects ongoing where revenues will be recognized in 2014.
- (9) Reduction in grant due to in-house Drainage Superintendent, offset by reduction in expenditures.

**Schedule of Operating Expenses**

	<b>2015 Proposed Budget</b>	<b>2014 Approved Budget</b>	<b>Increase/ (Decrease)</b>	<b>Increase/ (Decrease)</b>
	\$	\$	\$	%
<b>GENERAL GOVERNMENT</b>				
Members of Council	217,114	215,145	1,969	0.9%
CAO's Office	295,624	283,691	11,933	4.2%
Marketing and Communications	119,234	119,342	(108)	-0.1%
Human Resources	160,959	42,500	118,459	278.7%
<b>1 TOTAL GENERAL GOVERNMENT</b>	<b>792,931</b>	<b>660,678</b>	<b>132,253</b>	<b>20.0%</b>
<b>CLERKS</b>				
Clerks Department	303,752	299,759	3,993	1.3%
Committee Of Adjustment	6,960	6,450	510	7.9%
<b>2 TOTAL CLERKS</b>	<b>310,712</b>	<b>306,209</b>	<b>4,503</b>	<b>1.5%</b>
<b>CORPORATE SERVICES</b>				
Finance Department	775,781	826,414	(50,633)	-6.1%
Shared Administrative Overhead	569,320	509,320	60,000	11.8%
Shared Information Technology	370,641	352,034	18,607	5.3%
<b>3 TOTAL CORPORATE SERVICES</b>	<b>1,715,741</b>	<b>1,687,768</b>	<b>27,973</b>	<b>1.7%</b>
<b>PROTECTION SERVICES</b>				
Fire Services	1,154,613	1,068,834	85,779	8.0%
By-law and Parking Enforcement	91,775	85,312	6,463	7.6%
Crossing Guards	35,572	35,222	350	1.0%
Animal Control	34,440	39,300	(4,860)	-12.4%
<b>4 TOTAL PROTECTION SERVICES</b>	<b>1,316,400</b>	<b>1,228,668</b>	<b>87,732</b>	<b>7.1%</b>
<b>TRANSPORTATION SERVICES</b>				
General Administration	442,496	623,061	(180,565)	-29.0%
Roadway & Building Maintenance	4,755,551	4,515,510	240,041	5.3%
Street Lighting	168,840	202,881	(34,041)	-16.8%
Niagara Centre Airport	14,904	14,454	450	3.1%
<b>5 TOTAL TRANSPORTATION SERVICES</b>	<b>5,381,790</b>	<b>5,355,906</b>	<b>25,883</b>	<b>0.5%</b>
<b>HEALTH SERVICES</b>				
Fonthill/Hillside Cemeteries	120,486	121,645	(1,159)	-1.0%
<b>6 TOTAL HEALTH SERVICES</b>	<b>120,486</b>	<b>121,645</b>	<b>(1,159)</b>	<b>-1.0%</b>
<b>RECREATION &amp; CULTURAL SERVICES</b>				
General Administration	651,584	654,651	(3,067)	-0.5%
Special Events & Festivals	220,112	189,262	30,850	16.3%
Cultural and Community Enhancement	105,587	68,512	37,075	54.1%
Recreation & Wellness	227,844	223,041	4,803	2.2%
Libraries	752,258	752,258	-	0.0%
<b>7 TOTAL RECREATION &amp; CULTURAL SERV.</b>	<b>1,957,385</b>	<b>1,887,724</b>	<b>69,661</b>	<b>3.7%</b>
<b>COMMUNITY PLANNING &amp; DEVELOPMENT</b>				
Planning & Zoning	414,078	388,192	25,886	6.7%
Building Department	415,002	394,945	20,057	5.1%
Other	11,500	28,850	(17,350)	-60.1%
<b>8 TOTAL COMMUNITY PLANNING &amp; DEV.</b>	<b>840,580</b>	<b>811,987</b>	<b>28,593</b>	<b>3.5%</b>
<b>GRAND TOTAL</b>	<b>12,436,025</b>	<b>12,060,585</b>	<b>375,440</b>	<b>3.1%</b>



# Administration Services

## General Governance ( 3 )

Description	2015 Proposed Budget	2014 Approved Budget	Increase/ (decrease) over 2014	
				% Change
<b>Members of Council</b>				
Salaries and Benefits	128,214	124,395	3,819	3.1%
Materials and Supplies	88,900	90,750	(1,850)	-2.0%
<i>sub-total</i>	217,114	215,145	1,969	0.9%
<b>CAO's Office</b>				
Salaries and Benefits	261,994	264,261	(2,267)	-0.9%
Materials and Supplies	33,630	19,430	14,200	73.1%
<i>sub-total</i>	295,624	283,691	11,933	4.2%
<b>Marketing and Communication</b>				
Salaries and Benefits	89,634	89,742	(108)	-0.1%
Materials and Supplies	29,600	29,600	0	0.0%
<i>sub-total</i>	119,234	119,342	(108)	-0.1%
<b>Human Resources</b>				
Salaries and Benefits	116,109	-	116,109	0.0%
Materials and Supplies	44,850	42,500	2,350	0.0%
<i>sub-total</i>	160,959	42,500	118,459	278.7%
<b>Total General Government</b>	792,931	660,678	132,253	20.0%
<b>Clerks Department</b>				
Salaries and Benefits	272,572	267,829	4,743	1.8%
Materials and Supplies	31,180	31,930	(750)	-2.3%
<i>sub-total</i>	303,752	299,759	3,993	1.3%
<b>Committee of Adjustment</b>	6,960	6,450	510	7.9%
<b>Total Clerks</b>	310,712	306,209	4,503	1.5%
<b>Finance Department</b>				
Salaries and Benefits	649,581	715,914	(66,333)	-9.3%
Materials and Supplies	91,200	75,500	15,700	20.8%
Contracted Services	35,000	35,000	0	0.0%
<i>sub-total</i>	775,781	826,414	(50,633)	-6.1%
<b>Shared Overhead Costs</b>				
Salaries and Benefits	122,000	80,000	42,000	52.5%
Materials and Supplies	327,500	309,500	18,000	5.8%
Contracted Services	116,200	116,200	0	0.0%
Rents and Financial Expenses	3,620	3,620	0	0.0%
<i>sub-total</i>	569,320	509,320	60,000	11.8%
<b>Shared Information Technology</b>				
Salaries and Benefits	79,791	86,184	(6,393)	-7.4%
Materials and Supplies	190,850	190,850	0	0.0%
Contracted Services	100,000	75,000	25,000	33.3%
<i>sub-total</i>	370,641	352,034	18,607	5.3%
<b>Total Corporate Services</b>	1,715,741	1,687,768	27,973	1.7%
<b>Total General Governance</b>	2,819,385	2,654,655	164,730	6.2%

Explanatory notes:

- (1) Reduction result of completion of physician recruitment annual payment.
- (2) Decrease reflects small percentage of wage charged to Water/Wastewater budget.
- (3) Reflects transfer of Committees to Administration, MYAC, Volunteer Recognition.
- (4) Result of addition of Human Resources Department and transfer of costs from other areas.
- (5) Decrease result of separation of Human Resource wages from Payroll Clerk.
- (6) Increase reflects cost of banking service fees for Visa/MC payments.
- (7) Increase result of WSIB premium increases in 2015.
- (8) Result of reduction of part-time summer assistance costs.
- (9) Increase resulting from required software licences, software support and software application upgrade requirements.



# Fire & By-Law Services

## Protection Services ( 4 )

Description	2015 Proposed Budget	2014 Approved Budget	Increase/ (decrease) over 2014	% Change
<b>Fire Services</b>				
Salaries and Benefits	564,211	537,937	26,274	4.9% (1)
Debt Service	210,846	117,337	93,509	79.7% (2)
Materials and Supplies	240,700	275,176	(34,476)	-12.5% (3)
Contracted Services	46,639	48,272	(1,633)	-3.4%
<i>sub-total</i>	1,062,396	978,722	83,674	8.5%
<b>Fire Prevention</b>				
Salaries and Benefits	80,368	78,262	2,106	2.7%
Materials and Supplies	11,850	11,850	0	0.0%
<i>sub-total</i>	92,218	90,112	2,106	2.3%
<b>Total Fire Services</b>	1,154,613	1,068,834	85,779	8.0%
<b>By-law and Parking Enforcement</b>				
Salaries and Benefits	85,225	78,262	6,963	8.9% (4)
Materials and Supplies	6,550	7,050	(500)	-7.1%
<i>sub-total</i>	91,775	85,312	6,463	7.6%
<b>Crossing Guards</b>				
Salaries and Benefits	32,322	31,972	350	1.1%
Materials and Supplies	3,250	3,250	0	0.0%
<i>sub-total</i>	35,572	35,222	350	1.0%
<b>Animal Control</b>				
	34,440	39,300	(4,860)	-12.4% (5)
<b>Total</b>	1,316,400	1,228,668	87,732	7.1%

Explanatory notes:

- (1) Increase largely due to Volunteer FF point increases to better reflect actual.  
 (2) Debt obligations added in 2015 include Fire Station #2 debenture.  
 (3) Reserve transfer decrease to offset debt obligation to be increased in 2016 when Fire Truck Debt is completed.  
 (4) Reflects compliance with pay equity legislation.  
 (5) Reflects 2015 negotiated contract for services provided by Humane Society.

**Transportation Services ( 5 )**

Description	2015 Proposed Budget	2014 Approved Budget	Increase/ (decrease) over 2014	% Change
<b>General Administration</b>				
Salaries and Benefits	315,310	325,773	(10,463)	-3.2% (1)
Debt Service	107,021	268,108	(161,087)	-60.1% (2)
Materials and Supplies	20,165	18,180	1,985	10.9%
Contracted Services	-	11,000	(11,000)	-100.0% (3)
<i>sub-total</i>	442,496	623,061	(180,565)	-29.0%
<b>Facilities</b>				
Salaries and Benefits	702,979	682,826	20,153	3.0% (4)
Utilities	240,000	184,600	55,400	30.0% (5)
Materials and Supplies	373,868	374,945	(1,077)	-0.3%
Contracted Services	92,740	69,910	22,830	32.7% (6)
<i>sub-total</i>	1,409,587	1,312,281	97,306	7.4%
<b>Roadway Maintenance</b>				
Salaries and Benefits	360,249	280,747	79,502	28.3% (7)
Materials and Supplies	1,635,599	1,547,849	87,750	5.7% (8)
Contracted Services	395,750	409,850	(14,100)	-3.4% (3)
<i>sub-total</i>	2,391,598	2,238,446	153,152	6.8%
<b>Winter Control</b>				
Salaries and Benefits	158,319	156,659	1,660	1.1%
Materials and Supplies	109,257	119,360	(10,103)	-8.5% (9)
Contracted Services	169,895	169,895	0	0.0%
<i>sub-total</i>	437,471	445,914	(8,443)	-1.9%
<b>Fleet</b>				
Salaries and Benefits	58,709	66,416	(7,707)	-11.6% (1)
Fuel	95,100	92,500	2,600	2.8%
Materials and Supplies	308,236	295,603	12,633	4.3%
Contracted Services	54,850	64,350	(9,500)	-14.8%
	516,895	518,869	(1,974)	-0.4%
<b>Street Lighting</b>	168,840	202,881	(34,041)	-16.8% (10)
<b>Niagara Centre Airport</b>	14,904	14,454	450	3.1%
<b>Total</b>	<b>5,381,790</b>	<b>5,355,906</b>	<b>25,884</b>	<b>0.5%</b>

**Explanatory notes:**

- (1) Result of new hire start at grid year 1.  
(2) Reflects Canboro Road debt from 2004 completed in 2014.  
(3) Engineering services moved to capital budget to reflect work being performed.  
(4) Reflects transfer from contracted services to part-time wages for in-house cleaner.  
(5) Increased utility costs budgeted for 2015 to better reflect actuals.  
(6) Increased building and repair contracted result of transferring parks to facilities department.  
(7) Includes two equipment operator positions for 2015.  
(8) Reflects increase in transfer to capital reserve.  
(9) Repair and Maintenance costs decreased to better reflect actuals.  
(10) Capital related engineering and installations moved to capital budget.

**Health Services ( 5 )**

Description	2015 Proposed Budget	2014 Approved Budget	Increase/ (decrease) over 2014	% Change
Salaries and Benefits	82,591	82,450	141	0.2%
Materials and Supplies	26,045	27,345	(1,300)	-4.8% (1)
Contracted Services	11,850	11,850	0	0.0%
<i>sub-total</i>	120,486	121,645	(1,159)	-1.0%
<b>Total</b>	120,486	121,645	(1,159)	-1.0%

Explanatory notes:

(1) Reflects decrease in cost to perform monument foundation works.



# Recreation, Culture & Wellness

## Recreation and Cultural Services ( 6 )

Description	2015 Proposed Budget	2014 Approved Budget	Increase/ (decrease) over 2014	% Change
<b>General Administration</b>				
Salaries and Benefits	185,003	187,931	(2,928)	-1.6% (1)
Debt Services	307,066	307,066	0	0.0%
Materials and Supplies	159,515	159,654	(139)	-0.1%
<i>sub-total</i>	651,584	654,651	(3,067)	-0.5%
<b>Special Events &amp; Festivals</b>				
Salaries and Benefits	66,812	51,212	15,600	30.5% (1)
Materials and Supplies	153,300	138,050	15,250	11.0% (4)
<i>sub-total</i>	220,112	189,262	30,850	16.3%
<b>Recreation &amp; Wellness</b>				
Salaries and Benefits	60,034	46,212	13,822	29.9%
Materials and Supplies	500	15,000	-14,500	-96.7%
Contracted Services	7,500	-	7,500	100.0%
Swim Program	70,641	77,673	-7,032	-9.1% (5)
Youth Programs	89,169	84,156	5,013	6.0%
<i>sub-total</i>	227,844	223,041	4,803	2.2%
<b>Culture &amp; Community Enhancement</b>				
Salaries and Benefits	56,492	46,212	10,280	22.2%
Materials and Supplies	49,095	22,300	26,795	120.2%
<i>sub-total</i>	105,587	68,512	37,075	54.1%
<b>Libraries</b>				
	752,258	752,258	0	0.0%
<b>Total</b>	<b>1,957,385</b>	<b>1,887,724</b>	<b>69,661</b>	<b>3.7%</b>

Explanatory notes:

- (1) Result of COLA adjustment and grid movement.
- (2) Decrease in interest expense to better reflect actuals.
- (3) Transfer to reserve reduction offset by increase in transfer to reserve in Facilities.
- (4) Decreased expenditures to better reflect historical actuals and work process improvements.
- (5) Increase in program expenditures offset by revenues.



# Community Planning & Development

## Planning and Development ( 7 )

Description	2015 Proposed Budget	2014 Approved Budget	Increase/ (decrease) over 2014	% Change
<b>General Administration</b>				
Salaries and Benefits	316,448	337,762	(21,314)	-6.3% (1)
Materials and Supplies	97,630	50,430	47,200	93.6% (2)
<i>sub-total</i>	414,078	388,192	25,886	6.7%
<b>Building Department</b>				
Salaries and Benefits	373,925	349,580	24,345	7.0% (3)
Materials and Supplies	41,077	45,365	(4,288)	-9.5%
<i>sub-total</i>	415,002	394,945	20,057	5.1%
<b>Other (Municipal Drainage)</b>				
Contracted Services	11,500	28,850	(17,350)	-60.1% (4)
<i>sub-total</i>	11,500	28,850	(17,350)	-60.1%
<b>Total</b>	<b>840,580</b>	<b>811,987</b>	<b>28,593</b>	<b>3.5%</b>

Explanatory notes:

- (1) Decrease reflects impact of re-organization and adjusted grid level for new hires.
- (2) Result of increase in transfer to Planning reserve and CIP reserve.
- (3) Increase result of Intake Technician position.
- (4) Decrease reflects change from contract service to in-house Drainage Superintendent.



## CALCULATION OF 2015 GROWTH

	2014 Assessment Per Budget \$	2014 Assessment Pre-flip \$	2014 Tax Rate	2014 Levy \$	2014 Levy Pre-flip \$	Growth \$	
Residential	1,939,396,885	1,959,136,836	0.004548110	8,820,590	8,910,370	89,779	
Multi-Residential	17,948,527	17,948,527	0.009296340	166,856	166,856	-	
New Multi-Residential			0.000000000	-	-	-	
Commercial	59,983,147	61,897,579	0.007998310	479,764	495,076	15,312	
Commercial Vacant	2,253,525	777,814	0.005598820	12,617	4,355	(8,262)	
Industrial	3,046,183	3,042,683	0.011961540	36,437	36,395	(42)	
Industrial Vacant	50,000	50,000	0.007775000	389	389	-	
Pipelines	14,124,000	14,267,609	0.007741340	109,339	110,450	1,112	
Farmland	106,697,808	107,270,839	0.001137030	121,319	121,970	652	
Managed Forests	1,554,592	1,490,188	0.001137030	1,768	1,694	(73)	
	<b><u>2,145,054,667</u></b>	<b><u>2,165,882,075</u></b>		<b><u>9,749,078</u></b>	<b><u>9,847,555</u></b>	<b><u>98,478</u></b>	<b>1.01%</b>


**SUMMARY OF YEAR OVER YEAR ASSESSMENT CHANGES**

<b>PROPERTY CLASS</b>	<b><u>2015</u></b>	<b><u>2014</u></b>	<b><u>INCREASE (DECREASE)</u></b>	<b><u>% CHANGE</u></b>
RESIDENTIAL	1,997,562,043	1,939,396,885	58,165,158	3.00%
MULTI - RESIDENTIAL	18,613,264	17,948,527	664,737	3.70%
COMMERCIAL OCCUPIED	63,837,021	59,983,147	3,853,874	6.42%
COMMERCIAL VACANT UNITS	798,394	2,253,525	- 1,455,131	-64.57%
INDUSTRIAL OCCUPIED	3,089,640	3,064,183	25,457	0.83%
INDUSTRIAL VACANT LAND	50,500	50,000	500	1.00%
PIPELINES	14,508,804	14,124,000	384,804	2.72%
FARMLANDS	115,473,497	106,697,808	8,775,689	8.22%
MANAGED FORESTS	1,616,844	1,554,592	62,252	4.00%
<b>TOTAL ASSESSMENT FOR TAX PURPOSES</b>	<b><u>2,215,550,007</u></b>	<b><u>2,145,072,667</u></b>	<b><u>70,477,340</u></b>	<b><u>3.29%</u></b>
<b>PROPERTIES SUBJECT TO PAYMENTS IN LIEU OR EXEMPT</b>	81,963,020	73,052,685	8,910,335	12.20%
<b>MUNICIPAL TOTAL</b>	<b><u>2,297,513,027</u></b>	<b><u>2,218,125,352</u></b>	<b><u>79,387,675</u></b>	<b><u>3.58%</u></b>