

**Common and Special Services  
Municipal Taxation Calculations**

**IMPACT ON MAJOR BUDGET COMPONENTS**

Major Budget Components	Dept	2014 Operating and Capital Combined Budget Amounts				Per \$100,000 Weighted Assessment (WA)			AVG RES* WA: 243,500	
		Common	Ward 1	Ward 2	Total	Common	Special Service		W1 Total	W2 Total
							Ward 1	Ward 2		
Interest	GC	\$ (945,000)	\$ -	\$ -	\$ (945,000)	(48.62)	-	-	(118)	(118)
Grants	GC	\$ (385,200)	\$ -	\$ -	\$ (385,200)	(19.82)	-	-	(48)	(48)
Taxation Adjustments	GC	\$ 7,500	\$ -	\$ -	\$ 7,500	0.39	-	-	1	1
Payments in Lieu of Taxes	GC	\$ (184,300)	\$ -	\$ -	\$ (184,300)	(9.48)	-	-	(23)	(23)
Community Grants	GC	\$ 119,000	\$ -	\$ -	\$ 119,000	6.12	-	-	15	15
Committee's of Council	GC	\$ 36,300	\$ -	\$ -	\$ 36,300	1.87	-	-	5	5
GRCA	GC	\$ 253,100	\$ -	\$ -	\$ 253,100	13.02	-	-	32	32
Other General Corporate	GC	\$ (3,408)	\$ -	\$ -	\$ (3,408)	(0.18)	-	-	(0)	(0)
Council		\$ 224,400	\$ -	\$ -	\$ 224,400	11.55	-	-	28	28
General Administration	CS	\$ 1,180,100	\$ -	\$ -	\$ 1,180,100	60.72	-	-	148	148
Election	CS	\$ 83,000	\$ -	\$ -	\$ 83,000	4.27	-	-	10	10
Municipal Building Stewardship	CS	\$ 194,725	\$ -	\$ -	\$ 194,725	10.02	-	-	24	24
Animal Control	CS	\$ 73,530	\$ -	\$ -	\$ 73,530	3.78	-	-	9	9
Finance		\$ 797,270	\$ -	\$ -	\$ 797,270	41.02	-	-	100	100
Economic Development and Tourism		\$ 575,240	\$ -	\$ -	\$ 575,240	29.60	-	-	72	72
Planning and Development	PD	\$ 273,600	\$ -	\$ -	\$ 273,600	14.08	-	-	34	34
Parking	PD	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-
Police Service (PHPS/OPP)	PS	\$ -	\$ 4,047,501	\$ 770,451	\$ 4,817,952	-	284.91	147.30	694	359
Police Service Board	PS	\$ -	\$ 60,911	\$ 11,594	\$ 72,505	-	4.29	2.22	10	5
Community Policing	PS	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-
Fire and Emergency		\$ 1,376,038	\$ -	\$ -	\$ 1,376,038	70.80	-	-	172	172
Crossing Guards	WE	\$ -	\$ 70,000	\$ 10,000	\$ 80,000	-	4.93	1.91	12	5
Works & Engineering Admin	WE	\$ 416,836	\$ -	\$ -	\$ 416,836	21.45	-	-	52	52
Roads	WE	\$ 3,092,182	\$ -	\$ -	\$ 3,092,182	159.09	-	-	387	387
Streetlights	WE	\$ -	\$ 182,392	\$ 8,600	\$ 190,992	-	12.84	1.64	31	4
Sidewalks	WE	\$ -	\$ 61,326	\$ -	\$ 61,326	-	4.32	-	11	-
Transit	WE	\$ -	\$ 308,900	\$ -	\$ 308,900	-	21.74	-	53	-
Christmas Tree and Yard Waste Pickup	WE	\$ -	\$ 35,492	\$ -	\$ 35,492	-	2.50	-	6	-
Parks, Recreation and Culture Admin	PRC	\$ 306,095	\$ -	\$ -	\$ 306,095	15.75	-	-	38	38
Parks	PRC	\$ -	\$ 445,539	\$ 87,158	\$ 532,697	-	31.36	16.66	76	41
Facilities and Programs	PRC	\$ 813,492	\$ 181,450	\$ -	\$ 994,942	41.85	12.77	-	133	102
Marina	PRC	\$ 47,017	\$ -	\$ -	\$ 47,017	2.42	-	-	6	6
Harbour	PRC	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-
Cemeteries	PRC	\$ 77,620	\$ -	\$ -	\$ 77,620	3.99	-	-	10	10
Canton	PRC	\$ 32,100	\$ -	\$ -	\$ 32,100	1.65	-	-	4	4
Library		\$ 716,600	\$ -	\$ -	\$ 716,600	36.87	-	-	90	90
		\$ 9,177,836	\$ 5,393,511	\$ 887,803	\$ 15,459,150	472.19	379.66	169.74	2,074	1,563
Established Special Services		59%	35%	6%	-					

\* Average Residential Property Weighted Assessment, Based on MPAC Property Tax Code 301 - Single Residential Unit

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**FULLY IMPLEMENTED**

	2014 Budget Levy Amounts			Per \$100,000 Weighted Assessment (WA)		AVG RES* WA: 243,500	
	Ward 1	Ward 2	Total	Ward 1	Ward 2	Ward 1	Ward 2
Weighted Assessment %	73.1%	26.9%					
Common Allocated by WA	\$ 6,708,031	\$ 2,469,805	\$ 9,177,836	472.19	472.19	1,150	1,150
Special Services	\$ 5,393,511	\$ 887,803	\$ 6,281,314	379.66	169.74	924	413
Total Levy by Ward	\$ 12,101,542	\$ 3,357,608	\$ 15,459,150	851.86	641.93	2,074	1,563
% of Levy by Ward	78%	22%					
2013 Actual % of Total Levy by Ward	84.11%	15.89%		84.11%	15.89%	84.11%	15.89%
2013 Levy % by Ward Impact on 2014 Budget	\$ 13,002,691	\$ 2,456,459	\$ 15,459,150	915.29	469.64	2,229	1,144
Increase/(Decrease) Due to Revised Method Change on Municipal Portion	\$ (901,149)	\$ 901,149	\$ -	(63.43)	172.29	(154)	420
	-7%	37%		-7%	37%	-7%	37%

**10 YEAR PHASE IN**

Change / year over 10 years - determined by Council Change on Municipal Portion	\$ (97,500)	\$ 97,500		(6.86)	18.64	(17)	45
	-1%	4%		-1%	4%	-1%	4%
Phase in Adjustment 2014	\$ 975,000	\$ (975,000)		68.63	(186.41)	167	(454)
Phase in Adjustment 2015	\$ 877,500	\$ (877,500)		61.77	(167.77)	150	(409)
Phase in Adjustment 2016	\$ 780,000	\$ (780,000)		54.91	(149.13)	134	(363)
Phase in Adjustment 2017	\$ 682,500	\$ (682,500)		48.04	(130.48)	117	(318)
Phase in Adjustment 2018	\$ 585,000	\$ (585,000)		41.18	(111.84)	100	(272)
Phase in Adjustment 2019	\$ 487,500	\$ (487,500)		34.32	(93.20)	84	(227)
Phase in Adjustment 2020	\$ 390,000	\$ (390,000)		27.45	(74.56)	67	(182)
Phase in Adjustment 2021	\$ 292,500	\$ (292,500)		20.59	(55.92)	50	(136)
Phase in Adjustment 2022	\$ 195,000	\$ (195,000)		13.73	(37.28)	33	(91)
Phase in Adjustment 2023	\$ 97,500	\$ (97,500)		6.86	(18.64)	17	(45)
Phase in Adjustment 2024	-	-		-	-	-	-

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**2014 MUNICIPAL TAXATION IMPACT**

**2014 MUNICIPAL PROPERTY TAX**

	2014 Budget Levy Amounts			Per \$100,000 Weighted Assessment (WA)		AVG RES* WA: Ward 1	243,500 Ward 2
	Ward 1	Ward 2	Total	Ward 1	Ward 2		
Weighted Assessment % Common Allocated by WA	73%	27%					
	\$ 6,708,031	\$ 2,469,805	\$ 9,177,836	472.19	472.19	1,149.79	1,149.79
Special Services	\$ 5,393,511	\$ 887,803	\$ 6,281,314	379.66	169.74	924	413
2014 phase in adjustment	\$ 975,000	\$ (975,000)	\$ -	68.63	(186.41)	167	(454)
Phase in adjusted Ward specific	\$ 6,368,511	\$ (87,197)	\$ 6,281,314	448.29	(16.67)	1,092	(41)
Total Levy by Ward	\$ 13,076,542	\$ 2,382,608	\$ 15,459,150	920.49	455.52	2,241	1,109
% of Levy by Ward	85%	15%					

**CHANGE DUE TO REVISED TAX ALLOCATION METHOD**

2013 Actual % of Total Levy by Ward	84.11%	15.89%		84.11%	15.89%	84.11%	15.89%
2013 Levy % by Ward Impact on 2014 Budget	\$ 13,002,691	\$ 2,456,459	\$ 15,459,150	915.29	469.64	2,229	1,144
Increase/(Decrease) Due to Revised Method Change on Municipal Portion	\$ 73,851	\$ (73,851)	\$ -	5.20	(14.12)	13	(34)
	1%	-3%		1%	-3%	1%	-3%

**TOTAL CHANGE COMPARED TO PRIOR YEAR**

Total Levy 2013 (after LLRW reduction)	\$ 12,261,378	\$ 2,225,023	\$ 14,486,401	905.40	440.50	2,205	1,073
Increase Compared to Prior Year Change on Municipal Portion	\$ 815,164	\$ 157,585	\$ 972,749	15.09	15.02	37	37
	7%	7%	7%	2%	3%	2%	3%

**2014 FULL PROPERTY TAX IMPACT**

	Ward 1	Ward 2	Ward 1	Ward 2
2013 Property Tax Components				
Municipal	905.40	440.50	2,205	1,073
County	468.10	468.10	1,140	1,140
Education	212.00	212.00	516	516
2013 Total Property Tax	1,585.50	1,120.60	3,861	2,729
2014 Property Tax Components				
Municipal	920.49	455.52	2,241	1,109
County	469.70	469.70	1,144	1,144
Education	203.00	203.00	494	494
2014 Total Property Tax	1,593.19	1,128.22	3,879	2,747
Total Property Tax Increase	7.69	7.62	19	19
	0%	1%	0%	1%

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