



Finance Services

November 12, 2021

2022 Budget Overview and Summary Report

1.0 Using the Budget Document

The 2022 operating budget is included in this binder. An index is provided at the beginning of the binder for your reference.

The binder consists of the following major sections:

- Chief Administrative Officer's Letter of Transmittal
- Budget Overview and Summary Report
- Budget Summaries and Business Plans organized by department
- Budget Summaries and Business Plans from External Agencies and the Tribute Communities Centre
- Advisory Committees Budget Summaries and Work Plans
- Items for Council Review
- Supplemental Material

This Budget was prepared through a detailed review and analysis of all budget lines and staff initiatives to reduce costs and minimize lost revenues. In general, the 2022 budget provides for the same service levels as in 2021 (except for those adjusted to comply with provincial orders) addresses volume and growth, incorporates the outcomes of various continuous improvement initiatives and responds to inflationary and contractual increases. The 2022 budget is aligned with Council's guiding principles of financial stewardship and the City's Financial Strategy.

The COVID-19 pandemic continues to have an impact on municipal finances including lost revenues and increased costs. COVID-19 has resulted in an incremental 2022 budget impact of approximately \$3.1 million.

Including the COVID-19 related impact, the initial budget calculations revealed an increased requirement of approximately \$8.8 million or a 5.81% increase to the budget levy.

A number of strategies have been implemented to reduce the impact to the extent possible, which has resulted in a decrease from the budget starting point.

The 2022 budget submission requires a \$2.7 million increase in the tax levy over the 2021 approved budget. This represents a 1.78% tax levy increase on the Oshawa portion of the tax bill.

Appendix 1, [Department Budget Comparison](#), provides a one-page financial summary of the budget submission and is located at the end of this report.

Included in the budget binder behind the “Items for Council Review” tab is a list of potential budget adjustments for Council’s consideration that has not been factored into the tax levy increase.

2.0 2022 Budget Overview

The following table provides a summary of the main financial pressures affecting the 2022 base budget and changes to revenues, improvements, and savings used to develop the 1.78% budget submission.

**TABLE 1
2022 BUDGET OVERVIEW
VARIANCE SUMMARY**

	2022 Budget Increase in Tax Levy/ (Decrease in Tax Levy) \$
<u>Revenues</u>	
Taxation Revenue/PILS	(236,000)
Growth	(195,900)
Safe Restart funding 2021	4,012,300
Safe Restart funding 2022	(3,093,300)
Increase in Recreation and Municipal Parking Revenues	(3,837,800)
Arrears Notices & Interest on taxes	(557,500)
General Fees & Charges By-law Update	(607,300)
Interest on Investments	(170,800)
Jet Fuel/Avgas –sales	(725,500)
Jet Fuel/Avgas - purchases	703,500
Municipal Accommodation Tax - net	(150,000)
Building Permit Revenues	(400,000)
Departmental Budget Adjustments-Revenues	<u>(1,157,600)</u>
Total change in Revenues	<u>(6,415,900)</u>
<u>Expenditures</u>	
Salary and Benefit Increases	3,921,300
Temporary	1,086,500
Utility Costs	(194,500)
Taxes written off	(330,800)
Reserve Contributions	327,800
Partnership and Anchor Grants	72,900
Contracted Services	1,325,600
Contribution to Capital	1,029,000
Tribute Communities Centre	(642,400)
External Agencies	280,800
Departmental Budget Adjustments - Expenses	<u>2,243,300</u>
Total change in Expenses	<u>9,120,000</u>
Tax Levy Increase (1.78%)	<u>2,704,100</u>

The following provides a summary of the main financial pressures affecting the 2022 base budget and changes to revenues, improvements, and savings used to develop the 1.78% budget submission.

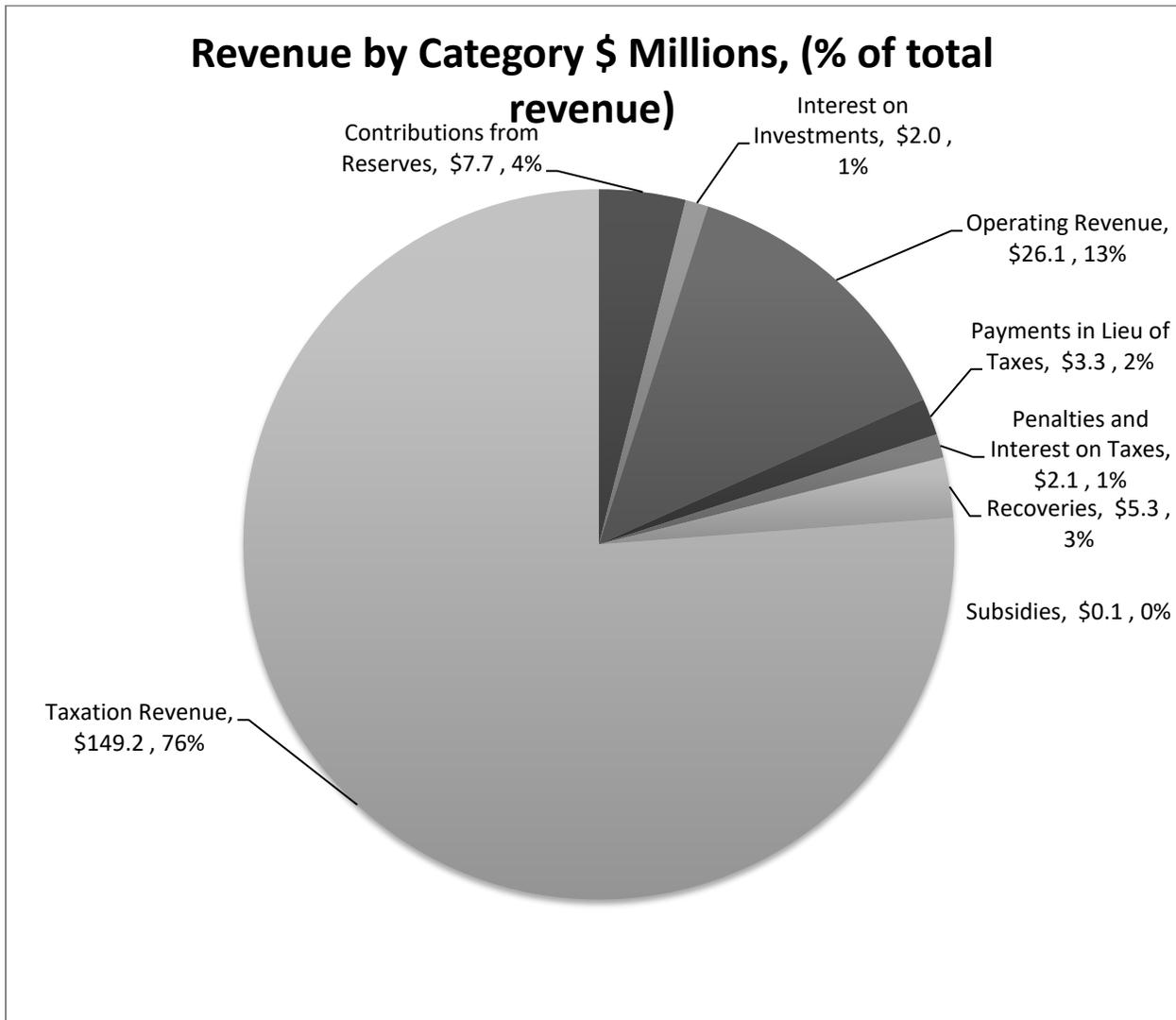
1. Taxation Revenue – An adjustment is made to the base budget to reflect supplemental taxes received in 2021 which has increased the taxation revenue base by \$236,000.
2. Growth - Based on the 2022 adjusted base and projected development within the City, taxation revenue from growth is expected to be 1.03% in 2022 which is included in the budget.
3. Safe Restart Funding – To help mitigate the ongoing financial pressures of COVID-19, the budget has utilized \$3.09 million received from the Federal-Provincial Safe Restart program, a decrease of \$919,000 from the \$4.01 million used in 2021.
4. Increase in Recreation and Municipal Parking Revenues – Program revenues are anticipated to increase by \$3.83 million (Recreation \$3.09 million, Municipal Parking \$0.74 million). Although revenues are increasing, they are only at 80% of the 2020 Budget, with the difference being funded from the Federal-Provincial Safe Restart funds.
5. Arrears Notices & Interest on Taxes – Through updates to the General Fees and Charges By-law Updates in prior years, the City is now charging to recover the administrative costs for sending out property tax reminder notices.
6. General Fees and Charges By-law Update – The General Fees and Charges By-law Update outlines fees that are set to increase in 2022 by the amount of \$607,300 (Report FIN-21-91).
7. Interest on Investments – The 2022 budget has been adjusted to reflect an increase to investment revenues as the City continues to maintain aggressive investment strategies and diversification of instruments in order to maximize returns.
8. Jet Fuel/Avgas Fuel - net – This is a direct result of increased volume of Jet Fuel and Avgas purchased by the Oshawa Executive Airport and sold to the consumer.
9. Municipal Accommodation Tax - net - The Municipal Accommodation Tax was approved for implementation on January 1, 2022. A revenue sharing agreement is currently being drafted with the Oshawa Chamber of Commerce to support tourism initiatives in the City (Report CNCL-20-145).
10. Building Permit Revenues – As development continues to grow, Building Permit Revenues are expected to increase by \$400,000 in 2022.
11. Salary and Benefit Increases – Of the total increase of \$3.9 million, contractual salary adjustments related to collective agreements currently in effect are included in the budget and total \$1.1 million. The increase does not include the provision for salary and wage adjustments not yet negotiated, which will be funded from the Remuneration Reserve when required. Other changes related to Salary and Benefits changes include:

- a) Impact of the 27th Pay Provision – The reversal of the \$3.3 million provision for the 27th pay in 2021 that was funded from the Remuneration Reserve;
 - b) Impact of the Federal Truth and Reconciliation Statutory Holiday – It is estimated that the impact of the new statutory holiday is \$100,000. The two programs that are primarily impacted are Fire Services and Waste Collection.
 - c) Impact of Minimum Wage increase – On November 2, 2021, the Provincial Government announced an increase to the minimum wage rate, which will come into effect January 1, 2022. The impact of this is estimated to be \$250,000;
 - d) Salary Savings – 2022 Salary savings anticipated due to vacancies are budget to be \$1.2 million, partially offset by \$337,600 salary savings returned from 2021.
12. Temporary – Requirements for temporary staff are expecting to increase in 2022 as Recreation programs and facilities open up. Growth is also having an impact on the increased use of temporary staffing in both Engineering and Building Services. The net increase to temporary wages is budgeted at \$1.1 million.
 13. Utility costs – The 2022 budget has been adjusted to reflect actual consumption volumes across the Corporation.
 14. Taxes written off - Has decreased by \$330,800 primarily due to changes related to Incremental Assessment Grants in 2022.
 15. Reserve Contributions – The 2022 budget for reserve contributions has been increased by \$327,800. This is partially due to the gradual return of adjustments made in the 2021 budget.
 16. Partnership and Anchor Grants – Partnership and Anchor Grants have increased \$72,900 in 2022 (Report FIN-21-93).
 17. Contracted Services – Contracted Services have increased \$1.3 million primarily due to contractual increases in Parks \$721K (Emerald Ash Borer, BMX Bike Park); Roads \$198K and Waste and Environmental Program \$101K.
 18. Contribution of Capital – The tax levy contribution to the 2022 Proposed Capital budget is \$1.03 million. The tax levy contribution to capital in 2021 was reduced to zero as a budget mitigation measure.
 19. Tribute Communities Centre – The Tribute Communities Centre continues to face uncertainty in 2022, including the levels of attendance at live events and Oshawa Generals games. The estimated operating deficit will be \$788,600 in 2022, a net decrease of \$642,200 from 2021.
 20. External Agencies – The total requested funding to the External Agencies is \$12.7 million, a net increase of \$280,800

21. Departmental Budget Adjustments –The Department Budget Adjustment increase is \$1.14 million, which represents the net changes to revenues and expenses included in program budget submissions.

3.0 Revenue

For context, the following graph illustrates the City’s various revenue streams included in the 2022 budget submission. As indicated in the graph, the majority of the City’s revenue (76.0%) comes from property taxation revenue.



* Graph may not add due to rounding

3.1 Taxation Revenue

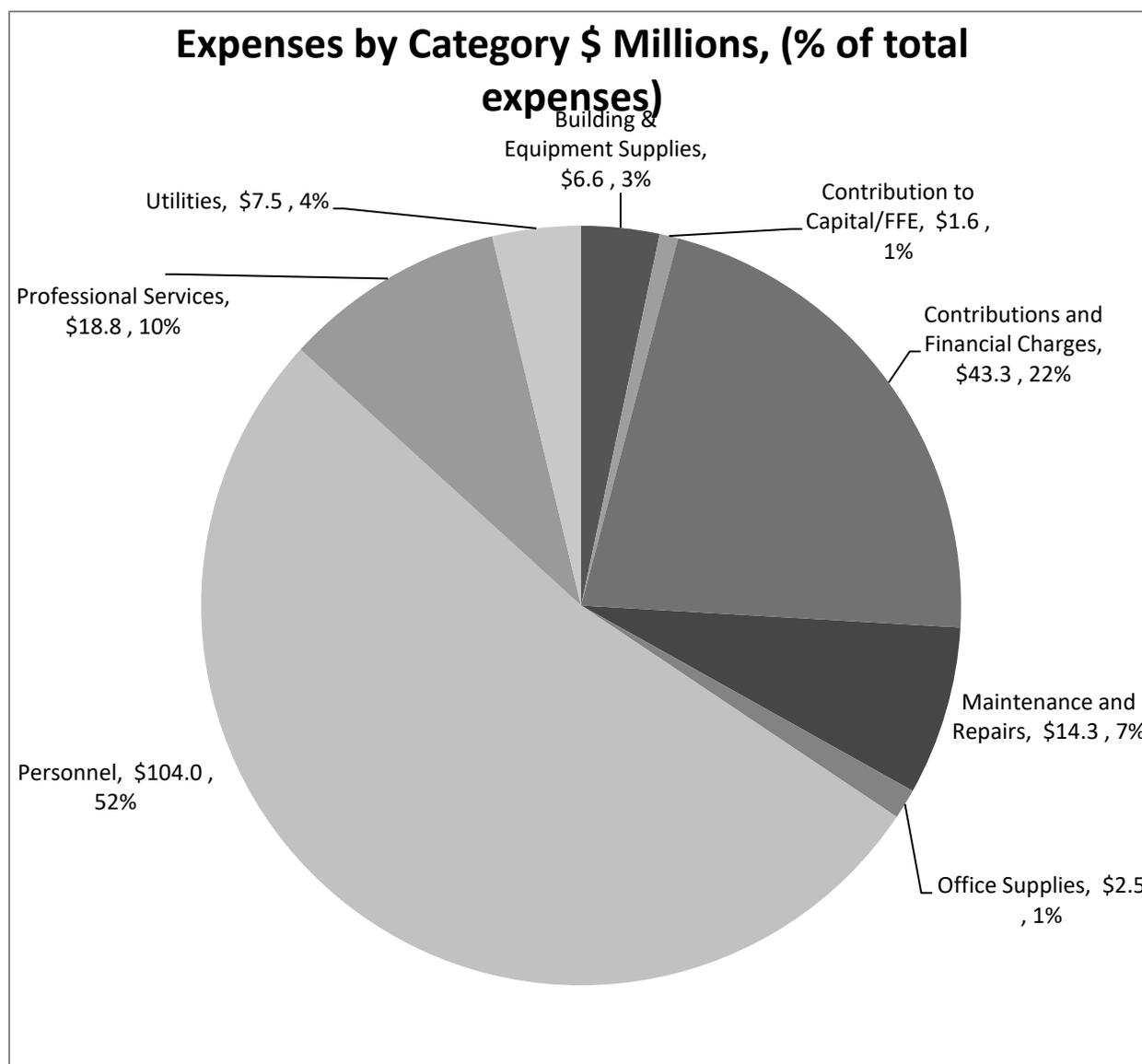
This category includes revenues raised through property taxation, payments/grants in lieu of taxes, and supplementary taxes. The budget includes an increase of \$431,870. This increase is a combination of growth estimated at 1.03% and an adjustment to the base to reflect supplemental taxes received in 2021.

3.2 Corporate Revenues

Corporate revenues includes rental revenue, penalties and interest on taxes, interest on investments, dividends received from Oshawa Power and Utilities Corporation and sundry revenue. Also included is the Council approved Municipal Accommodation Tax, which will come into effect in 2022. Federal-Provincial Safe Restart program funding in the amount of \$3.093 million is included in the 2022 operating budget to offset the estimated lost revenues and increased costs related to the on-going pandemic. The Corporate Revenues section of the budget does not include licence and other permit revenue or user fees that are included in departmental programs. This category shows a net increase of \$140,200.

4.0 Expenditures

The following graph provides a breakdown of the City's expenses by type. As indicated in the graph, the majority of the City's expenses are relatively fixed with labour and contributions & financial charges (which includes debt servicing costs and reserve contributions) comprising 74.2% of total expenses.



* Graph may not add due to rounding

The 2022 proposed budget provides for gross program operating expenditures totaling \$198.5 million. Programs are credited with the revenue they generate, and are therefore reported on a net basis, i.e., expenditures less revenue. Expenses and expected lost revenues related to COVID-19 are included in the budget at the Program level.

The departmental budget submissions do not include annual General Wage increases for collective agreements that are not yet negotiated. These increases are typically funded from the Remuneration Reserve.

Inflation has been incorporated into the budget from specific commodities used by the City. As well, inflationary increases for contracted and other professional services have been accounted for within each program based on negotiated or current agreements in place with the vendors. The inflation factors range from 0.5% up to 8%.

The following is an explanation of variances and a summary of operational highlights in all departments and several specific functional areas. Most departmental budgets with staffing will show increased Personnel Costs, which is a result of the reversal of the 27th pay, which occurred in 2021, and the compounding impact of general wage increases for 2021 and 2022. In addition to these increases, there is also an impact in Personnel Costs of approximately \$350,000 related to the new Federal Truth and Reconciliation statutory holiday and the increase in minimum wage.

4.1 Executive and Legislative

This category consists of programs for the Office of the Mayor, City Council, and Councillor Expenses. The proposed budget of \$1.1 million represents an increase of \$28,500 or 2.6%

The Councillor expenses are consistent with the amounts provided in the 2021 Budget (\$500/Regional & City Councillor, \$1,500/City Councillor).

The budget submission provides a staff establishment of 2 regular full-time positions, the same as in 2021 approved budget.

4.2 Chief Administrative Officer's Office

The Chief Administrative Officer's Office includes the Corporate Strategic Initiatives, Human Resource Services, Legal Services, and Innovation and Transformation.

The overall budget for these programs totals \$5.84 million, an increase of \$270,900 or 4.9% over the 2021 budget. The majority of the increase is the result of the reversal of the 27th pay, which occurred in 2021, the compounding impact of general wage increase for 2021 and 2022.

The budget submission provides for a staff establishment of 31 regular full-time positions, which includes the transfer of one FTE to Corporate Services and the conversion of a part time position to an FTE, resulting in no change over the 2021 approved budget.

4.3 Finance Services

The Commissioner of Finance Services is responsible for Financial Reporting and Planning, Financial Services & Procurement, and Taxation Services.

The operating budget for these programs total \$4.26 million, an increase of \$116,400 or 2.8% over the 2021 budget. The increase can be attributed to 4 additional FTE positions transferred into Finance from Community Services offset by increased revenues in Taxation Services and the transfer of an FTE to Corporate Services.

The budget submission provides a staff establishment of 39 regular full-time positions, an increase of three, from the 2021 approved budget.

4.4 Corporate Services Department

The Commissioner of Corporate Services is responsible for Corporate Communications, City Clerk Services, Facilities Management Services, Information Technology Services, and Municipal Law Enforcement and Licencing Services.

The total proposed budget for Corporate Services is \$20.0 million representing a net expenditure increase of \$1.6 million or 8.7% over the 2021 budget. The increase is primarily a result of the transfer of one FTE from the Chief Administrative Officer's Office to Corporate Communications and one FTE from Finance Services to Facility Management Services, plus increased cost for equipment maintenance and corporate guard services, the transfer of professional and technical budgets from a corporate program partially offset by reductions in utilities to more accurately reflect actuals.

The budget submission provides a staff establishment of 114 regular full-time positions, an increase of two positions over the 2021 approved budget.

4.5 Community Services Department

The Commissioner of Community Services is responsible for Strategic and Business Services, Fire Services, Operations Services, Recreation and Culture.

The operating budget for these programs total \$81.4 million, a net increase of \$1.95 million or 2.4% over the 2021 budget. This increase is primarily the result of lower revenues once again anticipated in 2022 due to the impact of COVID-19, step and general wage increases, inflationary increases, equipment rates, and growth related pressures partially offset by increased Road Occupancy Permit fee revenues.

The 2022 budget submission provides for a staff establishment of 510 regular full-time which includes the transfer of 4 positions to Finance Services, offset by the addition of 1 Parks Project Manager and 1 Fire Prevention Inspector, 5 new Rover Crossing Guards and 2 new Crossing Guards (equal to 1.89 FTEs), which results in no change over the 2021 approved budget.

4.6 Municipal Parking System

The Municipal Parking program is projecting a surplus of \$65,850 in 2022. The change in the 2022 budget over the 2021 budget is a decrease of \$911,400 or (107.8%).

The gain is primarily a result of increased parking revenues anticipated as businesses continue to recover from the pandemic.

The 2022 budget submission provides for a staff establishment of 5, this is unchanged from the staff establishment in the 2021 budget.

4.7 Development Services Department

The Commissioner of Development Services is responsible for, Economic Development Services, Building Permits and Inspection Services, Engineering Services and Planning Services.

Net expenditures for this department total \$6.7 million, an increase of \$480,500 or 7.7% over the 2021 budget. This increase is primarily due to the increased need for temporary staff, program materials and adjustments made to recoveries/revenues.

The 2022 budget submission provides for a staff establishment of 89 regular full time positions, this is unchanged from the staff establishment in the 2021 budget.

4.8 Oshawa Executive Airport

The total proposed budget for the Oshawa Executive Airport program is \$122,800 in 2022, which represents a decrease of \$414,200 or 77.1%. The decrease is a result of increased fuel and fee revenues.

4.9 Corporate Expenditures

This category of expenditure includes items that are corporate in nature. The proposed budget of \$30.9 million represents a decrease of \$750,800 or 2.4% over the 2021 budget. This is primarily comprised of the following items.

<u>Consulting and Audit Fees:</u> The 2022 budget has decreased, the result of moving professional and technical budget for Courthouse monitoring to Corporate Services.	(52,500)
<u>Financial Charges:</u> The 2022 budget has increased due to reduced recovery from Municipal Parking related to internal debt that has been paid in full.	34,900
<u>Taxes Written Off:</u> The 2022 Budget has decreased as a result of changes related to Increment Assessment Grants.	(330,800)
<u>Contingency:</u> The Contingency budget consists of anticipated salary savings in 2022 from unbudgeted vacancies offset by the estimated impact of the minimum wage increase.	(750,000)
<u>Contributions to Reserves:</u> The 2022 budget includes increased contributions totalling \$327,800. This is the result of a partial return of contributions that were previously decreased in the 2021 budget to offset the negative impact that COVID-19 had on anticipated revenues.	(327,800)
<u>Insurance:</u> The 2022 budget change is due to the increased cost of insurance including cyber coverage.	155,500
<u>Partnership/Anchor Grants:</u> The 2022 budget has been adjusted to reflect the removal of the 2021 budgeted support for the Memorial Cup bid offset by an increase to the Partnership/Anchor Grant programs.	(177,100)

4.10 External Agencies

This category includes five organizations for which the City provides operating grants. The organizations include Oshawa Senior Citizens Centre, Oshawa Public Libraries, The Parkwood Foundation, Oshawa Historical Society, and Robert McLaughlin Gallery. The total requested funding to these organizations is \$12.7 million, a net increase of \$280,800 or 1.8%, as explained below.

Each organization's business plan and budget summary are included in the 2022 Operating Budget binder.

The following provides additional information on the External Agency submissions.

4.10.1 Oshawa Senior Citizens Centre

Oshawa Senior Citizens Centre (O.S.C.C.), also known as OSCC55+, operates multi-purpose community centres for adults aged 55 and older and has a mandate to promote the health, welfare and happiness of Oshawa's senior citizens.

The total grant request from the City is \$1.832 million, an increase of \$35,920 or 2.0%. The O.S.C.C.'s general operating expenses increased in the 2022 budget submission by \$35,900 over the 2021 budget, primarily due to increases in salaries, benefits, offset by increased capacity of in-person programs. Not included in the grant request is the value (\$119,700) of the space provided to the O.S.C.C. at the Delpark Homes Centre and Northview Community Centre.

The O.S.C.C.'s defined goals and objectives are outlined in the 2022 Business Plan.

4.10.2 Oshawa Public Libraries

The Oshawa Public Libraries provide library services to the residents of Oshawa and the surrounding area through four branches: McLaughlin Branch, Northview Branch, Jess Hann Branch, and the Delpark Homes Centre Branch.

The total funding requested by the Oshawa Public Libraries is \$9.28 million, representing an increase of \$226,300 over the 2021 budget. The 2.5% change was primarily a result of expenses returning to prepandemic levels as well as contractual obligations, and inflationary increases for books, digital materials, and utilities.

The Oshawa Public Library Board's defined goals and objectives are outlined in the 2022 Business Plan.

4.10.3 The Parkwood Foundation

The Parkwood Foundation is a non-profit organization that maintains the Parkwood Estate as a National Historic site attraction and promotes tourism in Oshawa. The 2022 funding request is \$325,000. There is no change to the operating grant request in 2022. In addition to this submission, there is a request for capital funding for \$200,000 split equally over 2022 and 2023 for an Arbour Project. The detail outlining the project and funding request is included as a potential adjustment.

The Parkwood Foundation's defined goals and objectives are outlined in the 2022 Business Plan.

4.10.4 Oshawa Historical Society

The Oshawa Historical Society is a non-profit organization that operates the Oshawa Community Museum and Archives to preserve and present the culture of the community for the education and entertainment of residents and visitors.

The budget submission requests funding of \$462,100, an increase of \$2,000 or 0.4% over the 2021 budget. This increase is primarily due to increased personnel and professional costs offset by increased revenues

The Oshawa Historical Society's defined goals and objectives are outlined in the 2022 Business Plan.

4.10.5 The Robert McLaughlin Gallery

The Robert McLaughlin Gallery (R.M.G.) is a non-profit organization that provides the citizens of Oshawa and surrounding area with access to art and culture exhibitions, projects and programming.

The budget submission requests City funding of \$846,200, an increase of \$16,600 or 2.0% over their 2021 base operating funding. The increase is primarily due to reduced Agency Generated Revenue.

The R.M.G.'s defined goals and objectives are outlined in the 2022 Business Plan.

4.11 Tribute Communities Centre (T.C.C.)

The operating deficit of the Tribute Communities Centre is funded within the annual budget of the City. It is estimated that the operating deficit will be \$788,600 in 2022, a net decrease of \$642,400 or (44.9%) from the budgeted deficit in 2021. This decrease is due to higher revenues resulting from the anticipated increase in attendance at in person events as COVID-19 restrictions are eased.

In addition, the City is responsible for the outstanding debentures on the facility of \$20.1 million, and will make principal and interest payments of \$3.5 million in 2022. The debenture payments are not reflected in the operating subsidy but are included in the Corporate Expenditures section of the Operating Budget binder.

4.12 Advisory Committees

Advisory Committees are established by Council for the purpose of encouraging community participation on a variety of issues relevant to the City.

The City provides funding to five Advisory Committees: Accessibility, Environmental, Heritage Oshawa, Active Transportation, and the Animal Care Advisory Committee. Funding of \$46,400 has been requested for 2021, an increase of \$4,900 or 11.8%

5.0 Contribution to Capital

Corporate capital items are generally comprised of expenditures for major assets or projects that benefit the City as a whole or to taxpayers in general, and are normally greater than \$20,000. All capital projects are scored and ranked using the prioritization model approved by Council on October 15, 2013. Through a collaborative process with the various departments, funding is then determined based on priority score, operating budget funding envelope (tax levy funding) and available reserve funds.

The 2022 capital budget submission totals \$26.9 million. Tax levy funding required for the capital projects proposed for 2022 is \$1.0 million along with \$100,000 from the leveraging of Development Charge funds. Development Charges were applied to debt payments for the Delpark Homes Centre debenture, which created tax levy room to fund capital projects. The leveraging of Development Charges for Delpark Homes Centre will be phased out in 2024.

The City continues to face challenges creating capacity to invest in its infrastructure, resulting in an infrastructure deficit. The nine year forecast for 2023 – 2031 contains a total of \$648 million in capital projects and the recently updated Asset Management Plan has identified an estimated annual \$25 million infrastructure funding gap.

6.0 Staff Establishment

The budget incorporates a staff establishment of 790 regular full-time positions, an increase of 5 over the 2021 approved budget.

The following table summarizes the allocation of staff by department.

	Approved 2021 FTE	Net Transfers	Staff Reductions	Positions Approved	2022 FTE
Executive and Legislative	2				2
Office of the Chief Administrator Officer	31	(1)		1	31
Finance Services	36	3			39
Corporate Services	112	2			114
Community Services	510	(4)		4	510
Development Services	89				89
Municipal Parking	5				5
Total	785	0		5	790

Excluding the impact of the 27th Pay, salary and benefit costs for 790 positions are projected at \$100.7 million in the 2022 budget, an increase of \$1.97 million. This does not include contractual increases for yet to be negotiated collective agreements. Of the total budget, overtime wages for City departments are approximately \$2.22 million, an increase of \$279,700. The increase in overtime is primarily due to Fire Services, recreation and the municipal election. Also included in the budget are temporary wages for \$7.34 million, an increase of \$1.49 million. The increase in temporary wages is due to an increase in the minimum wage, the expectation of recreation and parks programs coming back and the municipal election.

7.0 Public Engagement

In an effort to increase the level of public engagement in the budget process, a plan was developed to afford residents and business owners an opportunity to provide input and feedback related to the development of the 2022 budget.

Due to the COVID-19 restrictions, in person meetings were restricted so only one virtual open house took place. In addition, the community was invited to share their 2022 budget priorities through the use of Connect Oshawa (www.connectoshawa.ca), online and paper feedback forms.

A report summarizing the community engagement related to the budget can be found behind the Supplemental Tab in the Operating Budget binder.

Summary

The 1.78% tax levy increase has been accomplished through an intensive review of all account lines and increased revenue projections.

Adoption of a 1.78% tax levy increase will result in an increase of approximately \$35.96 on the City portion of property taxes for a residential property assessed at \$356,000 (according to Municipal Property Assessment Corporation's residential market trends, which are based on the 2016 assessed property values). Appendix 2, Impact of Tax Levy Increase on Residential Taxpayer by Assessment, provides a table indicating the tax levy increase impact on varying assessment values for the City's portion of the tax bill.

Stephanie Sinnott
Commissioner, Finance Services

Attachments

City of Oshawa
2022 Operating Budget
Department Budget Comparison

Appendix 1

	2021 Approved Budget	2022 Proposed Budget	Variance \$	Variance %
Taxation Revenue	(152,093,614)	(152,525,484)	(431,870)	0.3%
Other Revenue	(10,014,700)	(9,874,500)	140,200	(1.4%)
Total Revenues	(162,108,314)	(162,399,984)	(291,670)	0.2%
Executive and Legislative	1,088,800	1,117,300	28,500	2.6%
Office of the CAO	5,571,701	5,842,600	270,899	4.9%
Finance Services	4,140,004	4,256,446	116,442	2.8%
Corporate Services	18,432,280	20,044,901	1,612,621	8.7%
Community Services	79,485,480	81,430,920	1,945,440	2.4%
Municipal Parking	845,500	(65,850)	(911,350)	(107.8%)
Tribute Communities Centre	1,431,000	788,600	(642,400)	(44.9%)
Development Services	6,226,600	6,707,068	480,468	7.7%
Oshawa Executive Airport	537,000	122,800	(414,200)	(77.1%)
Corporate Expenditures	31,668,794	30,918,000	(750,794)	(2.4%)
External Agencies	12,639,656	12,865,941	226,285	1.8%
Advisory Committees	41,500	46,400	4,900	
	162,108,315	164,075,126	1,966,811	
Contribution to Capital	-	1,029,000	1,029,000	-
Total Expenditures	162,108,315	165,104,126	2,995,811	1.8%
(Surplus)/Deficit			2,704,141	1.78%

Appendix 2

Assessment Value	Impact of Tax Levy Increase on Residential Tax Payer by Assessment													
	0.50%	0.75%	1.00%	1.25%	1.50%	1.75%	1.78%	2.00%	2.25%	2.50%	2.75%	3.00%	3.25%	
\$250,000	7.09	10.64	14.19	17.73	21.28	24.83	25.25	28.37	31.92	35.47	39.01	42.56	46.10	
\$275,000	7.80	11.70	15.60	19.51	23.41	27.31	27.78	31.21	35.11	39.01	42.91	46.81	50.72	
\$300,000	8.51	12.77	17.02	21.28	25.53	29.79	30.30	34.05	38.30	42.56	46.81	51.07	55.33	
\$325,000	9.22	13.83	18.44	23.05	27.66	32.27	32.83	36.88	41.49	46.10	50.72	55.33	59.94	
\$350,000	9.93	14.90	19.86	24.83	29.79	34.76	35.35	39.72	44.69	49.65	54.62	59.58	64.55	
\$356,000	10.10	15.15	20.20	25.25	30.30	35.35	35.96	40.40	45.45	50.50	55.55	60.60	65.65	
\$375,000	10.64	15.96	21.28	26.60	31.92	37.24	37.88	42.56	47.88	53.20	58.52	63.84	69.16	
\$400,000	11.35	17.02	22.70	28.37	34.05	39.72	40.40	45.40	51.07	56.74	62.42	68.09	73.77	
\$425,000	12.06	18.09	24.12	30.15	36.17	42.20	42.93	48.23	54.26	60.29	66.32	72.35	78.38	
\$450,000	12.77	19.15	25.53	31.92	38.30	44.69	45.45	51.07	57.45	63.84	70.22	76.60	82.99	
\$475,000	13.48	20.22	26.95	33.69	40.43	47.17	47.98	53.91	60.65	67.38	74.12	80.86	87.60	
\$500,000	14.19	21.28	28.37	35.47	42.56	49.65	50.50	56.74	63.84	70.93	78.02	85.12	92.21	
\$504,000	14.30	21.45	28.60	35.75	42.90	50.05	50.91	57.20	64.35	71.50	78.65	85.80	92.95	
\$550,000	15.60	23.41	31.21	39.01	46.81	54.62	55.55	62.42	70.22	78.02	85.83	93.63	101.43	
\$600,000	17.02	25.53	34.05	42.56	51.07	59.58	60.60	68.09	76.60	85.12	93.63	102.14	110.65	
\$650,000	18.44	27.66	36.88	46.10	55.33	64.55	65.65	73.77	82.99	92.21	101.43	110.65	119.87	
\$700,000	19.86	29.79	39.72	49.65	59.58	69.51	70.70	79.44	89.37	99.30	109.23	119.16	129.09	
\$750,000	21.28	31.92	42.56	53.20	63.84	74.48	75.75	85.12	95.76	106.40	117.04	127.67	138.31	
\$800,000	22.70	34.05	45.40	56.74	68.09	79.44	80.80	90.79	102.14	113.49	124.84	136.19	147.54	
\$850,000	24.12	36.17	48.23	60.29	72.35	84.41	85.85	96.47	108.52	120.58	132.64	144.70	156.76	

* Median Values based on 2016 assessments
 All Wards = \$356,000
 Ward 1 = \$501,000
 Ward 2 = \$434,000
 Ward 3 = \$367,000
 Ward 4 = \$311,000
 Ward 5 = \$291,000