

Township of North Dundas 2004 Budget & Tax Analysis

It is useful to realize that there was actually a downward trend in the municipal portion of your residential tax rate over the first four years since amalgamation. For example, in 1998 the municipal tax rate for a residential taxpayer was .431403 and in 2001 this rate was still only at .427304, a decrease of **-.95% or approximately a negative 1% cumulative decrease over that four year period.**

Typical tax bills for various classes of ratepayers on an assumed assessment of \$150,000 and comparing this year versus last year would result in the following :

			\$ Incr	%age	Components of Your Tax Bill			
	2003	2004	(Decr)	Incr (Decr)	Municipal	County	Education	Total
Residential	\$ 2,577.51	\$ 2,401.83	\$ (175.68)	-6.82%	\$ 852.29	\$ 1,105.55	\$ 444.00	\$ 2,401.83
Farmland	\$ 644.38	\$ 600.46	\$ (43.92)	-6.82%	\$ 213.07	\$ 276.39	\$ 111.00	\$ 600.46
Commercial	\$ 6,535.06	\$ 6,257.95	\$ (277.11)	-4.24%	\$ 1,310.65	\$ 1,700.10	\$ 3,247.20	\$ 6,257.95
Industrial	\$ 7,266.91	\$ 6,852.59	\$ (414.32)	-5.70%	\$ 1,599.66	\$ 2,075.00	\$ 3,177.94	\$ 6,852.59
Large Industrial	\$ 14,591.51	\$ 13,759.58	\$ (831.93)	-5.70%	\$ 3,212.02	\$ 4,166.46	\$ 6,381.11	\$ 13,759.58
Multi-residential	\$ 6,179.93	\$ 5,800.81	\$ (379.11)	-6.13%	\$ 2,331.94	\$ 3,024.87	\$ 444.00	\$ 5,800.81
Pipeline	\$ 4,519.70	\$ 4,548.63	\$ 28.92	0.64%	\$ 1,051.72	\$ 1,364.24	\$ 2,132.67	\$ 4,548.63

Your individual tax bill will vary depending on your assessment but council has attempted to mitigate some of the assessment increases by reducing the overall tax rate. In spite of this, our annual budget has increased over the previous year and consequently our tax levy has risen as well, from \$3,744,652 in 2003 to \$4,077,705 in 2004.

This has been necessary in an attempt to keep pace with inflation and the rising cost of providing services. For example our insurance premiums alone have increased 104.5% in the years since 2001, and in fact they are up an additional 10% in 2004 over that paid in 2003. These dramatic increases are due at least in part to the events surrounding September 11th, but nonetheless they must be dealt with.

Gravel and calcium costs have also increased dramatically and they make up a large portion of our roads budget, which in turn makes up a significant portion of our overall annual budget.

In previous years a lot of these costs were subsidized by the municipality by drawing down reserves rather than passing the increased costs along to the taxpayers. This practice could not continue indefinitely as much needed reserves were being depleted at a greater rate than they were being replenished.

Comparison of Tax Rates Since Amalgamation Residential

	1998	1999	2000	2001	2002	2003	2004	Cumulative Incr (Decr) To Date
Township	0.431403	0.418361	0.418335	0.427304	0.504964	0.583159	0.568192	31.71%
County	0.623400	0.604500	0.604800	0.706500	0.741850	0.800180	0.737030	18.23%
Education	0.460000	0.414000	0.414000	0.373000	0.373000	0.335000	0.296000	-35.65%
Total	1.514803	1.436861	1.437135	1.506804	1.619814	1.718339	1.601222	13.44%

%age increase (decrease) over previous year	-5.15%	0.02%	4.85%	7.50%	6.08%	-6.82%	6.49%
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Therefore, as can be seen, the overall increase in tax rates for a residential taxpayer stands at 6.48% since amalgamation in 1998. The municipal portion of your tax bill approximates **35.5% of the total rate** being levied; for example for every \$1 received from a ratepayer, the municipality retains \$0.35 cents, the United Counties of SD&G receives \$0.46 cents and the School Boards receive \$0.19 cents. We levy and collect on behalf of the Counties a sum of \$5,300,237. In addition, the Province has dictated that we must levy and collect on behalf of the School Boards a further sum of \$3,662,165. These funds are collected by the municipality and then immediately remitted to the respective bodies requesting them.

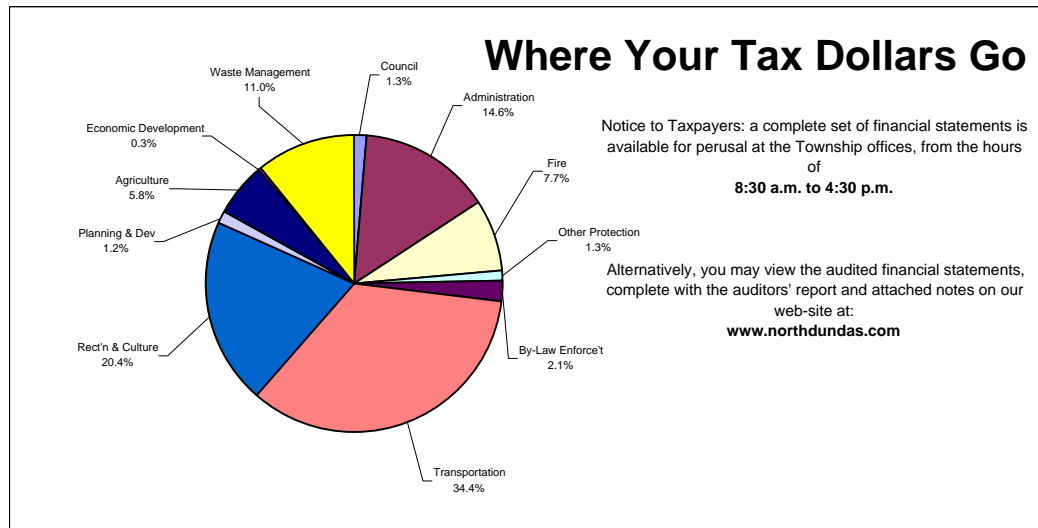
TOWNSHIP OF NORTH DUNDAS

2004 BUDGET

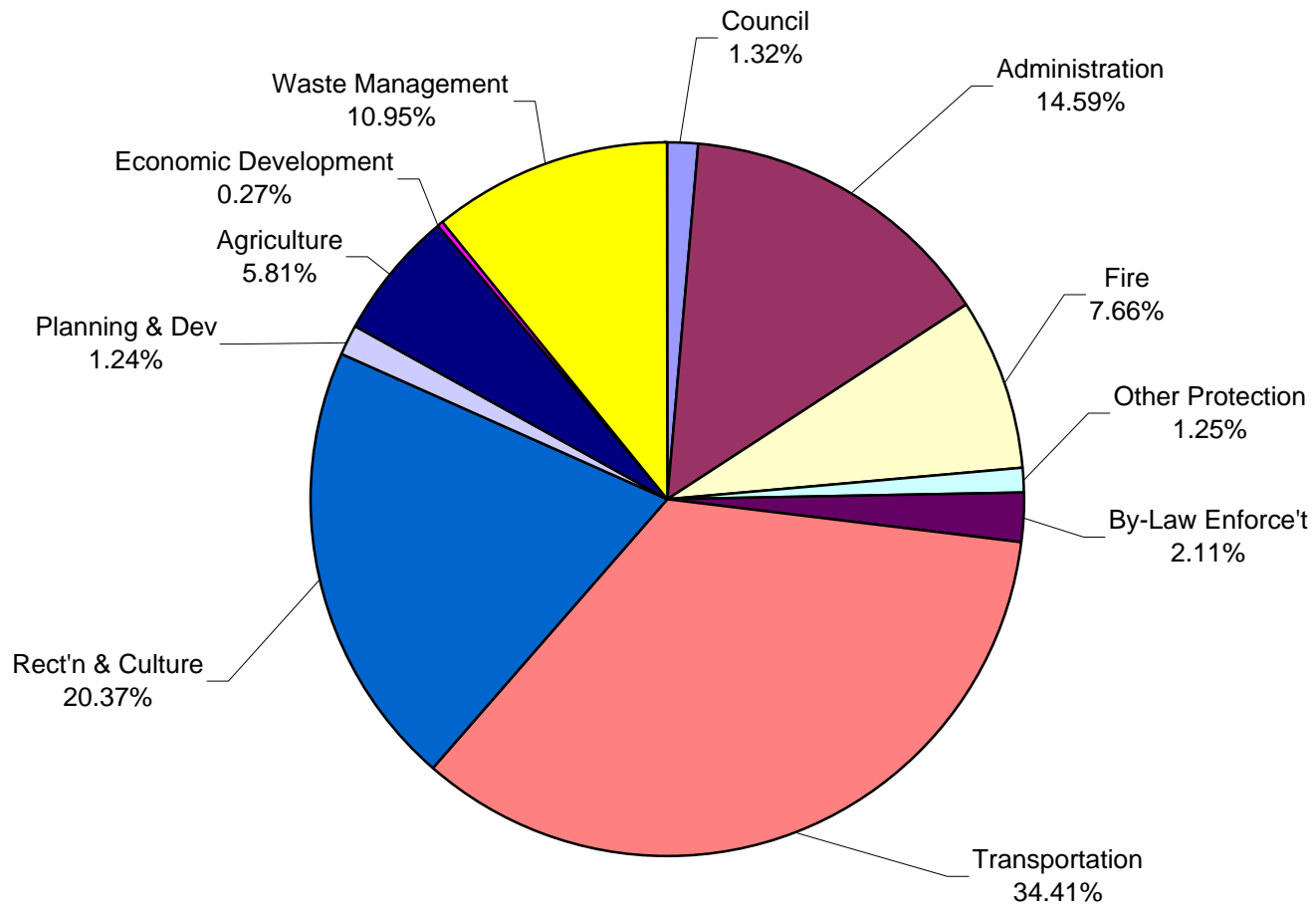
Analysis of Amounts to be raised through taxation by Department

Department	Gross Revenues	Gross Expenditures	Department Dollars	Department % Share	Dept \$ Share Of CRF	Net Dept \$'s To Be Raised From Taxation	Department % Share Of Gross Expenditures
	(excl CRF Funding)		(excl CRF Funding)				
Council	-	103,500	103,500	2.03%	20,807	82,693	1.32%
Administration	404,076	1,142,420	738,344	14.47%	148,430	589,914	14.59%
Fire	101,000	599,883	498,883	9.77%	100,291	398,592	7.66%
Other Protection	24,500	98,015	73,515	1.44%	14,779	58,736	1.25%
By-Law Enforce't	60,000	165,325	105,325	2.06%	21,174	84,151	2.11%
Transportation	382,300	2,694,238	2,311,938	45.30%	464,770	1,847,168	34.41%
Rect'n & Culture	879,077	1,594,688	715,611	14.02%	143,860	571,751	20.37%
Planning & Dev	27,940	97,198	69,258	1.36%	13,923	55,335	1.24%
Agriculture	436,755	455,115	18,360	0.36%	3,691	14,669	5.81%
Economic Development	1,000	21,500	20,500	0.40%	4,121	16,379	0.27%
Waste Management	409,000	857,471	448,471	8.79%	90,156	358,315	10.95%

\$ 2,725,648 \$ 7,829,353 \$ 5,103,705 100.00% \$ 1,026,000 \$ 4,077,705 100.00%



Township of North Dundas Where Your Tax Dollars Go



**TOWNSHIP OF NORTH DUNDAS
2004 BUDGET**

Where the Funds Will Come From

	Amount	Percentage
Taxation Levy and Payt's in Lieu	4,087,355	52.21%
Interest Income & Property Rentals	302,900	3.87%
Transfers from Reserves & Dev Chgs	659,307	8.42%
Dairyfest	90,000	1.15%
Fed/Prov Grants	1,191,701	15.22%
Municipal and Tile Drains	324,100	4.14%
Building and By-Law Permits	87,100	1.11%
Donations	97,000	1.24%
Ice rentals and User Fees	387,450	4.95%
Recreation and Cultural Programs	73,000	0.93%
Sale of Materials & Equip't Rental	136,300	1.74%
Tipping, Landfill and Bluebox fees	339,000	4.33%
Other Misc. Sources	54,140	0.69%
Agrees to Budgeted Gross Expenditures	\$ 7,829,353	100.00%

Total Budgeted Revenues	
Excluding water and sewer depts.	\$ 7,829,353
Budgeted Water revenues	1,096,407
Budgeted Sewer revenues	671,009
Transfers from Water and Sewer Reserves	271,094
Sub-Total	<u>9,867,863</u>
Add: School Board Levies	5,300,237
: County levy - SD&G	3,662,165
Total overall budget	<u>\$ 18,830,265</u>

