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## **The Municipality of North Perth**

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### *2008 Capital and Operating Budgets*

### **FINAL REPORT**

**Presented by :** David Johnston,  
Budget Chair

**Dated:** March 17<sup>th</sup>, 2008

# Municipality of North Perth

## 2008 Budget Capital & Operating

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## Municipality of North Perth 2008 Budget Report

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There were three special Budget Committee of the Whole meetings held to consider capital and operating budget proposals for 2008.

During the initial Operating Budget presentations, it was evident that operating costs were generally experiencing overall municipal cost of living increases estimated at 3.5% driven by significant increases in energy and fuel. As well, the phasing in of Life Cycle budgeting as part of operations for capital asset management continues to result in cost increases.

All Capital Projects were considered individually by department and will be fully funded from reserves, loan, grants or donations in 2008. Including projects that have been carried over from 2007, the total 2008 Capital expenditure is estimated at \$ 8,419,911.00. Significant capital projects with regard to the Office and Library Technology Upgrades, Fire Training Tower, Facilities Review, Road Works', and Solid Waste Management will be undertaken this year. The capital projects receiving approval are identified and summarized as part of this report on page 3.

With no property reassessment in 2007 for the 2008 tax year, any tax shifts are attributable to real growth development; residential tax class has a notable increase in North Perth.

Given economic concerns in the manufacturing and farming industries, a reasonable and responsible balance must be obtained between maintaining municipal services & assets and minimizing property tax increases. The 2008 Capital and Operating Budgets represent a 7.7% increase. The combined, School Board, estimated County and local municipal tax levy for 2008, has a projected residential tax impact for the property taxpayers in North Perth of 2.9%. An average residential unit in North Perth that is assessed at \$140,000 would experience a tax increase of \$4.20 per month or \$50.36 in total for 2008. The combined tax impact is less for commercial properties at 1.7% and industrial properties at 1.4% with relief from the province on the school board levy for both tax classes.

The 2008 Budget is a key financial policy for the municipality and will be monitored ongoing by staff and Council. Quarterly, budget summary reports will be presented to Council and available to the ratepayers of North Perth for consideration and review.

In closing, I want to thank members of Council and staff for their diligence in the completion of the first stage of the 2008 budgeting process. We will be closely monitoring the implementation and effectiveness of the plan as recommended by the Committee of the Whole. At this time, I MOVE that the 2008 Budget be approved as presented.

Respectively submitted,

*Dave Johnston*

Dave Johnston,  
Councillor & Budget Chair

Municipality of North Perth - 2008 Combined Capital Budget					
		2008	Grant/Dev	Loan	Reserve
	New 2008 Projects	Estimate	Funding	Financing	Funding
Administration	Atwood Cenotaph	6,000.00	3,000.00		3,000.00
	North Perth Planning	50,000.00			50,000.00
	Day Care - Drinking Fountains	3,465.00			3,465.00
	Day Care - Child Sized Chairs	1,598.00			1,598.00
	Day Care - Day Care H & S Funding	12,300.00	12,300.00		-
	Computer Hardware & Software Upgrades	80,000.00			80,000.00
	PSAB/Asset Management	30,000.00			30,000.00
	Health & Safety Project	20,000.00			20,000.00
<b>Administration - Total</b>		<b>203,363.00</b>	<b>15,300.00</b>		<b>188,063.00</b>
Library	Listowel Library - Hardward Floor Refinishing	6,624.00			6,624.00
	Atwood Library - Window Replacement	2,500.00			2,500.00
	Monkton Library - Propane Furnance	3,465.00			3,465.00
	Integrated Library Software	80,000.00			80,000.00
<b>Library - Total</b>		<b>92,589.00</b>			<b>92,589.00</b>
Fire	Radio Repeater System	30,000.00			30,000.00
	Mobile Training Unit	90,000.00			90,000.00
<b>Fire-Total</b>		<b>120,000.00</b>			<b>120,000.00</b>
Recreation	EMCC- Roof Repairs(over washrooms)	10,000.00			10,000.00
	EMCC - New Tables	1,000.00			1,000.00
	EMCC - Heaters in Washrooms	2,000.00			2,000.00
	EMCC - Kitchen Repairs	3,250.00			3,250.00
	Atwood Lions Pool - Upgrades	9,750.00			9,750.00
	E/L Arena - Fire Pump Replacement	5,000.00			5,000.00
	E/L Arena - Storage Shed	25,000.00			25,000.00
	E/L Arena - Dehumidifier Installation	2,000.00			2,000.00
	E/L Arena - Flooring in Viewing Area	5,500.00			5,500.00
	E/L Arena - Dasher Board Repairs	2,500.00			2,500.00
	Wallace - Header Pipe Replacement(carry-over)	25,000.00			25,000.00
	Wallace - Exit Door Replacement	5,000.00			5,000.00
	Wallace - New Ammonia Lak Detector	2,500.00			2,500.00
	Wallace - Concrete work at Front & Loading Dock	2,000.00			2,000.00
	Listowel Arena - Refrigeration Upgrades	52,000.00			52,000.00
	Listowel Arena - Flooring Repairs	2,750.00			2,750.00
	Listowel Arena - Ice resurfacers Tires	1,800.00			1,800.00
	Listowel Arena - Ticket booth wall removal(carry-over)	5,000.00			5,000.00
	Listowel Parks - Roof Re-shingling projects(3)	9,500.00			9,500.00
	Listowel Parks - Roof over Kin Park Players Benches	2,000.00			2,000.00
	Listowel Parks - New Compact Tractor	22,000.00			22,000.00
	Listowel Parks - Kin Park Parking Area	2,500.00			2,500.00
	Listowel Parks - Boards for Dam	1,000.00			1,000.00
	Listowel Parks - Memorial Pavilion	30,000.00	30,000.00		-
	Listowel Kinsmen Pool - Pool Upgrades	3,500.00			3,500.00
	Listowel Kinsmen Pool - Pool Climbing Wall	19,000.00			19,000.00
	Sport Field Lining System	4,000.00			4,000.00
	Sporting Equipment	6,100.00			6,100.00
	Bush Hog Mower	1,600.00			1,600.00
	Ball Diamond Groomer	5,500.00			5,500.00
	Sweeper for Kubota	4,900.00			4,900.00
	Signage(50% funded)	11,000.00	5,500.00		5,500.00
	Parks Master Plan	10,000.00			10,000.00
	Beautification - Downtown Trees	8,000.00	8,000.00		-
<b>Recreation - Total</b>		<b>302,650.00</b>	<b>43,500.00</b>		<b>259,150.00</b>
Water/Sewer	Highway 23 Pumping Station	100,000.00			100,000.00
	Sanitary Sewer - Clayton St. E.	98,000.00			98,000.00
	2008 Wastewater Misc. Items	51,000.00			51,000.00
	Sanitary Sewer - Mailland Ave. S.(in progress)	30,000.00			30,000.00
	Watermain - Clayton St. E.	164,000.00			164,000.00
	Watermain - Elizabeth St. W.	228,000.00			228,000.00
	Water Works Misc. Items	25,000.00			25,000.00
	DWQMS(Drinking Water Quality Management Standard)	50,000.00			50,000.00
<b>Water/Sewer - Total</b>		<b>746,000.00</b>			<b>746,000.00</b>
Public Works	Repave Main St. E.	550,000.00			550,000.00
	Rebuild Mailland Ave. S. (in progress)	290,000.00			290,000.00
	Repave Albert Ave. N.	35,000.00			35,000.00
	Rebuild Elizabeth St. W.	433,000.00			433,000.00
	Rebuild Clayton St. E.	292,000.00			292,000.00
	2008 Rural Paving Program - Road 166	60,000.00			60,000.00
	Rural Road Construction - Line 84	75,000.00			75,000.00
	Connecting Link Extension	200,000.00	150,000.00		50,000.00
	Hilpert Bridge	550,000.00		550,000.00	
	Traffic Light Repairs	23,000.00			23,000.00
	Annual Sidewalk Replacement	40,000.00			40,000.00
	Line 81- Double Chip Seal	125,000.00			125,000.00
	Line 89- Double Chip Seal	125,000.00			125,000.00
	Widen Road 176	80,000.00			80,000.00
	GIS(in progress)	125,000.00			125,000.00
	2008 Equipment Replacement	209,000.00			209,000.00
<b>Public Works - Total</b>		<b>3,212,000.00</b>	<b>150,000.00</b>	<b>550,000.00</b>	<b>2,512,000.00</b>
Waste Management	2007 Solid Waste Management	3,648,309.00		3,648,309.00	
<b>Waste Mgmt. - Total</b>		<b>3,648,309.00</b>		<b>3,648,309.00</b>	
Cemetery	Cremation Garden Phase 1	95,000.00			95,000.00
<b>Cemetery - Total</b>		<b>95,000.00</b>			<b>95,000.00</b>
	<b>Total 2008 Capital</b>	<b>8,419,911.00</b>	<b>208,800.00</b>	<b>4,198,309.00</b>	<b>4,012,802.00</b>

<b>Municipality of North Perth - 2008 Combined Operating Budget</b>						
	2007	2007	2008	2008	2008	%
	Actual	Budget	Revenue	Expense	Budget	+ / -
<b>Administration</b>						
General Administration	911,811.30	726,974.43	761,197.37	1,338,721.96	577,524.59	
Economic Development	192,142.24	224,800.00	42,750.00	108,528.00	65,778.00	
BIA	0.00	0.00	98,251.17	98,251.17	0.00	
Clerk Department	185,163.10	177,830.00	100,400.00	389,813.20	289,413.20	
Planning & Development	27,123.84	63,850.00	0.00	0.00	0.00	
Building Department	0.00	0.00	266,375.00	266,375.00	0.00	
Day Care Department	0.00	0.00	559,674.72	559,674.72	0.00	
Finance Department	248,426.92	214,235.59	144,323.01	513,224.00	368,900.99	
Conversation Authorities	154,970.00	154,970.00	0.00	167,340.00	167,340.00	
Police	1,787,620.66	1,884,414.00	49,973.00	1,949,562.00	1,899,589.00	
<b>Current Operations</b>	<b>3,507,258.06</b>	<b>3,447,074.02</b>	<b>2,022,944.27</b>	<b>5,391,490.05</b>	<b>3,368,545.78</b>	<b>-2.3%</b>
<b>Library</b>						
Library Board	1,665.85	2,150.00	0.00	2,226.00	2,226.00	
Library Operations	394,184.03	394,515.00	46,874.00	461,203.00	414,329.00	
<b>Current Operations</b>	<b>395,849.88</b>	<b>396,665.00</b>	<b>46,874.00</b>	<b>463,429.00</b>	<b>416,555.00</b>	<b>5.0%</b>
<b>Fire</b>						
Administration	463.90	0.00	720.00	720.00	0.00	
Listowel Fire Station	399,302.78	400,218.66	5,000.00	455,862.66	450,862.66	
Atwood Fire Station	262,204.56	267,391.18	3,000.00	281,513.66	278,513.66	
E/L Monkton Station	109,835.79	112,356.24	92,546.00	209,803.66	117,257.66	
Minto fire Agreement	69,999.58	70,000.00	0.00	72,450.00	72,450.00	
<b>Current Operations</b>	<b>841,806.61</b>	<b>849,966.08</b>	<b>101,266.00</b>	<b>1,020,349.98</b>	<b>919,083.98</b>	<b>8.1%</b>
<b>Public Works</b>						
Road Department	3,849,285.42	3,767,000.00	17,000.00	3,496,219.00	3,479,219.00	
Equipment Account	0.00	0.00	0.00	0.00	0.00	
Waste Management	(88,123.43)	39,300.00	705,000.00	753,000.00	48,000.00	
Cemeteries	79,785.00	79,785.00	120,300.00	192,900.00	72,600.00	
Drainage	18,010.52	15,000.00	15,525.00	31,050.00	15,525.00	
Water/Sewer	0.00	0.00	3,033,415.24	3,033,415.24	0.00	
<b>Current Operations</b>	<b>3,858,957.51</b>	<b>3,901,085.00</b>	<b>3,891,240.24</b>	<b>7,506,584.24</b>	<b>3,615,344.00</b>	<b>-7.3%</b>
<b>Recreation</b>						
Recreation Administration	252,271.15	249,750.00	51,000.00	306,190.00	255,190.00	
Recreation Programs	(1,094.62)	10,000.00	40,000.00	49,750.00	9,750.00	
Listowel Arena & Parks	264,990.38	264,371.00	375,800.00	671,306.00	295,506.00	
Kinsmen Pool	20,656.85	16,010.00	44,200.00	64,330.00	20,130.00	
EMCC	103,464.53	111,513.00	157,600.00	263,760.00	106,160.00	
Lions Pool	16,696.79	11,360.00	35,175.00	57,410.00	22,235.00	
Elma/Logan Arena & Parks	47,976.25	39,529.00	397,221.00	442,575.00	45,354.00	
Wallace Arena & Parks	220,620.54	190,299.00	192,050.00	391,701.00	199,651.00	
Beautification Committee	25,200.00	25,200.00	17,600.00	42,800.00	25,200.00	
North Perth Trails	10,497.93	10,300.00	0.00	10,690.00	10,690.00	
<b>Current Operations</b>	<b>961,279.80</b>	<b>928,332.00</b>	<b>1,310,646.00</b>	<b>2,300,512.00</b>	<b>989,866.00</b>	<b>6.6%</b>
<b>Combined Totals</b>						
	<b>\$ 9,565,151.86</b>	<b>\$ 9,523,122.10</b>	<b>\$ 7,372,970.51</b>	<b>\$ 16,682,365.27</b>	<b>\$ 9,309,394.76</b>	<b>-2.2%</b>
Less: Growth Assessment						
Less: Annual Surplus	(627,785.03)	(640,200.00)			80,000.00	
Less: OMPF Grant	(2,299,689.00)	(2,299,689.00)			(2,300,000.00)	
<b>Net Total</b>	<b>6,637,677.83</b>	<b>6,583,233.10</b>	<b>\$ 7,372,970.51</b>	<b>\$ 16,682,365.27</b>	<b>\$ 7,089,394.76</b>	<b>7.7%</b>

## Municipality of North Perth: 2008 Budgetted Reserve &amp; Reserve Funds

2008 Proposed	2007 Closing Balance	2008 Transactions			2008 Closing Balance
		Additions	Deletions	Interest Earned	
<b>Reserves</b>					
Working Capital	550,000.00				550,000.00
Administration	17,664.25	4,704.04	3,000.00		19,368.29
Employee Benefits	98,808.79				98,808.79
Clerk	48,790.01	20,000.00	50,000.00		18,790.01
Building Department	26,926.16	7,000.00			33,926.16
Finance	50,000.00	91,400.00	130,000.00		11,400.00
Police Services	4,000.00	102,000.00			106,000.00
PW Equipment	511,895.68	265,000.00	209,000.00		567,895.68
Road Capital Projects	1,502,710.65	1,162,000.00	2,178,000.00		486,710.65
Stormwater Management	20,000.00	20,000.00			40,000.00
Road GIS	87,433.06		75,000.00		12,433.06
Bridge & Culverts	66,287.13	50,000.00	-		116,287.13
Park & Recreation Admin	74,523.02	5,000.00	37,600.00		41,923.02
Livingstone Park	3,060.76				3,060.76
Kinsmen Development	18,081.06				18,081.06
Kinette Development	0.01				0.01
Elma/Logan Rec Complex	(4,381.88)	47,000.00	40,000.00		2,618.12
EMCC	11,598.14	22,000.00	16,250.00		17,348.14
Atwood Lions Pool	7,531.43	5,000.00	9,750.00		2,781.43
Listowel Arena & Parks	154,839.81	122,900.00	98,550.00		179,189.81
Listowel Kinsmen Pool	7,531.43	5,000.00	22,500.00		(9,968.57)
Wallace Community Complex	186,008.87	116,800.00	34,500.00		268,308.87
Beautifiction	5,260.87		5,260.87		-
Trails	4,530.89	-	-		4,530.89
					-
Sub-total	3,453,100.14	2,045,804.04	2,909,410.87	-	2,589,493.31
<b>Reserve Funds</b>					
Future Development	4,001,577.51		200,000.00	209,476.73	4,011,054.24
NP Transportation Com	11,148.08	3,000.00		182.22	14,330.30
Fire Administration	103,924.70	7,276.00	70,000.00	545.25	41,745.95
Listowel Station Equipment	317,881.04	117,324.00	16,700.00	5,104.34	423,609.38
Atwood Station Equipment	91,194.66	101,577.00	16,650.00	1,626.05	177,747.71
E/L Monkton Station Equip	218,453.39	48,402.00	16,650.00	3,269.06	253,474.45
Federal Gas Tax	8,495.15	195,852.38		1,106.69	205,454.22
Sewage Services	36,498.07	357,420.00	279,000.00	1,723.77	116,641.84
STP Reserve Fund	(1,259,324.18)	357,420.00		(13,528.56)	(915,432.74)
Atwood Servicing Reserve	802,562.67				802,562.67
Water Services	1,625,285.17	350,810.00	497,000.00	13,645.76	1,492,740.93
Solid Waste	314,682.47	30,000.00		4,870.24	349,552.71
Cemetery	257,853.18	4,322.37	115,000.00	2,164.41	149,339.96
Day Care Services	136,616.08	10,000.00	17,363.00	1,838.80	131,091.88
Library	95,813.77	6,000.00	94,753.13	45.91	7,106.55
BIA	48,718.87	-	44,431.17	64.32	4,352.02
					-
Sub-total	6,811,380.63	1,589,403.75	1,367,547.30	232,134.98	7,265,372.06
<b>Totals</b>	<b>10,264,480.77</b>	<b>3,635,207.79</b>	<b>4,276,958.17</b>	<b>232,134.98</b>	<b>9,854,865.37</b>
					-4%

