

# Municipality of North Perth

## 2020 Capital and Operating Budget

### FINAL REPORT

Presented by: Todd Kasenberg, Mayor & Budget Chair

Dated: March 23, 2020



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Municipality of North Perth  
2020 Budget Presentation to Council

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### Budget Chair's Review

On behalf of Council, I am tabling the 2020 Budget for Council approval. Through the 2020 Budget Process, members of Council and staff have worked to find a balanced position between the need to support important municipal services, invest in current and future infrastructure and asset needs, while limiting tax increases.

Council began the 2020 Budgeting Process with a policy statement and pre-budget public survey, followed by a visioning session. The visioning session gave each member of Council the opportunity to outline their concerns about municipal services provided and the delivery of those services in North Perth, as well as their priorities for the 2020 budget. We have also had opportunity, in our process, to consider information emerging from the organization's strategic planning process, and our recently-approved *Strategic Plan*.

The development of the proposed 2020 Operating and Capital Budgets included a range of opportunities for public input and engagement. Opportunities included:

- the "Building the 2020 Budget" project page on [www.yoursaynorthperth.ca](http://www.yoursaynorthperth.ca), with access to a Pre-Budget Survey and a Budget Q&A Board;
- a Budget page on the municipal website at [www.northperth.ca](http://www.northperth.ca); and
- a Budget Open House face-to-face meeting on March 11, 2020.

Interested parties who were unable to attend Budget Committee Meetings in-person also had the opportunity to view the live stream of these meetings on the North Perth YouTube channel.

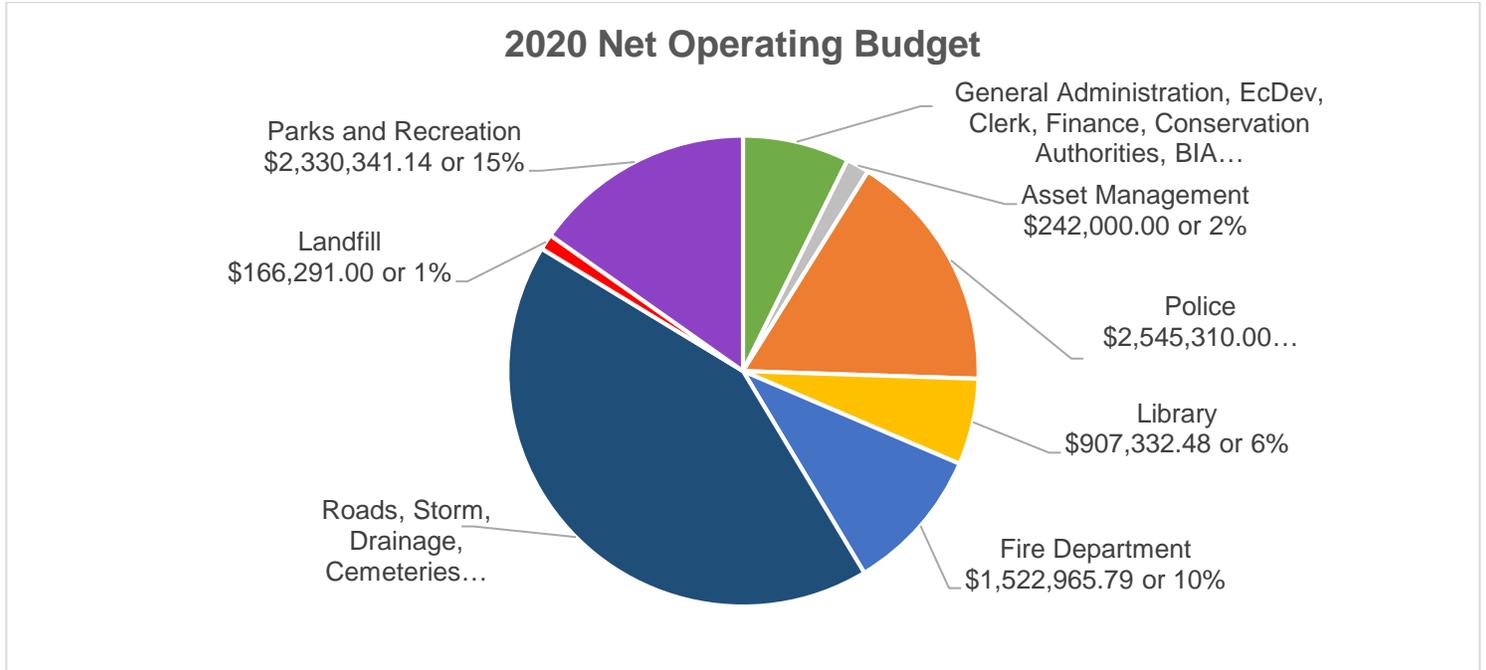
Communication and engagement on the implementation of the proposed 2020 Budget will continue throughout the year.

### 2020 Operating Budget

Following the Provincial review and future uncertainty of the Ontario Municipal Partnership Fund (OMPF), the Province announced in late 2019 that the OMPF structure would be maintained for the 2020 and 2021 municipal budget years. OMPF is the primary funding source provided by the Province to municipalities. North Perth's 2020 OMPF allocation is \$1,367,200 (up from \$1,350,900 in 2019 and 2018). The Province has also announced a commitment to consult with municipalities to better focus OMPF on communities that need it most, including small, northern and rural municipalities.

For services funded by tax dollars raised by the Municipality, the Municipality's operating expenses for 2020 are budgeted at \$15,313,853.01. The following chart illustrates the allocation of North Perth tax dollars to various services:





Other operational budgets totalling \$7,749,339.37 are solely funded by user fees, including Daycare Services, Building Department, Water Services, Wastewater Services and Perth Meadows.

In 2019, North Perth Council established an Asset Management Policy for the Municipality. Recently, the Asset Management Plan (AMP) was presented to Council, including financing options to close the in-year funding gap for tax funded assets. As part of the Asset Management Financing Strategy approved by Council, beginning in 2020, \$242,000 per year will be included in the annual operating budget. This should close the funding gap by 2048.

Introduced in 2018, the Stormwater Management Area Rate (SMAR) is an area rated levy to provide for future stormwater management (SMS) services in the built up area of Listowel, including some of the fringe development. The levy for 2020 is estimated at \$220,000 and is shared amongst the properties within the SMAR boundary.

The Business Improvement Area (BIA) levy of \$119,000 is also area-rated to commercial properties in a limited boundary.

## 2020 Capital Budget

The 2020 Capital Budget includes multiple carryover projects from 2019. Some significant carryover projects include:

- Northeast Master Plan
- Monkton Library and Family Child Care and EarlyON Centre
- Albert Storm Trunk

- Traffic Study/Transportation Master Plan
- Kincaid Intersection Upgrades
- Line 84 Reconstruction

A number of new projects are planned for 2020. Examples include:

- Administrative Processes Efficiency Review
- IT Governance and Modernization
- Replacement of Fire Apparatus
- Listowel Memorial Arena Demolition and Redevelopment
- John Bell South and John Bell North Ball Light Tower Replacement
- Aquatic Facility Audits

The overall project cost estimate for 2020 is just over \$20.7 million. Carryover project costs represent \$16,325,017.22, or 79%, of the overall amount. The ongoing project work is being funded by Development Charges revenues, reserves/reserve funds, the tax levy and provincial/federal grant funding. Interim to medium term financing will be required given the volume of work being completed.

Maintaining and improving North Perth's municipal infrastructure will continue to require significant and planned investment.

### Impact on Property Taxes

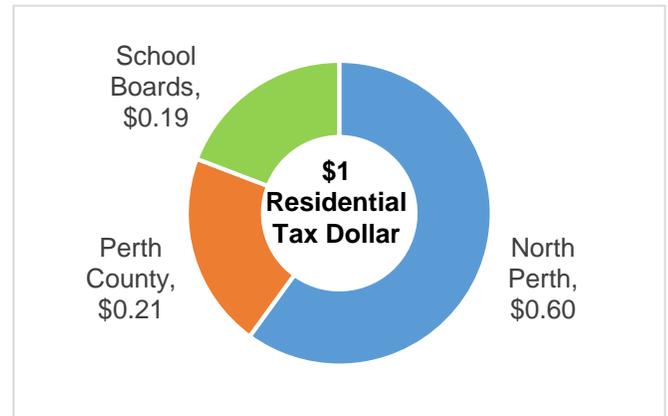
North Perth continues to grow and has generated net growth in property assessment over the past year of nearly 2.08%. The North Perth Building Department had yet another record-setting year in 2019, issuing 453 building permits, which included the creation of 342 new residential dwelling units (compared to 224 new residential dwelling units in 2018). This increased tax base allows the costs related to growth to be applied across a greater number of properties.

In 2020, we complete the fourth phase-in year for MPAC property reassessments that were performed in 2017 based on January 2016 values. The four year-phase in period has resulted in staggered, ongoing tax impacts as decreases in property value were applied in full immediately in 2017, with increases being applied over the last four years. MPAC will begin to reassess properties in 2020 based on a valuation date of January 1, 2019. These property reassessments will be applied and used in our budgeting through the 2021-2024 period.

## Municipality of North Perth

An individual's property tax impact will vary depending on whether their property assessment was higher or lower than the overall assessment increase. The value of farmland has increased significantly in recent years and farm properties will experience increases in property taxes due to increased property values.

The North Perth 2020 tax levy increase is \$1,090,443.89 for local municipal purposes. A total property tax bill reflects taxes levied by the Municipality of North Perth, the County of Perth and local school boards. Specifically, for every residential tax dollar received in 2020, approximately 60 cents is kept by North Perth, approximately 21 cents will be transferred to Perth County and 19 cents will be transferred to local school boards. When all three 2020 levy requisitions are combined, the overall levy increase in North Perth is 6.4%. Due to assessment shifts, the residential levy impact is about 5.6%, or about .44 cents per day. Actual % change will depend on individual assessment changes and specific relative tax class. This amount includes the Listowel Ward and fringe areas Stormwater Management Levy.



This budget addresses operational and infrastructure needs to maintain anticipated municipal service levels required by our community, while managing past provincial revenue cutbacks in OMPF funding. Members of Council will be closely monitoring the 2020 financial statements to ensure that the Municipality is sustaining the desired levels of services, while moving forward with current development to ensure growth and prosperity during 2020.

On behalf of Councillor Dave Johnston, Vice-Chair, and myself, I thank members of Council, our staff and the public for participating in developing the future of North Perth via the 2020 budget deliberations.

Yours sincerely,

Todd Kasenberg

Mayor and Budget Chair

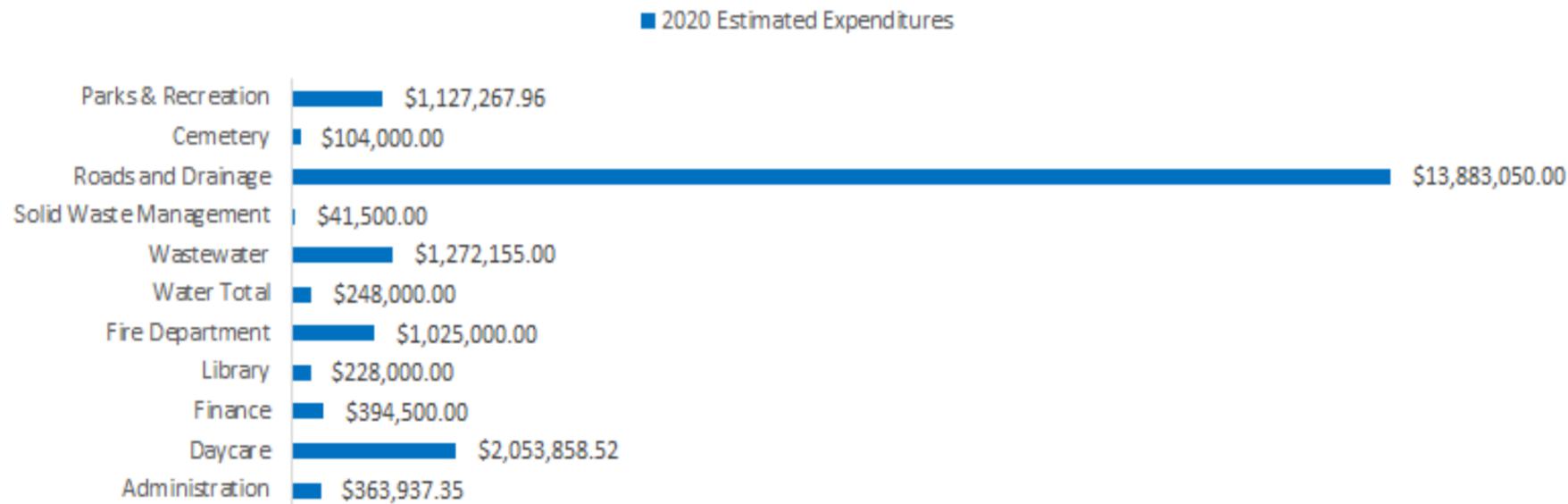


Municipality of North Perth - 2020 Combined Operating Budget										
	2019	2019	2020	2020	2020	%	Budget	%	%	
	Actual to Date	Budget	Revenue	Expense	Budget	+/-	Variance	>	Levy	
<b>Administration</b>										
1	General Administration	(3,219,543.29)	503,927.84	238,740.00	1,083,253.78	844,513.78	67.6%	340,585.94	31.2%	2.4%
2	Economic Development	90,236.21	220,000.00	3,600.00	284,900.00	281,300.00	27.9%	61,300.00	5.6%	0.4%
3	Police	2,500,019.94	2,473,310.00	53,603.00	2,598,913.00	2,545,310.00	2.9%	72,000.00	7%	0.5%
4	Clerk Department	238,230.68	270,126.39	158,700.00	514,817.10	356,117.10	31.8%	85,990.71	7.9%	0.6%
5	Day Care Department	0.00	0.00	1,644,140.17	1,644,140.17	0.00				
6	Building Department	0.00	0.00	612,730.00	612,730.00	0.00				
7	Finance Department	223,785.77	655,990.00	232,510.00	904,665.00	672,155.00	2.5%	16,165.00	1.5%	0.1%
8	Conservation Authorities	315,648.00	315,649.00	0.00	333,911.00	333,911.00	5.8%	18,262.00	1.7%	0.1%
9	BIA	0.00	0.00	119,000.00	119,000.00	0.00				
	<b>Current Operations</b>	<b>148,377.31</b>	<b>4,439,003.23</b>	<b>3,063,023.17</b>	<b>8,096,330.05</b>	<b>5,033,306.88</b>	<b>13.4%</b>	<b>594,303.65</b>	<b>54.5%</b>	<b>4.2%</b>
<b>Library</b>										
10	Library Operations	881,924.48	881,924.48	106,220.00	1,013,552.48	907,332.48	2.9%	25,408.00	2.3%	0.2%
	<b>Current Operations</b>	<b>881,924.48</b>	<b>881,924.48</b>	<b>106,220.00</b>	<b>1,013,552.48</b>	<b>907,332.48</b>	<b>2.9%</b>	<b>25,408.00</b>	<b>2.3%</b>	<b>0.2%</b>
<b>Fire</b>										
11	Administration	0.00	0.00	14,150.00	14,150.00	0.00				
12	Listowel Fire Station	388,119.56	775,643.32	20,000.00	841,546.97	821,546.97	5.9%	45,903.65	4.2%	0.3%
13	Atwood Fire Station	174,444.48	365,778.30	7,000.00	408,486.90	401,486.90	9.8%	35,708.60	3.3%	0.3%
14	E/L Monkton Station	129,043.81	196,467.18	93,441.36	327,537.28	234,095.92	19.2%	37,628.74	3.5%	0.3%
15	Minto Fire Agreement	-	64,863.01	0.00	65,836.00	65,836.00	1.5%	972.99	0.1%	0.0%
	<b>Current Operations</b>	<b>691,607.85</b>	<b>1,402,751.81</b>	<b>134,591.36</b>	<b>1,657,557.15</b>	<b>1,522,965.79</b>	<b>8.6%</b>	<b>120,213.98</b>	<b>11.0%</b>	<b>0.8%</b>
<b>Public Works</b>										
16	Roads	5,048,553.69	6,269,577.14	20,800.00	6,297,765.72	6,276,965.72	0.1%	7,388.58	0.7%	0.1%
17	Storm Water Mgmt	336,452.28	10,000.00	220,000.00	220,000.00	0.00				
18	Drainage	55,942.79	85,900.00	48,300.00	134,625.00	86,325.00	0.5%	425.00	0.0%	0.0%
19	Cemeteries	88,344.91	111,750.00	135,000.00	250,525.00	115,525.00	3.4%	3,775.00	0.3%	0.0%
	<b>Current Operations</b>	<b>5,529,293.67</b>	<b>6,477,227.14</b>	<b>424,100.00</b>	<b>6,902,915.72</b>	<b>6,478,815.72</b>	<b>0.0%</b>	<b>1,588.58</b>	<b>0.1%</b>	<b>0.0%</b>
<b>Environmental Services</b>										
20	Waste Management	62,106.26	210,740.00	938,400.00	1,104,691.00	166,291.00	-21.1%	(44,449.00)	-4.1%	-0.3%
21	Water/Wastewater	0.00	0.00	6,076,947.00	6,076,947.00	0.00				
	<b>Current Operations</b>	<b>62,106.26</b>	<b>210,740.00</b>	<b>7,015,347.00</b>	<b>7,181,638.00</b>	<b>166,291.00</b>	<b>-21.1%</b>	<b>(44,449.00)</b>	<b>-4.1%</b>	<b>-0.3%</b>
<b>Recreation</b>										
22	Recreation Administration	445,498.12	461,030.00	5,000.00	480,752.72	475,752.72	3.2%	14,722.72	1.4%	0.1%
23	Recreation Programs	26,632.30	19,500.00	174,950.00	186,250.00	11,300.00	-42.1%	(8,200.00)	-0.8%	-0.1%
24	Elma/Logan Arena & Parks	224,968.63	190,209.95	421,920.37	627,781.85	205,861.48	8.2%	15,651.53	1.4%	0.1%
25	EMCC	166,246.29	202,370.00	125,450.00	322,470.15	197,020.15	-2.6%	(5,349.85)	-0.5%	0.0%
26	Atwood Lions Pool	65,462.53	66,236.95	42,600.00	112,421.95	69,821.95	5.4%	3,585.00	0.3%	0.0%
27	Steve Kerr Memorial-List Arena & Pks	1,035,951.42	1,044,765.56	463,525.00	1,512,679.18	1,049,154.18	0.4%	4,388.62	0.4%	0.0%
28	Listowel Kinsmen Pool	34,240.69	46,395.00	71,400.00	120,745.00	49,345.00	6.4%	2,950.00	0.3%	0.0%
29	Wallace Arena & Parks	163,387.31	189,470.00	159,050.00	343,947.51	184,897.51	-2.4%	(4,572.49)	-0.4%	0.0%
30	North Perth Trails	8,732.95	17,715.00	0.00	38,660.65	38,660.65	118.2%	20,945.65	1.9%	0.1%
31	Beautification Committee	15,412.42	28,970.00	13,000.00	61,527.50	48,527.50	67.5%	19,557.50	1.8%	0.1%
	<b>Current Operations</b>	<b>2,186,532.66</b>	<b>2,266,662.46</b>	<b>1,476,895.37</b>	<b>3,807,236.51</b>	<b>2,330,341.14</b>	<b>2.8%</b>	<b>63,678.68</b>	<b>5.8%</b>	<b>0.4%</b>
<b>Combined Totals</b>										
	<b>AMP Financing Strategy</b>	<b>-</b>	<b>0</b>			<b>242,000.00</b>	<b>100.0%</b>	<b>242,000.00</b>	<b>22.2%</b>	<b>1.7%</b>
	Less Annual Surplus		(104,000.00)			-		104,000.00		0.7%
	Less: OMPF		(1,350,900.00)			(1,367,200.00)	1.2%	(16,300.00)	-1.5%	-0.1%
	<b>Overall Totals</b>	<b>9,499,842.23</b>	<b>14,223,409.12</b>	<b>\$ 12,220,176.90</b>	<b>\$ 28,659,229.91</b>	<b>\$ 15,313,853.01</b>	<b>7.7%</b>	<b>1,090,443.89</b>	<b>100.0%</b>	<b>7.7%</b>

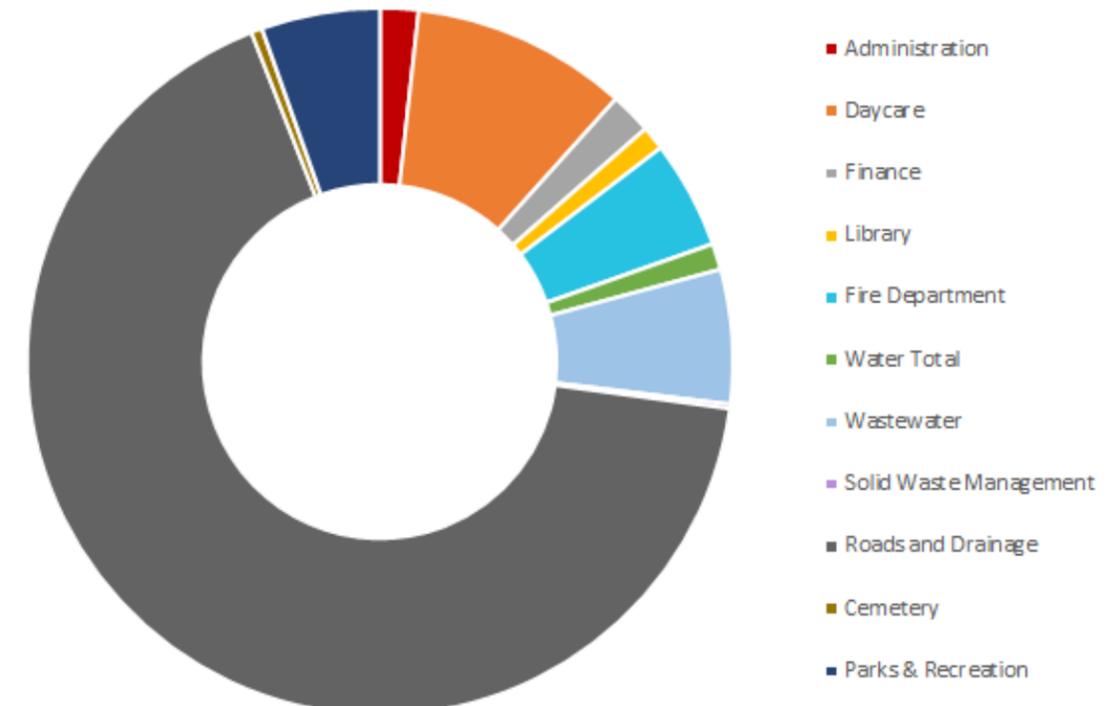
## 2020 COMBINED PROJECT BUDGET

		2020	2020							2021
		ESTIMATED	SEGREGATED	User Fee/	Development			Sale of		Estimated
DEPT	PROJECTS	EXPENDITURES	SURPLUS	Tax Levy	Charges	Grants	Donations	Land	Other	Expenditures
Admin Total		\$ 363,937.35	\$ 148,072.68	\$ -	\$ 19,200.00	\$ 184,836.10	\$ -	\$ -	\$ 11,828.57	\$ 110,650.00
Daycare Total		\$ 2,053,858.52	\$ -	\$ -	\$ -	\$ 1,668,858.52	\$ -	\$ -	\$ 385,000.00	\$ -
Finance Total		\$ 394,500.00	\$ 294,500.00	\$ -	\$ 15,000.00	\$ 85,000.00	\$ -	\$ -	\$ -	\$ 270,000.00
Library Total		\$ 228,000.00	\$ 137,400.00	\$ -	\$ 50,600.00	\$ -	\$ 10,000.00	\$ 30,000.00	\$ -	\$ -
Fire Total		\$ 1,025,000.00	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000.00	\$ 575,000.00
Water Total		\$ 248,000.00	\$ 199,000.00	\$ -	\$ 49,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
WWTP Total		\$ 1,272,155.00	\$ 162,656.00	\$ -	\$ 605,641.50	\$ -	\$ -	\$ -	\$ 503,857.50	\$ -
Landfill Total		\$ 41,500.00	\$ 41,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roads and Drainage Total		\$ 13,883,050.00	\$ 6,530,128.69	\$ -	\$ 4,833,585.60	\$ 2,034,335.71	\$ -	\$ -	\$ 485,000.00	\$ 11,554,000.00
Cemetery Total		\$ 104,000.00	\$ 104,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation Total		\$ 1,127,267.96	\$ 1,000,056.96	\$ -	\$ -	\$ 49,250.00	\$ 27,961.00	\$ -	\$ 50,000.00	\$ 8,822,000.00
<b>TOTAL</b>	<b>0</b>	<b>\$ 20,741,268.83</b>	<b>\$ 9,117,314.33</b>	<b>\$ -</b>	<b>\$ 5,573,027.10</b>	<b>\$ 4,022,280.33</b>	<b>\$ 37,961.00</b>	<b>\$ 30,000.00</b>	<b>\$ 1,960,686.07</b>	<b>\$ 21,331,650.00</b>

### 2020 Capital Budget, Estimated Expenditures by Department



### Percentage of Capital Budget



The Municipality of North Perth  
 Schedule "A" - By-law # ??-2020  
 Municipality of North Perth - 2020 Tax Levy & Rates

Assessment for 2020Tax Year - with 2020 **Draft** Tax Levy & Rates

Tax Class	Taxable Tax		Weighted North Perth		County		Education		Total Tax Rate	2020		2019		% Change	\$ Differences
	Assessment	Ratios	Assessment	Tax Rate	Levy	Tax Rate	Levy	Tax Rate		Levy	Tax Class	Tax Class			
Commercial	CT	115,078,156	1.246900	143,490,953	0.00925119	1,064,609.78	0.00320916	369,304.26	0.00980000	1,127,765.93	0.0222603	2,561,679.97	2,570,664.17	-0.3%	-8,984.20
	DT	2,220,600	1.246900	2,768,866	0.00925119	20,543.19	0.00320916	7,126.26	0.00980000	21,761.88	0.0222603	49,431.33	49,712.68	-0.6%	-281.35
	YT	55,000	1.246900	68,580	0.00925119	508.82	0.00320916	176.50	0.00980000	539.00	0.0222603	1,224.32	1,259.07	-2.8%	-34.75
Shopping Centre	ST	2,467,944	1.246900	3,077,279	0.00925119	22,831.42	0.00320916	7,920.03	0.00980000	24,185.85	0.0222603	54,937.30	54,439.53	0.9%	497.76
Commercial Excess/Vaca	CU	1,135,200	1.246900	1,415,481	0.00925119	10,501.95	0.00320916	3,643.04	0.00980000	11,124.96	0.0222603	25,269.95	25,535.07	-1.0%	-265.12
	XU	415,500	1.246900	518,087	0.00925119	3,843.87	0.00320916	1,333.41	0.00980000	4,071.90	0.0222603	9,249.18	8,113.73	14.0%	1,135.45
	CX	3,011,000	1.246900	3,754,416	0.00925119	27,855.33	0.00320916	9,662.78	0.00980000	29,507.80	0.0222603	67,025.91	70,932.81	-5.5%	-3,906.89
	XT	33,068,000	1.246900	41,232,489	0.00925119	305,918.32	0.00320916	106,120.52	0.00980000	324,066.40	0.0222603	736,105.24	593,550.03	24.0%	142,555.21
Farmland	FTP	1,555,383,110	0.250000	388,845,778	0.00185484	2,884,983.41	0.00064343	1,000,776.71	0.0003825	594,934.04	0.0028808	4,480,694.16	4,018,734.03	11.5%	461,960.13
	FTS	91,749,890	0.250000	22,937,473	0.00185484	170,181.17	0.00064343	59,034.43	0.0003825	35,094.33	0.0028808	264,309.93	242,117.57	9.2%	22,192.36
Industrial	IT	14,477,800	1.969200	28,509,684	0.01461019	211,523.36	0.00506815	73,375.69	0.01250000	180,972.50	0.0321783	465,871.55	506,717.76	-8.1%	-40,846.21
	IH	337,900	1.969200	665,393	0.01461019	4,936.78	0.00506815	1,712.53	0.01250000	4,223.75	0.0321783	10,873.06	10,753.86	1.1%	119.20
Industrial Large	LT	16,607,500	1.969200	32,703,489	0.01461019	242,638.67	0.00506815	84,169.33	0.01250000	207,593.75	0.0321783	534,401.76	551,667.37	-3.1%	-17,265.62
Industrial Excess/Vaca	IU	640,400	1.969200	1,261,076	0.01461019	9,356.36	0.00506815	3,245.64	0.01250000	8,005.00	0.0321783	20,607.01	21,796.50	-5.5%	-1,189.49
	IX	3,215,600	1.969200	6,332,160	0.01461019	46,980.52	0.00506815	16,297.15	0.01250000	40,195.00	0.0321783	103,472.67	87,817.28	17.8%	15,655.39
	IU	534,500	1.969200	1,052,537	0.01461019	7,809.14	0.00506815	2,708.93	0.01250000	6,681.25	0.0321783	17,199.32	9,509.74	80.9%	7,689.58
	IJ	7,300	1.969200	14,375	0.01461019	106.65	0.00506815	37.00	0.01250000	91.25	0.0321783	234.90	238.52	-1.5%	-3.62
Industrial New Constru	IT	14,737,400	1.969200	29,020,888	0.01461019	215,316.16	0.00506815	74,691.38	0.00980000	144,426.52	0.0294783	434,434.07	381,182.52	14.0%	53,251.55
Industrial New Constru	IU	251,500	1.969200	495,254	0.01461019	3,674.46	0.00506815	1,274.64	0.00980000	2,464.70	0.0294783	7,413.80	6,392.27	16.0%	1,021.53
Multi-Residential	MTEP	15,973,708	1.250000	19,967,135	0.00927419	148,143.19	0.00321714	51,389.64	0.00153000	24,439.77	0.0140213	223,972.60	258,342.79	-13.3%	-34,370.20
	MTES	391,608	1.250000	489,510	0.00927419	3,631.85	0.00321714	1,259.86	0.00153000	599.16	0.0140213	5,490.86	6,312.01	-13.0%	-821.14
	MTFA	84	1.250000	105	0.00927419	0.78	0.00321714	0.27	0.00153000	0.13	0.0140213	1.18	1.35	-13.0%	-0.18
Pipeline	PT	6,371,000	1.639100	10,442,706	0.01216106	77,478.10	0.00421857	26,876.51	0.01250000	79,637.50	0.0288796	183,992.11	178,623.42	3.0%	5,368.69
Farmland Development	FAD R1	2,486,000	0.250000	621,500	0.00185484	4,611.13	0.00064343	1,599.56	0.0003825	950.90	0.0028808	7,161.58	7,524.88	-4.8%	-363.30
Residential	RTP	1,249,684,466	1.000000	1,249,684,466	0.00741935	9,271,848.03	0.00257371	3,216,326.82	0.00153000	1,912,017.23	0.0115231	14,400,192.09	13,467,615.30	6.9%	932,576.78
	RTS	66,586,900	1.000000	66,586,900	0.00741935	494,031.60	0.00257371	171,375.45	0.00153000	101,877.96	0.0115231	767,285.00	758,730.71	1.1%	8,554.30
	RTPFS	584,252	1.000000	584,252	0.00741935	4,334.77	0.00257371	1,503.70	0.00153000	893.91	0.0115231	6,732.37	6,701.43	0.5%	30.95
	RTCFS	170,300	1.000000	170,300	0.00741935	1,263.52	0.00257371	438.30	0.00153000	260.56	0.0115231	1,962.38	5,717.70	-65.7%	-3,755.32
Managed Forest	TTEP	680,600	0.250000	170,150	0.00185484	1,262.40	0.00064343	437.92	0.0003825	260.33	0.0028808	1,960.65	1,419.69	38.1%	540.96
	TTES	121,900	0.250000	30,475	0.00185484	226.10	0.00064343	78.43	0.0003825	46.63	0.0028808	351.17	0.00	100.0%	351.17
	Subtotal	3,198,445,118													
Exempt	E	87,201,900													
<b>Total Tax</b>		<b>3,285,647,018</b>		<b>2,056,911,755</b>		<b>15,260,950.84</b>		<b>5,293,896.68</b>		<b>4,888,689.88</b>		<b>25,443,537.40</b>	<b>23,902,123.80</b>	<b>6.4%</b>	<b>1,541,413.60</b>

Tax Class	PIL Assessment	Ratios	Assessment	North Perth	County	Education	Total Tax Rate	2020	2019	% Change	\$ Differences			
CF	2,247,400	1.246900	2,802,283	0.00925119	20,791.12	0.00320916	7,212.27	0.00980000	22,024.52	0.0222603	50,027.91	50,388.00	-0.7%	-360.09
CG	2,564,000	1.246900	3,197,052	0.00925119	23,720.05	0.00320916	8,228.29			0.0124603	31,948.34	28,581.76	11.8%	3,366.58
HF	515,100	1.256425	647,185	0.00932186	4,801.69	0.00323368	1,665.67	0.00980000	5,047.98	0.0223555	11,515.34	10,699.37	7.6%	815.97
CZ	8,300	1.246900	10,349	0.00925119	76.78	0.00320916	26.64			0.0124603	103.42	983.14	-89.5%	-879.71
RD	0				0.00			0.00153000	0.00	0.00153000	0.00	736.98	-100.0%	-736.98
IG	129,000	1.969200	254,027	0.01461019	1,884.71	0.00506815	653.79			0.0196783	2,538.51	2,393.35	6.1%	145.16
RG	214,700	1.000000	214,700	0.00741935	1,592.93	0.00257371	552.58			0.0099931	2,145.51	2,822.61	-24.0%	-677.10
RP	4,700	1.000000	4,700	0.00741935	34.87	0.00257371	12.10	0.00153000	7.19	0.0115231	54.16	51.52	5.1%	2.64
<b>Total PI</b>	<b>5,683,200</b>		<b>7,130,295</b>		<b>52,902.17</b>		<b>18,351.32</b>		<b>27,079.69</b>		<b>98,333.18</b>	<b>96,656.72</b>	<b>1.7%</b>	<b>1,676.46</b>

<b>TOTAL</b>	<b>3,291,330,218</b>		<b>2,064,042,050</b>		<b>15,313,853.01</b>		<b>5,312,248.00</b>		<b>4,915,769.57</b>		<b>25,541,870.58</b>	<b>23,997,360.83</b>	<b>6.4%</b>	<b>1,544,509.75</b>
Apportioned Levy					60.0%		20.8%		19.2%					
Based Rated Own Purposes				0.0074194		0.00257371								
Percentage increase over last year				7.7%		6.7%			3.4%					

	Average Ass't 2020	Average Ass't 2019	% Change	\$ Differences
Single Family Home	3,050.48	2,888.77	5.6%	161.71
Farmland	3,931.24	3,621.81	8.5%	309.43
Single Family Home with Stormwater	3,105.73	2,941.71	5.6%	164.03