

# REPORT

To: Diane Pearce, C.A.O.

File: F05 (8501)

Date: January 17, 2008

Re: 2008 General Rate Budget

Refer to:  Township Council     Administration Committee     Closed Session  
 Administrative     Budget

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## **BACKGROUND**

A report dated January 9, 2008 on the 2008 General Rate Budget pressures was referred to Council on January 14, 2008.

## **STATUS**

### General

This report covers the Township General Rate budget that is included in the accompanying Budget Manual. Departmental reports not already included in the Manual will be forwarded to Council in advance of the scheduled review date. The Water and Sewer Service budgets are not yet available, but will be forwarded to Council at a later date.

### Budget presentation

There have been no changes in presentation from that used for the 2007 budget review.

As was the case for the 2007 budget, the 2007 Actual to date is as of the date the budget reports were generated, and does not reflect the year end actual results. The variances between the 2007 budget and Actual to date will not necessarily be indicative for 2008 Budget purposes. For this reason, columns reporting 2005 and 2006 actual results have been included as additional information.

### 2008 Assessment for Taxation

The 2008 Assessment Analysis reflects the calculation of the weighted assessment used to determine the tax rate and is included as Attachment 2.

### **Draft General rate budget - Status**

The General Rate budget has been segregated into 5 components being: Net contributions to capital, Other Agencies - Police Services and Conservation Authorities, Non Departmental Operating and Departmental Operating.

As noted in the January 9, 2008 report, with the growth in assessment, the Township would raise an additional \$64,100 of taxes using the 2007 residential tax rate of .005844. The attachment summarizes the status of the General Rate budget and the impact the components have on the tax levy. I have added in to the 2007 base levy the additional tax room provided by the growth in assessment. The tax requirement of the individual components is identified. I have then noted a number of items which has resulted in the levy increase, principally opening capital and operating surpluses for 2007 which have not yet been determined for 2008

The draft budget projects a 17.8% Tax levy increase over the 2007 levy, an increase of 15.76% (\$147.15) of taxes paid by the average residential property owner on the Township share of the tax rate, and a 16.7% increase in the residential tax rate. All of these projects assume the Tax Ratios remain unchanged. Tax policy, including Tax Ratios is set at the County level.

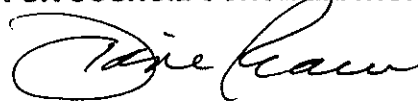
**RECOMMENDATION**

That the 2008 General Rate Budget and accompanying report be received.



Alida Moffatt, C.A.  
Director of Finance

**APPROVED BY C.A.O.  
FOR COUNCIL CONSIDERATION**





**LOYALIST TOWNSHIP**  
 Departmental Net - summary  
 For Period Ending 31-Dec-2008

	2008 Gross expenditures		2008 Gross revenue		2007 net	
	Operating	Tsf re capital, reserves/reserve funds	Total expenditures	Operating	Capital	Surplus
<b>DEPARTMENTAL NET - GENERAL RATE</b>						
Non Departmental less levy	125,000		125,000	(2,229,000)	0	0
Net Non Departmental						
1 Council	182,300		182,300	(800)		181,500
1 Election	2,500	10,000	12,500			12,500
2 Administration	755,500	204,700	960,200	(231,100)	0	729,100
3 Development	246,800	30,000	276,800	(124,900)	(500)	151,400
4 Building	318,500	16,500	335,000	(298,500)		36,500
5 By-law and Animal Control	96,300		96,300	(37,600)		58,700
6 Crossing Guards	64,700		64,700			64,700
7 Emergency Services	884,400	265,000	1,149,400	(33,000)		1,116,400
8 Police Services	2,253,900		2,253,900	(16,100)		2,237,800
9 Recreation and Culture	2,075,900	535,500	2,611,400	(817,800)		1,793,600
10 Planning	293,200	9,200	302,400	(65,600)		236,800
11 Transportation Services	2,713,100	618,900	3,332,000	(558,200)	(58,000)	2,715,800
12 Streetlighting	129,000	8,400	137,400			137,400
13 Sidewalks	75,300	24,600	99,900			99,900
14 Stormwater	65,700	12,000	77,700	(1,000)		76,700
15 Grants	56,400		56,400			56,400
16 Amherstview Septage	22,500		22,500			22,500
17 Conservation Authorities	91,900	5,000	96,900			96,900
18 Loyalist Solid waste	930,600	22,200	952,800	(489,700)	0	463,100
Sub-total Departments	11,258,500	1,762,000	13,020,500	(2,674,300)	(58,500)	10,287,700
<b>Total GENERAL RATE LEVY REQUIREMENT</b>	11,383,500	1,762,000	13,145,500	(4,903,300)	(58,500)	8,183,700

Surplus for year

<b>LEVY ON ALL ASSESSMENT</b>	
Percentage Increase	
Divided by weighted Assessment	
Percentage Increase (Decrease)	
Equals tax rate	
Percentage Increase	

LOYALIST TOWNSHIP

	2007 LEVY REQUIREMENT	2008 LEVY REQUIREMENT	Difference	% change
Capital requirement	1,650,900	1,581,600	(69,300)	-4.2%
Departmental operating requirements	5,466,900	6,371,400	904,500	16.5%
Other agencies - police	2,191,100	2,237,800	46,700	2.1%
Other agencies - conservation authority (including capital)	110,800	96,900	(13,900)	-12.5%
Non-departmental requirement	(2,472,600)	(2,104,000)	368,600	14.9%
Net Levy requirement before adj.	6,947,100	8,183,700	1,236,600	17.80%
Additional tax room in 2008 due to assessment growth	64,139			
Additional reductions to achieve target				
Target levy	7,011,239	8,183,700	1,172,461	16.72%

**PRESSURES ON 2008 LEVY REQUIREMENTS**

**Increases to levy**

Police	46,700
Conservation Authorities	(13,900)
Reduction in opening surplus in non-departmental	365,600
Capital contributions	(69,300)
Increase in operating budget for major repair (transp. tsf from capital)	314,000
Departmental (2.5% of Operating)	136,673
Year end unexpended capital financing not yet identified	156,500
Increase to insurance budget over 2.5%	76,300
Provision for leap day in 2008 (0.38% of \$3.6M)	13,700
	<b>1,026,273</b>

**New initiatives resulting in increases above base**  
Additional planning position

Additional planning position	68,400
	<b>68,400</b>

**Savings**

Additional aggregate licence revenue	(31,400)
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Unreconciled difference	109,189
<b>2008 Projected levy requirement</b>	<b>8,183,700</b>

Total Taxes Payable on Average Residential Property Assessment			
	2008 Rates	2007 Rates	
Average residential	\$158,449	\$159,759	
Twp rate	0.006821	0.005844	
County rate			
Education rate	0.00264	0.00264	
	<b>0.009461</b>	<b>0.008484</b>	
Twp taxes	\$ 1,080.78	\$ 933.63	\$ 147.15 15.76%
County taxes			
Education taxes	\$ 418.31	\$ 421.76	\$ (3.45) -0.82%
Taxes per avg RT	<b>\$1,499.09</b>	<b>\$1,355.40</b>	\$ 143.69 10.60%

**LOYALIST TOWNSHIP  
GENERAL RATE**



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For Period Ending 31-Dec-2008

	2005	2006	2007	2007 BUDGET	2007	2008 BUDGET	2008 BUDGET	2008 BUDGET	2008 BUDGET	% CHNG 2007 APPROVED
<b>GENERAL OPERATING</b>										
<b>SURPLUS/DEFICIT</b>										
OPENING (SURPLUS)/DEFICIT	(427,311.17)	(696,715.09)	(365,600)	(365,600)	(379,361.20)	0	365,600	(100.00)		
<b>Total SURPLUS/DEFICIT</b>	<b>(427,311.17)</b>	<b>(696,715.09)</b>	<b>(365,600)</b>	<b>(365,600)</b>	<b>(379,361.20)</b>	<b>0</b>	<b>365,600</b>	<b>(100.00)</b>		
<b>OPERATING REVENUES</b>										
OTHER TAX REVENUE	(366,825.68)	(277,388.46)	(143,000)	(143,000)	(251,886.82)	(143,000)	0	0.00		
PAYMENT IN LIEU	(667,230.46)	(707,015.06)	(707,000)	(707,000)	(703,582.41)	(704,000)	3,000	(0.42)		
GRANTS	(1,677,530.42)	(1,668,657.81)	(1,419,000)	(1,419,000)	(1,399,335.50)	(1,406,900)	12,100	(0.85)		
OTHER MUNICIPALITIES	(427,154.00)	(435,715.00)	(447,200)	(447,200)	(446,527.63)	(458,000)	(10,800)	2.42		
FEES AND USER CHARGES	(1,016,241.13)	(1,023,989.53)	(1,059,100)	(1,069,100)	(1,014,754.63)	(1,064,900)	(5,800)	0.55		
RENTS	(431,843.28)	(402,550.80)	(490,400)	(490,400)	(452,539.21)	(462,600)	27,800	(5.67)		
LICENSES, PERMITS	(417,533.53)	(345,873.80)	(389,700)	(389,700)	(239,867.63)	(421,700)	(32,000)	8.21		
FINES, PENALTIES	(179,098.78)	(191,067.28)	(166,100)	(166,100)	(203,920.89)	(176,100)	(10,000)	6.02		
INVESTMENT INCOME	(90,944.53)	(129,614.36)	(51,500)	(51,500)	(69,701.56)	(26,500)	25,000	(48.54)		
DONATIONS	(26,817.07)	(34,953.77)	(44,100)	(57,800)	(51,893.95)	(35,800)	8,300	(18.82)		
OTHER REVENUE	(7,022.58)	(2,858.84)	(3,800)	(3,800)	(11,970.73)	(3,800)	0	0.00		
TSF-RESERVES/RESERVE FUNDS	(3,732.63)	(240,069.95)	0	0	(2,125.06)	0	0	0.00		
<b>Total OPERATING REVENUES</b>	<b>(5,311,974.09)</b>	<b>(5,459,754.66)</b>	<b>(4,920,900)</b>	<b>(4,944,600)</b>	<b>(4,948,106.02)</b>	<b>(4,903,300)</b>	<b>17,600</b>	<b>(0.36)</b>		
<b>CAPITAL REVENUES</b>										
UNEXPENDED CAPITAL FINANCING	(65,840.53)	(38,000.00)	(156,500)	(156,500)	0.00	0	156,500	(100.00)		
SALE PROCEEDS	(3,000.00)	(49,785.00)	(500)	(500)	(6,000.00)	(500)	0	0.00		
DONATIONS	(8,938.23)	(6,000.00)	0	0	(1,001.62)	0	0	0.00		
TSF-RESERVE/FUNDS	(218,657.59)	(102,850.00)	(162,700)	(162,700)	(135,991.58)	(58,000)	104,700	(84.35)		
<b>Total CAPITAL REVENUES</b>	<b>(296,436.35)</b>	<b>(196,635.00)</b>	<b>(319,700)</b>	<b>(319,700)</b>	<b>(142,993.20)</b>	<b>(58,500)</b>	<b>261,200</b>	<b>(81.70)</b>		
<b>OPERATING EXPENDITURES</b>										
SALARIES, WAGES, BENEFITS	4,192,894.83	4,402,508.37	4,737,700	4,737,700	4,659,175.35	5,151,700	414,000	8.74		
DEBT CHARGES	2,220.10	2,220.10	2,200	2,200	2,220.10	2,200	0	0.00		
MATERIALS and ALL OTHER EXP	2,105,174.21	2,099,573.47	2,145,800	2,182,000	2,134,462.22	2,280,300	134,500	6.27		
CONTRACTED SERVICES	2,955,232.28	3,263,341.38	3,550,700	3,559,200	3,552,645.44	3,975,000	424,300	11.95		
RENTS, FINANCIAL	318,886.99	409,475.57	340,700	381,000	470,608.84	418,700	78,000	22.89		
EXTERNAL TSF	142,420.78	151,261.67	149,800	149,900	148,712.79	149,600	(200)	(0.13)		
INTERFUNCTIONAL	(386,645.65)	(417,580.38)	(502,200)	(502,200)	(368,887.75)	(594,000)	(91,800)	18.28		

**LOYALIST TOWNSHIP  
GENERAL RATE**

For Period Ending 31-Dec-2008



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	2005	2006	2007	2007 BUDGET	2007	2007 BUDGET	2007	2008 BUDGET	2008 BUDGET	2008 BUDGET	2008 BUDGET	2008 BUDGET
GENERAL OPERATING	ACTUAL	ACTUAL	APPROVED BUDGET	REVISED BUDGET	ACTUAL TO DATE	1ST DRAFT	AMT CHG 2007 APPROVED	% CHNG 2007 APPROVED				
Total OPERATING EXPENDITURES	9,330,183.54	9,910,800.18	10,424,700	10,509,800	10,598,936.99	11,383,500	958,800	9.20				
TRANSFERS TO OWN FUNDS												
TSF TO CAPITAL	1,423,960.33	2,076,310.56	1,917,800	1,906,000	1,900,999.19	1,357,000	(560,800)	(29.24)				
CAPITAL - SALARIES,WAGES	0.00	0.00	0	0	0.00	39,000	39,000	0.00				
CAPITAL - MATERIALS	0.00	0.00	0	0	0.00	15,100	15,100	0.00				
TSF RE UNFINANCED OUTLAY	543,697.40	374,535.88	71,400	71,400	71,777.56	234,000	162,600	227.73				
TSF TO RESERVE/RF	255,874.88	37,437.91	139,400	89,800	21,675.00	116,900	(22,500)	(16.14)				
Total TRANSFERS TO OWN FUNDS	2,223,532.61	2,488,284.35	2,128,600	2,067,200	1,994,451.75	1,762,000	(366,600)	(17.22)				
TAX LEVY	(6,214,759.85)	(6,425,341.03)	(6,947,100)	(6,947,100)	(6,946,930.96)	0	6,947,100	(100.00)				
Total TAX LEVY	(6,214,759.85)	(6,425,341.03)	(6,947,100)	(6,947,100)	(6,946,930.96)	0	6,947,100	(100.00)				
Total GENERAL OPERATING	(696,765.31)	(379,361.25)	0	0	275,997.36	8,183,700	8,183,700	0.00				

**LOYALIST TOWNSHIP  
ASSESSMENT ANALYSIS**

DESCRIPTION	Ratio		LOYALIST 2007		Ratio	LOYALIST 2008		Increase (Decrease)
	Ratio	Assmt.	Wgt. Assmt.	Assmt.		Ratio	Assmt.	
<b>Taxable</b>								
Residential Full Eng Pub	1.0000	769,939,107	769,939,107	783,913,490	1.0000	783,913,490	783,913,490	13,974,383
Residential Full Eng Sep	1.0000	108,170,960	108,170,960	105,633,710	1.0000	105,633,710	105,633,710	(2,537,250)
Residential Full No Support	1.0000	2,218,365	2,218,365	1,412,045	1.0000	1,412,045	1,412,045	(806,320)
Residential Full French Pub	1.0000	2,499,344	2,499,344	2,338,400	1.0000	2,338,400	2,338,400	(160,944)
Residential Full French Sep	1.0000	6,550,160	6,550,160	6,708,606	1.0000	6,708,606	6,708,606	158,446
<b>Total Residential</b>		<b>889,377,936</b>	<b>889,377,936</b>	<b>900,006,251</b>		<b>900,006,251</b>	<b>900,006,251</b>	<b>10,628,315</b>
Multi Res Tax Eng Pub	2.2194	25,667,136	56,985,642	25,709,665	2.2194	25,709,665	57,060,031	42,529
Multi Res Tax Eng Sep	2.2194	1,741,543	3,865,181	1,660,577	2.2194	1,660,577	3,685,485	(80,966)
Multi Res Tax French Pub	2.2194	188,321	417,960	189,141	2.2194	189,141	419,780	820
Multi Res Tax French Sep	2.2194	-	-	37,617	2.2194	37,617	83,487	37,617
<b>Total Multi Res</b>		<b>27,597,000</b>	<b>61,248,782</b>	<b>27,597,000</b>		<b>27,597,000</b>	<b>61,248,782</b>	<b>-</b>
Commercial Full Tax	1.4181	28,795,360	40,834,700	27,100,270	1.4181	27,100,270	38,430,893	(1,695,090)
Shopping Centre Tax	1.8423	-	-	1,606,340	1.8423	1,606,340	2,959,360	1,606,340
Commercial Tax Excess Land	0.9927	245,380	243,589	283,380	0.9927	283,380	281,311	38,000
Shopping Centre Tax Vac Unit	1.2896	-	-	-	1.2896	-	-	-
Office Building Tax	2.8745	-	-	-	2.8745	-	-	-
Parking Lot Taxable	0.8599	-	-	-	0.8599	-	-	-
Commercial Tax Vacant Land	0.8599	856,600	736,590	856,600	0.8599	856,600	736,590	-
<b>Total Commercial</b>		<b>29,897,340</b>	<b>41,814,879</b>	<b>29,846,590</b>		<b>29,846,590</b>	<b>42,408,155</b>	<b>(50,750)</b>
Industrial Tax	2.17	5,064,401	10,989,750	5,844,401	2.17	5,844,401	12,682,350	780,000
Industrial Excess Land	1.4105	274,419	387,068	274,419	1.4105	274,419	387,068	-
Industrial Vac Land	1.4105	616,200	869,150	616,200	1.4105	616,200	869,150	-
Large Ind Tax	2.73	32,924,072	89,882,717	32,924,072	2.73	32,924,072	89,882,717	-
Large Ind Excess Land	1.7745	1,000,613	1,775,588	1,000,613	1.7745	1,000,613	1,775,588	-
<b>Total Industrial</b>		<b>39,879,705</b>	<b>103,904,273</b>	<b>40,659,705</b>		<b>40,659,705</b>	<b>105,596,873</b>	<b>780,000</b>
<b>Total Pipeline</b>	<b>1.2972</b>	<b>19,764,000</b>	<b>25,637,861</b>	<b>19,860,000</b>	<b>1.2972</b>	<b>19,860,000</b>	<b>25,762,392</b>	<b>96,000</b>
Farm Eng Pub	0.2500	30,475,975	7,618,994	29,082,759	0.2500	29,082,759	7,270,690	(1,393,216)
Farm Eng Sep	0.2500	1,220,346	305,087	1,327,680	0.2500	1,327,680	331,920	107,334
Farm No Support	0.2500	-	-	-	0.2500	-	-	-
Farm French Pub	0.2500	11,020	2,755	46,610	0.2500	46,610	11,653	(11,020)
Farm French Sep	0.2500	483	121	30,457,049	0.2500	30,457,049	7,614,262	46,127
<b>Total Farm</b>		<b>31,707,824</b>	<b>7,926,956</b>	<b>30,457,049</b>		<b>30,457,049</b>	<b>7,614,262</b>	<b>(1,250,775)</b>
Mgd. Forest Tax Eng Pub	0.2500	117,684	29,421	114,500	0.2500	114,500	28,625	(3,184)
Mgd. Forest Tax Eng Sep	0.2500	24,738	6,185	24,000	0.2500	24,000	6,000	(738)
Mgd. Forest Tax French Pub	0.2500	28	7	-	0.2500	-	-	(28)
Mgd. Forest Tax French Sep	0.2500	50	13	-	0.2500	-	-	(50)
<b>Total Mgd. Forest</b>		<b>142,500</b>	<b>35,625</b>	<b>138,500</b>		<b>138,500</b>	<b>34,625</b>	<b>(4,000)</b>
<b>TOTAL TAXABLE</b>		<b>1,038,366,305</b>	<b>1,129,946,311</b>	<b>1,048,565,095</b>		<b>1,048,565,095</b>	<b>1,142,671,339</b>	<b>10,198,790</b>

**LOYALIST TOWNSHIP  
ASSESSMENT ANALYSIS**

DESCRIPTION PIL	Ratio		LOYALIST 2007		Ratio		LOYALIST 2008		Increase (Decrease)
	Ratio	Assmt.	Assmt.	Wgt. Assmt.	Ratio	Assmt.	Wgt. Assmt.		
Residential PIL Full Prov. Tenant	1.0000	-	-	-	1.0000	31,000	31,000	31,000	31,000
Residential PIL Full Eng Pub	1.0000	57,000	57,000	-	1.0000	41,457	41,457	41,457	(15,543)
Residential PIL Full Eng Sep	1.0000	-	-	-	1.0000	13,975	13,975	13,975	13,975
Residential PIL Full French Pub					1.0000	579	579	579	579
Residential PIL Full French Sep					1.0000	989	989	989	989
Residential PIL Full No Support	1.0000	437,860	437,860	-	1.0000	437,860	437,860	437,860	-
Residential PIL Gen Eng Pub					1.0000	476,026	476,026	476,026	476,026
Residential PIL Gen Eng Sep					1.0000	160,472	160,472	160,472	160,472
Residential PIL Gen French Pub					1.0000	6,645	6,645	6,645	6,645
Residential PIL Gen French Sep					1.0000	11,357	11,357	11,357	11,357
Residential PIL Gen No Support	1.0000	654,500	654,500	-	1.0000	11,357	11,357	11,357	(654,500)
<b>Total Residential PIL</b>		<b>1,149,360</b>	<b>1,149,360</b>	<b>1,149,360</b>		<b>1,180,360</b>	<b>1,180,360</b>	<b>1,180,360</b>	<b>31,000</b>
Multi Res PIL Eng Pub	2.2194	-	-	-		0	0	0	-
Multi Res PIL Eng Sep	2.2194	-	-	-		0	0	0	-
Multi Res PIL French Pub	2.2194	-	-	-		0	0	0	-
Multi Res PIL French Sep	2.2194	-	-	-		0	0	0	-
<b>Total Multi Res PIL</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
Commercial PIL Full Prov. Tenant	1.4181	2,430,220	3,446,295	-	1.4181	2,430,220	3,446,295	3,446,295	-
Commercial PIL Full	1.4181	36,541,960	51,820,153	-	1.4181	36,541,960	51,820,153	51,820,153	-
Commercial PIL Gen	1.4181	259,000	367,288	-	1.4181	259,000	367,288	367,288	-
Commercial PIL, Excess Land Rate	0.9927	42,780	42,468	-	0.9927	42,780	42,468	42,468	-
<b>Total Commercial PIL</b>		<b>39,273,960</b>	<b>55,676,204</b>	<b>55,676,204</b>		<b>39,273,960</b>	<b>55,676,204</b>	<b>55,676,204</b>	<b>-</b>
Industrial PIL Full Prov. Tenant	2.17	810,000	1,757,700	-	2.1700	94,500	205,065	205,065	(810,000)
Industrial PIL (IH)	2.17	94,500	205,065	-	2.17	94,500	205,065	205,065	-
Large Industrial Vacant PIL	1.7745	-	-	-	1.7745	-	-	-	-
Large Industrial PIL	2.73	-	-	-	2.73	-	-	-	-
<b>Total Industrial</b>		<b>904,500</b>	<b>1,962,765</b>	<b>1,962,765</b>		<b>94,500</b>	<b>205,065</b>	<b>205,065</b>	<b>(810,000)</b>
Farm PIL Full Eng Pub	0.2500	-	-	-	0.2500	0	0	0	-
<b>Total PIL</b>		<b>41,327,820</b>	<b>58,788,329</b>	<b>58,788,329</b>		<b>40,548,820</b>	<b>57,061,629</b>	<b>57,061,629</b>	<b>(79,000)</b>
<b>Total Taxable &amp; PIL</b>		<b>1,079,694,125</b>	<b>1,188,734,640</b>	<b>1,188,734,640</b>		<b>1,089,113,915</b>	<b>1,199,732,968</b>	<b>1,199,732,968</b>	<b>9,419,790</b>
<b>Exempt Properties</b>		<b>48,818,375</b>				<b>49,245,385</b>			<b>427,010</b>
<b>Total per Assessment Roll</b>		<b>1,128,512,500</b>				<b>1,138,359,300</b>			<b>9,846,800</b>

# REPORT

To: Diane Pearce, C.A.O. File: F05 (8501)  
Date: January 21, 2008  
Re: 2008 General Rate Budget – Additional Information

Refer to:  Township Council  Administration Committee  Closed Session  
 Administrative  Budget

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## BACKGROUND

The 2008 General Rate Budget was provided to Council under cover of my report dated January 17, 2008 with a preliminary net levy requirement of \$8,183,700.

## STATUS

The following additional information is provided for consideration with the 2008 General Rate Budget Report.

### 2008 Opening surplus (deficit)

As explained in the January 17 report, the balance of the 2007 year end deficit to date of \$280,000 will be offset/reduced by the following significant transactions still to be recorded:

Distribution of 2006 year end unexpended capital financing	\$156,500
Recognition of aggregate revenue for 2007 based on budget (actual could be greater)	58,400
Year end credit for policing services (not yet determinable but has ranged from \$19,000 to \$238,000 in recent years)	TBD

There will be a number of other smaller year end transactions to come as well.

### 2008 Grant revenue

The 2008 budget for grant revenue includes the full 2008 entitlement to the Ontario Municipal Partnership Fund of \$1,382,000. In years previous to 2007, this entitlement was shared between the Amherstview Transit Service Area (\$41,300) and the General Rate budgets based on the entitlements provided in the predecessor grant (CRF – Community Reinvestment Fund). In 2007, the Province announced an unconditional grant of \$45,733.95 to support further improvements to public transit. Council authorized the use of these funds in the Transit budget to replace the OMPF funding and the increase in capital contributions in the General Rate resulting from the additional funding. Because the full amount of OMPF grant for 2008 has been incorporated in the

2008, any allocation to the Transit Service Area would result in a levy increase unless an offsetting reduction in costs, such as funding capital expenditures, also occurs.

2007.13.22 – 2007 Budget – Final Changes

Moved by Deputy Reeve Lowry and seconded by Councillor C. Bresee that the Treasurer's report, April 17, 2007 re: 2007 Budget – Final Changes be received and that the budget changes outlined in this report and which have been incorporated in the 2007 Final Budget be approved. Motion carried.

<b>Additional changes for Approval April 23, 2007 – no net levy impact</b>	
Increase to OMPF funding	(41,300)
Increase to capital contributions	41,300

2008 Budget for Materials and All Other Exp.

The 2007 Budget for Hydro did not adequately provide for Hydro costs compared to 2006 Actual. 2007 costs to date represent 11 months of billing (or on smaller accounts, 3 of 4 quarterly billings). The 2008 budget for Hydro increased by 18% over 2007, or \$50,100. This accounts for 37% of the increase of \$134,500 in the Expenditure category Materials and All other Exp.

**RECOMMENDATION**

That this information be received in connection with the 2008 General Rate Budget.



Alida Moffatt, C.A.  
Director of Finance

**APPROVED BY C.A.O.  
FOR COUNCIL CONSIDERATION**



HYDRO COSTS  
OBJECT 4101

For Period Ending 31-Dec-2008



	2005	2006	2007	2007 BUDGET	2007	2007 BUDGET	2007	2007 BUDGET	2008 BUDGET	2008 BUDGET	2008 BUDGET	2008 BUDGET	2008 BUDGET	2008 BUDGET	2008 BUDGET
GENERAL OPERATING	ACTUAL	ACTUAL	APPROVED BUDGET	REVISED BUDGET	ACTUAL TO DATE	1ST DRAFT	AMT CHG 2007 APPROVED	% CHNG 2007 APPROVED							
<b>OPERATING EXPENDITURES</b>															
<b>MATERIALS and ALL OTHER EXP</b>															
120 ADMINISTRATION	18,624.39	23,364.61	21,000	21,000	21,917.92	24,000	3,000	14.29							
212 TRAINING EXPENDITURES	1,741.66	2,758.49	0	0	0.00	0	0	0.00							
217 ODESSA FIRE STATION	4,959.87	5,519.25	4,700	4,700	4,100.29	5,500	800	17.02							
218 AMHERSTVIEW FIRE STATION	2,710.61	2,831.96	2,500	2,500	2,646.88	2,900	400	16.00							
219 BATH FIRE STATION	4,419.95	4,460.52	4,000	4,000	4,963.75	4,000	0	0.00							
220 AMHERST ISLAND FIRE STATION	2,228.12	2,406.30	2,000	2,000	2,234.35	2,500	500	25.00							
224 TRAINING GROUND FACILITY	0.00	0.00	2,000	2,000	1,961.38	2,000	0	0.00							
335 COUNTY ROAD #6 - GARAGE OVERHEAD	13,698.36	17,229.20	15,400	15,400	16,022.01	18,000	2,600	16.88							
337 AMHERST ISLAND - GARAGE OVERHEAD	2,063.37	2,265.36	2,500	2,500	2,253.46	3,000	500	20.00							
361 STREETLIGHTING	77,469.66	79,961.65	80,000	80,000	80,090.92	90,000	10,000	12.50							
465 LOY. GARBAGE DISPOSAL SITE OPERATI	4,708.09	5,081.81	4,000	4,000	4,574.91	5,500	1,500	37.50							
485 AMHERST ISLAND GARBAGE DISPOSAL	0.00	0.00	0	0	499.92	2,400	2,400	0.00							
720 ARENA	52,827.69	59,116.37	50,000	50,000	57,556.22	63,000	13,000	26.00							
730 POOL	52,827.69	59,116.37	50,000	50,000	57,556.22	63,000	13,000	26.00							
750 PARKS	10,232.01	8,590.31	7,000	7,000	5,244.76	7,000	0	0.00							
753 SPORTS FIELDS	0.00	1,287.48	5,300	5,300	5,134.36	5,300	0	0.00							
760 BABCOCK MILL	1,924.03	(567.68)	1,000	1,000	722.26	1,000	0	0.00							
761 FAIRFIELD HOUSE	1,136.43	873.08	1,000	1,000	807.21	1,000	0	0.00							
771 AMHERSTVIEW HALL	4,865.65	5,353.24	4,000	4,000	4,915.60	5,400	1,400	35.00							
772 ODESSA HALL	2,622.91	3,534.90	2,600	2,600	1,149.90	0	(2,600)	(100.00)							
774 NEILSON STORE	218.03	882.60	600	600	1,450.41	1,500	900	150.00							
775 BATH ACADEMY	310.38	0.00	0	0	0.00	0	0	0.00							
781 AMHERSTVIEW LIBRARY	11,739.49	13,136.96	11,300	11,300	12,790.23	14,000	2,700	23.89							
782 ODESSA LIBRARY	556.13	557.04	1,000	1,000	616.60	1,000	0	0.00							
783 AMHERST ISLAND LIBRARY	1,796.30	1,525.04	1,400	1,400	1,762.83	1,400	0	0.00							
784 BATH LIBRARY	0.00	591.98	800	800	456.73	800	0	0.00							
790 LOYALIST TOWNSHIP MUSEUM	1,861.08	1,197.52	1,200	1,200	853.29	1,200	0	0.00							
<b>Total MATERIALS and ALL OTHER EXP</b>	<b>275,541.90</b>	<b>301,074.36</b>	<b>275,300</b>	<b>275,300</b>	<b>292,282.41</b>	<b>325,400</b>	<b>50,100</b>	<b>18.20</b>							
<b>Total OPERATING EXPENDITURES</b>	<b>275,541.90</b>	<b>301,074.36</b>	<b>275,300</b>	<b>275,300</b>	<b>292,282.41</b>	<b>325,400</b>	<b>50,100</b>	<b>18.20</b>							

X17/11  
\$318,853