

# TOWN OF FORT FRANCES

## AGENDA - February 3, 2020

### SPECIAL MEETING - COMMITTEE OF THE WHOLE MEETING

Committee Room, Civic Centre

Page

**1. COMMITTEE OF THE WHOLE**

(Session No. 033) 2:00 p.m.

1.1 Call to Order

1.2 Disclosure of pecuniary interest and the general nature thereof.

**2. In-Camera**

2.1 Personal matters about an identifiable individual, including municipal or local board employees: Staffing Matter

2.2 Personal matters about an identifiable individual, including municipal or local board employees: Compensation Report

2.3 Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board: Property Appeal

**3. Public Session Resumes**

**4. 2020 Capital Budget**

4.1 Draft Capital Budget - Prioritized

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4.2 Projected Reserves

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**5. 2020 Operating Budget**

5.1 Draft Operating Budget - report from Treasurer

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5.2 Public Requests for Operating Budget Consideration

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- Fun in the Sun Committee - Fireworks - Dave Coats

5.3 Analysis of Tax rates, ratios and assessment

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- Analysis of CPI, Tax Rate and Tax Ratios 2010-2020

- Assessment Roll Comparison 2017-2020

**6. ADJOURNMENT**

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**2020 DRAFT CAPITAL BUDGET**

Priority		RESERVE FUND	TOTAL BUDGET	FEDERAL GRANTS	PROVINCIAL GRANTS	CONTRIBUTION FROM OTHERS OR DONATIONS	FEDERAL GAS TAX RESERVE	RESERVE FUNDS	WATER & SEWER RESERVE FUNDS	FUNDED BY WATER & SEWER RATES
	<b>ANNUAL CAPITAL PURCHASES</b>									
	Six Sets of Bunker Gear	P	13,500					13,500		
	10 Lengths of High Volume 4" x 50' Fire Hose	P	7,500					7,500		
	Small Capital Equipment	V/E	8,000					8,000		
	GIS Capital Contribution- TOTAL	P	8,395			2,289		6,106		
	Small Equipment Replacement- small mowers and whipper snippers	V/E	6,250					6,250		
	MSC- Miscellaneous Capital Repairs	B	30,000					30,000		
	MSC- Fitness Equipment (annual)	V/E	10,000					10,000		
	Hallet Repairs	B	8,000					8,000		
	<b>Annual Capital Total</b>		<b>91,645</b>	<b>-</b>	<b>-</b>	<b>2,289</b>	<b>-</b>	<b>89,356</b>	<b>-</b>	<b>-</b>
	<b>COMMITTED (CARRYOVER) CAPITAL</b>									
	2019- MSC Roof Replacement Design Works	B	20,641					20,641		
	Roads- Erin Crescent Subdivision (Phase 1 Carry Over) plus Utilities	P	749,849					749,849		
	Sewer- Erin Crescent Subdivision (2019 Carry Over)	P	493,923						493,923	
	Water- Erin Crescent Subdivision (Phase 1 Carry Over)	P	383,771						383,771	
	Second Street Portage Avenue to Victoria Avenue Surface- Final Asphalt lift (FGT Funded)	FGT/ P	131,902				126,000	5,902		
	Design Work- Kings Highway- Pit #1 to Oakwood Road	P	21,609		19,448			2,161		
	Wood Yard Land Use/Economic Development Feasibility Study	P	135,000	60,000	65,000			10,000		
	New Columbarium at Riverview Cemetery	Cem	97,000					97,000		
	Landfill Site Expansion 2020 RFP and first phase design activities	Landfill	75,000					75,000		
	Replace 2000 Vactor Truck (50% W/50% S)	W&S	515,698						515,698	
	Triple Combination Pumper Fire Truck	V/E	608,030					608,030		
	<b>Committed Capital Total</b>		<b>3,232,423</b>	<b>60,000</b>	<b>84,448</b>	<b>-</b>	<b>126,000</b>	<b>1,568,583</b>	<b>1,393,392</b>	<b>-</b>
	<b>PARTIAL FUNDED CAPITAL- DEPENDANT ON FUNDING</b>									
	Roads- Replacement along Colonization Road West (ICIP Funding 83.33% roads only)	P	1,246,885		996,932			249,953		
	Sidewalks- Colonization Road West (ICIP Funding)	P	101,290		84,405			16,885		
	Roads- Phase 1 - Reconstruction - Scott Street - Reid Ave. to Colonization Rd. East	P	2,656,497		2,390,847			265,650		
	Sidewalks- Phase 1 - Reconstruction - Scott Street - Reid Ave. to Colonization Rd. East	P	69,136		62,222			6,914		
	Reconstruction of Kings Highway from Pit Road #1 to Pit Road #2 (phase 1)	P	1,760,683		1,584,615			176,068		

**2020 DRAFT CAPITAL BUDGET**

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	Design Works for the Reconstruction of Scott Street from Reid Avenue to Armit Avenue	P	85,920		67,203			18,717		
	Installation of Sidewalk from Kings Highway to FFHS along McIrvine Road (50/50 Split with RRDSB)	P	40,190			20,095		20,095		
	MSC- Phase 1 ICIP Revitalization Project	B	54,000		37,697			16,303		
	MSC- Addition to Sports Centre- Design Work	B	100,000	40,000	40,000			20,000		
	Owandem Foundation & Hallet Repairs	P	300,000	120,000	120,000			60,000		
	<b>Partially Funded- Dependent on Funding Capital Total</b>		6,414,601	160,000	5,383,921	20,095	-	850,585	-	-
	<b>HIGH PRIORITIZATION</b>									
1	Cameras and Surveillance of MSC (H&S)	B	25,000					25,000		
2	Replace Zamboni Door - 52 Canadians (H&S)	B	10,000					10,000		
3	Three LifePak Defibrillators	P	8,000					8,000		
4	MSC- Replace Ice Machine with self propelled ice machine (H&S)	V/E	12,000					12,000		
5	MSC- Concrete repair (Front Door and Sidewalk along Handicap parking) (H&S)	B	13,500					13,500		
6	Replace Concrete aprons in front of Firehall Doors (H&S)	B	12,000					12,000		
7	Marina- TSSA Compliance Requirements- Fuel	P	10,000					10,000		
8	Pool Entry Stairs	B	6,000					6,000		
9	Pole Replacement- 20 Poles along Waterfront walkway	P	30,000					30,000		
10	Replace 2000 Sand Truck With Tandem Axel Truck with Sand Box	V/E	215,000					215,000		
11	Computer & Networking Hardware and Software	P	122,000					122,000		
12	Airport- Replace REIL Light Foundations (Audit Finding)	P	15,000					15,000		
13	Marina- Dock Replacement	P	80,000					80,000		
14	CC- Temporary Office Partitions for Payroll Clerk	B	10,000					10,000		
15	Replace 2006 CAT IT38 Loader c/w gravel and snow bucket	V/E	290,000					290,000		
16	CC- Office Design Work	B	60,000					60,000		
17	Replace Landfill Scales (\$58.5k + installation & commissioning)	Landfill	78,500					78,500		
18	CC- Vault movable shelving	B	31,000					31,000		
19	Update Building Automation System Software (no longer supported) HVAC- Civic Centre, MSC, Museum	B	20,000					20,000		
20	Replace John Deere Z730. Old Z730 to be transferred to WWTP	V/E	14,300			8,547		5,753		
21	Lillie Ave/Phair Ave Park Tree Planting Project (funding from New Gold)	P	3,500			500		3,000		
22	Curb and Line Painting Machine	V/E	15,000					15,000		
	<b>High Prioritization Total</b>		1,080,800	-	-	9,047	-	1,071,753	-	-

**2020 DRAFT CAPITAL BUDGET**

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	<b>MEDIUM PRIORITIZATION</b>									
1	First Nations Advisory Committee- Point Park Upgrades	PP	10,000			8,000		2,000		
2	Replacement of Terminal Flooring	B	55,000					55,000		
3	Tot Docks (annual replacement of 2)	P	3,000					3,000		
4	Public Works Conference Room Upgrades (projector, screen, table & chairs)	B	10,000					10,000		
5	Replace 1997 1 Ton c/w Dump Box with new 4500 Series 4WD Regular Cab with Dump Box	V/E	66,570					66,570		
6	Replace Roof on Legion Park Picnic Shelter	B	2,610					2,610		
7	Men's Sauna Rebuild	B	8,000					8,000		
8	Demolition of the former Nurses Station	P	65,000					65,000		
	<b>Medium Prioritization Total</b>		<b>220,180</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	<b>212,180</b>	<b>-</b>	<b>-</b>
	<b>GENERAL CAPITAL SUBTOTALS</b>		<b>11,039,649</b>	<b>220,000</b>	<b>5,468,369</b>	<b>39,431</b>	<b>126,000</b>	<b>3,792,457</b>	<b>1,393,392</b>	<b>-</b>
	<b>WATER &amp; SANITARY SEWER</b>									
	<b>ENVIRONMENT</b>									
	<b>Sanitary Sewer - Collection System</b>									
	Sanitary Sewer tools and equipment (Annual)		10,000							10,000
	Refurbishing Sanitary Manholes (Annual)		50,000							50,000
	Design for White Pine & Church Lift Station Wet Well Upgrades (2018 Study)		65,000							65,000
	GIS Capital Contribution		2,290							2,290
	Replacement of 478 meters of water main along Colonization Road West (ICIP Funding) (OCIF Infusion)		272,757		190,412					82,345
	Phase 1 - Reconstruction - Scott Street - Reid Ave. to Colonization Rd. East (Connecting Link) (FGT Infusion)		646,267				214,476			431,791
	Design for Infrastructure Renewal Project for 2020 construction work		37,500							37,500
	Large Sanitary Main Spot Repair - Victoria Avenue 6th St. 30m South (tendered with Colonization Road Job)		188,328							188,328
			<b>1,272,142</b>	<b>-</b>	<b>190,412</b>	<b>-</b>	<b>214,476</b>	<b>-</b>	<b>-</b>	<b>867,254</b>
	<b>Sewage Treatment Plant</b>									
	Miscellaneous Capital Upgrades		105,000							105,000
	Replacement chain for 2 clarifiers		35,000							35,000
	Design for Emergency Standby Generator (2019 Carryover)		35,000							35,000
	Replace Lawn Tractor with Z730 from Parks (Net Book Value \$8547.25) &		14,091							14,091
			<b>189,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,091</b>

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	<b>Water System</b>									
	<b>Water Distribution System</b>									
	Replacing main line water valves/hydrants included in the 2020 Roadworks Tender (Annual)		149,302							149,302
	General Miscellaneous Tools/Equipment		10,000							10,000
	Design for Infrastructure Renewal Project for 2020 construction work		37,500							37,500
	GIS Capital Contribution		4,579							4,579
	Replacement of 478 meters of water main along Colonization Road West (ICIP Funding) (OCIF Infusion)		491,017		214,477					276,540
	Phase 1 - Reconstruction - Scott Street - Reid Ave. to Colonization Rd. East (Connecting Link) (FGT Infusion)		795,919				171,772			624,147
	Reconstruction of Kings Highway from Pit Road #1 to Pit Road #2		22,500							22,500
			<b>1,510,817</b>	-	<b>214,477</b>	-	<b>171,772</b>	-	-	<b>1,124,568</b>
	<b>Water Treatment Plant</b>									
	Miscellaneous Small Capital Equipment		50,000							50,000
	Design for hoarding in of Soda Ash Tower in WTP		25,000							25,000
	Integrate new auto-dialer system for on-call at WTP		15,000							15,000
			<b>90,000</b>	-	-	-	-	-	-	<b>90,000</b>
	<b>WATER AND SANITARY SEWER CAPITAL TOTAL</b>		<b>3,062,050</b>	-	<b>404,889</b>	-	<b>386,248</b>	-	-	<b>2,270,913</b>
	<b>TOTAL GENERAL AND WATER AND SANITARY SEWER CAPITAL TOTAL</b>		<b>14,101,699</b>	<b>220,000</b>	<b>5,873,258</b>	<b>39,431</b>	<b>512,248</b>	<b>3,792,457</b>	<b>1,393,392</b>	<b>2,270,913</b>
	<b>LOW PRIORITIZATION</b>									
	Video Surveillance		10,000					10,000		
	Video Conferencing		6,500					6,500		
	Fire- Boat Replacement - 20 FT w. 115 HP Tiller		52,000					52,000		
	Side Dump Bucket		20,000					20,000		
	Replace 3 Traffic Controllers and pedestrian signal upgrades		95,000					95,000		
	Traffic Signal Legal Drawings (MTO Requirement)		95,900					95,900		
	Replace 1995 Gang Mower		28,500					28,500		
	Completion of FF Cemetery Garage Addition (Interior Insulation and		55,000					55,000		
	Replace John Deere Z445 with new John Deere X540M (\$2500 Trade-in)		4,274			2,500		1,774		
	Airport- Replacement of 2 Terminal furnaces Converting to Propane		18,000					18,000		
	Replace 3/4 Ton Pickup Truck V-182		50,000						50,000	

**2020 DRAFT CAPITAL BUDGET**

Priority		RESERVE FUND	TOTAL BUDGET	FEDERAL GRANTS	PROVINCIAL GRANTS	CONTRIBUTION FROM OTHERS OR DONATIONS	FEDERAL GAS TAX RESERVE	RESERVE FUNDS	WATER & SEWER RESERVE FUNDS	FUNDED BY WATER & SEWER RATES
	Structural Repairs to Russel Hall		100,000					100,000		
	Sunny Cove- Annual Capital Upgrades		8,000					8,000		
	Civic Centre- Stucco Repair		8,000					8,000		
	CC- Office Renovation		400,000					400,000		
	Digital Sign- Shared with FFPC		70,000			35,000		35,000		
	<b>Low Prioritization Totals</b>		<b>1,021,174</b>	<b>-</b>	<b>-</b>	<b>37,500</b>	<b>-</b>	<b>933,674</b>	<b>50,000</b>	<b>-</b>

Reserve Fund Usage for 2020 Budget as at January 29, 2020

Corporate Building Reserve Fund	B						358,054	
Cemetery	C						97,000	
Federal Gas Tax *	FGT					512,248		
Townshend Theatre	T	-						
Library Board Building	L/B	-						
Landfill Post Closure Reserve	Landfill						153,500	
Corporate Projects Reserve Fund	P						1,945,300	
Point Park Reserve Fund	PP						2,000	
Waterworks & Sanitary Sewer Reserve Fund	W/S							1,393,392
Corporate Vehicles & Equipment Reserve Fund	V/E						1,236,603	
		-				512,248	3,792,457	1,393,392
								<b>5,698,097</b>

**2020 Reserves Fund Estimates**

As at January 29, 2020

Account Name	G/L Account #	Current Reserve Fund Balance December 31, 2019	Estimated Reserve Cont'n to Capital/General Fund Based on 2019 Budget	Estimated Closing Balance December 31, 2019	Estimated 2020 Interest Earned	Estimated Contributions to Reserve Funds Based on 2020 Draft Budget	Estimated Reserve Cont'n to Capital/General Fund Based on 2020 Draft Budget	Estimated Reserve Fund Balance December 31, 2020
Museum Projects	30-002-0000-0810-20805	35,607.51	(26,500)	9,107.51	182.15			9,289.66
Handi-Transit MTO Gas Tax	30-002-0000-0810-20809	46,096.43		46,096.43	921.93			47,018.36
Children's Complex Projects	30-002-0000-0810-20811	67,753.07		67,753.07	1,355.06			69,108.13
Daycare/Toy Library Donations	30-002-0000-0810-20812	2,818.62		2,818.62	56.37			2,874.99
Parks & Cemeteries Projects	30-002-0000-0810-20823	48,471.28	(6,250)	42,221.28	844.43			43,065.71
Public Library & Technology Centre	30-002-0000-0810-20827	208,316.71		208,316.71	4,166.33			212,483.04
Sister Kennedy Centre Projects	30-002-0000-0810-20832	22,424.57		22,424.57	448.49			22,873.06
Post Landfill Closure	30-002-0000-0810-20851	764,180.93		764,180.93	15,283.62	49,245.00	(153,500.00)	675,209.55
Waterworks & Sanitary Sewer	30-002-0000-0810-20860	5,688,406.33	(416,277)	5,272,129.33	105,442.59	354,709.00	(1,393,392.00)	4,338,888.92
Watermeter Replacement	30-002-0000-0810-20870	115,996.99		115,996.99	2,319.94	17,982.00		136,298.93
Townshend Theatre	30-002-0000-0810-20871	117,917.72		117,917.72	2,358.35	8,550.00		128,826.07
Municipal Accom. Tax Reserve Fund	30-002-0000-0810-20872	123,569.97		123,569.97	2,471.40	150,000.00		276,041.37
Corporate Vehicles/Equipment	30-002-0000-0810-20874	1,386,925.75	(467,657)	919,268.75	18,385.38	800,000.00	(1,236,603.00)	501,051.13
Corporate Building	30-002-0000-0810-20875	2,298,504.37	(515,865)	1,782,639.37	35,652.79	450,000.00	(358,054.00)	1,910,238.16
Corp. Projects Reserve	30-002-0000-0810-20876	2,797,723.37	(352,068)	2,445,655.37	48,913.11	454,000.00	(1,945,300.00)	1,003,268.48
Corporate Contingency	30-002-0000-0810-20877	1,319,603.08		1,319,603.08	26,392.06			1,345,995.14
Federal Gas Tax Reserve	30-002-0000-0810-20878	994,235.75	(839,803)	154,432.75	3,088.66	469,544.23	(512,248.00)	114,817.64
Modernization Reserve Fund	30-002-0000-0810-20879	701,337.41		701,337.41	14,026.75			715,364.16
Point Park Reserve Fund		-		-	-	1,396,296.00	(2,000.00)	1,394,296.00
Tax Rate Stabilization Reserve	30-002-0000-0810-20880	-		-	-			-
		<b>16,739,889.86</b>	<b>(2,624,420)</b>	<b>14,115,469.86</b>	<b>282,309.40</b>	<b>4,150,326.23</b>	<b>(5,601,097.00)</b>	<b>12,947,008.49</b>
Cemetery Fund Reserves	80-001-0000-0010-10044	1,049,213.52		1,049,213.52	20,984.27		(97,000.00)	973,197.79
Library Building	30-002-0000-0811-20828	402,601.64	(42,750)	359,851.64	7,197.03			367,048.67
		<b>18,191,705.02</b>	<b>(2,667,170)</b>	<b>15,524,535.02</b>	<b>310,490.70</b>	<b>4,150,326.23</b>	<b>(5,698,097.00)</b>	<b>14,287,254.95</b>

Point Park Reserve Fund- Note: When collected, the funds will be moved to reserves for future decisions

Reallocate Reserves transfers

**To: Mayor Caul & Members of Council**

**FROM: Dawn Galusha, Treasurer**

**DATE: January 28, 2020**

**SUBJECT: Preliminary 2020 Operating Budget**

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## **BACKGROUND**

Administration has been working on operational projections and capital needs for the coming year. The Operating projections were presented to the Executive Committees at the beginning of January. Typically, Administration does an intense line by line review after a draft has gone to Council. This year, in the interest of time and to ensure Council is provided with a Budget that we feel is accurate, Administration reviewed the budget line by line in advance of sending the information to Council.

The Preliminary 2020 General Operating Budget presented, indicates a deficit of **\$493,541**.

The major external uncontrollable components accounting for 41.7% of this increase are:

• OPP Contract increase	\$ 76,670
• Ontario cannabis Legalization Fund	14,693
• Destinations Northern Ontario- TIC Grant	15,000
• Northwestern Health Unit Levy	30,698
• OMPF reduction	<u>68,900</u>
Total	<b><u>\$205,961</u></b>

At this time, we do not have the RRDSSAB Levy information, so no change has been addressed in this preliminary budget. RRDSSAB provided a presentation at the recent RRDMA meeting, in which it stated Canada CPI at 2.0% and Ontario CPI at 2.2%. If the increase is 2.2%, the potential increase to our budget is \$43,036. In addition to external forces, we have increased reserves transfers by 1.4%, amounting to \$154,000. This value is equal to the infrastructure deficit reserve funding increase required by the Asset Management Plan.

On the flip side, we have implemented savings of \$95,000 for Point Park Litigation and \$21,030 for the Community Safety and Wellbeing Plan. Throughout the operating budget there are various changes as can be seen on the line by line review of the budget as well as in reviewing the Summary pages.

The Preliminary Water and Sewer balanced budgets are incorporated in the budget document package, but they do not have a direct impact on the General Operating budget. The Water & Sewer Budgets are stand-alone utilities supported by Water & Sewer rates, which are a cost of living, but do not directly affect taxation rates. Page 8 of 12

On a positive note, we are in the final year of the four-year cycle for property assessment phase-in. This means additional assessment is added to the taxation roll which may provide for additional taxation



revenue. For example, if the 2019 overall tax rates (Municipal and Education combined rates) were applied to the 2020 assessment, it is estimated that approximately \$218,840 additional taxation revenue would be realized.

Summary of General Operating Budgets for 2019 as compared to 2020:

<b>Division</b>	<b>2019</b>	<b>2020</b>	<b>Increase/Decrease</b>	<b>Amount</b>	<b>% of Total Increase</b>
Corporate	(10,036,985)	(9,993,999)	Revenue decrease	42,986	8.71%
Admin & Finance	1,046,345	1,147,463	Net Increase	101,118	20.49%
Emergency Services	3,366,404	3,546,529	Net Increase	180,125	36.50%
Community Services	2,034,567	2,127,343	Net Increase	92,776	18.80%
Operations & Facilities	3,267,530	3,316,500	Net Increase	48,970	9.92%
Planning & Development	322,140	349,705	Net decrease	27,565	5.58%
Total Budget Increase				493,540	

You can see the attached Analysis of Ontario CPI, Tax Rates and Tax Ratios 2010-2019, with rate information using \$493,540. In our preliminary budget, we do not include the changes to the compensation structure to meet applicable Pay Equity requirements.

Some consideration to offset the increase could be to use the Town portion of the Municipal Accommodation Tax to assist with the costs of operating the Tourist Information Centre, Sorting Gap Marina and the Museum.

December 12, 2019

Mayor and Council,

Thank you for accepting my written submission for consideration in the 2020 municipal budget.

The Town of Fort Frances generously contributed \$7,500 to the Canada Day fireworks show held on July 1, 2019. Over the past several years we have been able to increase our budget through the contributions of the Town of Fort Frances and many local sponsors. This increased budget has allowed us to put on fireworks displays that are the best the town has ever seen. To allow us to continue to put on top quality displays to end one of the biggest public gatherings of the year, I would ask Mayor and Council to consider once again contributing \$7,500 towards the purchase of fireworks products. We will also pursue additional funds through federal and provincial grants, local sponsors and fundraising.

If you have any questions or would like further information regarding any aspect of the show or budget, please contact me at 275-9481 or by email at [dcoats@nwhu.on.ca](mailto:dcoats@nwhu.on.ca).

Thank you for your consideration.

Dave Coats

Fun in the Sun Committee

# Analysis of Ontario CPI, Tax Rates and Tax Ratios 2010-2019

\*Ontario CPI is for the year ending December 31

Year	*Ontario CPI	Tax Rates					Tax Ratios						
		Municipal Tax Rate	Education Tax Rate	Total Tax Rate	Municipal % Rate +/-	Total % Rate +/-	Residential	Farmland	Muti-Res	Commercial	Industrial	Lg Industrial	Pipelines
2010	3.4	0.01638037	0.00241000	0.01879037	1.63%	0.82%	1.000000	0.250000	2.542670	2.084550	2.762876	5.038088	2.518888
2011	2.0	0.01644436	0.00231000	0.01875436	0.39%	-0.19%	1.000000	0.250000	2.542670	2.050589	2.781777	5.072556	2.523034
2012	0.8	0.01648896	0.00221000	0.01869896	0.27%	-0.30%	1.000000	0.250000	2.597000	2.026121	2.811688	5.127100	2.526858
2013	1.6	0.01670548	0.00212000	0.01882548	1.31%	0.68%	1.000000	0.250000	2.597000	1.980000	2.772877	5.755343	2.526858
2014	1.8	0.01687815	0.00203000	0.01890815	1.03%	0.44%	1.000000	0.250000	2.597000	1.980000	2.744534	7.038400	2.554795
2015	1.7	0.01675018	0.00195000	0.01870018	-0.76%	-1.10%	1.000000	0.250000	2.672140	1.980000	2.818772	7.228785	2.581335
2016	2.0	0.01654275	0.00188000	0.01842275	-1.24%	-1.48%	1.000000	0.250000	2.740000	1.980000	2.857851	7.329005	2.606431
2017	1.6	0.01686886	0.00179000	0.01865886	1.97%	1.28%	1.000000	0.250000	2.649658	1.980000	2.836760	7.274917	2.606431
2018	2.0	0.01652955	0.00170000	0.01822955	-2.01%	-2.30%	1.000000	0.250000	2.600119	1.967217	2.823341	7.240504	2.574024
2019	2.1	0.01682625	0.00161000	0.01843625	1.79%	1.13%	1.000000	0.250000	2.553970	1.967217	2.823341	7.240504	2.574024
2020 at \$493,541 increase													
Starting Ratio		0.01734483	0.00153000	0.01887483	3.08%	2.38%	1.000000	0.250000	2.419302	1.967217	2.772781	7.110841	2.574024
Revenue Neutral		0.01742523	0.00153	0.01895523	3.56%	2.81%	1.000000	0.250000	2.419302	1.943520	2.711740	6.954301	2.432540

**2020 Notional Rate**      0.01655686      Change from 2019 Mun. Rate **-1.60%**

The Notional Rate represents the tax rate required to collect the same amount of taxes as the prior year, using the current year's assessment role.

Indicating that the Town's taxable assessment has increased from 2019 to 2020

# Assessment Roll Comparison

		Assessment Cycle Year				Difference
		Yr 1	Yr 2	Yr 3	Yr 4	
Classification	Code	2017	2018	2019	2020	2019-2020
Commercial Payment-In-Lieu:Full/No support	CF	5,270,375	5,353,650	5,412,116	5,495,000	82,884
Commercial PIL:General/No Support	CG	3,136,975	3,597,162	3,725,431	3,880,400	154,969
Commercial Taxable: Full, Shared PIL/No Support	CH	417,625	426,750	435,875	445,000	9,125
Commercial Taxable: General/No Support	CM	79,750	80,500	81,250	500,000	418,750
Commercial PIL: Full, Taxable Tenant of Prov./No Support	CP	459,250	486,800	514,350	446,900	(67,450)
Commercial Taxable: Full/No Support	CT	59,136,570	62,012,307	61,888,562	63,758,400	1,869,838
Commercial Taxable: Excess Land/No Support	CU	945,979	583,057	559,768	613,000	53,232
Commercial Taxable: Vacant Land/No Support	CX	1,899,250	1,968,961	2,006,739	2,067,700	60,961
Office Building: Full/No Support	DT	199,918	532,010	692,355	852,700	160,345
Exempt: No Support	E	62,964,185	65,346,740	67,799,482	69,986,500	2,187,018
Farm Taxable: Full/English-Public	FT	165,875	175,050	181,368	277,400	96,032
Industrial PIL:Full/No Support	IF					-
Industrial PIL:Full/No Support - Excess Land (Hydro)	IK	71,800	71,800	71,800	71,800	-
Industrial Taxable: Full, Shared PIL: No Support	IH	406,950	413,700	430,450	437,200	6,750
Industrial PIL:Full, Taxable Tenant of Prov./ No Support	IP					-
Industrial Taxable: Full/No Support	IT	1,598,364	1,559,443	1,547,515	1,291,600	(255,915)
Industrial Taxable: Excess Land/No Support	IU	180,260	182,540	188,570	194,600	6,030
Industrial Taxable: Vacant Land/ No Support	IX	762,025	928,418	1,041,024	1,273,300	232,276
Industrial PIL:General, Vacant Land/No Support	IZ			116,058	120,000	3,942
Large Industrial Taxable: Full/No Support	LT	6,142,385	6,236,190	6,329,995	6,423,800	93,805
Multi-Residential Taxable: Full/English Public	MTP	12,481,291	13,114,687	13,718,944	13,893,177	174,233
Multi-Residential Taxable: Full/English Separate	MTS	698,903	716,467	789,044	836,644	47,600
Multi-Residential Taxable: Full/French Public	MTPF	56,306	59,782	61,630	63,479	1,849
Pipeline Taxable: Full/No Support	PT	2,891,000	2,974,713	3,059,689	3,148,000	88,311
Residential PIL: General/No Support	RG					-
Residential PIL: General/English Public	RGEP					-
Residential PIL: General/English Separate	RGES					-
Residential PIL: Full, Taxable Tenant of Prov./English Public	RPP	5,767	5,891	6,125	6,249	124
Residential PIL: Full, Taxable Tenant of Prov./English Separate	RPS	1,208	1,259	1,200	1,251	51
Residential Taxable: Full / English Public	RTEP	337,798,297	345,818,380	353,300,852	362,350,485	9,049,633
Residential Taxable: Full / English Separate	RTES	67,931,624	67,861,733	68,780,117	68,304,415	(475,702)
Residential Taxable: Full / French Public	RTEP	682,250	690,500	516,500	522,000	5,500
Residential Taxable: Full / French Separate	RTFS	1,590,267	1,595,567	1,720,700	1,591,500	(129,200)
Residential Taxable: Full / No Support	RT	68,152	70,535	72,917	75,300	2,383
New Construction Commercial: Full / No Support	XT	882,550	1,161,211	1,850,068	1,930,200	80,132
<b>Totals</b>		<b>568,925,151</b>	<b>584,025,803</b>	<b>596,900,494</b>	<b>610,858,000</b>	<b>13,957,506</b>
Less: Exempt Properties- No taxes received		62,964,185	65,346,740	67,799,482	69,986,500	2,187,018
Net Taxable Assessment		505,960,966	518,679,063	529,101,012	540,871,500	11,770,488
Vacancy Rebates provided in year		226,137.24	245,110.00	84,203.80		
Final Municipal Tax Collected		10,403,339.55	10,423,659.49	10,960,769.38		

2020 Projected increase in assessment is by RTC (Realty Tax Class) but does not differentiate Educational Support for Residential and Multi-Residential Properties

\* Not all vacancy rebates are set up for 2018 as the property owners have until February 28, 2019 to apply.

There will be no vacancy rebates for 2020 and beyond

The large vacancy rebates in 2013 and beyond are a result of the Mill Closure