

TOWN OF FORT FRANCES

AGENDA - March 2, 2020

SPECIAL MEETING - COMMITTEE OF THE WHOLE MEETING

Council Chambers, Civic Centre

Page

1. COMMITTEE OF THE WHOLE

(Session No. 037) 2:00 p.m.

1.1 Call to Order

1.2 Disclosure of pecuniary interest and the general nature thereof.

2. 2020 Operating Budget

2.1 2020 and Future Potential Service Reductions and Operating Changes 2 - 4
- Report
- Spreadsheet #1 - 2020 Potential Service Reductions
- Spreadsheet #2 - Future Service Reductions

2.2 2020 Preliminary Operating Budget 5 - 14
- Changes to Operating Budget since February 18, 2020
- 2020 Draft General Fund Budget Summary
- Scenario #1 \$651,426 Current Operating Budget Deficit (2020 Tax Ratio Analysis and Tax Rates Summary)
- Scenario #2 \$576,426 Current Operating Budget Deficit less \$75,000 (2020 Tax Ratio Analysis and Tax Rates Summary)
- Scenario #3 \$499,420 Current Operating Budget Deficit less full Service Reductions of \$152,006 on Spreadsheet #1 (2020 Tax Ratio Analysis and Tax Rates Summary)

3. In-Camera

3.1 Personal matters about an identifiable individual, including municipal or local board employees: Personnel Matter

4. Public Session Resumes

5. ADJOURNMENT



Report To: Mayor and Council
From: Senior Management Team
Date: March 3, 2020
RE: Review of 2020 Potential Service Reductions and Operational Changes for Council Consideration

At the February 18th Special 2020 Budget meeting, Administration was directed to assemble a listing of potential service reductions and operational changes which are included in prior reiterations of the 2020 budget but may provide cost savings for 2020.

We have broken the information into 3 spreadsheets:

- a) Spreadsheet #1 – 2020 Potential Service Reductions- 16 Items
- b) Spreadsheet #2 – Future Service Reductions- 2 items
- c) Spreadsheet #3 – Future Service Reductions- IN-CAMERA- 6 items

While the items contained within the spreadsheets are not prioritized, they do contain potential service reductions/revenue improvement opportunities that Council could consider for 2020 and into the future. Administration is available to explain and provide any clarification you may require.

Spreadsheet #3 will be discussed in-camera as it meets the criteria to go into a closed portion of a council meeting.

Respectfully Submitted,

Doug, Dawn, Lisa, Travis, Aaron, Jordan, and Jeremy

Your Senior Management Team

2020 Listing of Potential Service Reductions & Operational Changes for Council Consideration

Line #	Operational Area or Division	Service Revision	2020 Financial Implication	Special Notes
1	Corporate	Point Park Litigation	(40,000)	Based on 2019 spending of \$65,735, consideration should be given to reduce 2020 budget which is currently at \$150,000 - proposed \$40,000 reduction
2	Corporate	Conferences and Courses	(3,500)	Local MPP has three significant ministry assignments thus, as cost saving measure, consideration for 1 fewer councillors attending the August AMO conference and meet with local MPP on a regular basis.
3	Corporate	Public Relations Expenses	(2,500)	2019 actual costs were \$17,047- could reduce further based on requests only
4	Corporate	Meals on Wheels	(11,000)	This is not mandated- The group could rely on Donations and cost recoveries for meals provided- Fund until end of June
5	Corporate	Fireworks and Canada Day	(10,000)	This is not mandated- The group could rely on Donations only
6	Corporate	Economic Development- Development Issues/Enhanced Ec Dev	(10,000)	Reduction in annual special enhanced Economic Development assignments. In 2019 budgeted \$100,000 reduced to \$90,000 for 2020. Also request a workplan from RRFDC with goals to attract businesses to create good paying jobs
7	Corporate	Rainy River District Safety Coalition	(4,000)	Not mandated- Uncertain of this group's role
8	Corporate	Doctor Recruitment	(10,000)	Reduce annual allocation- not mandated
9	Corporate	Appreciation Dinner	(6,000)	Not a mandated requirement
10	Corporate	Economic Development Advisory Committee -Meeting Expenses	(1,260)	No other Committee except non-profit housing corporation are being provided a lunch.
11	Administration & Finance- Treasury	Non-profit Housing Corporation - Meeting expenses	(400)	No other Committee except EDAC are being provided a lunch.
12	Administration & Finance- Town Real Estate	Old Library Hydro Savings	(3,300)	Effective May 1/20
13	Community Services	Library	(21,546)	Reduce funding allocation to \$500,000
14	Community Services	Marina	(6,000)	Reduce hours down to 1 shift a day 4 days a week
15	Operations & Facilities	Roadside Maintenance	(2,500)	Cost associated with contract grass cutting. Larger areas by roads will not be cut and allow to turn to brush. Our machine can only reach ditch line.
16	Operations & Facilities	Airport Line Painting	(20,000)	Lines are 5 years old and are starting to get faded. Due to be re-painted but could be deferred to 2021 as it was not brought up in Transport Canada audit.
Total			(152,006)	

Listing of FUTURE Potential Service Reductions & Operational Changes for Council Consideration

Line #	Operational Area or Division	Service Revision	FUTURE Estimated Financial Implication	Special Notes
1	Corporate	Travel Information Centre	(19,141)	Consider whether it makes sense to continue to have a TIC. Most people seem to get their information on their phones. During the discussion of the Gateway to FF, many people wondered why the TIC was located where it is, as bridge traffic often did not go by it on their way into Canada. The Town is required to provide 6 months notification to terminate the lease agreement.
2	Community Services	Dial- A - Ride	-	Service Level is uncertain- no way of controlling it or verifying the charges made
Total			(19,141)	

Town of Fort Frances
2020 Preliminary Operating Budget
Changes to Operating Budget since February 18, 2020

			February 18, 2020	823,900
Operating Budget Changes	Prior Balance	Revised Balance	Difference	
Municipal Accommodation Tax- Reduce Reserve Transfer- use in 2020 to help fund Marina, Tourist Information Centre and Museum	150,000	25,000	(125,000)	
RRDSSAB Levy Reduction*	1,963,328	1,923,520	(39,808)	
Increase Treasury Investment Income	(50,000)	(75,000)	(25,000)	
Increase Civil Marriages Revenue	(2,500)	(3,500)	(1,000)	
Traffic Signal Maintenance -Pole Attachment Rentals- FFPC	400	632	232	
Street Light Maintenance- Pole Attachment Rentals- FFPC	31,214	49,316	18,102	
			Summary of Changes to date	(172,474)
			Revised Balance for March 3, 2020	651,426
			Balance per Summary on Budget	651,426
			Difference (should be zero)	-

*RRDSSAB Levy reduction is a total of \$32,661.63 from the 2019 Levy- the Levy reduction above appears higher as a result of the increase of \$7,146 as presented at the last meeting

2020 DRAFT GENERAL FUND BUDGET

	Actual to December 31/18	2019 OPERATING FORECAST	Actual to December 31/19 as at Feb 27/20	2020 OPERATING FORECAST	Budget Variance 2019 to 2020	2019 Budget vs. Actual Variance	% Variance
CORPORATE:							
REVENUE							
Municipal Levy	(10,423,659.49)	(10,902,495)	(10,960,769.38)	(10,752,755)	149,740	58,274	-1.37%
School Board Levy	(1,540,459.72)	(1,506,290)	(1,475,658.98)	(1,526,423)	(20,133)	(30,631)	1.34%
Payments-In-Lieu	(800,264.79)	(816,367)	(818,167.18)	(814,834)	1,533	1,800	-0.19%
Contribution From Contingency Reserve Fund	-	-	-	-	-	0	
Sale of Land/Gain on Sale of Land	(236,902.00)	-	-	-	-	0	
Other Grant (In-Lieu of taxation)	-	-	-	-	-	0	
One Time Assistance Funding	-	-	-	-	-	0	
Tax Rate Stabilization Reserve Fund Contribution	-	-	-	-	-	0	
Surplus from Prior Years	-	-	-	-	-	0	
Ontario Cannabis Legalization Implementation Fund	-	(14,693)	(26,553.00)	-	14,693	11,860	-100.00%
OMPF Funding	(3,342,100.00)	(3,363,500)	(3,363,500.00)	(3,294,600)	68,900	0	-2.05%
	(16,343,386.00)	(16,603,345)	(16,644,648.54)	(16,388,612)	214,733	41,304	-1.29%
EXPENDITURES							
Election	28,779.29	-	(100.00)	-	-	100	
Council	609,663.63	552,621	305,965.64	435,258	(117,363)	246,655	-21.24%
Contributions from Capital Fund	-	-	-	-	-	0	
Contribution to Reserve/Reserve Funds	2,369,221.99	1,550,917	1,550,917.00	1,704,000	153,083	0	9.87%
Uncontrollable Costs	2,303,432.55	2,408,136	2,399,603.88	2,406,172	(1,964)	8,532	-0.08%
Economic Development	137,633.86	168,068	272,804.88	43,068	(125,000)	(104,737)	-74.37%
Travel Information Centre	(43.62)	4,006	7,440.90	19,141	15,135	(3,435)	377.81%
Solar Panels	(23,190.33)	(21,499)	(19,996.46)	(18,329)	3,170	(1,503)	-14.74%
School Board Requisition	1,540,459.72	1,506,290	1,475,483.08	1,526,423	20,133	30,807	1.34%
Long Term Debt	69,236.01	397,821	397,685.32	384,028	(13,793)	136	-3.47%
	7,035,193.10	6,566,360	6,389,804.24	6,499,761	(66,599)	176,556	-1.01%
Total Corporate	(9,308,192.90)	(10,036,985)	(10,254,844.30)	(9,888,851)	148,134	217,859	-1.48%
						0	

2020 DRAFT GENERAL FUND BUDGET

	Actual to December 31/18	2019 OPERATING FORECAST	Actual to December 31/19 as at Feb 27/20	2020 OPERATING FORECAST	Budget Variance 2019 to 2020	2019 Budget vs. Actual Variance	% Variance
ADMINISTRATION & FINANCE:						0	
Admin. Revenue	(613,448.83)	(655,525)	(585,548.94)	(465,325)	190,200	(69,976)	-32.48%
Administration Department	524,130.77	495,207	503,033.41	514,897	19,690	(7,826)	3.91%
Clerk's Department	225,131.19	226,779	226,493.75	232,195	5,416	285	2.39%
Treasury Department	574,990.31	575,921	542,127.98	534,938	(40,983)	33,793	-7.56%
FFPC Administration	133,158.89	147,892	103,987.86	-	(147,892)	43,904	-142.22%
Information Technology	902.41	256,071	188,098.59	316,698	60,627	67,972	32.23%
Total A & F	844,864.74	1,046,345	978,192.65	1,133,403	87,058	68,152	8.32%
						0	
EMERGENCY SERVICES						0	
Fire Emergency Services	998,509.29	1,053,327	1,081,175.76	1,100,143	46,816	(27,849)	4.44%
911 Dispatch Services	8,510.85	8,120	8,919.68	11,332	3,212	(799.68)	39.56%
Police Services	2,020,544.22	2,304,957	2,292,249.14	2,437,386	132,429	12,707.86	5.75%
Total Emergency Services	3,027,564.36	3,366,404	3,382,344.58	3,548,861	182,457	(15,941)	5.42%
						0	
COMMUNITY SERVICES:						0	
Sister Betty Kennedy Centre	39,586.27	54,132	41,196.94	36,018	(18,114)	12,935	-33.46%
Children's Day Care	67,002.23	18,070	72,226.67	7,569	(10,501)	(54,157)	-58.11%
Best Start Hub	0.00	-	(59,210.30)	-	-	59,210	
Day Care Special Needs Resource	-	-	(26,223.46)	-	-	26,223	
Handi Transit Services	102,673.74	105,049	169,448.86	107,150	2,101	(64,400)	2.00%
Townshend Theatre	(4,923.97)	-	(5,751.36)	-	-	5,751	
Recreation Facilities	663,708.01	822,077	915,613.62	970,938	148,861	(93,537)	18.11%
Recreation Programs	123,720.57	154,502	162,568.31	117,187	(37,315)	(8,066)	-24.15%
Community Services	124,742.12	141,996	167,548.75	114,000	(27,996)	(25,553)	-19.72%
Sunny Cove Camp	35,827.64	29,765	22,100.40	38,583	8,818	7,665	29.63%
Public Library	497,052.51	497,448	519,421.97	521,546	24,098	(21,974)	4.84%
Library Co-op	-	-	-	-	-	0	
Museum	170,219.24	172,825	190,662.44	210,407	37,582	(17,837)	21.75%
Waterfront (Sorting Gap)	37,420.68	38,703	53,822.64	35,490	(3,213)	(15,120)	-8.30%
Total Community Services	1,857,029.04	2,034,567	2,223,425.48	2,158,888	124,321	(188,859)	6.11%

2020 DRAFT GENERAL FUND BUDGET

	Actual to December 31/18	2019 OPERATING FORECAST	Actual to December 31/19 as at Feb 27/20	2020 OPERATING FORECAST	Budget Variance 2019 to 2020	2019 Budget vs. Actual Variance	% Variance
OPERATIONS & FACILITIES							
Public Works	432,206.45	449,193	554,446.79	513,209	64,016	(105,254)	14.25%
Roads	1,196,490.30	1,523,882	1,395,197.42	1,500,893	(22,989)	128,685	-1.51%
Sidewalks	107,985.56	143,123	165,640.69	143,962	839	(22,518)	0.59%
Stores Operations	71,511.44	96,805	96,552.90	106,200	9,395	252	9.71%
Traffic Signal Maint	14,563.32	11,135	10,610.34	10,867	(268)	525	-2.41%
Streetlighting Maint	110,839.61	109,710	77,618.87	116,672	6,962	32,091	6.35%
Waste Management Services	(0.00)	-	3,143.20	-	-	(3,143)	
Airport	121,924.29	101,822	83,021.30	115,547	13,725	18,801	13.48%
Parks & Cemeteries Admin	231,659.18	179,668	201,186.90	183,760	4,092	(21,519)	2.28%
Cemeteries	253,017.62	331,851	255,177.97	347,246	15,395	76,673	4.64%
Parks	311,321.41	320,341	342,486.09	304,266	(16,075)	(22,145)	-5.02%
Total Operations and Facilities	2,851,519.18	3,267,530	3,185,082.47	3,342,622	75,092	82,448	2.30%
PLANNING & DEVELOPMENT							
By-Law Enforcement	158,995.72	156,594	150,617.17	157,801	1,207	5,977	0.77%
Fight The Blight	-	-	-	-	-	0	
Building Official Department	(73,231.61)	(1,481)	(56,672.29)	22,345	23,826	55,191	-1608.78%
Planning Department	44,026.15	55,223	26,651.75	61,197	5,974	28,571	10.82%
Civic Centre	124,930.48	111,804	94,402.92	115,160	3,356	17,401	3.00%
Total Planning and Development	254,720.74	322,140	214,999.55	356,503	34,363	107,140	10.67%
SUBTOTAL	(472,494.84)	0	(270,799.57)	651,426	651,426	270,800	
YE Auditor's (Capital Fund Adj & Prior Yr Surplus diff.)							
Less: Amortization							
Year End Sub-Total (Before PSAB Audit Adjustments)	(472,494.84)	0	(270,799.57)	651,426	651,426	270,800	

SCENARIO #1- 2020 TAX RATIO ANALYSIS

For March 2, 2020 Meeting

					2020 Levy Increase - \$651,426					
	2019 (Actual Year End Taxation)				Revenue Neutral Ratios				Overall Tax Rate Increase % (2020 compared to 2019)	Tax Impact Summary - Total Tax Levy % Change
Tax Class	Ratio	Tax Rate	School Tax Rate	Total Tax Rate	Ratio	Tax Rate	School Tax Rate	Total Tax Rate		
Residential	1.000000	0.01682625	0.00161000	0.01843625	1.000000	0.01767836	0.00153000	0.019208360	4.19%	5.60%
Farm	0.250000	0.00420656	0.00040250	0.00460906	0.250000	0.00441960	0.00038250	0.004802100	4.19%	8.80%
New Multi-Residential	1.000000	0.01682625	0.00161000	0.01843625	1.000000	0.01767836	0.00153000	0.019208360	4.19%	5.30%
Muti-Residential	2.553970	0.04143459	0.00161000	0.04304459	2.419302	0.04024262	0.00153000	0.041772620	-2.96%	0.10%
Commercial - Occupied	1.967217	0.03310088	0.01003036	0.04313124	1.943520	0.03435824	0.00980000	0.044158236	2.38%	2.90%
Commercial - Excess Land	1.672134	0.02813574	0.00927809	0.03741383	1.943520	0.03435824	0.00980000	0.044158236	18.03%	19.10%
Commercial - Vacant Land	1.672134	0.02813574	0.00927809	0.03741383	1.943520	0.03435824	0.00980000	0.044158236	18.03%	24.40%
Industrial - Occupied	2.823341	0.04665550	0.01030000	0.05695550	2.711740	0.04652307	0.00980000	0.056323070	-1.11%	1.60%
Industrial - Excess Land	2.258673	0.03732440	0.00927000	0.04659440	2.711740	0.04652307	0.00980000	0.056323070	20.88%	23.70%
Industrial - Vacant Land	2.258673	0.03732440	0.00927000	0.04659440	2.711740	0.04652307	0.00980000	0.056323070	20.88%	29.30%
Large Industrial	7.240504	0.11964878	0.01030000	0.12994878	6.954301	0.11930917	0.00980000	0.129109170	-0.65%	0.80%
Pipeline	2.574024	0.04331118	0.01030000	0.05361118	2.543254	0.04496056	0.00980000	0.054760560	2.14%	4.80%

Residential Property Example			
Current Value Assessment	Municipal & Education Taxes		
	2019 Taxes Paid	2020 Estimated Taxes	Change from 2019 to 2020
100,000	1,843.63	1,920.84	77.21
150,000	2,765.44	2,881.25	115.82
200,000	3,687.25	3,841.67	154.42
250,000	4,609.06	4,802.09	193.03
300,000	5,530.88	5,762.51	231.63
This example assumes no CVA increase year over year			

	Total Dollar Increase per Class	# of Properties Increasing	0-100	Average \$ Change	100-200	Average \$ Change	200-300	Average \$ Change	300-500	Average \$ Change	500-700	Average \$ Change	700-1000	Average \$ Change	1000-1500	Average \$ Change	1500-2000	Average \$ Change	2000-3000	Average \$ Change	3000 & Over	Average \$ Change	# of Properties with Decrease	Average Change
Residential	439,171	3,083	1,317	66	1,203	138	339	245	163	369	39	582	16	821	5	1,153			1	2,555			-	
Farm	108	3	36																			-		
New Multi-Residential	417	2			1	176	1	241														-		
Muti-Residential	584	9	1	24	1	150	2	237		2	643	1	721	2	1,294							11	423	
Commercial - Occupied	98,645	257	95	49	50	143	34	247	37	395	10	589	8	842	7	1,240	5	1,706	6	2,216	5	4,134	-	
Commercial - Excess Land	4,221	6	1	87			2	285	2	391									1	2,781			-	
Commercial - Vacant Land	17,357	31	4	62	2	151	2	230	6	392	7	633	7	780	2	1,239	1	1,625						
Industrial - Occupied	1,546	8	2	63	2	139	1	298	3	414												4	100	
Industrial - Excess Land	2,873	6			2	180	1	219			2	651	1	991										
Industrial - Vacant Land	17,482	39			5	180	12	261	9	392	8	600	2	774	3	1,189								
Large Industrial	6,796	1																			1	6,796		
Pipeline	7,829	2													1	1,398					1	6,431		
\$ 597,029																								

- Notes:**
- 1. Information is based on the OPTA Tax Impact Summary Frequency Distribtuion of Tax Impact by Property for Revenue Neutral Tax Ratios
 - 2. The Multi-Residential Tax Ratio is limited to the Revenue Neutral Ratio- Full levy restriction as the 2020 Tax Ratio is greater than 2.000000
 - 3. Industrial Ratio is above Provincial Threshold of 2.630000- class restriction is in effect
 - 4. \$651,426 represents the value on the Changes to Operating Budget page
 - 5. The difference between the 2020 Levy increase (\$651,426) and the Total Dollar Increase per class Column (\$597,029) is the amount we have gained from the School Tax Rate reduction (\$54,397)

Commercial Excess/Vacant Land is 85% of the Commercial Occupied rate in 2019 and 100% in 2020
Industrial Excess/Vacant Land is currently 80% of the Industrial Occupied rate in 2019 and 100% in 2020

SCENARIO #1- 2020 Tax Rates Summary

Tax Levy Increase- \$651,426

Using OPTA calculated rates on February 26, 2020 10:01AM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2020 Revenue Neutral Tax Ratios

	Residential	New Multi-residential	Multi-residential	Commercial			Industrial	Large Industrial	Pipelines	Farm	Managed Forests
	Occupied	Occupied	Occupied	Occupied/Excess/Vacant			Occupied/Excess/Vacant	Occupied/Excess	Occupied	Occupied	Occupied
				No Band	Low Band	High Band					
Tax Ratios	1.000000	1.000000	2.419302	1.943520			2.711740	6.954301	2.543254	0.250000	0.250000
Education- New Construction				0.00980000	0.00947194	0.01578656	0.00980000	0.00980000			
Fort Frances Town, 5912											
Education	0.00153000	0.00153000	0.00153000	0.00980000	0.00947194	0.01578656	0.00980000	0.00980000	0.00980000	0.00038250	0.00038250
General	0.01663398	0.01663398	0.04024262	0.03232847	0.03130947	0.05218246	0.04510703	0.11567770	0.04230444	0.00415850	0.00415850
Budget Increase	0.00104438	0.00104438	0.00000000	0.00202977	0.00196579	0.00327632	0.00141604	0.00363147	0.00265612	0.00026110	0.00026110
Municipal Tax Rate	0.01767836	0.01767836	0.04024262	0.03435824	0.03327526	0.05545878	0.04652307	0.11930917	0.04496056	0.00441960	0.00441960
Total Tax Rate	0.01920836	0.01920836	0.04177262	0.04415824	0.04274720	0.07124534	0.05632307	0.12910917	0.05476056	0.00480210	0.00480210

SCENARIO #2- 2020 TAX RATIO ANALYSIS

For March 2, 2020 Meeting

					2020 Levy Increase - \$576,426				Overall Tax Rate Increase % (2020 compared to 2019)	Tax Impact Summary - Total Tax Levy % Change
	2019 (Actual Year End Taxation)				Revenue Neutral Ratios					
Tax Class	Ratio	Tax Rate	School Tax Rate	Total Tax Rate	Ratio	Tax Rate	School Tax Rate	Total Tax Rate		
Residential	1.000000	0.01682625	0.00161000	0.01843625	1.000000	0.01755811	0.00153000	0.019088110	3.54%	4.90%
Farm	0.250000	0.00420656	0.00040250	0.00460906	0.250000	0.00438953	0.00038250	0.004772028	3.54%	8.10%
New Multi-Residential	1.000000	0.01682625	0.00161000	0.01843625	1.000000	0.01755811	0.00153000	0.019088110	3.54%	4.70%
Muti-Residential	2.553970	0.04143459	0.00161000	0.04304459	2.419302	0.04024262	0.00153000	0.041772620	-2.96%	0.10%
Commercial - Occupied	1.967217	0.03310088	0.01003036	0.04313124	1.943520	0.03412454	0.00980000	0.043924538	1.84%	2.30%
Commercial - Excess Land	1.672134	0.02813574	0.00927809	0.03741383	1.943520	0.03412454	0.00980000	0.043924538	17.40%	18.50%
Commercial - Vacant Land	1.672134	0.02813574	0.00927809	0.03741383	1.943520	0.03412454	0.00980000	0.043924538	17.40%	23.80%
Industrial - Occupied	2.823341	0.04665550	0.01030000	0.05695550	2.711740	0.04636003	0.00980000	0.056160030	-1.40%	1.30%
Industrial - Excess Land	2.258673	0.03732440	0.00927000	0.04659440	2.711740	0.04636003	0.00980000	0.056160030	20.53%	23.30%
Industrial - Vacant Land	2.258673	0.03732440	0.00927000	0.04659440	2.711740	0.04636003	0.00980000	0.056160030	20.53%	28.90%
Large Industrial	7.240504	0.11964878	0.01030000	0.12994878	6.954301	0.11889104	0.00980000	0.128691040	-0.97%	0.50%
Pipeline	2.574024	0.04331118	0.01030000	0.05361118	2.543254	0.04465474	0.00980000	0.054454740	1.57%	4.20%

Residential Property Example			
Current Value Assessment	Municipal & Education Taxes		
	2020		Change from 2019 to 2020
	2019 Taxes Paid	Estimated Taxes	
100,000	1,843.63	1,908.81	65.19
150,000	2,765.44	2,863.22	97.78
200,000	3,687.25	3,817.62	130.37
250,000	4,609.06	4,772.03	162.96
300,000	5,530.88	5,726.43	195.56
This example assumes no CVA increase year over year			

Tax Class	Total Dollar Increase per Class	# of Properties Increasing	0-100	Average \$ Change	100-200	Average \$ Change	200-300	Average \$ Change	300-500	Average \$ Change	500-700	Average \$ Change	700-1000	Average \$ Change	1000-1500	Average \$ Change	1500-2000	Average \$ Change	2000-3000	Average \$ Change	3000 & Over	Average \$ Change	# of Properties with Decrease	Average Change
Residential	387,121	3,083	1,667	64	958	136	284	242	124	368	32	574	12	798	5	1,088			1	2,301			-	
Farm	99	3	33																			-		
New Multi-Residential	365	2			1	148	1	217														-		
Muti-Residential	584	9	1	24	1	150	2	237		2	643	1	721	2	1,294							11	423	
Commercial - Occupied	80,559	257	116	37	45	148	32	239	25	375	12	576	6	793	8	1,201	8	1,722	3	2,409	2	5,141	-	-
Commercial - Excess Land	4,082	6	1	84			2	278	2	378									1	2,686			-	
Commercial - Vacant Land	16,889	31	4	60	2	146	4	259	5	437	6	636	7	760	2	1,212	1	1,579				-		
Industrial - Occupied	1,264	6	69	1	158	1	259	3	382	349												4	126	
Industrial - Excess Land	2,829	6			2	177	1	216			2	641	1	977										
Industrial - Vacant Land	17,255	39			5	178	12	257	10	398	7	607	2	765	3	1,173								
Large Industrial	4,110	1																			1	4,110		
Pipeline	6,867	2													1	1,244					1	5,623		
\$ 522,024																								

- Notes:**
- 1. Information is based on the OPTA Tax Impact Summary Frequency Distribtuion of Tax Impact by Property for Revenue Neutral Tax Ratios
 - 2. The Multi-Residential Tax Ratio is limited to the Revenue Neutral Ratio- Full levy restriction as the 2020 Tax Ratio is greater than 2.000000
 - 3. Industrial Ratio is above Provincial Threshold of 2.630000- class restriction is in effect
 - 4. \$576,426 represents the Changes to Operating Budget page, less \$75,000 of the service level reductions presented
 - 5. The difference between the 2020 Levy increase (\$576,426) and the Total Dollar Increase per class Column (\$522,024) is the amount we have gained from the School Tax Rate reduction (\$54,402)

Commercial Excess/Vacant Land is 85% of the Commercial Occupied rate in 2019 and 100% in 2020

Industrial Excess/Vacant Land is currently 80% of the Industrial Occupied rate in 2019 and 100% in 2020

SCENARIO #2- 2020 Tax Rates Summary

Tax Levy Increase- \$576,426

Using OPTA calculated rates on February 26, 2020 5:59PM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2020 Revenue Neutral Tax Ratios

	Residential	New Multi-residential	Multi-residential	Commercial			Industrial	Large Industrial	Pipelines	Farm	Managed Forests
	Occupied	Occupied	Occupied	Occupied/Excess/Vacant			Occupied/Excess/Vacant	Occupied/Excess	Occupied	Occupied	Occupied
				No Band	Low Band	High Band					
Tax Ratios	1.000000	1.000000	2.419302	1.943520			2.711740	6.954301	2.543254	0.250000	0.250000
Education- New Construction				0.00980000	0.00947194	0.01578656	0.00980000	0.00980000			
Fort Frances Town, 5912											
Education	0.00153000	0.00153000	0.00153000	0.00980000	0.00947194	0.01578656	0.00980000	0.00980000	0.00980000	0.00038250	0.00038250
General	0.01663398	0.01663398	0.04024262	0.03232847	0.03130947	0.05218246	0.04510703	0.11567770	0.04230444	0.00415850	0.00415850
Budget Increase	0.00092413	0.00092413	0.00000000	0.00179607	0.00173946	0.00289910	0.00125300	0.00321334	0.00235030	0.00023103	0.00023103
Municipal Tax Rate	0.01755811	0.01755811	0.04024262	0.03412454	0.03304893	0.05508156	0.04636003	0.11889104	0.04465474	0.00438953	0.00438953
Total Tax Rate	0.01908811	0.01908811	0.04177262	0.04392454	0.04252087	0.07086812	0.05616003	0.12869104	0.05445474	0.00477203	0.00477203

SCENARIO #3- 2020 TAX RATIO ANALYSIS

For March 2, 2020 Meeting

					2020 Levy Increase - \$499,420					
	2019 (Actual Year End Taxation)				Revenue Neutral Ratios				Overall Tax Rate Increase % (2020 compared to 2019)	Tax Impact Summary - Total Tax Levy % Change
Tax Class	Ratio	Tax Rate	School Tax Rate	Total Tax Rate	Ratio	Tax Rate	School Tax Rate	Total Tax Rate		
Residential	1.000000	0.01682625	0.00161000	0.01843625	1.000000	0.01743466	0.00153000	0.018964660	2.87%	4.20%
Farm	0.250000	0.00420656	0.00040250	0.00460906	0.250000	0.00435867	0.00038250	0.004741165	2.87%	7.40%
New Multi-Residential	1.000000	0.01682625	0.00161000	0.01843625	1.000000	0.01743466	0.00153000	0.018964660	2.87%	4.00%
Muti-Residential	2.553970	0.04143459	0.00161000	0.04304459	2.419302	0.04024262	0.00153000	0.041772620	-2.96%	0.10%
Commercial - Occupied	1.967217	0.03310088	0.01003036	0.04313124	1.943520	0.03388461	0.00980000	0.043684610	1.28%	1.80%
Commercial - Excess Land	1.672134	0.02813574	0.00927809	0.03741383	1.943520	0.03388461	0.00980000	0.043684610	16.76%	17.90%
Commercial - Vacant Land	1.672134	0.02813574	0.00927809	0.03741383	1.943520	0.03388461	0.00980000	0.043684610	16.76%	23.10%
Industrial - Occupied	2.823341	0.04665550	0.01030000	0.05695550	2.711740	0.04619265	0.00980000	0.055992650	-1.69%	1.00%
Industrial - Excess Land	2.258673	0.03732440	0.00927000	0.04659440	2.711740	0.04619265	0.00980000	0.055992650	20.17%	23.00%
Industrial - Vacant Land	2.258673	0.03732440	0.00927000	0.04659440	2.711740	0.04619265	0.00980000	0.055992650	20.17%	28.50%
Large Industrial	7.240504	0.11964878	0.01030000	0.12994878	6.954301	0.11846178	0.00980000	0.128261780	-1.30%	20.00%
Pipeline	2.574024	0.04331118	0.01030000	0.05361118	2.543254	0.04434077	0.00980000	0.054140770	0.99%	3.60%

Residential Property Example			
Current Value Assessment	Municipal & Education Taxes		
	2019 Taxes Paid	2020 Estimated Taxes	Change from 2019 to 2020
100,000	1,843.63	1,896.47	52.84
150,000	2,765.44	2,844.70	79.26
200,000	3,687.25	3,792.93	105.68
250,000	4,609.06	4,741.17	132.10
300,000	5,530.88	5,689.40	158.52
This example assumes no CVA increase year over year			

	Total Dollar Increase per Class	# of Properties Increasing		Average \$ Change		Average \$ Change		Average \$ Change		Average \$ Change		Average \$ Change		Average \$ Change		Average \$ Change		Average \$ Change		Average \$ Change	3000 & Over	Average \$ Change	# of Properties with Decrease	Average Change
Tax Class			0-100		100-200		200-300		300-500	Average \$ Change	500-700	Average \$ Change	700-1000	Average \$ Change	1000-1500	Average \$ Change	1500-2000	Average \$ Change	2000-3000	Average \$ Change				
Residential	333,686	3,083	2,033	60	699	139	223	241	91	375	25	591	9	873	2	1,090			1	2,041			-	
Farm	91	3	30																			-		
New Multi-Residential	313	2			2	156																-		
Muti-Residential	584	9	1	24	1	150	2	237		2	643	1	721	2	1,294							11	423	
Commercial - Occupied	61,990	183	63	39	49	148	19	247	23	381	7	565	5	799	8	1,169	6	1,682	2	2,653	1	6,766	74	8
Commercial - Excess Land	3,939	6	1	80			2	272	2	364									1	2,587			-	
Commercial - Vacant Land	16,409	31	4	57	2	141	4	250	5	424	9	643	4	772	2	1,185	1	1,532				-		
Industrial - Occupied	975	8	3	61	1	143	1	219	3	349												4	154	
Industrial - Excess Land	2,785	6			2	175	1	212			2	630	1	963										
Industrial - Vacant Land	17,022	39			5	175	12	253	11	402	7	628	1	815	3	1,157								
Large Industrial	1,353	1													1	1,353								
Pipeline	5,878	2													1	1,085					1	4,793		
\$ 445,025																								

Notes:

1. Information is based on the OPTA Tax Impact Summary Frequency Distribuiion of Tax Impact by Property for Revenue Neutral Tax Ratios
2. The Multi-Residential Tax Ratio is limited to the Revenue Neutral Ratio- Full levy restriction as the 2020 Tax Ratio is greater than 2.000000
3. Industrial Ratio is above Provincial Threshold of 2.630000- class restriction is in effect
4. \$499,420 represents the Changes to Operating Budget page, less the full service level reductions presented at \$152,006
5. The difference between the 2020 Levy increase (\$499,420) and the Total Dollar Increase per class Column (\$445,025) is the amount we have gained from the School Tax Rate reduction (\$54,395)

Commercial Excess/Vacant Land is 85% of the Commercial Occupied rate in 2019 and 100% in 2020

Industrial Excess/Vacant Land is currently 80% of the Industrial Occupied rate in 2019 and 100% in 2020

SCENARIO #3- 2020 Tax Rates Summary

Tax Levy Increase- \$499,420

Using OPTA calculated rates on February 26, 2020 10:47AM EST.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2020 Revenue Neutral Tax Ratios

	Residential	New Multi-residential	Multi-residential	Commercial			Industrial	Large Industrial	Pipelines	Farm	Managed Forests
	Occupied	Occupied	Occupied	Occupied/Excess/Vacant			Occupied/Excess/Vacant	Occupied/Excess	Occupied	Occupied	Occupied
				No Band	Low Band	High Band					
Tax Ratios	1.000000	1.000000	2.419302	1.943520			2.711740	6.954301	2.543254	0.250000	0.250000
Education- New Construction				0.00980000	0.00947194	0.01578656	0.00980000	0.00980000			
Fort Frances Town, 5912											
Education	0.00153000	0.00153000	0.00153000	0.00980000	0.00947194	0.01578656	0.00980000	0.00980000	0.00980000	0.00038250	0.00038250
General	0.01663398	0.01663398	0.04024262	0.03232847	0.03130947	0.05218246	0.04510703	0.11567770	0.04230444	0.00415850	0.00415850
Budget Increase	0.00080068	0.00080068	0.00000000	0.00155614	0.00150709	0.00251182	0.00108562	0.00278408	0.00203633	0.00020017	0.00020017
Municipal Tax Rate	0.01743466	0.01743466	0.04024262	0.03388461	0.03281656	0.05469428	0.04619265	0.11846178	0.04434077	0.00435867	0.00435867
Total Tax Rate	0.01896466	0.01896466	0.04177262	0.04368461	0.04228850	0.07048084	0.05599265	0.12826178	0.05414077	0.00474117	0.00474117