

TOWN OF FORT FRANCES

AGENDA - June 2, 2014

SPECIAL MEETING - COMMITTEE OF THE WHOLE MEETING Committee Room, Civic Centre

Page

COMMITTEE OF THE WHOLE

(Session No. 136) 4:00 p.m. to 6:00 p.m.

1.1 Call to Order

1.2 Disclosure of pecuniary interest and the general nature thereof.

2014 Preliminary Operating Budget

2.1 Changes since April 30th, 2014 Budget Meeting. 2

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2014 Preliminary Capital Budget

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Reserve Funds

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4.3 2014 Reserve Funds Projections to December 31, 2014. 20

Town of Fort Frances
2014 Preliminary Operating Budget
Changes to Operating Budget since April 30, 2014 Budget Meeting

		April 130/14	\$0.00
Operating Budget Changes	Prior Balance	Revised Balance	Diff
W/O Municipal Tax Levy (Including Vacancy App)	\$196,298	\$694,960	\$498,662
Municipal Tax Levy	(11,121,642)	(11,121,645)	-\$3
Contributions to Reserve Funds	\$1,750,000	\$1,335,000	-\$415,000
Other Grant (In-Lieu of Taxation W/O)	(412,532)	\$0	\$412,532
One Time Grant Assistance	\$0	(559,396)	-\$559,396
Surplus/Deficit Prior Year	\$0	\$63,205	\$63,205

Summary of Changes to date

-

Revised Balance as at May 28/14

-

2014 DRAFT General Operating Budget Summary

	2011 OPERATING FORECAST	Actual to December 31/11	2012 OPERATING FORECAST	Actual to December 31/12	2013 OPERATING FORECAST	Actual to December 30/13	2014 OPERATING FORECAST
CORPORATE:							
REVENUE							
Municipal Levy	(10,536,397)	(10,478,604.82)	(10,792,802)	(10,750,981.46)	(9,261,625)	(8,700,913.40)	(10,426,685)
School Board Levy	(2,083,943)	(2,063,566.21)	(2,029,218)	(1,964,486.37)	(1,633,157)	(1,491,862.68)	(1,838,831)
Payments-In-Lieu	(788,723)	(769,318.25)	(769,786)	(781,162.69)	(775,935)	(781,743.50)	(782,968)
Contribution From Contingency Reserve Fund	0	0.00	0	0.00	(575,000)	(575,000.00)	0
Sale of Land/Gain on Sale of Land	0	(56,756.61)	0	0.00	0	0.00	0
Other Grant (In-Lieu of taxation)							(559,396)
One Time Assistance Funding	0	0.00	(82,364)	0.00	0	0.00	63,205
Surplus from Prior Years	(3,215,800)	(3,215,800.00)	(3,239,400)	(3,239,400.00)	(3,197,300)	(3,197,300.00)	(3,069,500)
OMPF (CRF) Funding	(16,624,863)	(16,584,045.89)	(16,913,570)	(16,736,030.52)	(15,443,017)	(14,746,819.58)	(16,614,175)
EXPENDITURES							
Election	0	0.00	0	0.00	530	114.81	30,000
Council	528,500	531,872.31	540,310	834,463.39	729,350	876,426.49	754,233
Contribution to Reserve/Reserve Funds	700,000	1,018,000.00	750,000	750,000.00	0	0.00	1,335,000
Uncontrollable Costs	2,788,550	2,796,584.49	2,843,277	2,746,863.92	2,742,413	2,687,495.73	2,607,084
Economic Development	182,000	163,957.96	182,000	159,441.89	164,535	140,078.43	164,235
Solar Panels		(1,735.00)	(34,890)	(20,264.36)	(33,200)	(17,195.31)	(26,750)
School Board Requisition	2,083,943	2,063,566.21	2,029,218	1,964,486.37	1,633,157	1,491,862.68	1,838,831
Long Term Debt	789,100	158,658.63	819,210	132,139.06	1,000,520	136,734.01	841,854
	7,072,093	6,730,904.60	7,129,125	6,567,130.27	6,237,305	5,315,516.84	7,544,487
Total Corporate	(9,552,770)	(9,853,141.29)	(9,784,445)	(10,168,900.25)	(9,205,712)	(9,431,302.74)	(9,069,688)
ADMINISTRATION & FINANCE:							
Admin. Revenue	(563,250)	(591,231.73)	(573,000)	(641,114.35)	(572,560)	(600,044.25)	(581,746)
Administration Department	556,590	527,651.10	520,605	504,481.00	453,765	451,296.43	439,778
Clerk's Department	177,780	178,178.90	177,580	180,924.82	175,250	152,857.80	176,858
Treasury Department	658,150	749,949.52	625,021	685,864.69	606,367	721,161.27	588,230
FFPC Administration	93,474	89,879.11	90,300	82,057.22	82,615	87,839.37	92,200
Total A & F	922,744	954,426.90	840,506	812,213.38	745,437	813,110.62	715,320
EMERGENCY SERVICES							
Fire Emergency Services	1,024,965	1,297,194.24	1,021,475	1,030,977.74	955,451	958,801.91	909,614
911 Dispatch Services	16,500	13,349.64	17,500	11,422.82	17,500	11,073.79	14,500

General Operating Budget Summary

	2011		2012		2013		2014	
	OPERATING FORECAST	Actual to December 31/11	OPERATING FORECAST	Actual to December 31/12	OPERATING FORECAST	Actual to December 30/13	OPERATING FORECAST	
Police Services	2,564,340	2,509,099.01	2,590,889	2,572,405.49	2,562,024	2,531,018.81	2,775,466	
Total Emergency Services	3,605,805	3,819,643	3,629,864	3,614,806.05	3,534,975	3,500,894.51	3,699,580	
COMMUNITY SERVICES:								
Sister Betty Kennedy Centre	27,450	30,909.70	30,200	37,278.47	29,800	35,500.55	31,660	
Children's Day Care	96,550	68,616.54	75,530	93,676.98	66,938	57,729.55	1,688	
Toy Lending Resource Centre	0	0.00	5,300	0.00	(493)	7,932.38	0	
Day Care Resource Centre	3,510	0.00	3,365	0.00	0	4,121.12	4,504	
Best Start Special Needs	0	0.00	1,030	0.00	0	0.00	0	
Handi Transit Services	92,820	119,546.13	93,860	100,524.28	100,544	133,611.46	104,133	
Townshend Theatre	0	(2,535.37)	0	(1,243.35)	0	1,698.47	1,653	
Recreation Facilities	434,440	682,995.01	461,250	785,877.88	528,217	785,974.19	546,571	
Recreation Programs	125,970	129,737.74	139,330	63,603.44	103,000	57,955.32	79,370	
Community Services	123,375	122,553.85	148,560	138,160.82	134,166	107,400.83	103,097	
Sunny Cove Camp	2,000	(3,376.59)	(1,310)	6,531.79	0	14,226.79	9,129	
Public Library	453,080	630,325.92	470,340	637,526.28	470,160	652,075.08	471,396	
Museum	128,400	197,246.96	128,400	209,169.34	121,590	193,075.21	129,798	
Waterfront (Sorting Gap)	43,435	61,339.48	47,810	59,305.49	53,550	59,100.61	54,432	
Total Community Services	1,531,030	2,037,359	1,603,665	2,130,411.42	1,607,472	2,110,401.56	1,537,431	
OPERATIONS & FACILITIES								
Public Works	583,956	730,164.59	643,250	1,039,152.82	622,784	696,127.54	479,762	
Roads	1,282,258	2,496,408.02	1,319,452	2,409,638.69	1,286,862	2,676,825.65	1,261,183	
Sidewalks	89,038	373,182.09	125,444	384,018.03	97,399	332,856.87	105,569	
Stores Operations	81,610	80,197.93	87,774	81,429.43	88,568	83,304.88	84,221	
Traffic Signal Maint	11,165	16,862.28	10,766	7,032.28	8,356	6,763.99	7,225	
Streetlighting Maint	128,000	122,955.39	116,481	98,817.59	83,750	69,858.19	45,487	
Waste Management Services	125,800	104,538.03	105,804	525,275.29	17,480	5,948.79	0	
Airport	156,654	241,973.02	211,120	247,956.92	95,831	178,920.26	126,429	
Parks & Cemeteries Admin	132,970	137,652.05	149,814	217,783.05	164,381	190,677.54	158,361	
Cemeteries	235,757	224,875.55	228,225	229,266.16	216,039	245,813.42	217,885	
Parks	281,661	336,469.39	324,960	356,770.72	300,777	281,693.18	282,357	
Total Operations and Facilities	3,108,869	4,865,278.34	3,323,090	5,597,140.98	2,982,227	4,768,790.31	2,768,479	

General Operating Budget Summary

	2011 OPERATING FORECAST	Actual to December 31/11	2012 OPERATING FORECAST	Actual to December 31/12	2013 OPERATING FORECAST	Actual to December 30/13	2014 OPERATING FORECAST
PLANNING & DEVELOPMENT							
By-Law Enforcement	112,770	109,265.40	116,220	138,764.56	136,443	133,933.00	136,799
Building Official Department	45,080	56,576.10	57,470	67,271.75	10,816	10,091.14	47,957
Planning Department	89,672	85,911.88	94,640	85,103.65	94,552	93,840.31	96,982
Civic Centre	136,800	93,125.82	118,990	97,697.16	93,790	80,755.68	67,140
Total Planning and Development	384,322	344,879.20	387,320	388,837.12	335,601	318,620.13	348,878
SUBTOTAL	0	2,168,445.41	0	2,374,508.70	0	2,080,514.39	(0)
YE Auditor's (Revenue/Expenditure Adj)							
Landfill Closure Expensed (Adj)		(2,549,503.41)		(2,630,497.38)		(2,692,368.11)	
Less: Amortization							
Year End Sub-Total (Before PSAB Audit Adjustm	0	(381,058.00)	0	(255,988.68)	0	(611,853.72)	(0)
LT Debt Principal Payments		629,455.92		652,770.92		741,586.41	
Closing Transfers to Reserve Funds							
Increase in Landfill Closure Liability		(6,968.00)		(377,878.00)		(18,396.00)	
Increase in Employee Future Benefits		(216,790.00)		(9,925.00)		(7,045.00)	
Unfunded Liability/Balancing of Capital Fund		(6.97)					
Capital - Funded by Operations		276,266.73					
Opening Surplus from Prior Year		(318,033.97)		(17,134.29)		(8,155.05)	
OPERATING FORECAST	0	(17,134.29)	0	(8,155.05)	0	96,136.64	(0)

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Using OPTA calculated rates on May 28, 2014 4:12PM.

Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2014 Alternative Tax Ratios

Tax Ratios

Class	Selected Tax Ratios
Residential	1.000000
Multi-residential	2.597000
Commercial	1.980000
Industrial	2.744534
Large Industrial	7.038400
Pipelines	2.554795
Farm	0.250000
Managed Forests	0.250000

Estimated Levies

Fort Frances Town Total Levy (\$)

General 11,386,782

No banding selected

2014 Capping Parameters:

Multi-residential	Commercial	Industrial	
Revenue neutral	Revenue neutral	Revenue neutral	Clawback Percentages
10.00%	10.00%	10.00%	Annualized Tax limit
			Prior Year's CVA Tax Limit

- [Tracking Scenario](#)
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			CVA Tax Threshold for protected properties (Increaseasers)
			CVA Tax Threshold for clawed back properties (Decreasers)
Yes	Yes	Yes	Exclude Properties Previously at CVA Tax
Yes	Yes	Yes	Exclude Properties that go from capped to clawed back
Yes	Yes	Yes	Exclude Properties that go from clawed back to capped

OK

2014 Tax Rates Summary

Using OPTA calculated rates on May 27, 2014 4:46PM.
Assessment Data Filter Option Used: No Limits, Include PIL Properties, Tax Ratios Used: 2014 Alternative Tax Ratios

	Residential		Multi-residential		Commercial		Industrial		Large Industrial		Pipelines		Farm	
	Occupied	Unoccupied	Occupied	Unoccupied	Occupied	Unoccupied	Occupied	Unoccupied	Occupied	Unoccupied	Occupied	Unoccupied	Occupied	Unoccupied
Tax Ratios	1.000000		2.597000		1.980000		2.744534		7.038400		2.554795		0.250000	
Education- New Construction					0.01220000		0.00854000		0.00793000		0.00793000			
Fort Frances Town, 5912														
Education	0.00203000		0.00203000		0.01220000		0.00854000		0.00793000		0.00793000		0.00050750	
General	0.01687815		0.04383256		0.03341874		0.02339312		0.03010973		0.07721686		0.00421954	
Total Tax Rate	0.01890815		0.04586256		0.04561874		0.03193312		0.03803973		0.08514686		0.00472704	

**TOWN OF FORT FRANCES
2014 TAX RATES & LEVY**

Property	Class	2014 Assessment	2014 Municipal Tax Rate	2014 School Tax Rate	Total Tax Rate	Municipal Taxes	Education Taxes	TOTAL Taxes
General								
Farm	FTEP	148,824	0.00421954	0.00050750	0.00472704	627.97	75.53	703.50
Residential	RTEP	313,065,921	0.01687815	0.00203000	0.01890815	5,283,973.57	635,523.82	5,919,497.39
No Support	RTEP	120,094	0.01687815	0.00203000	0.01890815	2,026.96	243.79	2,270.76
	RTEP	70,780,444	0.01687815	0.00203000	0.01890815	1,194,642.95	143,684.30	1,338,327.25
	RTEP	706,500	0.01687815	0.00203000	0.01890815	11,924.41	1,434.20	13,358.61
	RTFS	1,784,567	0.01687815	0.00203000	0.01890815	30,120.19	3,622.67	33,742.86
Multi-Residential	MTEP	11,657,000	0.04383256	0.00203000	0.04586256	510,956.15	23,663.71	534,619.86
	MTES	647,633	0.04383256	0.00203000	0.04586256	28,387.41	1,314.69	29,702.11
	MTFP	79,593	0.04383256	0.00203000	0.04586256	3,488.76	161.57	3,650.34
Commercial	CT	62,614,297	0.03341874	0.01220000	0.04561874	2,092,490.91	763,894.42	2,856,385.34
	DT	154,990	0.03341874	0.01220000	0.04561874	5,179.57	1,890.88	7,070.45
New Construction	XT	268,000	0.03341874	0.01220000	0.04561874	8,956.22	3,269.60	12,225.82
	CU	862,145	0.02339312	0.00854000	0.03193312	20,168.26	7,362.72	27,530.98
	CX	1,992,350	0.02339312	0.00854000	0.03193312	46,607.28	17,014.67	63,621.95
	CM	78,000	0.03341874	0.01220000	0.04561874	2,606.66	0.00	2,606.66
	CH	407,750	0.03341874	0.01220000	0.04561874	13,626.49	4,974.55	18,601.04
Industrial	IT	2,245,366	0.04632266	0.01220000	0.05852266	104,011.33	27,393.47	131,404.79
	IU	160,380	0.03010973	0.00793000	0.03803973	4,829.00	1,271.81	6,100.81
	IX	573,420	0.03010973	0.00793000	0.03803973	17,265.52	4,547.22	21,812.74
	IH	345,750	0.04632266	0.01220000	0.05852266	16,016.06	4,218.15	20,234.21
	IK	61,750	0.03010973	0.00793000	0.03803973	1,859.28	489.68	2,348.95
HYDRO/FFPC	L.T	13,332,067	0.11879517	0.01220000	0.13099517	1,583,785.17	162,651.22	1,746,436.38
HYDRO - EXCESS LAND	PT	2,681,736	0.04312022	0.01220000	0.05532022	115,637.05	32,717.18	148,354.23
Large Industrial	Sub-total	484,768,577				11,099,187.19	1,841,419.85	12,940,607.03
Pipeline								
Payment-In Lieu								
Residential	RPEP	5,544	0.01687815	0.00203000	0.01890815	93.57	11.25	104.83
	RPEP	1,206	0.01687815	0.00203000	0.01890815	20.36	2.45	22.80
Commercial	CF	4,735,610	0.03341874	0.01220000	0.04561874	158,258.12	57,774.44	216,032.56
	CG	2,522,000	0.03341874	0.01220000	0.04561874	84,282.06	84,282.06	168,564.12
	CP	450,376	0.03341874	0.01220000	0.04561874	15,051.00	5,494.59	20,545.59
Town	Sub-total	7,714,736				257,705.11	63,282.73	320,987.84
Commercial	CF	224,000	0.03341874	0.01220000	0.04561874	7,485.80	2,732.80	10,218.60
Commercial - Parking Lot	CG	5,400	0.03341874	0.01220000	0.04561874	180.46	0.00	180.46
Commercial - FFPC	CF	236,000	0.03341874	0.01220000	0.04561874	7,886.82	2,879.20	10,766.02
Commercial - OPP	CG	429,000	0.03341874	0.01220000	0.04561874	14,336.64	14,336.64	28,673.28
Exempt	Exempt	51,091,749				0.00	0.00	0.00
TOTALS	Sub-total	51,986,149	0	0	0	29,889.72	5,612.00	35,501.72
		544,469,462				11,386,782.01	1,910,314.58	13,297,096.59
CNR (R.O.W)						3,622.97	1,585.43	5,208.40
Hydro One (Acreage)						35,107.73		35,107.73
International Bridge						20,000.00		20,000.00
Power Dam Compensation						350,800.00		350,800.00
Heads & Beads P/L						20,100.00		20,100.00
MNR Butler Ranger Station (CG)		70,500	0.03341874			2,356.02		2,356.02
General - Local Improvements						12,775.23		12,775.23
						444,761.95	1,585.43	446,347.38
Sub-total Totals						11,831,543.97	1,911,900.01	13,743,443.97

Education Tax Not Shared with School Boards

28-May-14

TAXATION ANALYSIS - May 28, 2014

Tax Class	2013			2014			2014 Municipal Tax Rate as compared to 2013	2014 School Tax Rate as compared to 2013	Overall 2014 Tax Rate compared to 2013	Total Tax Levy % Change within the Class
	2013 Tax Ratio	Municipal Tax Rate	School Tax Rate	2013 Total Tax Rate	2014 Tax Ratio	Municipal Tax Rate	School Tax Rate	2014 Total Tax Rate		
Residential	1.000000	0.01670548	0.00212	0.01882548	1.000000	0.01687815	0.0020300	0.01890815	-4.25%	0.4391%
Multi-Residential	2.597000	0.04338415	0.00212	0.04550415	2.597000	0.04383256	0.0020300	0.04586256	-4.25%	0.7876%
Commercial Occupied	1.980000	0.03307687	0.01260	0.04567687	1.980000	0.03341874	0.0122000	0.04561874	-3.17%	-0.1273%
Commercial Excess Land	1.386000	0.02315380	0.00882	0.03197380	1.386000	0.02339312	0.0085400	0.03193312	-3.17%	-0.1272%
Commercial Vacant Land	1.386000	0.02315380	0.00882	0.03197380	1.386000	0.02339312	0.0085400	0.03193312	-3.17%	-0.1272%
Industrial Occupied	2.744534	0.04584876	0.01260	0.05844876	2.744534	0.04632266	0.0122000	0.05852266	-3.17%	0.1264%
Industrial Excess Land	1.783947	0.02980170	0.00819	0.03799170	1.783947	0.03010973	0.0079300	0.03803973	-3.17%	0.1264%
Industrial Vacant Land	1.783947	0.02980170	0.00819	0.03799170	1.783947	0.03010973	0.0079300	0.03803973	-3.17%	0.1264%
Large Industrial	5.755343	0.09614577	0.01260	0.10874577	7.038400	0.11879517	0.0122000	0.13099517	-3.17%	20.4600%
Pipelines	2.526858	0.04221239	0.01260	0.05481239	2.554795	0.04312022	0.0122000	0.05532022	-3.17%	0.9265%
Farm	0.250000	0.00417637	0.00053	0.00470637	0.250000	0.00421954	0.0005075	0.00472704	-4.25%	0.4392%

Tax Impact By Property Class

[illegible]

Tax Tools, 2014 Tax Impact on Median/Typical Property Fort Frances Town, 5912

Rollnum	RTC	RTQ	Description	Prop Code	Prop Count	2013 CVA	2014 CVA	% CVA Change	2013 Total CVA Taxes	2014 Total CVA Taxes	\$ Tax Change	% Tax Change
5912030006083009801	R	T	Single Family Home	301	2,615	111,500	115,000	3.14%	2,099.04	2,174.44	75.40	3.59%
5912010001182000000	R	T	Seasonal Recreational Dwellir	391	5	157,000	157,000	0.00%	2,955.60	2,968.58	12.98	0.44%
591202000608009802	R	T	Farm House	211	3	132,300	133,100	0.60%	2,490.62	2,516.67	26.05	1.05%
5912010004139009802	F	T	Farmland	211	2	111,360	114,774	3.07%	524.10	542.54	18.44	3.52%
5912020002078009801	C	T	Small Office Building	400	17	139,000	141,000	1.44%	6,349.08	6,432.24	83.16	1.31%
591200007052009801	C	T	Small Retail Commercial Prop	410	36	121,000	124,000	2.48%	5,526.90	5,656.72	129.82	2.35%
5912010004115009801	I	T	Standard Industrial Property	520	1	700,000	700,000	0.00%	40,914.13	40,965.86	51.73	0.13%

The median or typical property in each group represents a property with an assessed value at or near the midpoint or median for the group and a per cent change in assessment for the year at or near the median for the group.

The property code displayed opposite the property indicates the specific subgroup to which the property belongs.

Single Family Home is a single family detached house not on water (RTC/RTQ = RT, Property Code 301)

Seasonal Recreational Dwelling can be a cottage on water (RTC/RTQ = RT, Property Code 391), a cottage with access to water (RTC/RTQ = RT, Property Code 392) or a cottage without access to water (RTC/RTQ = RT, Property Code 395)

Farm House can be a house on a farm that may have secondary structures but no farm buildings (RTC/RTQ = RT, Property Code 201) or a house on a farm that has secondary structures and farm buildings (RTC/RTQ = RT, Property Code 211)

Farmland can be land on a farm on which there is also a house that may have secondary structures but no farm buildings (RTC/RTQ = FT, Property Code 201) or land on a farm on which there is also a house, secondary structures and farm buildings (RTC/RTQ = FT, Property Code 211)

Managed Forest can be vacant land not on water (RTC/RTQ = TT, Property Code 240), vacant land on water (RTC/RTQ = TT, Property Code 241), land on which there is also a cottage not on water (RTC/RTQ = TT, Property Code 242), land on which there is also a cottage on water (RTC/RTQ = TT, Property Code 243), land on which there is also a house not on water (RTC/RTQ = TT, Property Code 244) or land on which there is also a house not on water (RTC/RTQ = TT, Property Code 245)

Small Office Building is a single tenant or owner occupied office building under 7,500 sq. ft. (RTC = C or X that pays both education and municipal taxes, excludes vacant/excess land, Property Code 400)

Small Retail Commercial Property is a one storey retail property under 10,000 sq. ft. (RTC = C or X that pays both education and municipal taxes, excludes vacant/excess land, Property Code 410)

Standard Industrial Property is an industrial property not identified by type or use (RTC = I or J that pays both education and municipal taxes, excludes vacant/excess land, Property Code 520)

2014 Budget Summaries

<u>General Division</u>	Revenue	Expenditure	Budget Deficit
Corporate	(\$17,342,135)	\$8,272,447	(\$9,069,688)
Administration & Finance	(\$581,746)	\$1,297,066	\$715,320
Emergency Services	(\$63,134)	\$3,762,714	\$3,699,580
Community Services	(\$2,218,046)	\$3,755,477	\$1,537,431
Operations & Facilities	(\$1,859,284)	\$4,627,763	\$2,768,479
Planning & Development	(\$180,300)	\$529,178	\$348,878
	<u>(\$22,244,645)</u>	<u>\$22,244,645</u>	<u>(\$0)</u>
Capital Budget	<u>(\$6,201,806)</u>	<u>\$6,383,330</u>	<u>In-Kind Contribution \$181,524</u>
Water Operating Budget	(\$2,561,716)	\$2,561,716	\$0
Sewer Operating Budget	(\$2,210,871)	\$2,210,871	(\$0)
	<u>(\$4,772,587)</u>	<u>\$4,772,587</u>	<u>(\$0)</u>

2014 Capital Budget
Changes to Capital Budget since April 30/14 Committee of the Whole Meeting

	Total Budget	Federal Grants	Provincial Grants	Contribution From Others	Federal Gas Tax Reserve	Reserve Funds	Funded By Water & Sewer Reserve Funds	Funded By Water & Sewer Rates	General Revenue Fund/In-kind Contribution
Balance	6,108,024	1,009,029	1,202,700	316,994	806,763	666,757	462,681	1,461,576	181,524
Townshend Theatre Sound Board/Lighting/Curtains	600					600			0
Third St E. from Crowe to Frenette - Replacement of 284 Meters	4,993				(76,009)		81,002		0
Frog Creek Road Surface Treatment (Dependant on Funding)	125,113		62,556		62,557				0
PW Storm Sewer Upgrades	(18,258)					-18,258			0
Replacement Third St E from Crowe Ave to Frenette Ave	13,452				13,452				0
Parks/Cem Trade-In 2002 445 JD Tractor Replace with X720 Tractor	0			-1,500		1,500			0
Refurbishing Sanitary Manholes	6,658							6,658	0
Sanitary main Replacement Third St E from Crowe Ave to Frenette Ave	60,344							60,344	0
Replacing Main Line Water Valves/Hydrants	81,391							81,391	0
Water main Replacement Third St E from Crowe Ave to Frenette Ave	1,013							1,013	0
Total Changes	275,306	0	62,556	(1,500)	0	(16,158)	81,002	149,406	0
Revised Capital Totals	6,383,330	1,009,029	1,265,256	315,494	806,763	650,599	543,683	1,610,982	181,524

**DRAFT
2014 CAPITAL BUDGET**

	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	General Revenue Fund/In-Kind Contribution
GENERAL GOVERNMENT										
Mobile Devices Project (2013 Carryover)	P	6,850					6,850			0
Computer Upgrades	P	25,000					25,000			0
TOTAL GENERAL GOVERNMENT		31,850	0	0	0	0	31,850	0	0	0
CORPORATE HONEYWELL IMPROVEMENTS PROJECT					OPA/FEPC					
Memorial Sports Centre	P	41,932			41,932					0
Museum	P	18,219					18,219			0
Children's Parking Lot Lights	P	860			125		735			0
Airport Parking Lot Lights	P	549			62		487			0
Streetslights	P	32,110			4,375		27,735			0
TOTAL CORPORATE HONEYWELL IMPROVEMENTS		93,670	0	0	46,494	0	47,176	0	0	0
PROTECTION										
<i>Fire</i>										
Training Facility	P	18,000					18,000			0
TOTAL PROTECTION		18,000	0	0	0	0	18,000	0	0	0
TRANSPORTATION										
Public Works Buildings/General Misc										
Public Works Small Equipment	V	5,000					5,000			0
		5,000					5,000			0
Large Equipment & Vehicles										
Snow Plow Truck (1997) Replacement	V	255,000					255,000			0
		255,000					255,000			0
Small Vehicles										
Replace V134 - 1996 Ford 1/2 Ton Truck	V	32,000					32,000			0
Replace V177 - 2001 Ford F250 Crew Cab Truck c/w 4 Wheel Drive	V	35,000					35,000			0
		67,000					67,000			0
Roads										
Williams Ave Sod Work	W/S	10,291						10,291		0
Huffman Residential Development (Curb & Gutter and Sod Work)	W/S	130,810						130,810		0
Third St. E. from Crowe to Frenette - Replacement of 284 Meters	W/S	684,743				282,161		402,582		0
Oakwood Road Surface Treatment - Double Lift (Dependant on Funding)	P	44,877								0
Frog Creek Road Surface Treatment (Dependant on Funding)	FGT	295,113		147,556	22,439	147,557	22,438			0
8th Street Surface Treatment from 216 meters Portage to Christie plus 87 meters near York Ave.	FGT	65,000				65,000				0
5th Street Surface Treatment from Portage Ave to Wright Ave (2nd Layer)	FGT	42,000				42,000				0
Storm Sewer Upgrades	P	81,742					81,742			0
		1,354,576		147,556	22,439	536,718	104,180	543,683		0
Sidewalks										
Replacement Third St. E. from Crowe Ave to Frenette Ave	FGT	169,470				169,470				0
		169,470				169,470				0
Streetlight Pole Replacement										
Pole Replacement	P	5,000					5,000			0
		5,000					5,000			0
TOTAL TRANSPORTATION		1,856,046	0	147,556	22,439	706,188	436,180	543,683	0	0
PARKS & CEMETERIES										
<i>Parks</i>										

**DRAFT
2014 CAPITAL BUDGET**

	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	General Revenue Fund/In-Kind Contribution
Small Equipment Replacement (Mowers & whipper snippers)	V	5,000					5,000			0
Trade-In 2002 445 JD Tractor Replace with X720 Tractor	V	12,500			2,500		10,000			0
Replace V145 - 1988 Super cab Truck	V	40,000					40,000			0
Waterfront Dock Repairs & Replacement	P	5,000					5,000			0
TOTAL PARKS & CEMETERIES		62,500	0	0	2,500	0	60,000	0	0	0
AIRPORT										
Electronic Runway Condition Reporting Equipment & Friction Tester		36,172	36,172							0
Front End Loader c/w Sweeper - ACAP Funding (Dependant on Funding)		225,000	225,000							0
TOTAL AIRPORT		261,172	261,172	0	0	0	0	0	0	0
WASTE MANAGEMENT SYSTEM										
Transfer Station Upgrades - Installation of 2 Stationary Compactors	FGT	218,275		117,700		100,575				0
ENVIRONMENT		218,275	0	117,700	0	100,575	0	0	0	0
Sanitary Sewer - Collection System										
Sanitary Sewer Tools & Equipment	W/S	12,000							12,000	0
Refurbishing Sanitary Manholes		156,658							156,658	0
Sanitary main Replacement Third St E from Crowe Ave to Frenette Ave		381,373							381,373	0
Design for Infrastructure Renewal Project		37,500							37,500	0
		587,531	0	0	0	0	0	0	587,531	0
Sewage Treatment Plant										
Misc Capital Upgrades		120,000			32,880				120,000	0
Honeywell Improvements & Parking Lot Lights		48,258			32,880				15,378	0
		168,258	0	0	32,880	0	0	0	135,378	0
Water System										
Water Distribution System										
Miscellaneous Tools/Equipment		12,000							12,000	0
Design for Infrastructure Renewal Project		37,500							37,500	0
Replacing Main Line Water Valves/Hydrants		181,391							181,391	0
Water main Replacement Third St E from Crowe Ave to Frenette Ave		297,182							297,182	0
		528,073	0	0	0	0	0	0	528,073	0
Water Treatment Plant										
Misc Small Capital Equipment		60,000							60,000	0
Back-up Generator		300,000							300,000	0
		360,000	0	0	0	0	0	0	360,000	0
TOTAL ENVIRONMENT		1,643,862	0	0	32,880	0	0	0	1,610,982	0
SOCIAL & FAMILY SERVICES										
Children's Complex					RRDSSAB					
Vent Hood/Air Handling System for hood		17,000			17,000					
Meeting Room Furniture		2,800			2,800					
4 Windows Replaced		2,600			2,600					
Resource Teacher's Desk		1,500			1,500					
Training TV/DVD & Smart board		3,400			3,400					
Preschool Room Renovations		3,800			3,800					
TOTAL SOCIAL & FAMILY		31,100	0	0	31,100	0	0	0	0	0
RECREATION & CULTURAL SERVICES										
Memorial Sports Centre										
Tables & Chairs	P	2,500					2,500			0
Fitness Equipment	P	8,000					8,000			0

**DRAFT
2014 CAPITAL BUDGET**

	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	General Revenue Fund/In-Kind Contribution
Auditorium Kitchen	B	13,000					13,000			0
Waterfront Outdoor Fitness Equipment	B	16,750			15,226					1,524
		40,250	0	0	15,226	0	23,500	0	0	1,524
Recreation	B	57,150	42,857				14,293			0
East End Hall Accessibility Project (Dependent on Funding)	B	8,000					8,000			0
Sunny Cove Upgrades (Russell Hall & Washrooms)	B	65,150	42,857	0	0	0	22,293	0	0	0
Townshend Theatre	TT	11,600					11,600			0
Sound Board Lighting/Curtains	TT	11,600	0	0	0	0	11,600	0	0	0
Museum		1,505			1,505					0
Television, Cart & Cable		350			350					0
Large Format Scanner		2,000			2,000					0
Data Storage		1,000			1,000					0
Computer Workstation Replacement		50,000	50,000							0
Museum Roof (Pending Funding)		54,855	50,000	0	4,855	0	0	0	0	0
TOTAL RECREATION & CULTURAL SERVICES		171,855	92,857	0	20,081	0	57,393	0	0	1,524
PLANNING & DEVELOPMENT		1,995,000	655,000	1,000,000	160,000					180,000
Rainy Lake Hotel Demolition/Market Square (Pending Funding)										0
TOTAL PLANNING & DEVELOPMENT		1,995,000	655,000	1,000,000	160,000	0	0	0	0	180,000
		6,383,330	1,009,029	1,265,256	315,494	806,763	650,599	543,683	1,610,982	181,524

B	Corporate Building Reserve Fund	35,293								
FGT	Federal Gas Tax	806,763								
P	Corporate Projects Reserve Fund	221,706								
TT	Townshend Theatre Reserve Fund	11,600								
W/S	Waterworks & Sanitary Sewer Reserve Fund							543,683		
V	Corporate Vehicles & Equipment Reserve Fund									
		806,763	650,599	543,683						
		\$2,001,045								

Reserve Funds Allocation

2014	Corporate Vehicles/Equip	Corporate Buildings	Corporate Projects	Sister Kennedy Centre	Townshend Theatre	Library & Tech Centre	Federal Gas Tax	Water & Sewer	Cemetery Reserve Funds	TOTAL
Gen Government			31,850							31,850
Corporate Honeywell			47,176							47,176
Fire			18,000							18,000
PW Building/General	5,000									5,000
PW Lg Equipment	255,000									255,000
PW Sm Vehicles	67,000									67,000
Roads			22,438				536,718	543,683		1,102,839
Storm Sewers			81,742							81,742
Sidewalks							169,470			169,470
Streetlight Poles			5,000							5,000
Airport										0
Parks	55,000		5,000							60,000
Waste Management							100,575			100,575
Children's Complex										0
Memorial Sports Centre		13,000	10,500							23,500
East End Hall		14,293								14,293
Sunny Cove		8,000								8,000
Library & Technology										0
Townshend Theatre					11,600					11,600
Museum										0
Handi-Van										0
Planning & Development										0
Civic Centre										0
Waterworks Projects										0
Sanitary Sewer Projects										0
Totals	382,000	35,293	221,706	0	11,600	0	806,763	543,683	0	2,001,045

Town of Fort Frances - Reserve Funds
Balances to December 31, 2013

2013										
Account Name	C/L Account #	Balance as at December 31/12	%	Interest Earned	Adjustment Allowance for Investment Decline	Contribution to/from Revenue Fund, Donations or FGT Funding	Contributions to Capital Projects to Date	Reserve Balance to Date	Reserve Fund Contribution from Revenue Fund	Estimated Reserve Fund Balance to December 31, 2013
Handi-Transit Van-MTO Gas Tax	R-L60-0809-0000	8,586.85	0.082%	231.47	(62.54)	13,070.53		21,826.31		21,826.31
Day Care/Toy Library Donations	R-L60-0812-0000	2,463.90	0.023%	66.42	(17.94)			2,512.38		2,512.38
Waterworks Projects	R-L60-0816-0000	4,848,561.25	46.111%	130,701.00	(35,312.68)		(173,516.21)	4,770,433.36	482,418.60	5,252,851.96
Parks & Cemeteries Projects (Parkland/Lion's)	R-L60-0823-0000	42,648.38	0.406%	1,149.65	(310.61)	1,168.92		44,656.34	1,275.00	45,931.34
Public Library & Technology Centre	R-L60-0827-0000	264,711.47	2.517%	7,135.74	(1,927.93)	(10,000.00)		259,919.28		259,919.28
Sister Kennedy Centre Projects	R-L60-0832-0000	19,602.35	0.186%	528.41	(142.77)			19,987.99		19,987.99
Post Landfill Closure	R-L60-0851-0000	248,022.47	2.359%	6,685.86	(1,806.38)			252,901.95	53,965.95	306,867.90
Sanitary Sewer Projects	R-L60-0859-0000	1,335,143.24	12.698%	35,991.00	(9,724.02)		(333,333.23)	1,028,076.99	243,840.45	1,271,917.44
Water Meter Replacement	R-L60-0870-0000	-	0.000%			18,725.70		18,725.70		18,725.70
Townshend Theatre	R-L60-0871-0000	77,447.05	0.737%	2,087.73	(564.06)	4,776.50		83,747.22		83,747.22
Corporate Vehicles & Equipment	R-L60-0874-0000	1,389,135.67	13.211%	37,446.45	(10,117.25)		(21,781.39)	1,394,683.48	7,736.34	1,402,419.82
Corporate Buildings	R-L60-0875-0000	393,968.63	3.747%	10,620.08	(2,869.32)		(69,129.00)	332,590.39	(21,093.13)	311,497.26
Corp. Projects Reserve Fund	R-L60-0876-0000	1,175,379.10	11.178%	29,911.28	(7,661.37)	(125,000.00)	(290,478.97)	782,150.04	(189,299.07)	592,850.97
Corporate Contingency	R-L60-0877-0000	576,807.16	5.486%	7,392.97	(65.25)	(575,000.00)		9,134.88		9,134.88
Federal Gas Tax	R-L60-0878-0000	132,445.69	1.260%	8,920.65	(4,528.11)	497,119.06	(286,566.72)	347,390.57		347,390.57
SUB-TOTAL		10,514,923.21	100%	278,868.71	(75,110.23)	(175,139.29)	(1,174,805.52)	9,368,736.88	578,844.14	9,947,581.02
Library Building (Separate Acct)	R-L61-0828-0000	14,707.17		237.94		26,553.33	(4,257.01)	37,241.43		37,241.43
Investment Interest				246,187.89						-
Solar Project Interest				8,513.21						-
B/L 35/96A WPCP Debenture Interest				9,936.00						-
Clinic Financing				14,231.61						-
		10,529,630.38		279,106.65	(75,110.23)	(148,585.96)	(1,179,062.53)	9,405,978.31	578,844.14	9,984,822.45

2013 Reserve Fund Budget	
625,000	Federal Gas Tax
419,512	Corporate Reserve Funds
525,559	Library Building Reserve Funds
337,322	Sanitary Sewer Reserve Funds
1,907,393	Waterworks Reserve Funds
5,000	Cemetery Fund
1,912,393	

577,777.44	Clinic Financing Loan
227,738.60	Solar Panel Project Loan
347,390.57	Federal Gas Tax
1,982,125.15	Corporate Reserve Funds
9,134.88	Corporate Contingency
297,160.71	Library Building Reserve Funds
1,271,917.44	Sanitary Sewer Reserve Funds
5,271,577.66	Waterworks Reserve Funds
9,984,822.45	

644,444.16	Clinic Financing Loan
252,425.39	Solar Panel Project Loan
132,445.69	Federal Gas Tax
2,460,384.85	Corporate Reserve Funds
576,807.16	Corporate Contingency
279,418.64	Library Building Reserve Funds
1,335,143.24	Sanitary Sewer Reserve Funds
4,848,561.25	Waterworks Reserve Funds
10,529,630.38	

Town of Fort Frances – 2014 Reserve Funds
Estimated Projections to December 31, 2014

Account Name	C/L Account #	Balance as at Dec. 31/13	%	Interest Earned	2014		
					Contribution to/from Revenue Fund, Donations or FGT Funding	Contributions to General/ Capital Projects as per Capital Budget	Reserve Balance Projected to December 31, 2014
Handi-Transit Van-MTO Gas Tax	R-L60-0809-0000	21,826.31	0.219%	493.68	7,000.00		29,319.99
Day Care/Toy Library Donations	R-L60-0812-0000	2,512.38	0.025%	56.83			2,569.21
Waterworks/Sanitary Sewer Projects	R-L60-0860-0000	6,524,769.40	65.592%	147,580.92	219,740.00	(543,683.00)	6,348,407.32
Parks & Cemeteries Projects (Parkland/Lion's)	R-L60-0823-0000	45,931.34	0.462%	1,038.90			46,970.24
Public Library & Technology Centre	R-L60-0827-0000	259,919.28	2.613%	5,879.00			265,798.28
Sister Kennedy Centre Projects	R-L60-0832-0000	19,987.99	0.201%	452.10			20,440.09
Post Landfill Closure	R-L60-0851-0000	306,867.90	3.085%	6,940.91	39,807.00		353,615.81
Water Meter Replacement	R-L60-0870-0000	18,725.70	0.188%	423.55	19,533.00		38,682.25
Townshend Theatre	R-L60-0871-0000	83,747.22	0.842%	1,894.24	6,500.00	(11,600.00)	80,541.46
Corporate Vehicles & Equipment	R-L60-0874-0000	1,402,419.82	14.098%	31,720.72	100,000.00	(382,000.00)	1,152,140.54
Corporate Buildings	R-L60-0875-0000	311,497.26	3.131%	7,045.62	450,000.00	(35,293.00)	733,249.88
Corp. Projects Reserve Fund	R-L60-0876-0000	592,850.97	5.960%	13,409.44	500,000.00	(221,706.00)	884,554.41
Corporate Contingency	R-L60-0877-0000	9,134.88	0.092%	206.62	285,000.00		294,341.50
Federal Gas Tax	R-L60-0878-0000	347,390.57	3.492%	7,857.48	460,506.90	(806,763.00)	8,991.95
SUB-TOTAL		9,947,581.02	100%	225,000.00	2,088,086.90	(2,001,045.00)	10,259,622.92
Tax Rate Stabilization	R-L60-0880-0050		0.000%		663,000.00	(559,396.00)	103,604.00
Library Building (Separate Acct)	R-L61-0828-0000	37,241.43		300.00			37,541.43
Investment Interest				196,925.00			
Solar Project Interest				7,638.00			
B/L 35/96A WPCP Debenture Interest				7,767.00			
Clinic Financing				12,670.00			
		9,984,822.45		225,000.00	2,751,086.90	(2,560,441.00)	10,400,768.35

Clinic Financing Loan	511,110.72
Solar Panel Project Loan	202,176.37
Federal Gas Tax	8,991.95
Corporate Reserve Funds	2,988,060.04
Library Building Reserve Funds	303,339.71
Waterworks Reserve Funds	6,387,089.56
	<u>10,400,768.35</u>

Clinic Financing Loan	577,777.44
Solar Panel Project Loan	227,738.60
Federal Gas Tax	347,390.57
Corporate Reserve Funds	1,991,260.03
Library Building Reserve Funds	297,160.71
Waterworks Reserve Funds	6,543,495.10
	<u>9,984,822.45</u>