

TOWN OF FORT FRANCES

AGENDA - March 20, 2017

SPECIAL MEETING - COMMITTEE OF THE WHOLE MEETING Council Chambers, Civic Centre

| | Page |
|--|---------|
| 1. <u>COMMITTEE OF THE WHOLE</u> (Session No. 087) 4:00 p.m. | |
| 1.1 Call to Order | |
| 1.2 Disclosure of pecuniary interest and the general nature thereof. | |
| 2. <u>Administration and Finance Division</u> | |
| 2.1 Reduction in Public Library 2017 Operating Budget | 2 |
| 2.2 2017 Preliminary Operating Budget | 3 - 6 |
| 2.3 2017 Tax Tools | 7 - 11 |
| 2.4 2017 Preliminary Capital Budget - request for additional sidewalk on McIrvine Road from King's Highway to High School Entrance | 12 - 18 |
| 2.5 Reserve Funds | 19 - 20 |
| 3. <u>ADJOURNMENT</u> | |



FORT FRANCES PUBLIC LIBRARY TECHNOLOGY CENTRE

March 7, 2017

Report to: Council

From: Caroline Goulding, Chief Executive Officer – Fort Frances Public Library Technology Centre

Re: Reduction in Public Library 2017 Operating Forecast

Representatives of the Fort Frances Public Library Board and Town Administration have met and reviewed the Library's 2017 Operating Forecast. Through meeting with Town Administration and taking a close look at our operations we feel that we can reduce our municipal contribution by \$12,693 to \$480,749. We believe that the Library can continue to offer the community the same high level of service despite this reduction. Any further cuts would negatively impact the quality of library services our community has come to enjoy.

We achieved this cut by making adjustments to our 2017 Operating Forecast in order to bring projections more closely inline with past actuals. This caused a number of lines to either increase or decrease. After these adjustments we made further changes, including reducing materials buying in four areas – Books, CDs, Digital Collections, and MakerSpace. The most significant change came to our staffing budget. Through altering operations, we feel we can reduce budgeted staff time by 600 hours without impacting the number of hours that the Library is open.

These were not easy cuts, but they were the only cuts which could be made that would not impact the level of service we offer our community. As we stated in our presentation to Council on March 6th, the Library is willing to take its share of the cuts facing all Town departments. We feel that through our work with Town Administration we have reached our proposed goal of achieving a level of cost cutting which assists the Town but does not decimate Library services.

Town of Fort Frances
2017 Preliminary Operating Budget
Changes to Operating Budget since March 6, 2017

| | | | | March 6/17 | \$41,658 |
|---|--------------------------|----------------------------|-------------------|---|-------------------|
| Operating Budget Changes | Prior Balance | Revised Balance | Difference | | |
| Library Budget Adjustment | 493,442 | 480,749 | (12,693) | | |
| W/O Municipal Tax Levy (Including vacancy) | 263,800 | 226,100 | (37,700) | | |
| Municipal PIL reduction with percentage changes | (797,761) | (792,983) | 4,778 | | |
| | | | 00 | | |
| | | | 00 | | |
| | | | 00 | | |
| | | | 00 | | |
| | | | | Summary of Changes to date | (\$45,615) |
| | | | | Revised Balance for March 20, 2017 | (\$3,957) |

2017 DRAFT GENERAL FUND BUDGET

| | 2015 OPERATING FORECAST | Actual to December 31/15 | 2016 OPERATING FORECAST | Actual to December 31/16 | 2017 OPERATING FORECAST | Increase |
|--|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|----------------|
| CORPORATE: | | | | | | |
| REVENUE | | | | | | |
| Municipal Levy | (10,385,667) | (10,358,549.68) | (10,363,129) | (10,390,793.86) | (10,359,486) | 3,643 |
| School Board Levy | (1,722,287) | (1,708,578.86) | (1,706,841) | (1,701,248.19) | (1,706,841) | 0 |
| Payments-In-Lieu | (783,913) | (787,523.86) | (782,001) | (797,355.99) | (792,983) | (10,982) |
| Contribution From Contingency Reserve Fund | 0 | 0.00 | 0 | 00.00 | 0 | 0 |
| Sale of Land/Gain on Sale of Land | 0 | (93,705.34) | 0 | (584,791.50) | | |
| Other Grant (In-Lieu of taxation) | 0 | 0.00 | 0 | 00.00 | 0 | 0 |
| One Time Assistance Funding | | | | | | 0 |
| Tax Rate Stabilization Reserve Fund Contribution | (448,804) | (448,804) | (242,250) | (241,874.25) | 0 | 242,250 |
| Surplus from Prior Years | 0 | - | 0 | 00.00 | 0 | 0 |
| OMPF (CRF) Funding | (2,983,600) | (2,983,600.00) | (2,934,100) | (2,934,100.00) | (3,106,500) | (172,400) |
| | (16,324,271) | (16,380,761.74) | (16,028,321) | (16,650,163.79) | (15,965,810) | 62,511 |
| EXPENDITURES | | | | | | |
| Election | 0 | 213.70 | 0 | 00.00 | 0 | 0 |
| Council | 762,650 | 319,859.39 | 717,598 | 318,451.07 | 719,600 | 2,002 |
| Contribution to Reserve/Reserve Funds | 1,375,000 | 2,350,000.00 | 1,375,000 | 2,223,885.98 | 1,375,000 | 0 |
| Uncontrollable Costs | 2,614,010 | 2,534,704.88 | 2,385,801 | 2,321,399.93 | 2,435,286 | 49,485 |
| Economic Development | 165,485 | 183,976.37 | 166,435 | 132,791.63 | 164,935 | (1,500) |
| Travel Information Centre | 22,500 | (4,060.35) | 10,770 | 14,845.13 | 19,000 | 8,230 |
| Solar Panels | (26,260) | (24,092.99) | (25,270) | (15,558.43) | (25,625) | (355) |
| School Board Requisition | 1,722,287 | 1,708,578.86 | 1,706,841 | 1,701,248.19 | 1,706,841 | 0 |
| Long Term Debt | 697,352 | 131,216.19 | 640,120 | 634,545.16 | 633,228 | (6,892) |
| | 7,333,024 | 7,200,396.05 | 6,977,295 | 7,331,608.66 | 7,028,265 | 50,970 |
| Total Corporate | (8,991,247) | (9,180,365.69) | (9,051,026) | (9,318,555.13) | (8,937,545) | 113,481 |
| ADMINISTRATION & FINANCE: | | | | | | |
| Admin. Revenue | (601,250) | (612,516.07) | (608,121) | (670,479.04) | (612,195) | (4,074) |
| Administration Department | 444,823 | 504,819.49 | 473,091 | 582,689.07 | 507,625 | 34,534 |
| Clerk's Department | 181,000 | 188,022.57 | 186,289 | 205,488.53 | 214,660 | 28,371 |
| Treasury Department | 598,974 | 574,385.98 | 614,842 | 572,498.16 | 616,580 | 1,738 |
| FFPC Administration | 94,185 | 79,405.64 | 95,170 | 78,351.94 | 108,000 | 12,830 |
| Total A & F | 717,732 | 734,117.61 | 761,271 | 768,548.66 | 834,670 | 73,399 |

2017 DRAFT GENERAL FUND BUDGET

| | 2015 OPERATING FORECAST | Actual to December 31/15 | 2016 OPERATING FORECAST | Actual to December 31/16 | 2017 OPERATING FORECAST | Increase |
|--|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|------------------|
| EMERGENCY SERVICES | | | | | | |
| Fire Emergency Services | 921,989 | 913,587.95 | 935,762 | 920,447.36 | 977,545 | 41,783 |
| 911 Dispatch Services | 13,800 | 10,952.03 | 13,800 | 9,482.21 | 11,800 | (2,000) |
| Police Services | 2,510,895 | 2,611,854.51 | 2,329,938 | 2,322,747.02 | 2,023,675 | (306,263) |
| Total Emergency Services | 3,446,684 | 3,536,394.49 | 3,279,500 | 3,252,676.59 | 3,013,020 | (266,480) |
| COMMUNITY SERVICES: | | | | | | |
| Sister Betty Kennedy Centre | 31,412 | 31,235.79 | 34,600 | 45,229.02 | 43,053 | 8,453 |
| Children's Day Care | 0 | (33,824.75) | 6,045 | 46,889.21 | 51,358 | 45,313 |
| Best Start Hub | 0 | (0.00) | 668 | (8,716.09) | 0 | (668) |
| Day Care Resource Centre | 0 | 926.78 | 833 | (3,772.65) | 0 | (833) |
| Handi Transit Services | 90,657 | 97,048.82 | 90,302 | 107,447.64 | 103,377 | 13,075 |
| Townshend Theatre | 0 | (6,526.71) | 0 | (5,101.69) | 0 | 0 |
| Recreation Facilities | 592,536 | 574,548.86 | 627,806 | 623,745.30 | 602,187 | (25,619) |
| Recreation Programs | 117,453 | 80,402.37 | 111,079 | 88,546.57 | 138,656 | 27,577 |
| Community Services | 108,643 | 114,105.21 | 132,683 | 116,182.87 | 133,742 | 1,059 |
| Sunny Cove Camp | 15,547 | 8,146.58 | 14,327 | 4,904.27 | 23,705 | 9,378 |
| Public Library | 485,975 | 485,975.00 | 493,191 | 484,011.92 | 480,749 | (12,442) |
| Library Co-op | | | | (249.98) | | 0 |
| Museum | 146,449 | 136,845.59 | 146,810 | 133,963.69 | 144,027 | (2,783) |
| Waterfront (Sorting Gap) | 55,712 | 41,150.05 | 47,739 | 39,816.59 | 38,056 | (9,683) |
| Total Community Services | 1,644,384 | 1,530,033.59 | 1,706,083 | 1,672,896.67 | 1,758,910 | 52,827 |
| OPERATIONS & FACILITIES | | | | | | |
| Public Works | 478,261 | 629,395.36 | 542,209 | 514,444.80 | 492,153 | (50,056) |
| Roads | 1,273,010 | 1,001,910.10 | 1,300,136 | 1,588,065.90 | 1,399,893 | 99,757 |
| Sidewalks | 107,463 | 75,442.15 | 107,954 | 90,404.98 | 101,671 | (6,283) |
| Stores Operations | 87,566 | 83,481.17 | 84,540 | 88,566.35 | 93,640 | 9,100 |
| Traffic Signal Maint | 6,861 | 13,508.44 | 7,779 | 7,983.26 | 8,735 | 956 |
| Streetlighting Maint | 47,586 | 65,286.04 | 53,317 | 74,722.05 | 75,496 | 22,179 |
| Waste Management Services | 0 | (3,558.52) | 0 | 39,883.13 | 0 | 0 |
| Airport | 140,983 | 20,518.52 | 79,203 | 43,499.55 | 81,449 | 2,246 |
| Parks & Cemeteries Admin | 162,487 | 156,803.49 | 196,473 | 191,811.98 | 163,466 | (33,007) |
| Cemeteries | 270,694 | 256,320.53 | 261,656 | 229,633.20 | 265,216 | 3,560 |
| Parks | 244,914 | 253,797.75 | 272,068 | 309,769.62 | 306,585 | 34,517 |
| Total Operations and Facilities | 2,819,825 | 2,552,905.03 | 2,905,335 | 3,178,784.82 | 2,988,304 | 82,969 |

2017 DRAFT GENERAL FUND BUDGET

| | 2015 OPERATING FORECAST | Actual to December 31/15 | 2016 OPERATING FORECAST | Actual to December 31/16 | 2017 OPERATING FORECAST | Increase |
|---|-------------------------------|-----------------------------|-------------------------------|-----------------------------|-------------------------------|-----------------|
| PLANNING & DEVELOPMENT | | | | | | |
| By-Law Enforcement | 144,960 | 166,700.82 | 152,716 | 143,314.34 | 155,745 | 3,029 |
| Fight The Blight | | | | 32,413.76 | | 0 |
| Building Official Department | 52,406 | (2,071.99) | 59,104 | 30,199.02 | 21,776 | (37,328) |
| Planning Department | 98,903 | 147,164.27 | 108,623 | 105,211.47 | 48,120 | (60,503) |
| Civic Centre | 66,353 | 73,405.55 | 78,394 | 83,031.04 | 113,043 | 34,649 |
| Total Planning and Development | 362,622 | 385,198.65 | 398,837 | 394,169.63 | 338,684 | (60,153) |
| SUBTOTAL | 0 | (441,716.32) | 0 | (51,478.76) | (3,957) | |
| YE Auditor's (Capital Fund Adj & Prior Yr Surplus diff.) | | | | | | |
| Landfill Closure Expensed (Adj) | | | | | | |
| Less: Amortization | | | | | | |
| Year End Sub-Total (Before PSAB Audit Adjustments) | 0 | (441,716.32) | 0 | (51,478.76) | (3,957) | (3,957) |
| LT Debt Principal Payments | | 489,298.98 | | | | |
| Closing Transfers to Reserve Funds | | | | | | |
| Increase in Landfill Closure Liability | | (23,358.86) | | | | |
| Increase in Employee Future Benefits | | 3,591.00 | | | | |
| Cost of Lots sold | | (41,814.08) | | | | |
| Capital - Funded by Operations | | (1,972.44) | | | | |
| Opening Surplus from Prior Year | | (101,960.29) | | (117,932.01) | | |
| OPERATING FORECAST | 0 | (117,932.01) | 0 | (169,410.77) | (3,957) | |

TO: Mayor Avis & Members of Council
FROM: Laurie Lindberg, Treasurer
DATE: March 17, 2017
SUBJECT: 2017 Tax Tools

BACKGROUND

Vacant/Excess Land Sub-Classes

At the March 6, 2017 Special Committee of the Whole – Budget Meeting, the Commercial vacant and excess land sub-class rates were discussed and Council indicated a preference to reduce the vacant land rate from 30% to 25% (percentage reduction would effect a minor tax rate increase for commercial vacant land) and leave the excess land rate 30% . The intention of the rate change was to even out the tax burden in the Commercial vacant (CU) class due to the assessment decrease for the 2017 taxation year.

I have prepared a Commercial Vacant Land Rate Reduction Analysis that shows the overall impact and the shift between the occupied and sub-classes. OPTA reports indicate that if the 5% reduction is applied to CU class, there is a slight shift in the overall Commercial classes (CT, CU, CX) and the effect is very minimal for the 302 properties in the commercial class including the sub-classes of vacant and excess land.

The Ministry of Finance bulletin indicates that if a Municipality makes any changes to the vacancy rebate and reduction programs, there is requirement to consult with the property owners on that class, submit the program details and Council resolution indicating approval of the changes by March 1st, April 1st or July 1st.

It is my recommendation, after taking a further review of the impact of vacant land rate reduction that the Town of Fort Frances does not proceed with the Commercial Vacant Land rate reduction for 2017 and only proceeds with the Industrial Vacancy Rebate reduction from 35% to 30% for the 2017 taxation year and future years. The Town will be notified when the regulation implementing the requested change has been enacted.

| | |
|---|--------------|
| <p>Council Approval of this Report Will Agree to the Administration recommendation to approve a 5% Industrial Vacancy Rebate reduction from 35% to 30% for the 2017 taxation year and future years. Further that this resolution be submitted to the Minister of Finance by April 1st, 2017 for regulatory amendments.</p> | Page 7 of 20 |
|---|--------------|

Commercial Vacant Land Rate Reduction Analysis

| Vacant Land 5% Tax Rate Reduction (30% to 25%) | | | | |
|--|--------------------------|---------------------|--------------------------|---------------------|
| Commercial Occupied | Properties With Increase | | Properties With Increase | |
| | # Properties | Average \$\$ Change | # Properties | Average \$\$ Change |
| 0-100 | 80 | \$44 | 20 | \$32 |
| 100-200 | 45 | \$145 | 14 | \$156 |
| 200-300 | 19 | \$261 | 10 | \$261 |
| 300-500 | 14 | \$373 | 7 | \$366 |
| 500-700 | 5 | \$569 | 6 | \$582 |
| 700-1,000 | 3 | \$901 | 9 | \$832 |
| 1,000-1,500 | 6 | \$1,217 | 6 | \$1,275 |
| 1,500-2,000 | 1 | \$1,861 | 3 | \$1,796 |
| 2,000-3,000 | 0 | | 3 | \$2,481 |
| 3,000 & Over | 1 | \$5,532 | 6 | \$9,539 |
| | 174 | | 84 | |

| No Tax Rate Reduction | | | | |
|-----------------------|--------------------------|---------------------|--------------------------|---------------------|
| Commercial Occupied | Properties With Increase | | Properties With Increase | |
| | # Properties | Average \$\$ Change | # Properties | Average \$\$ Change |
| 0-100 | 81 | \$44 | 18 | \$34 |
| 100-200 | 45 | \$144 | 14 | \$154 |
| 200-300 | 20 | \$260 | 10 | \$259 |
| 300-500 | 14 | \$376 | 7 | \$365 |
| 500-700 | 5 | \$572 | 6 | \$580 |
| 700-1,000 | 3 | \$905 | 9 | \$830 |
| 1,000-1,500 | 6 | \$1,223 | 6 | \$1,273 |
| 1,500-2,000 | 1 | \$1,869 | 3 | \$1,793 |
| 2,000-3,000 | 0 | | 3 | \$2,470 |
| 3,000 & Over | 1 | \$5,549 | 6 | \$9,526 |
| | 176 | | 82 | |

| Vacant Land 5% Tax Rate Reduction (30% to 25%) | | | | |
|--|--------------------------|---------------------|--------------------------|---------------------|
| Commercial Vacant Land | Properties With Increase | | Properties With Increase | |
| | # Properties | Average \$\$ Change | # Properties | Average \$\$ Change |
| 0-100 | 9 | \$53 | 2 | \$24 |
| 100-200 | 7 | \$149 | 0 | |
| 200-300 | 13 | \$235 | 0 | |
| 300-500 | 2 | \$340 | 0 | |
| 500-700 | 0 | | 0 | |
| 700-1,000 | 0 | | 1 | \$949 |
| 1,000-1,500 | 0 | | 2 | \$1,051 |
| 1,500-2,000 | 0 | | 0 | |
| 2,000-3,000 | 0 | | 0 | |
| 3,000 & Over | 0 | | 1 | \$7,983 |
| | 31 | | 6 | |

| No Tax Rate Reduction | | | | |
|------------------------|--------------------------|---------------------|--------------------------|---------------------|
| Commercial Vacant Land | Properties With Increase | | Properties With Increase | |
| | # Properties | Average \$\$ Change | # Properties | Average \$\$ Change |
| 0-100 | 15 | \$47 | 4 | \$28 |
| 100-200 | 13 | \$136 | 0 | |
| 200-300 | 1 | \$212 | 0 | |
| 300-500 | 0 | | 0 | |
| 500-700 | 0 | | 0 | |
| 700-1,000 | 0 | | 1 | \$988 |
| 1,000-1,500 | 0 | | 2 | \$1,091 |
| 1,500-2,000 | 0 | | 0 | |
| 2,000-3,000 | 0 | | 0 | |
| 3,000 & Over | 0 | | 1 | |
| | 29 | | 8 | |

| Vacant Land 5% Tax Rate Reduction (30% to 25%) | | | | |
|--|--------------------------|---------------------|--------------------------|---------------------|
| Commercial Excess Land | Properties With Increase | | Properties With Increase | |
| | # Properties | Average \$\$ Change | # Properties | Average \$\$ Change |
| 0-100 | 5 | \$44 | 0 | |
| 100-200 | 1 | \$115 | 0 | |
| 200-300 | 0 | | 0 | |
| 300-500 | 0 | | 0 | |
| 500-700 | 0 | | 0 | |
| 700-1,000 | 0 | | 1 | \$1,000 |
| 1,000-1,500 | 0 | | 0 | |
| 1,500-2,000 | 0 | | 0 | |
| 2,000-3,000 | 0 | | 0 | |
| 3,000 & Over | 0 | | 0 | |
| | 6 | | 1 | |

| No Tax Rate Reduction | | | | |
|------------------------|--------------------------|---------------------|--------------------------|---------------------|
| Commercial Excess Land | Properties With Increase | | Properties With Increase | |
| | # Properties | Average \$\$ Change | # Properties | Average \$\$ Change |
| 0-100 | 5 | \$44 | 0 | |
| 100-200 | 1 | \$117 | 0 | |
| 200-300 | 0 | | 0 | |
| 300-500 | 0 | | 0 | |
| 500-700 | 0 | | 0 | |
| 700-1,000 | 0 | | 1 | \$998 |
| 1,000-1,500 | 0 | | 0 | |
| 1,500-2,000 | 0 | | 0 | |
| 2,000-3,000 | 0 | | 0 | |
| 3,000 & Over | 0 | | 0 | |
| | 6 | | 1 | |

VACANT UNIT REBATE AND VACANT/EXCESS LAND SUBCLASSES

January 2017

Since 1998, the Vacant Unit Rebate and Vacant/Excess Land Subclasses have provided tax rebates and reductions to property owners who have vacancies in commercial and industrial buildings or land.

- **Vacant Unit Rebates:** The Vacant Unit Rebate provides a tax rebate to property owners who have vacancies in commercial and industrial buildings. This application-based program is administered by municipalities. The current rebate is 30% of the property tax for vacant commercial space and 35% for vacant industrial space.
- **Vacant and Excess Land Property Tax Subclass:** Commercial and industrial properties or portions of these properties in the Vacant and Excess Land Property Tax Subclasses are taxed at a fixed percentage rate below the tax rate of the broad class. These properties are discounted at 30% to 35% of the full Commercial and/or Industrial rate.

Currently, upper- and single-tier municipalities may choose to apply the same percentage of relief (between 30% - 35%) to both the commercial and industrial property classes.

NEW MUNICIPAL FLEXIBILITY FOR 2017 AND FUTURE YEARS

The Province has reviewed the Vacant Unit Rebate and the Vacant/Excess Land Subclasses in consultation with municipal and business stakeholders.

In response to municipal and other stakeholders' requests, the Province is now moving forward with providing municipalities broad flexibility for 2017 and future years. This change, announced in November 2016, is intended to allow municipalities to tailor the vacant rebate and reduction programs to reflect community needs and circumstances, while considering the interests of local businesses.

In order to provide the most flexibility for municipalities, changes to the rebate and reduction programs will be implemented through regulation. Upper- and single-tier municipalities that have decided to change the programs can notify the Minister of their intent to utilize this flexibility and provide details of the proposed changes along with a council resolution.

To support implementation of changes to the vacant rebate and reduction programs, municipalities should review the attached checklist prior to submitting a request for changes to the Minister.

IMPLEMENTATION

Municipalities wishing to utilize the flexibility available to them must submit details of proposed changes to the Minister along with a council resolution by one of the following dates to ensure amendments are included in a regulation as soon as possible.

- March 1, 2017
- April 1, 2017
- July 1, 2017

Municipalities will be notified when the regulation implementing the requested changes has been enacted.

Note that in two-tiered municipalities, any program changes to be implemented will be an upper-tier municipal decision, consistent with the flexibility currently available to upper-tier municipalities, to determine the rebate and reduction percentage between 30% and 35%.

The Province has an interest in continuing to ensure tax competitiveness and consistency for taxpayers and as such, the Minister will consider proposed program changes within this context.

FURTHER INFORMATION

For general information about the vacant rebate and reduction programs, please contact the Ministry of Finance at info.propertytax@ontario.ca.

**VACANCY REBATE AND REDUCTION PROGRAM CHANGES
CHECKLIST
January 2017**

BUSINESS COMMUNITY ENGAGEMENT

- ✓ Have you engaged the local business community?
- ✓ Can you provide details on how and when you have engaged the local business community?
- ✓ Have you considered the potential impacts the proposed changes may have on local businesses?
- ✓ Have you communicated potential impacts of proposed changes to the business community?
- ✓ Has Council been made aware of the potential impacts on the business community?

PROGRAM DETAILS

- ✓ Have you outlined details of program changes in your submission?
- ✓ For municipalities in a two-tiered system, have you discussed proposed changes with lower-tier municipalities?
- ✓ Have you considered how you will implement or administer any potential changes to the vacancy programs?
- ✓ Have you considered these changes as part of a multi-year strategy?
- ✓ Has Council passed a resolution indicating approval of these changes?

FURTHER INFORMATION

If you have any questions about implementation of changes to the vacant rebate and reduction programs, please contact the Ministry of Finance at info.propertytax@ontario.ca.

2017 Preliminary Capital Budget
Changes to Capital Budget since March 6, 2017 Committee of the Whole Meeting

| | Total Budget | Federal Grants | Provincial Grants | Contribution From Others/Donations | Federal Gas Tax Reserve | Reserve Funds | Funded By Water & Sewer Reserve Funds | Funded By Water & Sewer Rates | Long Term Debt |
|---|-------------------------|---------------------------|------------------------------|---|------------------------------------|--------------------------|--|--|-----------------------|
| | 9,390,966 | 479,175 | 4,339,722 | 278,615 | 808,862 | 1,602,719 | 103,102 | 1,778,771 | 0 |
| Second Street E. Reconstruction between Mowat Ave & Portage Ave | | | | | (144,512) | 144,512 | | | |
| Mill Road Overpass Reconstruction | | | | | (164,350) | 164,350 | | | |
| Kings Hwy/McIrvine Sidewalk | 30,000 | | | 15,000 | | 15,000 | | | |
| Total Changes | 30,000 | 00 | 00 | 15,000 | (308,862) | 323,862 | 00 | 00 | 00 |
| Revised Capital Totals | 9,420,966 | 479,175 | 4,339,722 | 293,615 | 500,000 | 1,926,581 | 103,102 | 1,778,771 | 0 |

2017 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 | Long-Term Debt |
|--|-----------------|-----------------|-------------------|----------------------|---|----------------------------|------------------|--------------------------------------|-------------------------------------|----------------|
| GENERAL GOVERNMENT | | | | | | | | | | |
| Asset Management Plan | FGT | 155,250 | | | | 155,250 | | | | 0 |
| Financial Software Additions | P | 15,000 | | | | | 15,000 | | | 0 |
| Folding/Inserter Machine Replacement (approx. 100,000/yr.) | P | 18,000 | | | | | 18,000 | | | 0 |
| Fiber Optic to Town Facilities | P | 10,000 | | | | | 10,000 | | | 0 |
| Computer Upgrades/Server/Switches | P | 35,000 | | | | | 35,000 | | | 0 |
| TOTAL GENERAL GOVERNMENT | | 233,250 | 0 | 0 | 0 | 155,250 | 78,000 | 0 | 0 | 0 |
| PROTECTION | | | | | | | | | | |
| <i>Fire</i> | | | | | | | | | | |
| GIS Capital Upgrade | P | 1,020 | | | | | 1,020 | | | 0 |
| Fire Truck Replacement (2016 Carryover) | V/E | 36,470 | | | | | 36,470 | | | 0 |
| SCBA & Air Cylinders | P | 3,900 | | | | | 3,900 | | | 0 |
| Fire Hose Replacement | P | 3,000 | | | | | 3,000 | | | 0 |
| Portable Air Monitor | P | 6,000 | | | | | 6,000 | | | 0 |
| | | 50,390 | 0 | 0 | 0 | 0 | 50,390 | 0 | 0 | 0 |
| <i>Police Services Board</i> | | | | | | | | | | |
| 1 - Mobile Speed Sign | P | 5,830 | | | | | 5,830 | | | 0 |
| TOTAL PROTECTION | | 56,220 | 0 | 0 | 0 | 0 | 56,220 | 0 | 0 | 0 |
| TRANSPORTATION | | | | | | | | | | |
| <i>Public Works Buildings/General Misc.</i> | | | | | | | | | | |
| Stores / Coffee Room Renovations | B | 40,000 | | | | | 40,000 | | | 0 |
| Public Works Landscaping & Drainage Repairs | P | 25,000 | | | | | 25,000 | | | 0 |
| Public Works Small Equipment | V/E | 8,000 | | | | | 8,000 | | | 0 |
| Engineering GIS Capital Upgrade | P | 1,530 | | | | | 1,530 | | | 0 |
| | | 74,530 | 0 | 0 | 0 | 0 | 74,530 | 0 | 0 | 0 |
| <i>Large Equipment & Vehicles</i> | | | | | | | | | | |
| Replace 1989 Bobcat with Track c/w Bucket (Carryover) | V/E | 90,500 | | | | | 90,500 | | | 0 |
| Attachments for Track Bobcat Landscaping Rake & Stump Grinder | V/E | 26,300 | | | | | 26,300 | | | 0 |
| | | 116,800 | 0 | 0 | 0 | 0 | 116,800 | 0 | 0 | 0 |
| <i>Roads / Storm Sewers</i> | | | | | | | | | | |
| Nelson Street Reconstruction from Mosher Ave west to mid block | | 216,063 | | 216,063 | | | | | | 0 |
| Second Street E. Reconstruction between Mowat Ave & Portage Ave | P | 898,048 | | 673,536 | | | 224,512 | | | 0 |
| Oakwood Road - Surface Treatment Application | P | 31,100 | | | 15,550 | | 15,550 | | | 0 |
| Frog Creek Road - Surface Treatment Application | P | 44,750 | | 22,375 | | | 22,375 | | | 0 |
| | | | | | | | | | | 0 |
| <i>Connecting Link</i> | | | | | | | | | | |
| Colonization Rd East from Scott to North of 5th St - Final lift of Asphalt & Line Painting | FGT | 462,311 | | 416,080 | | 46,231 | | | | 0 |
| Mill Road Overpass Design (2016 Hatch carryover) | P | 17,372 | | 15,635 | | | 1,737 | | | 0 |
| Mill Road Overpass Reconstruction | P | 1,818,435 | | 1,636,592 | | 17,493 | 164,350 | | | 0 |
| | | 3,488,079 | 0 | 2,980,281 | 15,550 | 63,724 | 428,524 | 0 | 0 | 0 |

OCIF

2017 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 | Long-Term Debt |
|--|----------------|------------------|----------------|-------------------|---------------------------------------|-------------------------|----------------|-----------------------------|-------------------------------|----------------|
| Sidewalks | | | | | | | | | | |
| Nelson Street Reconstruction from Mosher Ave west to mid block | | 22,811 | | | | 22,811 | | | | 0 |
| Second Street E. Reconstruction between Mowat Ave & Portage Ave | FGT | 92,859 | | 69,644 | | 23,215 | | | | 0 |
| Interlocking Bricks 200 Blocks of Scott Street (North & South sides) | FGT/P | 330,750 | | | | 235,000 | 95,750 | | | 0 |
| Kings Hwy/McIrvine Sidewalk | P | 30,000 | | | 15,000 | | 15,000 | | | |
| | | 476,420 | 0 | 69,644 | 15,000 | 281,026 | 110,750 | 0 | 0 | 0 |
| Streetlight Pole Replacement & Traffic Lighting | | | | | | | | | | |
| 10 - Waterfront Walkway Poles | P | 15,000 | | | | | 15,000 | | | 0 |
| | | 15,000 | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 | 0 |
| TOTAL TRANSPORTATION | | 4,170,829 | 0 | 3,049,925 | 30,550 | 344,750 | 745,604 | 0 | 0 | 0 |
| PARKS & CEMETERIES | | | | | | | | | | |
| Parks | | | | | | | | | | |
| Small Equipment Replacement (Mowers & whipper snippers) | V/E | 5,500 | | | | | 5,500 | | | 0 |
| X730 Law Tractor c/w 60" mower deck (Trade in old X720 Tractor) | V/E | 16,000 | | | 5,000 | | 11,000 | | | 0 |
| Replace 1988 V406 - 3/4 ton 2WD Crew Cab Truck with 6'6" Box | V/E | 42,000 | | | | | 42,000 | | | 0 |
| | | 63,500 | 0 | 0 | 5,000 | 0 | 58,500 | 0 | 0 | 0 |
| Cemeteries | | | | | | | | | | |
| 2 - John Deere X360 Lawn Tractors (Trade-in 2 x 360 lawnmowers) | C | 17,000 | | | 6,000 | | 11,000 | | | 0 |
| | | 17,000 | 0 | 0 | 6,000 | 0 | 11,000 | 0 | 0 | 0 |
| TOTAL PARKS & CEMETERIES | | 80,500 | 0 | 0 | 11,000 | 0 | 69,500 | 0 | 0 | 0 |
| AIRPORT | | | | | | | | | | |
| Sanitary Holding Tank installation | P | 25,000 | | | | | 25,000 | | | 0 |
| TOTAL AIRPORT | | 25,000 | 0 | 0 | 0 | 0 | 25,000 | 0 | 0 | 0 |
| WASTE MANAGEMENT SYSTEM | | | | | | | | | | |
| Landfill Site Expansion - 2017 RFP and 1st Phase Design activities | P | 75,000 | | | | | 75,000 | | | 0 |
| TOTAL WASTE MANAGEMENT SYSTEM | | 75,000 | 0 | 0 | 0 | 0 | 75,000 | 0 | 0 | 0 |
| ENVIRONMENT | | | | | | | | | | |
| Sanitary Sewer - Collection System | | | | | | | | | | |
| Sanitary Sewer Tools & Equipment | | 12,000 | | | | | | | 12,000 | 0 |
| GIS Capital Upgrades | | 1,530 | | | | | | | 1,530 | |
| Refurbishing Sanitary Manholes | | 50,000 | | | | | | | 50,000 | 0 |
| Design for Infrastructure Renewal Project for 2018 Construction Work | | 37,500 | | | | | | | 37,500 | 0 |
| Nelson Street Reconstruction from Mosher Ave west to mid block | | 184,476 | | | | | | | 184,476 | 0 |
| Second Street E. Reconstruction between Mowat Ave & Portage Ave | | 267,883 | | 200,912 | | | | | 66,971 | 0 |
| | | 553,389 | 0 | 200,912 | 0 | 0 | 0 | 0 | 352,477 | 0 |
| Sewage Treatment Plant | | | | | | | | | | |
| Misc. Capital Upgrades | | 120,000 | | | | | | | 120,000 | 0 |
| Sludge Watering Upgrades | W&S | 400,000 | | 83,166 | | | | 103,102 | 213,732 | 0 |

OCIF

2017 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 | Long-Term Debt |
|--|--------------|------------------|----------------|-------------------|---------------------------------------|-------------------------|----------------|-----------------------------|-------------------------------|----------------|
| Honeywell Improvements at STP including Street lighting | | 50,406 | | | | | | | 50,406 | 0 |
| | | 570,406 | 0 | 83,166 | 0 | 0 | 0 | 103,102 | 384,138 | 0 |
| Water System | | | | | | | | | | |
| Water Distribution System | | | | | | | | | | |
| Miscellaneous Tools/Equipment | | 12,000 | | | | | | | 12,000 | 0 |
| GIS Capital Upgrades | | 3,055 | | | | | | | 3,055 | 0 |
| Design for Infrastructure Renewal 2018 Construction Work | | 37,500 | | | | | | | 37,500 | 0 |
| Replacing Main Line Water Valves/Hydrants (to be included in Nelson St Tender) | | 100,000 | | | | | | | 100,000 | 0 |
| Nelson Street Reconstruction from Mosher Ave west to mid block | | 137,917 | | | | | | | 137,917 | 0 |
| Second Street E. Reconstruction between Mowat Ave & Portage Ave | | 241,509 | | 181,132 | | | | | 60,377 | 0 |
| Replace 1995 Large Wheeled Hyundai Excavator | | 400,000 | | | | | | | 400,000 | 0 |
| Mill Road Overpass Reconstruction | | 231,307 | | | | | | | 231,307 | 0 |
| | | 1,163,288 | 0 | 181,132 | 0 | 0 | 0 | 0 | 982,156 | 0 |
| Water Treatment Plant | | | | | | | | | | |
| Misc. Small Capital Equipment | | 60,000 | | | | | | | 60,000 | 0 |
| | | 60,000 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 | 0 |
| | | | | | | | | | | |
| TOTAL ENVIRONMENT | | 2,347,083 | 0 | 465,210 | 0 | 0 | 0 | 103,102 | 1,778,771 | 0 |
| SOCIAL & FAMILY SERVICES | | | | | | | | | | |
| Children's Complex | | | | | | | | | | |
| Roof Replacement | DC | 65,000 | | | | | 65,000 | | | 0 |
| Vehicle Replacement -AWD (2016 Carryover) | VE | 35,000 | | | | | 35,000 | | | 0 |
| | | 100,000 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 |
| Handi-van Transit Services | | | | | | | | | | |
| Handivan Bus (2016 Carry Over) | MGT&V/E | 86,100 | | | | | 86,100 | | | 0 |
| Handivan Bus (PTIF Grant) | V/E | 92,518 | 23,775 | 23,776 | | | 44,967 | | | 0 |
| | | 178,618 | 23,775 | 23,776 | 0 | 0 | 131,067 | 0 | 0 | 0 |
| TOTAL SOCIAL & FAMILY SERVICES | | 278,618 | 23,775 | 23,776 | 0 | 0 | 231,067 | 0 | 0 | 0 |
| Memorial Sports Centre | | | | | | | | | | |
| IFK Compressor Rebuild | P | 40,000 | | | | | 40,000 | | | 0 |
| 52 Canadian Rink North Dehumidifier (Carryover) | VE | 23,000 | | | | | 23,000 | | | 0 |
| 52 Canadian Brine Pump Filter (Maintenance) | VE | 5,000 | | | | | 5,000 | | | 0 |
| 52 Canadian Ammonia Gas Detector | VE | 3,000 | | | | | 3,000 | | | 0 |
| 52 Canadian Compressor Overhaul | VE | 12,000 | | | | | 12,000 | | | 0 |
| 52 Canadian Water Line Loop Tie-in | P | 50,000 | | | | | 50,000 | | | 0 |
| 52 Canadian Meeting Room Windows | B | 3,000 | | | | | 3,000 | | | 0 |
| Olympia Edger | V/E | 5,245 | | | | | 5,245 | | | 0 |
| Auditorium Flooring | B | 14,000 | | | | | 14,000 | | | 0 |
| Auditorium Bar Renovations | B | 7,000 | | | | | 7,000 | | | 0 |
| Ladies Sauna | B | 8,000 | | | | | 8,000 | | | 0 |
| | | 170,245 | 0 | 0 | 0 | 0 | 170,245 | 0 | 0 | 0 |
| Recreation | | | | | | | | | | |

2017 CAPITAL BUDGET

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March 8, 2017

Report To: Mayor and Council

From: Travis Rob, Manager of Operations & Facilities

RE: Request for additional Sidewalk on McIrvine Road from Kings Highway to High School Entrance.

At the February 13, 2017 meeting of Council a request from Mr. Conrad Dueck, Chair of the Fort Frances High School Parent Council was referred to the Operations and Facilities Executive Committee. The request was for the extension of the sidewalk along the north side of Kings Highway north on McIrvine Road to service the south entrance to the High School/Confederation Collage. The proposed sidewalk would be approximately 83m in length and would connect with existing sidewalk at the intersection, terminating at the Fort Frances High School Entrance.

The letter outlined two general changes to the School that are the main contribution to the safety concern. The increased walking traffic to the High School due to the inclusion of the Grade 7 and 8 Classes from J.W. Walker is the first point that is brought forward. Secondly in the summer/fall of 2016 the Rainy River District School Board had a sidewalk constructed along the south side of the driveway from the school west to the McIrvine Road entrance opening this pedestrian corridor.

In the past requests have come forward for other new sidewalk to be constructed adjacent to school properties, notably a request for 124m of sidewalk along Keating Avenue north from J.W. Walker School to First Street West. This request was received in 2014 and was referred to the 2014 Capital Budget process and further that the Rainy River District School Board be approached to contribute 50% of the costs. Further there is a duty to consult the abutting property owners to gauge support for the development of a new sidewalk. The report dated September 30, 2013 is attached to this report for reference.

In this instance, the location is along a section of roadway where there is no concrete curb and gutter and drainage is by way of open ditch. Further there is a large amount of Bell Telephone infrastructure located immediately south of the High School Entrance in the remaining boulevard area. This will make the installation of a concrete sidewalk along this section extremely difficult.

Based on the average tender prices from the 2016 road works, a cost estimate was completed and can be found attached to this report. The estimated cost for this sidewalk extension is \$18,000.00

The operations and Facilities Executive Committee recommends the following:

1. The request be referred to the 2017 Budget process with the understanding that, as in the past, the Town might consider funding a portion of the works with the Rainy River District School Board contributing to the completion of the sidewalk.
2. The proponent of the letter dated January 26, 2017 have a duty to consult with the abutting property owner as well as Bell which will be impacted by the development to ensure these property owners are in support of the sidewalk.

Respectfully Submitted

A handwritten signature in black ink, appearing to read 'Travis Rob', with a stylized flourish at the end.

Travis Rob, EIT

Manager of Operations and facilities

Council Approval of this report will agree to the recommendations of the operations and Facilities Executive Committee being:

1. The request be referred to the 2017 Budget process with the understanding that, as in the past, the Town might consider funding a portion of the works with the Rainy River District School Board contributing to the completion of the sidewalk.
2. The proponent of the letter dated January 26, 2017 have a duty to consult with the abutting property owner as well as Bell which will be impacted by the development to ensure these property owners are in support of the sidewalk.

2017MarchMcIrvineRdSidewalk

2016 RESERVE FUNDS

| Account Name | G/L Account # | Reserve Fund Balance as at December 31, 2015 | Estimated Interest Earned | Interest from FFCC Loan Payments | Contributions to Reserve Funds | Reserve Fund Contributions to Capital/General | Amounts Required to Fund 2016 Capital | 2016 Contributions to Reserve Funds | Estimated Reserve Fund Balance as at December 31, 2016 |
|------------------------------------|-----------------|--|---------------------------|----------------------------------|--------------------------------|---|---------------------------------------|-------------------------------------|--|
| Museum Projects | R-L60-0805-0000 | | | | 19,815.58 | | | | 19,815.58 |
| Handi-Transit MTO Gas Tax | R-L60-0809-0000 | 49,948.92 | 909.04 | 10.88 | | | | | 50,868.84 |
| Children's Complex Projects | R-L60-0811-0000 | 114,171.39 | 2,077.84 | 24.88 | | | (13,064.77) | | 103,209.34 |
| Daycare/Toy Library Donations | R-L60-0812-0000 | 2,615.94 | 47.60 | 0.57 | | | | | 2,664.11 |
| Parks & Cemeteries Projects | R-L60-0823-0000 | 45,639.63 | 830.62 | 9.95 | 6,735.78 | (4,468.29) | | | 48,747.69 |
| Public Library & Technology Centre | R-L60-0827-0000 | 220,872.96 | 3,979.60 | 48.12 | | (17,875.83) | | | 207,024.85 |
| Sister Kennedy Centre Projects | R-L60-0832-0000 | 20,811.85 | 378.77 | 4.53 | | | | | 21,195.15 |
| Post Landfill Closure | R-L60-0851-0000 | 479,511.11 | 8,726.76 | 104.50 | 56,361.00 | | | | 544,703.37 |
| Waterworks & Sanitary Sewer | R-L60-0860-0000 | 6,369,407.04 | 105,731.05 | 936.39 | 182,253.00 | (3,474,492.80) | | 492,500.00 | 3,676,334.68 |
| Watermeter Replacement | R-L60-0870-0000 | 56,304.24 | 1,024.71 | 12.27 | 18,165.47 | | | | 75,506.69 |
| Townshend Theatre | R-L60-0871-0000 | 91,420.38 | 1,663.78 | 19.92 | 7,998.00 | | | | 101,102.08 |
| Corporate Vehicles/Equipment | R-L60-0874-0000 | 1,334,121.43 | 24,280.08 | 290.73 | 150,000.00 | (524,194.00) | | | 984,498.24 |
| Corporate Building | R-L60-0875-0000 | 1,075,278.74 | 19,569.33 | 234.33 | 540,135.50 | (81,175.56) | | | 1,554,042.34 |
| Corp. Projects Reserve | R-L60-0876-0000 | 1,947,018.24 | 35,434.38 | 424.30 | 887,403.00 | (685,807.91) | | | 2,184,472.01 |
| Corporate Contingency | R-L60-0877-0000 | 1,147,484.43 | 20,883.41 | 250.06 | 200,000.00 | | | | 1,368,617.90 |
| Federal Gas Tax Reserve | R-L60-0878-0000 | 441,363.94 | 10,250.54 | 148.40 | 483,532.25 | (627,706.35) | (239,226.46) | | 68,362.32 |
| Tax Rate Stabilization Reserve | R-L60-0880-0000 | 237,500.17 | 4,322.32 | 51.76 | | (241,874.25) | | | - |
| Sub-total | | 13,633,470.41 | 240,109.83 | 2,571.59 | 2,552,399.58 | (5,657,594.99) | (252,291.23) | 492,500.00 | 11,011,165.19 |
| | | | | | | | | | - |
| Library Building | R-L61-0828-0000 | 357,901.56 | 4,295.37 | | | (18,351.57) | | | 343,845.36 |
| | | 13,991,371.97 | 244,405.20 | 2,571.59 | 2,552,399.58 | (5,675,946.56) | (252,291.23) | 492,500.00 | 11,355,010.55 |
| Cemeteries Reserve Fund | | | | | | (12,944.00) | | | |
| | | | | | | (5,688,890.56) | | | |
| Clinic Financing Loan | | 444,444.00 | | | | | | | 377,777.28 |
| Solar Panel Project Loan | | 175,707.63 | | | | | | | 148,300.26 |
| Federal Gas Tax | | 441,363.94 | | | | | | | 68,362.32 |
| Corporate Reserve Funds | | 5,925,370.60 | | | | | | | 6,457,859.11 |
| Library/Technology Reserve Funds | | 578,774.52 | | | | | | | 550,870.21 |
| Waterworks/Sanitary Sewer Reserves | | 6,425,711.28 | | | | | | | 3,751,841.37 |
| | | <u>13,991,371.97</u> | | | | | | | <u>11,355,010.55</u> |

2017 PROJECTED RESERVE FUNDS

| Account Name | G/L Account # | Reserve Fund Balance as at December 31, 2016 | Estimated Interest Earned | Contributions to Reserve Funds | Reserve Fund Contributions to Capital/General | Estimated Reserve Fund Balance as at December 31, 2017 |
|------------------------------------|-----------------|--|---------------------------|--------------------------------|---|--|
| Museum Projects | R-L60-0805-0000 | 19,815.58 | 359.92 | | | 20,175.50 |
| Handi-Transit MTO Gas Tax | R-L60-0809-0000 | 50,868.84 | 923.95 | | (50,000.00) | 1,792.79 |
| Children's Complex Projects | R-L60-0811-0000 | 103,209.34 | 1,874.63 | | (65,000.00) | 40,083.97 |
| Daycare/Toy Library Donations | R-L60-0812-0000 | 2,664.11 | 48.39 | | | 2,712.50 |
| Parks & Cemeteries Projects | R-L60-0823-0000 | 48,747.69 | 885.42 | | | 49,633.11 |
| Public Library & Technology Centre | R-L60-0827-0000 | 207,024.85 | 3,760.27 | | | 210,785.12 |
| Sister Kennedy Centre Projects | R-L60-0832-0000 | 21,195.15 | 384.98 | | | 21,580.13 |
| Post Landfill Closure | R-L60-0851-0000 | 544,703.37 | 9,893.66 | 86,413.00 | | 641,010.03 |
| Waterworks & Sanitary Sewer | R-L60-0860-0000 | 3,676,334.68 | 66,774.67 | 435,220.00 | (103,102.00) | 4,075,227.35 |
| Watermeter Replacement | R-L60-0870-0000 | 75,506.69 | 1,371.46 | 17,982.00 | | 94,860.15 |
| Townshend Theatre | R-L60-0871-0000 | 101,102.08 | 1,836.36 | 7,000.00 | | 109,938.44 |
| Corporate Vehicles/Equipment | R-L60-0874-0000 | 984,498.24 | 17,881.82 | 150,000.00 | (394,082.00) | 758,298.06 |
| Corporate Building | R-L60-0875-0000 | 1,554,042.34 | 28,226.66 | 450,000.00 | (152,720.00) | 1,879,549.00 |
| Corporate Projects Reserve | R-L60-0876-0000 | 2,184,472.01 | 39,677.40 | 600,000.00 | (1,218,779.00) | 1,605,370.41 |
| Corporate Contingency | R-L60-0877-0000 | 1,368,617.90 | 24,858.73 | 175,000.00 | | 1,568,476.63 |
| Federal Gas Tax Reserve | R-L60-0878-0000 | 68,362.32 | 1,241.69 | 483,532.25 | (500,000.00) | 53,136.26 |
| Tax Rate Stabilization Reserve | R-L60-0880-0000 | - | | | | - |
| Sub-total | | 11,011,165.19 | 200,000.00 | 2,405,147.25 | (2,483,683.00) | 11,132,629.44 |
| | | | | | | - |
| Library Building | R-L61-0828-0000 | 343,845.36 | 4,000.00 | | (35,000.00) | 312,845.36 |
| | | 11,355,010.55 | 204,000.00 | 2,405,147.25 | (2,518,683.00) | 11,445,474.80 |

Cemeteries Reserve Fund

| | | | |
|------------------------------------|---------------|----------------|---------------|
| | | (11,000.00) | |
| | | (2,529,683.00) | |
| Clinic Financing Loan | 377,777.28 | | 311,110.56 |
| Solar Panel Project Loan | 148,300.26 | | 119,920.97 |
| Federal Gas Tax | 68,362.32 | | 53,136.26 |
| Corporate Reserve Funds | 6,457,859.11 | | 6,267,589.03 |
| Library/Technology Reserve Funds | 550,870.21 | | 523,630.48 |
| Waterworks/Sanitary Sewer Reserves | 3,751,841.37 | | 4,170,087.50 |
| | 11,355,010.55 | | 11,445,474.80 |