

TOWN OF FORT FRANCES

AGENDA - April 17, 2017

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

	Page
1. <u>COMMITTEE OF THE WHOLE</u> (Session No. 090) 4:00 p.m.	
1.1 Call to Order	
1.2 Disclosure of pecuniary interest and the general nature thereof.	
2. <u>2017 Preliminary Budget</u>	
2.1 2017 Operating Budget	2 - 5
2.2 2017 Capital Budget	6 - 10
2.3 Tax Rates using 2017 Tax Ratios vs 2017 Revenue Neutral Tax Ratios **report on the ratios will be distributed at the meeting	11 - 13
2.4 Reserve Funds (2016 & 2017)	14 - 15
3. <u>ADJOURNMENT</u>	

Town of Fort Frances
2017 Preliminary Operating Budget
Changes to Operating Budget since March 20, 2017

			March 20/16	(\$3,957)
Operating Budget Changes	Prior Balance	Revised Balance	Difference	
RRDSSAB Levy	1,935,704	1,935,734	30	
PIL Revenue	(792,983)	(789,904)	3,079	
Municipal Taxation	(10,359,486)	(10,369,193)	(9,707)	
Town Realty Taxes	24,300	25,975	1,675	
Treasury Part-Time Staff (increase resulting from software conversion)	55,000	63,880	8,880	
			Summary of Changes to date	\$3,957
			Revised Balance for April 17, 2017	\$0

2017 DRAFT GENERAL FUND BUDGET

	2015 OPERATING FORECAST	Actual to December 31/15	2016 OPERATING FORECAST	Actual to December 31/16	2017 OPERATING FORECAST
CORPORATE:					
REVENUE					
Municipal Levy	(10,385,667)	(10,358,549.68)	(10,363,129)	(10,195,925.22)	(10,369,193)
School Board Levy	(1,722,287)	(1,708,578.86)	(1,706,841)	(1,701,248.19)	(1,578,840)
Payments-In-Lieu	(783,913)	(787,523.86)	(782,001)	(797,355.99)	(789,904)
Contribution From Contingency Reserve Fund	0	0.00	0	00.00	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
One Time Assistance Funding					
Tax Rate Stabilization Reserve Fund Contribution	(448,804)	(448,804)	(242,250)	(436,738.88)	0
Surplus from Prior Years	0	-	0	00.00	0
OMPF (CRF) Funding	(2,983,600)	(2,983,600.00)	(2,934,100)	(2,934,100.00)	(3,106,500)
	(16,324,271)	(16,380,761.74)	(16,028,321)	(16,650,159.78)	(15,844,437)
EXPENDITURES					
Election	0	213.70	0	00.00	0
Council	762,650	319,859.39	717,598	318,451.07	719,600
Contribution to Reserve/Reserve Funds	1,375,000	2,350,000.00	1,375,000	2,223,885.98	1,375,000
Uncontrollable Costs	2,614,010	2,534,704.88	2,385,801	2,321,399.93	2,435,316
Economic Development	165,485	183,976.37	166,435	132,791.63	164,935
Travel Information Centre	22,500	(4,060.35)	10,770	14,845.13	19,000
Solar Panels	(26,260)	(24,092.99)	(25,270)	(15,558.43)	(25,625)
School Board Requisition	1,722,287	1,708,578.86	1,706,841	1,701,248.19	1,578,840
Long Term Debt	697,352	131,216.19	640,120	99,701.32	633,228
	7,333,024	7,200,396.05	6,977,295	6,796,764.82	6,900,294
Total Corporate	(8,991,247)	(9,180,365.69)	(9,051,026)	(9,853,394.96)	(8,944,143)
ADMINISTRATION & FINANCE:					
Admin. Revenue	(601,250)	(612,516.07)	(608,121)	(668,683.56)	(612,195)
Administration Department	444,823	504,819.49	473,091	582,215.68	507,625
Clerk's Department	181,000	188,022.57	186,289	205,488.53	214,660
Treasury Department	598,974	574,385.98	614,842	573,492.38	625,460
FFPC Administration	94,185	79,405.64	95,170	78,351.94	108,000
Total A & F	717,732	734,117.61	761,271	770,864.97	843,550

2017 DRAFT GENERAL FUND BUDGET

	2015 OPERATING FORECAST	Actual to December 31/15	2016 OPERATING FORECAST	Actual to December 31/16	2017 OPERATING FORECAST
EMERGENCY SERVICES					
Fire Emergency Services	921,989	913,587.95	935,762	922,833.52	977,545
911 Dispatch Services	13,800	10,952.03	13,800	9,482.21	11,800
Police Services	2,510,895	2,611,854.51	2,329,938	2,322,747.02	2,023,675
Total Emergency Services	3,446,684	3,536,394.49	3,279,500	3,255,062.75	3,013,020
COMMUNITY SERVICES:					
Sister Betty Kennedy Centre	31,412	31,235.79	34,600	45,229.02	43,053
Children's Day Care	0	(33,824.75)	6,045	38,653.02	51,358
Best Start Hub	0	(0.00)	668	1,710.72	0
Day Care Resource Centre	0	926.78	833	1,418.30	0
Handi Transit Services	90,657	97,048.82	90,302	107,447.64	103,377
Townshend Theatre	0	(6,526.71)	0	(5,101.69)	0
Recreation Facilities	592,536	574,548.86	627,806	626,582.36	602,187
Recreation Programs	117,453	80,402.37	111,079	88,621.01	138,656
Community Services	108,643	114,105.21	132,683	116,182.87	133,742
Sunny Cove Camp	15,547	8,146.58	14,327	15,128.77	23,705
Public Library	485,975	485,975.00	493,191	482,038.77	480,749
Library Co-op				0.00	
Museum	146,449	136,845.59	146,810	139,081.01	144,027
Waterfront (Sorting Gap)	55,712	41,150.05	47,739	39,816.59	38,056
Total Community Services	1,644,384	1,530,033.59	1,706,083	1,696,808.39	1,758,910
OPERATIONS & FACILITIES					
Public Works	478,261	629,395.36	542,209	518,192.56	492,153
Roads	1,273,010	1,001,910.10	1,300,136	1,578,987.65	1,399,893
Sidewalks	107,463	75,442.15	107,954	90,404.98	101,671
Stores Operations	87,566	83,481.17	84,540	89,077.03	93,640
Traffic Signal Maint	6,861	13,508.44	7,779	7,983.26	8,735
Streetlighting Maint	47,586	65,286.04	53,317	74,722.05	75,496
Waste Management Services	0	(3,558.52)	0	39,883.13	0
Airport	140,983	20,518.52	79,203	43,499.55	81,449
Parks & Cemeteries Admin	162,487	156,803.49	196,473	191,811.98	163,466
Cemeteries	270,694	256,320.53	261,656	229,633.20	265,216
Parks	244,914	253,797.75	272,068	309,769.62	306,585
Total Operations and Facilities	2,819,825	2,552,905.03	2,905,335	3,173,965.01	2,988,304

2017 DRAFT GENERAL FUND BUDGET

	2015 OPERATING FORECAST	Actual to December 31/15	2016 OPERATING FORECAST	Actual to December 31/16	2017 OPERATING FORECAST
PLANNING & DEVELOPMENT					
By-Law Enforcement	144,960	166,700.82	152,716	143,314.34	155,745
Fight The Blight				32,413.76	
Building Official Department	52,406	(2,071.99)	59,104	39,612.99	21,776
Planning Department	98,903	147,164.27	108,623	277,639.09	48,120
Civic Centre	66,353	73,405.55	78,394	83,031.04	114,718
Total Planning and Development	362,622	385,198.65	398,837	576,011.22	340,359
SUBTOTAL	0	(441,716.32)	0	(380,682.62)	0
YE Auditor's (Capital Fund Adj & Prior Yr Surplus diff.)					
Small (Adj)				0.07	
Less: Amortization					
Year End Sub-Total (Before PSAB Audit Adjustments)	0	(441,716.32)	0	(380,682.55)	0
LT Debt Principal Payments		489,298.98		507,436.47	
Closing Transfers to Reserve Funds					
Increase in Landfill Closure Liability		(23,358.86)		(23,359.87)	
Increase in Employee Future Benefits		3,591.00		15,237.00	
Cost of Lots sold		(41,814.08)		(172,042.45)	
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	(171,343.41)	0

2017 Preliminary Capital Budget
Changes to Capital Budget since March 20, 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
	9,420,966	479,175	4,339,722	293,615	500,000	1,926,581	103,102	1,778,771
Public Works Landscaping & Drainage Repairs (Reduction)	(10,600)					(10,600)		
Roof Replacement (Reduction)	(22,800)					(22,800)		
Auditorium Flooring (Removed)	(14,000)					(14,000)		
Auditorium Bar Renovations (Budget Increase)	10,300					10,300		
Ladies Sauna (Reduction)	(200)					(200)		
Civic Centre Main Entrances Remove and Replace Floor Tiles (Increase)	3,500			1,050		2,450		
Mill Road Overpass Reconstruction	(1,818,435)		(1,636,592)		(17,493)	(164,350)		
Total Changes	(1,852,235)	00	(1,636,592)	1,050	(17,493)	(199,200)	00	00
Revised Capital Totals	7,568,731	479,175	2,703,130	294,665	482,507	1,727,381	103,102	1,778,771

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			
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	14,400					14,400			0
Public Works Small Equipment	V/E	8,000					8,000			0
Engineering GIS Capital Upgrade	P	1,530					1,530			0
		63,930	0	0	0	0	63,930	0	0	0
<i>Large Equipment & Vehicles</i>										
Replace 1989 Bobcat with Track c/w Bucket (Carryover)	V/E	90,500					90,500			
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
		1,669,644	0	1,343,689	15,550	46,231	264,174	0	0	0
<i>Sidewalks</i>										

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
Nelson Street Reconstruction from Mosher Ave west to mid block	FGT FGT/P P	22,811				22,811				0
Second Street E. Reconstruction between Mowat Ave & Portage Ave		92,859		69,644		23,215				0
Interlocking Bricks 200 Blocks of Scott Street (North & South sides)		330,750				235,000	95,750			0
Kings Hwy/McIrvine Sidewalk		30,000			15,000		15,000			0
		476,420	0	69,644	15,000	281,026	110,750	0	0	0
Streetlight Pole Replacement & Traffic Lighting	P									
10 - Waterfront Walkway Poles		15,000					15,000			0
		15,000	0	0	0	0	15,000	0	0	0
		2,341,794	0	1,413,333	30,550	327,257	570,654	0	0	0
TOTAL TRANSPORTATION										
PARKS & CEMETERIES										
Parks										0
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										0
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
		80,500	0	0	11,000	0	69,500	0	0	0
TOTAL PARKS & CEMETERIES										
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	0
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	W&S	120,000							120,000	0
Sludge Watering Upgrades		400,000		83,166				103,102	213,732	0
Honeywell Improvements at STP including Street lighting		50,406							50,406	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
		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	42,200					42,200			0
Vehicle Replacement -AWD (2016 Carryover)	VE	35,000					35,000			0
		77,200	0	0	0	0	77,200	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		255,818	23,775	23,776	0	0	208,267	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 Bar Renovations	B	17,300					17,300			0
Ladies Sauna	B	7,800					7,800			0
		166,345	0	0	0	0	166,345	0	0	0
Recreation										
Tennis Courts (Carryover)	P	129,555		15,000	53,785		60,770			0
Fitness Equipment (annual)	V/E	10,000					10,000			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
Sunny Cove Upgrades (5-year Plan)	P	8,000					8,000			0
		147,555	0	15,000	53,785	0	78,770	0	0	0
Museum										
Roof Replacement, Accessible Washroom, Front Entrance Ramp (Dependant on Canada 150 Grant & Federal Grant)		154,000		77,000	77,000					
TOTAL RECREATION & CULTURAL SERVICES		467,900	0	92,000	130,785	0	245,115	0	0	0
Library										
Computer Upgrades	L/TC	20,000					20,000			0
Maker Space Equipment	L/TC	10,000					10,000			0
Surveillance Upgrade	L/TC	5,000					5,000			0
		35,000	0	0	0	0	35,000	0	0	0
PLANNING & DEVELOPMENT										
By-Law										
Ticket Device for Issuing Parking Tickets	P	6,500					6,500			
Building/Planning										
GIS Capital	P	1,530					1,530			0
		8,030	0	0	0	0	8,030	0	0	0
Civic Centre										
Replace Front Walkway/Sidewalk	B	42,000			3,280		38,720			0 FFPC 7.81% Cc
Main Entrances Remove and Replace Floor Tiles	B	53,500			16,050		37,450			0 FFPC 30% Cont
Mag Locks & Access Control - Main Entry	B	10,000			3,000		7,000			0 FFPC 30% Cont
		105,500	0	0	22,330	0	83,170	0	0	0
Old Rainy Lake Hotel Site Development - Market Square (2016 Carryover)	P	1,537,636	455,400	708,811	100,000		273,425			0
TOTAL PLANNING & DEVELOPMENT		1,651,166	455,400	708,811	122,330	0	364,625	0	0	0
		7,568,731	479,175	2,703,130	294,665	482,507	1,727,381	103,102	1,778,771	0
Corporate Building Reserve Fund	B						151,270			
Cemetery	C						11,000			
Children's Complex	DC						42,200			
Federal Gas Tax	FGT					482,507				
Library/Technology Centre	L/TC						35,000			
Handivan MTO Gas tax Reserve Fund	MGT						50,000			
Corporate Projects Reserve Fund	P						1,043,829			
Waterworks & Sanitary Sewer Reserve Fund	W/S							103,102		
Corporate Vehicles & Equipment Reserve Fund	V/E						394,082			
							482,507	1,727,381	103,102	
							\$2,312,990			

TOWN OF FORT FRANCES
Tax Rates Using 2017 Tax Ratios

Property	Class	2017 Assessment	2017 Municipal Tax Rates	2017 School Tax Rates	Total Tax Rate	MUNICIPAL TAXES	SCHOOL TAXES	TOTAL TAXES
General								
Farmland	FTEP	165,875	0.00421722	0.00044750	0.00466472	699.53	74.23	773.76
Residential	RTEP	337,798,297	0.01686886	0.00179000	0.01865886	5,698,272.18	604,658.95	6,302,931.13
No-support	RTEP	68,152	0.01686886	0.00179000	0.01865886	1,149.65	121.99	1,271.64
	RTES	67,931,624	0.01686886	0.00179000	0.01865886	1,145,929.05	121,597.61	1,267,526.66
	RTFP	682,250	0.01686886	0.00179000	0.01865886	11,508.78	1,221.23	12,730.01
	RTFS	1,590,267	0.01686886	0.00179000	0.01865886	26,825.99	2,846.58	29,672.57
Multi-Residential	MTEP	12,481,291	0.04469671	0.00179000	0.04648671	557,872.64	22,341.51	580,214.16
	MTES	698,903	0.04469671	0.00179000	0.04648671	31,238.66	1,251.04	32,489.70
	MTFP	56,306	0.04469671	0.00179000	0.04648671	2,516.69	100.79	2,617.48
Commercial - Low Band	CT	56,752,411	0.03265332	0.01113172	0.04378504	1,853,154.64	631,751.95	2,484,906.59
High Band	CT	2,384,159	0.05442220	0.01855286	0.07297506	129,751.18	44,232.97	173,984.15
	CM	79,750	0.03265332		0.03265332	2,604.10	0.00	2,604.10
	CH	417,625	0.03265332	0.01113172	0.04378504	13,636.84	4,648.88	18,285.73
	DT	199,918	0.03265332	0.01113172	0.04378504	6,527.99	2,225.43	8,753.42
New Construction	XT	882,550	0.03265332	0.01113172	0.04378504	28,818.19	9,824.30	38,642.49
Excess Land - Low Band	CU	843,138	0.02285733	0.00779220	0.03064953	19,271.88	6,569.90	25,841.78
High Band	CU	102,841	0.03809554	0.01298700	0.05108254	3,917.78	1,335.60	5,253.38
Vacant Land - Low Band	CX	1,899,250	0.02285733	0.00779220	0.03064953	43,411.78	14,799.34	58,211.12
High Band	CX	0	0.03809554	0.01298700	0.05108254	0.00	0.00	0.00
Industrial	IT	1,598,364	0.04785291	0.01140000	0.05925291	76,486.37	18,221.35	94,707.72
HYDRO/FFPC	IH	406,950	0.04785291	0.01140000	0.05925291	19,473.74	4,639.23	24,112.97
Excess Land	IU	180,260	0.03110439	0.00741000	0.03851439	5,606.88	1,335.73	6,942.60
Vacant Land	IX	762,025	0.03110439	0.00741000	0.03851439	23,702.32	5,646.61	29,348.93
HYDRO - EXCESS LAND	IK	71,800	0.03110439	0.00741000	0.03851439	2,233.30	532.04	2,765.33
Large Industrial	LT	6,142,385	0.12271956	0.01140000	0.13411956	753,790.78	70,023.19	823,813.97
Pipeline	PT	2,891,000	0.04396752	0.01140000	0.05536752	127,110.10	32,957.40	160,067.50
Sub-total		497,087,391				10,585,511.06	1,602,957.82	12,188,468.88
Payment-In Lieu								
Residential	RPEP	5,767	0.01686886	0.00179000	0.01865886	97.28	10.32	107.61
	RPES	1,208	0.01686886	0.00179000	0.01865886	20.38	2.16	22.54
Commercial	CF	5,270,375	0.03265332	0.01113172	0.04378504	172,095.24	58,668.34	230,763.58
	CG	3,136,975	0.03265332		0.03265332	102,432.65	0.00	102,432.65
	CP	459,250	0.03265332	0.01113172	0.04378504	14,996.04	5,112.24	20,108.28
Sub-total		8,873,575				289,641.59	63,793.07	353,434.65
Exempt		62,964,185						
TOTALS		568,925,151				10,875,152.65	1,666,750.89	12,541,903.54

TOWN OF FORT FRANCES
Tax Rates Using 2017 Revenue Neutral Tax Ratios

Property	Class	2017 Assessment	2017 Municipal Tax Rates	2017 School Tax Rates	Total Tax Rate	MUNICIPAL TAXES	SCHOOL TAXES	TOTAL TAXES
General								
Farmland	FTEP	165,875	0.00419867	0.00044750	0.00464617	696.45	74.23	770.68
Residential	RTEP	337,798,297	0.01679467	0.00179000	0.01858467	5,673,210.92	604,658.95	6,277,869.88
No-support	RTEP	68,152	0.01679467	0.00179000	0.01858467	1,144.59	121.99	1,266.58
	RTES	67,931,624	0.01679467	0.00179000	0.01858467	1,140,889.21	121,597.61	1,262,486.81
	RTFP	682,250	0.01679467	0.00179000	0.01858467	11,458.16	1,221.23	12,679.39
	RTFS	1,590,267	0.01679467	0.00179000	0.01858467	26,708.01	2,846.58	29,554.59
Muiti-Residential	MTEP	12,481,291	0.04450013	0.00179000	0.04629013	555,419.07	22,341.51	577,760.58
	MTES	698,903	0.04450013	0.00179000	0.04629013	31,101.27	1,251.04	32,352.31
	MTFP	56,306	0.04450013	0.00179000	0.04629013	2,505.62	100.79	2,606.41
Commercial - Low Band	CT	56,752,411	0.03354580	0.01113172	0.04467752	1,903,805.03	631,751.95	2,535,556.98
High Band	CT	2,384,159	0.05590967	0.01855286	0.07446253	133,297.54	44,232.97	177,530.51
	CM	79,750	0.03354580		0.03354580	2,675.28	0.00	2,675.28
	CH	417,625	0.03354580	0.01113172	0.04467752	14,009.56	4,648.88	18,658.45
	DT	199,918	0.03354580	0.01113172	0.04467752	6,706.41	2,225.43	8,931.84
New Construction	XT	882,550	0.03354580	0.01113172	0.04467752	29,605.85	9,824.30	39,430.15
Excess Land - Low Band	CU	843,138	0.02348206	0.00779220	0.03127426	19,798.62	6,569.90	26,368.52
High Band	CU	102,841	0.03913677	0.01298700	0.05212377	4,024.86	1,335.60	5,360.46
Vacant Land - Low Band	CX	1,899,250	0.02348206	0.00779220	0.03127426	44,598.30	14,799.34	59,397.64
High Band	CX	0	0.03913677	0.01298700	0.05212377	0.00	0.00	0.00
Industrial	IT	1,598,364	0.04641029	0.01140000	0.05781029	74,180.54	18,221.35	92,401.89
HYDRO/FFPC	IH	406,950	0.04641029	0.01140000	0.05781029	18,886.67	4,639.23	23,525.90
Excess Land	IU	180,260	0.03016669	0.00741000	0.03757669	5,437.85	1,335.73	6,773.57
Vacant Land	IX	762,025	0.03016669	0.00741000	0.03757669	22,987.77	5,646.61	28,634.38
HYDRO - EXCESS LAND	IK	71,800	0.03016669	0.00741000	0.03757669	2,165.97	532.04	2,698.01
Large Industrial	LT	6,142,385	0.11901995	0.01140000	0.13041995	731,066.36	70,023.19	801,089.54
Pipeline	PT	2,891,000	0.04195419	0.01140000	0.05335419	121,289.56	32,957.40	154,246.96
	Sub-total	497,087,391				10,577,669.49	1,602,957.82	12,180,627.31
Payment-In Lieu								
Residential	RPEP	5,767	0.01679467	0.00179000	0.01858467	96.85	10.32	107.18
	RPES	1,208	0.01679467	0.00179000	0.01858467	20.29	2.16	22.45
Commercial	CF	5,270,375	0.03354580	0.01113172	0.04467752	176,798.95	58,668.34	235,467.28
	CG	3,136,975	0.03354580		0.03354580	105,232.34	0.00	105,232.34
	CP	459,250	0.03354580	0.01113172	0.04467752	15,405.91	5,112.24	20,518.15
	Sub-total	8,873,575				297,554.33	63,793.07	361,347.40
	Exempt	62,964,185						
TOTALS		568,925,151				10,875,223.82	1,666,750.89	12,541,974.71

TAXATION ANALYSIS

Column	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	2016				2017 Tax Ratios																												
Tax Class		Municipal Tax Rate	School Tax Rate	Total Tax Rate	Ratios	Municipal Tax Rate	School Tax Rate	Total Tax Rate	Overall Tax Rate Increase % (2017 compared to 2016)	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	1.000000	0.01654275	0.0018800	0.01842275	1.000000	0.01686886	0.00179000	0.01865886	1.2816%	(18,190)	1,930	1,391	\$44	384	\$140	91	\$239	38	\$374	14	\$597	9	\$840	3	\$1,161							1,136	\$166
Farm	0.250000	0.00413569	0.0004700	0.00460569	0.250000	0.00421722	0.00044750	0.00466472	1.2817%	52	3	17																					
Multi-Residential	2.740000	0.04532712	0.0018800	0.04720712	2.649658	0.04469671	0.00179000	0.04648671	-1.5261%	1,865	17	2	\$96	1	\$102			4	\$387	2	\$527	4	\$827	1	\$1,233	3	\$1,808					2	\$5,498
Commercial Occupied - No Band	1.980000	0.03275463	0.0118000	0.04455463	2.043103	0.03340034	0.01140000	0.04480034	0.5515%	(129,396)	133	62	\$40	30	\$143	13	\$253	16	\$351	2	\$575	2	\$884	5	\$1,186	2	\$1,719			1	\$6,269	125	\$1,309
Commercial Occupied - Low Band						0.03265332	0.01113172	0.04378504																									
Commercial Occupied - High Band						0.05442220	0.01855286	0.07297506																									
Commercial Excess Land - No Band	1.386000	0.02292824	0.0082600	0.03118824	1.386000	0.02338024	0.00798000	0.03136024	0.5515%	(1,348)	4	3	\$47	1	\$104																	3	\$531
Commercial Excess Land - Low Band						0.02285733	0.00779220	0.03064953																									
Commercial Excess Land - High Band						0.03809554	0.01298700	0.05108254																									
Commercial Vacant Land - No Band	1.386000	0.02292824	0.0082600	0.03118824	1.386000	0.02338024	0.00798000	0.03136024	0.5515%	(12,964)	27	12	\$46	13	\$149	2	\$229															10	\$1,592
Commercial Vacant Land - Low Band						0.02285733	0.00779220	0.03064953																									
Commercial Vacant Land - High Band						0.03809554	0.01298700	0.05108254																									
Industrial Occupied	2.857851	0.04692781	0.0118000	0.05872781	2.836760	0.04785291	0.01140000	0.05925291	0.8941%	(876)	12	3	\$52	3	\$158	1	\$275	1	\$428	1	\$680	1	\$827	1	\$1,243			1	\$2,649			5	\$1,521
Industrial Excess Land	1.857603	0.03050307	0.0076700	0.03817307	1.843894	0.03110439	0.00741000	0.03851439	0.8941%	15	4	2	\$62	2	\$152																	2	\$206
Industrial Vacant Land	1.857603	0.03050307	0.0076700	0.03817307	1.843894	0.03110439	0.00741000	0.03851439	0.8941%	59	29	24	\$48	2	\$115	2	\$243	1	\$303													2	\$1,050
Large Industrial	7.329005	0.12034713	0.0118000	0.13214713	7.274917	0.12271956	0.01140000	0.13411956	1.4926%	24,511	1	24,511																					
Pipelines	2.606431	0.04311751	0.0118000	0.05491751	2.606431	0.04396752	0.01140000	0.05536752	0.8194%	5,585														1	\$1,044					1	\$4,540		
										(130,687)																							

	2016				2017				
	Assessment	Municipal Tax	School Tax	Total Taxes	Assessment	Municipal Tax	School Tax	Total Taxes	Difference
1	150,000	\$2,481.41	\$282.00	\$2,763.41	150,000	\$2,530.33	\$268.50	\$2,798.83	\$35.42
2	200,000	\$3,308.55	\$376.00	\$3,684.55	200,000	\$3,373.77	\$358.00	\$3,731.77	\$47.22
3	250,000	\$4,135.69	\$470.00	\$4,605.69	250,000	\$4,217.22	\$447.50	\$4,664.72	\$59.03
4	141,000	\$2,332.53	\$265.08	\$2,597.61	144,500	\$2,437.55	\$258.66	\$2,696.21	\$98.60
5	238,000	\$3,937.17	\$447.44	\$4,384.61	259,250	\$4,373.25	\$464.06	\$4,837.31	\$452.69
6	394,000	\$6,517.84	\$740.72	\$7,258.56	435,500	\$7,346.39	\$779.55	\$8,125.93	\$867.37

Column	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	2016				2017 Revenue Neutral Tax Ratios					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
Tax Class		Municipal Tax Rate	School Tax Rate	Total Tax Rate	Ratios	Municipal Tax Rate	School Tax Rate	Total Tax Rate	Overall Tax Rate Increase % (2017 compared to 2016)																								
Residential	1.000000	0.01654275	0.0018800	0.01842275	1.000000	0.01679467	0.00179000	0.01858467	0.8789%	(48,465)	1,851	1,382	\$41	339	\$137	74	\$238	30	\$371	15	\$582	8	\$827	3	\$1,095							1,215	\$164
Farm	0.250000	0.00413569	0.0004700	0.00460569	0.250000	0.00419867	0.00044750	0.00464617	0.8789%		49	3	\$49																				
Multi-Residential	2.740000	0.04532712	0.0018800	0.04720712	2.649658	0.04450013	0.00179000	0.04629013	-1.9425%	(737)	16	2	\$50	1	\$164	2	\$254	3	\$331	2	\$600	2	\$808	2	\$1,244	2	\$1,855					3	\$3,838
Commercial Occupied - No Band	1.980000	0.03275463	0.0118000	0.04455463	2.043103	0.03431324	0.01140000	0.04571324	2.6004%	(65,876)	179	57	\$46	40	\$154	30	\$243	23	\$407	10	\$570	6	\$816	5	\$1,345	5	\$1,740	2	\$2,503	1	\$8,076	79	\$1,651
Commercial Occupied - Low Band						0.03354580	0.01113172	0.04467752																									
Commercial Occupied - High Band						0.05590967	0.01855286	0.07446253																									
Commercial Excess Land - No Band	1.386000	0.02292824	0.0082600	0.03118824	1.430172	0.02401927	0.00798000	0.03199927	2.6004%	(714)	6	3	\$46	2	\$115	1	\$237															1	\$1,320
Commercial Excess Land - Low Band						0.02348206	0.00779220	0.03127426																									
Commercial Excess Land - High Band						0.00391368	0.01298700	0.01690068																									
Commercial Vacant Land - No Band	1.386000	0.02292824	0.0082600	0.03118824	1.430172	0.02401927	0.00798000	0.03199927	2.6004%	(11,777)	30	12	\$46	11	\$157	6	\$225	1	\$304													7	\$2,245
Commercial Vacant Land - Low Band						0.02348206	0.00779220	0.03127426																									
Commercial Vacant Land - High Band						0.00391368	0.01298700	0.01690068																									
Industrial Occupied	2.857851	0.04692781	0.0118000	0.05872781	2.763394	0.04641029	0.01140000	0.05781029	-1.5623%	(3,769)	10	4	\$70	1	\$165			3	\$400			1	\$877					1	\$2,250			7	\$1,220
Industrial Excess Land	1.857603	0.03050307	0.0076700	0.03817307	1.796206	0.03016669	0.00741000	0.03757669	-1.5623%	(221)	4	3	\$48	1	\$133																	2	\$249
Industrial Vacant Land	1.857603	0.03050307	0.0076700	0.03817307	1.796206	0.03016669	0.00741000	0.03757669	-1.5623%	(656)	28	25	\$31			3	\$241															3	\$721
Large Industrial	7.329005	0.12034713	0.0118000	0.13214713	7.086769	0.11901995	0.01140000	0.13041995	-1.3070%	1,787	1															1	\$1,787						
Pipelines	2.606431	0.04311751	0.0118000	0.05491751	2.498066	0.04195419	0.01140000	0.05335419	-2.8467%	(236)	1			1	\$120																	1	\$356
										(130,615)																							

	2016				2017				
	Assessment	Municipal Tax	School Tax	Total Taxes	Assessment	Municipal Tax	School Tax	Total Taxes	Difference
1	150,000	\$2,519.20	\$282.00	\$2,801.20	150,000	\$2,519.20	\$268.50	\$2,787.70	-\$13.50
2	200,000	\$3,358.93	\$376.00	\$3,734.93	200,000	\$3,358.93	\$358.00	\$3,716.93	-\$18.00
3	250,000	\$4,198.67	\$470.00	\$4,668.67	250,000	\$4,198.67	\$447.50	\$4,646.17	-\$22.50
4	141,000	\$2,368.05	\$265.08	\$2,633.13	144,500	\$2,426.83	\$258.66	\$2,685.48	\$52.36
5	238,000	\$3,997.13	\$447.44	\$4,444.57	259,250	\$4,354.02	\$464.06	\$4,818.08	\$373.50
6	394,000	\$6,617.10	\$740.72	\$7,357.82	435,500	\$7,314.08	\$779.55	\$8,093.62	\$735.80

2016 RESERVE FUNDS

Account Name	G/L Account #	Reserve Fund Balance as at December 31, 2015	2016 Interest Earned	Interest from FFCC Loan Payments	Contributions to Reserve Funds	Reserve Fund Contributions to Capital/General	2016 Contributions to Reserve Funds	Estimated Reserve Fund Balance as at December 31, 2016
Museum Projects	R-L60-0805-0000				50,640.95			50,640.95
Handi-Transit MTO Gas Tax	R-L60-0809-0000	49,948.92	908.19	10.88				50,867.99
Children's Complex Projects	R-L60-0811-0000	114,171.39	2,075.90	24.88		(13,064.77)		103,207.40
Daycare/Toy Library Donations	R-L60-0812-0000	2,615.94	47.56	0.57				2,664.07
Parks & Cemeteries Projects	R-L60-0823-0000	45,639.63	829.84	9.95	6,735.78	(4,468.29)		48,746.91
Public Library & Technology Centre	R-L60-0827-0000	220,872.96	3,975.85	48.12		(17,875.83)		207,021.10
Sister Kennedy Centre Projects	R-L60-0832-0000	20,811.85	378.41	4.53				21,194.79
Post Landfill Closure	R-L60-0851-0000	479,511.11	8,718.61	104.50	56,361.00			544,695.22
Waterworks & Sanitary Sewer	R-L60-0860-0000	6,369,407.04	105,622.85	936.39	182,253.00	(3,439,213.78)	429,281.53	3,648,287.03
Watermeter Replacement	R-L60-0870-0000	56,304.24	1,023.75	12.27	18,165.47			75,505.73
Townshend Theatre	R-L60-0871-0000	91,420.38	1,662.23	19.92	7,998.00			101,100.53
Corporate Vehicles/Equipment	R-L60-0874-0000	1,334,121.43	24,257.41	290.73	150,000.00	(525,745.84)		982,923.73
Corporate Building	R-L60-0875-0000	1,075,278.74	19,551.07	234.33	540,135.50	(81,175.56)		1,554,024.08
Corp. Projects Reserve	R-L60-0876-0000	1,947,018.24	35,401.30	424.30	887,403.00	(684,256.07)		2,185,990.77
Corporate Contingency	R-L60-0877-0000	1,147,484.43	20,863.91	250.06	200,000.00	(194,868.64)		1,173,729.76
Federal Gas Tax Reserve	R-L60-0878-0000	441,363.94	10,243.04	148.40	483,532.25	(762,936.72)		172,350.91
Tax Rate Stabilization Reserve	R-L60-0880-0000	237,500.17	4,318.31	51.76		(241,870.24)		-
Sub-total		13,633,470.41	239,878.23	2,571.59	2,583,224.95	(5,965,475.74)	429,281.53	10,922,950.97
								-
Library Building	R-L61-0828-0000	357,901.56	5,581.94			(18,351.57)	90,831.47	435,963.40
		13,991,371.97	245,460.17	2,571.59	2,583,224.95	(5,983,827.31)	520,113.00	11,358,914.37
Cemeteries Reserve Fund						9,158.42		
						(5,974,668.89)		
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						172,350.91
Corporate Reserve Funds		5,925,370.60						6,293,708.66
Library/Technology Reserve Funds		578,774.52						642,984.50
Waterworks/Sanitary Sewer Reserves		6,425,711.28						3,723,792.76
		13,991,371.97						11,358,914.37

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	50,640.95	927.24			51,568.19
Handi-Transit MTO Gas Tax	R-L60-0809-0000	50,867.99	931.40		(50,000.00)	1,799.39
Children's Complex Projects	R-L60-0811-0000	103,207.40	1,889.73		(42,200.00)	62,897.13
Daycare/Toy Library Donations	R-L60-0812-0000	2,664.07	48.78			2,712.85
Parks & Cemeteries Projects	R-L60-0823-0000	48,746.91	892.56			49,639.47
Public Library & Technology Centre	R-L60-0827-0000	207,021.10	3,790.57			210,811.67
Sister Kennedy Centre Projects	R-L60-0832-0000	21,194.79	388.08			21,582.87
Post Landfill Closure	R-L60-0851-0000	544,695.22	9,973.41	86,413.00		641,081.63
Waterworks & Sanitary Sewer	R-L60-0860-0000	3,648,287.03	66,800.39	435,220.00	(103,102.00)	4,047,205.42
Watermeter Replacement	R-L60-0870-0000	75,505.73	1,382.52	17,982.00		94,870.25
Townshend Theatre	R-L60-0871-0000	101,100.53	1,851.16	7,000.00		109,951.69
Corporate Vehicles/Equipment	R-L60-0874-0000	982,923.73	17,997.40	150,000.00	(394,082.00)	756,839.13
Corporate Building	R-L60-0875-0000	1,554,024.08	28,454.29	450,000.00	(151,270.00)	1,881,208.37
Corporate Projects Reserve	R-L60-0876-0000	2,185,990.77	40,025.64	600,000.00	(1,043,829.00)	1,782,187.41
Corporate Contingency	R-L60-0877-0000	1,173,729.76	21,491.07	175,000.00		1,370,220.83
Federal Gas Tax Reserve	R-L60-0878-0000	172,350.91	3,155.76	483,532.25	(482,507.00)	176,531.92
Tax Rate Stabilization Reserve	R-L60-0880-0000	-				-
Sub-total		10,922,950.97	200,000.00	2,405,147.25	(2,266,990.00)	11,261,108.22
						-
Library Building	R-L61-0828-0000	435,963.40	4,000.00		(35,000.00)	404,963.40
		11,358,914.37	204,000.00	2,405,147.25	(2,301,990.00)	11,666,071.62
Cemeteries Reserve Fund					(11,000.00)	
					(2,312,990.00)	
Clinic Financing Loan		377,777.28				311,110.56
Solar Panel Project Loan		148,300.26				119,920.97
Federal Gas Tax		172,350.91				176,531.92
Corporate Reserve Funds		6,293,708.66				6,300,657.43
Library/Technology Reserve Funds		642,984.50				615,775.07
Waterworks/Sanitary Sewer Reserves		3,723,792.76				4,142,075.67
		11,358,914.37				11,666,071.62