

**TOWNSHIP OF SOUTH FRONTENAC
BY-LAW 2019-15**

**A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR
THE YEAR 2019**

WHEREAS it is necessary for the Council of the Corporation of the Township of South Frontenac, pursuant to the Municipal Act, 2001, the Fair Municipal Finance Act, 1997, the Fair Municipal Finance Act, 1997 (No.2) and the Small Business and Charities Protection Act, 1998 to establish tax rates for 2019; and,

WHEREAS the tax ratios and tax rate reductions for prescribed property subclasses have been established by the County of Frontenac, by its By-law 2019-0011 and,

WHEREAS it is necessary for the Council of the Corporation of the Township of South Frontenac, pursuant to the Municipal Act, 2001 to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Township of South Frontenac the sums set forth for various purposes in Schedule "B" hereto attached for the current year; and

WHEREAS an interim levy was made before the adoption of the estimates for the current year;

NOW THEREFORE THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC, BY ITS COUNCIL, HEREBY ENACTS AS FOLLOWS:

1. The 2019 estimates for the current year as set forth in Schedule "B" attached hereto and forming part of this by-law are hereby adopted.
2. For the year 2019, the Corporation of the Township of South Frontenac shall levy upon the Residential and Farm Residential Assessment, Multi-Residential Assessment, Commercial Assessment including new construction, Industrial Assessment including new construction, Parking Lot Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment as set out in Schedule "A" attached hereto and forming part of this by-law.
3. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2019.
4. For payments-in-lieu of taxes due to the Corporation of the Township of South Frontenac, the actual amount due to the Corporation of the Township of South Frontenac shall be based on the assessment roll and the tax rates for the year 2019.
5. For railway rights of way taxes due to the Corporation of the Township of South Frontenac in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, the actual amount due to the Corporation of the Township of South Frontenac shall be based on the assessment roll and the tax rates for the year 2019.
6. The levy for municipal, county, education and special area charges shall become due and payable as follows:

All Classes

- 50% of the final bill and any outstanding arrears shall be due on June 28th, 2019
- The balance of the final bill shall be due on September 30th, 2019.

7. As provided under Section 345(2) of the Municipal Act 2001, there shall be imposed a penalty of one and one-quarter percent (1.25%) per month on the first day of each month following default of payment on all taxes of the current year remaining unpaid after the due date of said taxes.
8. There shall be imposed additional interest of one and one-quarter percent (1.25%) per month on all taxes outstanding at the end of the year for which the taxes were levied as provided in Section 345(3) of the Municipal Act, 2001.
9. Penalty and interest charges at the prevailing rate will be added in the same manner as taxes to those non-levy items added to the Collector's Roll for collection.
10. All supplementary taxes levied under the Assessment Act will be due in two installments with the second installment due one month after the first installment due date., and penalties and interest will be added in the same manner as the ordinary tax bills.
11. The Treasurer of the Corporation of the Township of South Frontenac is hereby empowered to accept part payment from time to time on account of any taxes due.
12. Pursuant to the provisions of the 2019 Municipal Budget, transfers budgeted as a "Contribution from Revenue Fund to Reserves" shall be implemented by the Treasurer in the amount budgeted. Transfers budgeted as a "Contribution from Reserves and/or Reserve Funds to Revenue Fund and/ or Capital Fund" shall be implemented by the Treasurer in the exact amount required to finance the actual expenditures of the particular project net of other applicable revenues, even should said amount exceed the transfer/ contribution from Reserves and/or Reserve Fund originally budgeted for.
13. Any surplus/deficit resulting from the 2019 operations of the General Revenue Fund as of December 31, 2019 shall be transferred to/financed from the reserve for Working Funds except for Winter Control, Building, Volunteer Firefighters wages, Water and Recycling which have dedicated reserves for stabilization.
14. Notwithstanding any of the foregoing, the Treasurer is hereby authorized to accept payments made on the current Pre-Authorized Payment Plan on the first day of the month following the due date for payment of taxes without adding penalty and/ or interest charges to the outstanding taxes and tax arrears.
15. If any section or portion of this by-law or the schedules attached hereto is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of South Frontenac that all remaining sections and portions of this by-law and the schedules continue in force and effect.

16. This by-law shall come into force and take effect on the date of its passage.

Dated at the Township of South Frontenac this 19th day of March, 2019.

Read a first and second time this 19th day of March, 2019.

Read a third time and finally passed this 19th day of March, 2019.

**Municipal Corporation of the
Township of South Frontenac**



Ron Vandewal, Mayor



Angela Maddocks, Clerk

Schedule "A" to By-Law No. 2019-15

TOWNSHIP OF SOUTH FRONTENAC - 2019 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.602546%	3,210,445,642	19,344,412.00
Multi-Residential	MT	0.602546%	5,438,163	32,768.00
Commercial-Full, Shared PIL	CH	0.602546%	26,675	161.00
Commercial Occupied	CT	0.602546%	23,358,062	140,744.00
Commercial Vacant Land	CX	0.421782%	281,899	1,189.00
Commercial Excess Land	CU	0.421782%	411,464	1,735.00
New Const-Full-No Support	XT	0.602546%	5,848,654	35,241.00
New Const-Excess Land-No Support	XU	0.421782%	37,438	158.00
Parking Lot	GT	0.602546%	40,875	246.00
Industrial -Full, Shared PIL	IH	0.602546%	495,200	2,984.00
Industrial -Excess Land, Shared PIL	IK	0.391655%	111,000	435.00
Industrial Occupied	IT	0.602546%	969,801	5,843.00
Industrial Excess Land	IU	0.391655%	0	0.00
Industrial Vacant Land	IX	0.391655%	383,725	1,503.00
Industrial-New Construction-Taxable	JT	0.602546%	2,171,131	13,082.00
Industrial-New Construction-Excess	JU	0.391655%	14,100	57.00
Farmlands	FT	0.150637%	98,337,307	148,132.50
Managed Forest	TT	0.150637%	11,008,875	16,583.00
Total			3,359,380,011	19,745,274

**TOWNSHIP OF SOUTH FRONTENAC
2019 Budget - February 19, 2019**

	Summary of Revenue and Expense				
	2018 Budget	Actuals	2019 Budget	2018-2019 Budget	
	\$	\$	\$	Variance	%
1. REVENUE					
2. Property Taxation	187,000	19,286,260	190,740	3,740	2.00%
3. User Charges	1,063,178	895,017	1,085,043	21,865	2.06%
4. Licenses, Permits and Rents	720,526	759,914	741,135	20,608	2.86%
5. Government Grants	2,094,619	2,101,765	2,258,928	164,309	7.84%
6. Grants from Other Municipalities	503,940	5,500	523,537	19,597	3.89%
7. Investment Income	260,000	213,980	282,500	22,500	8.65%
8. Penalties and interest on taxes	365,000	388,416	372,300	7,300	2.00%
9. Donations	10,500	54,867	6,500	-4,000	-38.10%
10. Other	10,000	73,259	10,000	0	0.00%
11. Transfers From Reserves/Reserve Funds	7,223,596	3,787,140	7,012,247	-211,349	-2.93%
12. TOTAL Revenue	12,438,360	27,566,119	12,482,930	44,570	0.36%
13. OPERATING EXPENSE					
14. <i>General Government</i>	4,206,544	3,504,917	4,860,384	653,840	15.54%
15. <i>Protection to Persons and Property</i>					
16. Fire	3,113,553	3,207,655	2,429,872	-683,681	-21.96%
17. Police	3,037,857	2,473,078	3,069,022	31,165	1.03%
18. Conservation Authorities	224,931	230,239	242,017	17,086	7.60%
19. Protective Inspections and Control	114,211	73,945	102,679	-11,532	-10.10%
20. Emergency Measures	1,750	425	1,550	-200	-11.43%
21. Building Department	592,518	300,946	524,099	-68,419	-11.55%
22. <i>Transportation Services</i>					
23. Roadway Maintenance	13,027,415	11,223,945	12,748,917	-278,498	-2.14%
24. Winter Control	1,993,375	1,939,891	2,148,603	155,228	7.79%
25. <i>Environmental Services</i>					
26. Water System	529,431	351,386	614,567	85,136	16.08%
27. Solid Waste Management	2,682,917	2,291,275	3,199,214	516,297	19.24%
28. <i>Parks, Recreation and Cemeteries</i>	1,637,046	1,228,945	1,754,963	117,917	7.20%
29. <i>Planning and Development</i>	406,534	213,868	528,731	122,197	30.06%
30. TOTAL Expense	31,568,081	27,040,316	32,224,617	656,536	2.08%
31. TO BE RAISED BY TAXATION	19,129,721	-525,802	19,741,688	611,966	3.20%

IMPACT ON TAXPAYER:

**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A \$261,714 PROPERTY WILL INCREASE 2.0% WHICH EQUALS \$30.98**

1 2019 CAPITAL BUDGET - February 19, 2019

	PROJECT YEAR(S)	TOTAL PROJECT	2019 BUDGET	PROPOSED FINANCING				
				TAX LEVY	RESERVES	OTHER		
4 GENERAL GOVERNMENT								
5 Corporate Services								
6 New Projects								
7	Financial Software Update	2019	12,000	12,000		12,000	Working Funds (WF)	
8	Server Upgrade	2019	27,000	27,000		27,000	Infrastructure	
9	Website Redesign	2019	23,000	23,000		23,000	Infrastructure	
10	Asset Management Software & Document Update	2019	72,500	72,500		72,500	WF 10,000 (2018 c/o) & Federal Gas Tax (FGT) 62,500	
11	Total - Corporate Services		134,500	134,500	0	134,500	0	
13 PROTECTIVE SERVICES								
14 Fire								
15 New Projects								
16	Bunker gear (25 sets)	2019	55,000	55,000		55,000	Rolling - Fire	
17	Tanker 331 replacement (1994)	2019	375,000	375,000		375,000	Rolling - Fire	
18	Firefighter recruitment (25) - related equipment (excluding pagers)	2019	89,000	89,000	15,000	74,000	Working Funds	
19	SCBA Masks - spares (12)	2019	5,400	5,400		5,400	Rolling - Fire	
20	Hose replacement	2019	19,200	19,200		19,200	Rolling - Fire	
21	Firehall Study	2019	15,000	15,000		15,000	Dev Chgs	
22	Gated Wye (2)- Stn 2-Burridge Pumper 321 & Stn 3-Verona Pumper 331	2019	5,400	5,400		5,400	Rolling - Fire	
23 New Items - advance approval in 2018								
24	Mobile Compressor	2019	35,000	35,000		35,000	Infrastructure	
25	Pagers (49) - Spares for Halls (24) & VF recruitment (25)	2019	31,360	31,360		31,360	Infrastructure 15,360 /WF 16,000	
26	Sub-total		630,360	630,360	15,000	615,360	0	
27	Total - Protection Services		630,360	630,360	15,000	615,360	0	
29 TRANSPORTATION DEPARTMENT								
30 New Projects								
31	LED Streetlights	2019	30,000	30,000		30,000	FGT	
32	Old Boy at Perth Road - New Commuter Parking lot	2019	50,000	50,000		50,000	Infrastructure	
33	Guide Rail - New installation	2019	50,000	50,000		50,000	Infrastructure	
34	Storrington Pit Fencing	2019	40,000	40,000		40,000	Infrastructure	
35	Storrington Centre - Fuel System - Gas, Clear and Coloured for PW & Fire	2019	100,000	100,000		100,000	Facilities	
36	Hartington Fuel System - Addition of gas for PW & Fire	2019	40,000	40,000		40,000	Facilities	
37	1/2 Ton Truck - replace F54 (2013 with 230,000 kms at Bedford Yard)	2019	40,000	40,000		40,000	PW Equipment	
38	1 Ton Truck - Truck for parks - replace F55-3 Ton (2013 with 210,000 kms)	2019	100,000	100,000	35,000	65,000	PW Equipment	
39	Tandem Truck - Replace F27 (2002, 300,000 kms at Hartington Yard)	2019	330,000	330,000		330,000	PW Equipment	
40	Upgrading Intersections - Latimer and Round Lake Road	2019	100,000	100,000		100,000	FGT	
41	Linear Asset Construction-Villages/Local Roads/Arterial Roads (separate Listing)	2019	6,075,000	6,075,000	3,850,725	1,415,000	1,009,275	AIR 815,000 DCF 300,000 FGT 300,000 OCIF 499,738 County FGT 509,537
42	Total		6,955,000	6,955,000	3,885,725	2,260,000	1,009,275	
43 SYDENHAM WATER								
44	Water Plant Equipment Replacement (as per UK recommendations)	2019	70,000	70,000		70,000	Water	
45	Water Meter Replacement	2018/2019	115,000	65,000		65,000	Water	
46	Total		185,000	135,000	0	135,000	0	
47 Sanitation-Disposal								
48	Loughborough Waste Site - Ground Penetrating radar - Required for MOE approval	2019	45,000	45,000		45,000	Landfill	
49	Portland Waste Site - Bedrock Wells - Required for MOE approval	2019	28,000	28,000		28,000	Landfill	
50	Sub-total		73,000	73,000	0	73,000	0	
51	Total		258,000	208,000	0	208,000	0	
53 TOWNSHIP FACILITIES MANAGEMENT								
54 New Projects								
55	Energy Retrofits	2018-2020	75,000	25,000		25,000	FGT	
56	Keeley Road Garage- Office/washroom/lunchroom upgrades	2019	250,000	250,000		250,000	Facilities	
57	Keeley Road Garage - boiler replacement	2019	50,000	50,000		50,000	Facilities	
58	Keeley Road Garage - Communications tower relocation	2019	50,000	50,000		50,000	Facilities	
59	Hartington Sand/Salt Storage Building - Replace building cover	2019	100,000	100,000		100,000	Facilities	
60	Sydenham Library - Replace plastic fencing on roof	2019	5,000	5,000		5,000	Facilities	
61	Town Hall - air conditioning in server room	2019	15,000	15,000		15,000	Facilities	
62	Town Hall - Front step repair	2019	10,000	10,000		10,000	Facilities	
63	Town Hall - Main Floor washroom upgrades	2019	5,000	5,000		5,000	Facilities	
64	Verona Medical Centre - roof shingles	2019	15,000	15,000		15,000	Facilities	
65	Verona Medical Centre - Stretcher accessibility	2019	15,000	15,000		15,000	Facilities	
66	OPP Station - Asphalt repairs	2019	10,000	10,000		10,000	Facilities	
67	OPP Station - Generator	2018-19	180,000	180,000		180,000	Facilities 180,000 (Incl 2018 carryover 80,000)	
68	Burridge Station 2 - Lighting retrofit	2019	10,000	10,000		10,000	FGT	
69	Sunbury - Station 8 - Front Step	2019	5,000	5,000		5,000	Facilities	
70	Sydenham - Station 5 - Front Eavesthrough/ asbestos tile removal and replacement	2019	8,500	8,500		8,500	Facilities	
71	Old Station 6 - Decommissioning	2019	25,000	25,000		25,000	Facilities	
72	Total		828,500	778,500	0	778,500	0	

1 2019 CAPITAL BUDGET - February 19, 2019

2		PROJECT	TOTAL	2019	PROPOSED FINANCING		
3		YEAR(S)	PROJECT	BUDGET	TAX LEVY	RESERVES	OTHER
74	RECREATION						
75	New Projects						
76	Boat Launch Upgrades - Various	2018-2022	75,000	15,000		15,000	Parkland
77	Recreation software - programs & facility booking	2019	6,000	6,000		6,000	Infrastructure
78	Davidson Beach - Floating Dock (swimming lessons back up location)	2019	10,000	10,000		10,000	Parkland
79	Glendower Hall - Painting, misc repairs	2019	10,000	10,000		10,000	Parkland
80	Bradshaw Schoolhouse- Accessible entrance/restore foundation	2018-19	30,000	10,000		10,000	Parkland
81	Canteens- assesment of canteen use & appliance purchase Bowes/Point	2019	5,000	5,000		5,000	Parkland
82	Sydenham Point - Bunker roof replacement	2019	20,000	20,000		20,000	Parkland
83	Sydenham Point - Multi-purpose pad work incl painting, basketball/tennis posts/netting	2019	8,000	8,000		8,000	Parkland
84	Sydenham Point - Beach dock - geared towards paddlers	2019	10,000	10,000		10,000	Parkland
85	Wilmer Ball Park - foundation repairs pumphouse building	2019	6,000	6,000		6,000	Parkland
86	Centennial Park & Gerald Ball Park - securing movable soccer nets	2019	5,000	5,000		5,000	Parkland
87	Harris Park - painting, trim work & decommissioning outbuilding	2019	20,000	20,000		20,000	Parkland
88	Centennial Dog Park - walkway	2019	10,000	10,000		10,000	Parkland
89	Gilmour Point -Washrooms	2017-19	450,000	450,000		450,000	FGT 450,000 (includes 2017/18 carryovers)
90	Storrington Centre - Heat exchanger replacement	2019	8,000	8,000		8,000	Parkland
91	Storrington Centre - Design work for hall expansion	2019-2020	50,000	50,000		50,000	Parkland
92	Gerald Ball Park -Resurface courts & new basketball posts	2019	30,000	30,000		30,000	Parkland
93	Gerald Ball Park - Playground structure near soccer field	2019	35,000	35,000		35,000	Parkland
94	Skateboard Park - Feasibility Study	2019	15,000	15,000		15,000	Parkland
95	Boat Launch Fencing	2019	5,000	5,000		5,000	Parkland
96	Total - Recreation		808,000	728,000	0	728,000	0
97							
98	PLANNING						
99	New Projects						
100	Growth Management (in advance of Official Plan)	2019	50,000	50,000		50,000	Dev Chgs
101	Official Plan - Study/Consultation/Open Houses	2019/20	75,000	6,000		6,000	Dev Chgs
102	Total - Planning		125,000	56,000	0	56,000	0
103							
104	TOTALS		9,739,360	9,490,360	3,700,725	4,780,360	1,009,275

Removed but funds held for report back re: turnaround for Township Trucks

Project on hold pending follow up report to, and approval by Council

Year 2019

Linear Asset Construction Schedule - February 19, 2019				
		Project	Total	2019
		Year(s)	Project	Budget
New Projects				
Desert Lake Causeway	2018 original budget of 100k reallocated to other project	2018-19	501,018	500,000
Petworth Culvert	2018 original budget of 250k reallocated to other project	2019	500,000	500,000
Round Lake Road	Duff Road to Lower Round Lake Road	2019	700,000	700,000
Devils Saddle Culvert	Burnt Hills Road	2019	700,000	700,000
Sunbury Village		2019-20	2,880,000	1,000,000
Hard Surface Preservation	Seal coating & microsurfacing	2019	1,100,000	1,100,000
Bridge Design	Bedford Mills, Fish Creek, Hinchinbrooke Road North	2019	50,000	50,000
Carrying Place Road		2018-19	700,000	350,000
Amey Road	2018 original budget of 125k reallocated to other project	2019	300,000	250,000
Scanlan Road		2019	325,000	325,000
Arterial Reserve	to be used for Road 38	2019-2022	1,100,000	75,000
Contingency	Any unspent to be reallocated to Arterial Reserve	2019	525,000	525,000
Total			9,381,018	6,075,000

2019 CAPITAL BUDGET - PRIOR YEAR CARRYOVER

	<i>TOTAL PROJECT BUDGET</i>	<i>BUDGETED EXPENDITURE</i>	<i>PROPOSED FINANCING TAX LEVY</i>	<i>RESERVES</i>	
PROTECTIVE SERVICES					
TRANSPORTATION DEPARTMENT					
* Radio Communication (Fire and PW)	300,000	300,000		300,000	Working Funds
LED Streetlights - 3 New	40,000	40,000		40,000	Infrastructure
Keeley Admin - Finalize renovations	35,000	6,972		6,972	Vertical - Facilities
Roads Construction:					
Green Bay Bridge	299,247	261,600		261,600	Fiscal-Working Funds (unspent Capital)
Carrying Place Road	350,000	202,372		202,372	Fiscal-Working Funds (unspent Capital)
Deyos/Bunker Hill Roads	350,000	203,041		203,041	Fiscal-Working Funds (unspent Capital)
Total	1,374,247	1,013,985	0	1,013,985	
SYDENHAM WATER					
Water Tower	45,000	45,000		45,000	Water Reserve
Water Hauling Station	55,000	54,267		54,267	Water Reserve
Total	100,000	99,267	0	99,267	
ENVIRONMENTAL SERVICES					
Loughborough Site - Finish partial capping Phase 1	410,000	410,000		410,000	Landfill Closure
Garbage Truck	250,000	250,000		250,000	Rolling-roads 150,000/100,000 WF
Total	660,000	660,000	0	660,000	
TOWNSHIP FACILITIES MANAGEMENT					
Energy retrofits	75,000	25,000		25,000	Federal Gas Tax
Perth Road-Station 6-Trees	2,000,000	5,000		5,000	Vertical - Facilities Res
Total	2,075,000	30,000	0	30,000	
RECREATION					
Boat Launch Upgrades - Various	75,000	12,269		12,269	Parkland
Point Park - Paint Bunker & Pavillion	5,000	4,272		4,272	Parkland
Fermoy Hall - Building Upgrades -Structural Integrity - Walls/Chimney/Foundation	80,000	76,537		76,537	Parkland
Bradshaw School House - Accessible Entrance/Restore Foundation	20,000	18,405		18,405	Parkland
Wilmer Ball Park - Pump/Storage Building Wall Repair	6,000	6,000		6,000	Parkland
Total Recreation	186,000	117,483	0	117,483	
PLANNING					
Development Charges Study	40,000	40,000		40,000	Dev Charges
Total - Planning	40,000	40,000	0	40,000	
TOTALS - Carryovers	4,435,247	1,960,735	0	1,960,735	

* Project on hold pending follow up report to, and approval by Council

2018 CAPITAL BUDGET - Removed items & not carried over	
Thermal Imaging Camera	7,000
Transportation Master Plan - moved to 2020	50,000
Water Tank (replace 23903-2011)	30,000
Establish Transfer Station	25,000
Facility Signage	17,786
Bradshaw- Station 1 paving - per study	8,000
Paving - Station 7	10,000
Burdge - Stn 2 - Repair Rear Metal Roof (BCA)	10,000
Burnt Hills - Stn 9 - Soffit & Facia Upgrades	10,000
Total	167,786