

SOUTH FRONTENAC TOWNSHIP

BY-LAW 2016-31

A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR THE YEAR 2016

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 2016; 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 2015-0052 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 "C" 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 2016 estimates for the current year as set forth in Schedule "C" attached hereto and forming part of this by-law are hereby adopted.
2. For the year 2016, 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 2016.
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 2016.
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 2016.
6. The Treasurer is hereby authorized to collect the Special Area Charges and Rates as set out in Schedule "B" which is attached hereto and forms part of this by-law and these Special Area Charges and Rates shall be added to and form part of the Collector's Roll.
7. The levy for municipal, county, education and special area charges shall become due and payable as follows:

Non-capped Classes (Residential, Managed Forest and Farmland)

- 50% of the final bill and any outstanding arrears shall be due on June 30th, 2016
- The balance of the final bill shall be due on September 30th, 2016.

2.

Capped Classes (Commercial, Industrial, Multi-Residential, Parking lot) or a combination of Capped and Uncapped

- 50% of the final bill and any outstanding arrears shall be due on August 31st, 2016
 - The balance of the final bill shall be due on September 30th, 2016.
8. 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.
 9. 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.
 10. 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.
 11. 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.
 12. 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.
 13. Pursuant to the provisions of the 2016 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.
 14. Any surplus/deficit resulting from the 2016 operations of the General Revenue Fund as of December 31, 2016 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.
 15. 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.
 16. 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.

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

3.

Dated at the Township of South Frontenac this 17th day of May, 2016.

Read a first and second time this 17th day of May, 2016.

Read a third time and finally passed this 17th day of May, 2016.

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

Ron Vandewal, Mayor

Wayne Orr, Clerk-Administrator

Schedule "A" to By-Law No. 2016-31

TOWNSHIP OF SOUTH FRONTENAC - 2016 TAX RATE SCHEDULE

Assessment Class	RTC	South Frontenac Tax Rate	Current Value Assessment	South Frontenac Levy
Residential and Farm Residential	RT	0.531548%	3,059,403,810	16,262,200.00
Multi-Residential	MT	0.531548%	4,679,000	24,872.00
Commercial-Full, Shared PIL	CH	0.531548%	24,500	130.00
Commercial Occupied	CT	0.531548%	23,948,267	127,298.00
Commercial Vacant Land	CX	0.372084%	252,900	941.00
Commercial Excess Land	CU	0.372084%	269,620	1,003.00
New Const-Full-No Support	XT	0.531548%	2,829,400	15,040.00
New Const-Excess Land-No Support	XU	0.372084%	21,500	80.00
Parking Lot	GT	0.531548%	34,500	183.00
Industrial -Full, Shared PIL	IH	0.531548%	483,000	2,567.00
Industrial -Excess Land, Shared PIL	IK	0.345506%	102,000	352.00
Industrial Occupied	IT	0.531548%	1,224,000	6,506.00
Industrial Excess Land	IU	0.345506%	0	0.00
Industrial Vacant Land	IX	0.345506%	387,400	1,338.00
Industrial-New Construction-Taxable	JT	0.531548%	1,396,920	7,425.00
Industrial-New Construction-Excess	JU	0.345506%	21,080	75.00
Farmlands	FT	0.132887%	56,699,902	75,347.50
Managed Forest	TT	0.132887%	9,273,467	12,323.00
Total			3,161,051,266	16,537,681

Schedule "B" to By-Law No. 2016-31

**TOWNSHIP OF SOUTH FRONTENAC
SPECIAL AREA CHARGES AND RATES**

WASTE MANAGEMENT CHARGE ON AN ANNUAL BASIS PER UNIT

	Charge per assessed unit
Residential Dwelling	\$120.00
Residential Seasonal Dwelling	\$120.00
Commercial	\$120.00

Schedule "C" to By-Law No. 2016-31

TOWNSHIP OF SOUTH FRONTENAC 2016 Budget

Summary of Revenue and Expense

	2015 Budget	2016 Budget	2015-2016 Budget	
	\$	\$	Variance	%
REVENUE				
Property Taxation	188,000	188,000	0	0.00%
User Charges	2,170,879	2,231,403	60,524	2.79%
Licenses, Permits and Rents	711,860	724,405	12,545	1.76%
Government Grants	2,317,510	1,762,879	-554,631	-23.93%
Grants from Other Municipalities	757,882	672,953	-84,929	-11.21%
Investment Income	157,412	151,600	-5,812	-3.69%
Penalties and interest on taxes	400,000	360,000	-40,000	-10.00%
Donations	117,600	154,500	36,900	31.38%
Other	7,065	22,065	15,000	212.31%
Transfers From Reserves/Reserve Funds	4,962,831	5,259,206	296,375	5.97%
TOTAL Revenue	11,791,039	11,527,011	-264,028	-2.24%
OPERATING EXPENSE				
<i>General Government</i>	3,846,084	3,445,046	-401,038	-10.43%
<i>Protection to Persons and Property</i>				
Fire	2,850,010	2,748,408	-101,602	-3.56%
Police	2,921,791	2,958,010	36,219	1.24%
Conservation Authorities	201,575	207,670	6,094	3.02%
Protective Inspections and Control	120,997	117,349	-3,647	-3.01%
Emergency Measures	1,960	1,960	0	0.00%
Building Department	461,343	492,955	31,612	6.85%
<i>Transportation Services</i>				
Roadway Maintenance	10,331,796	11,295,139	963,343	9.32%
Winter Control	1,852,049	1,979,819	127,770	6.90%
<i>Environmental Services</i>				
Water System	297,162	358,547	61,385	20.66%
Solid Waste Management	2,817,996	2,721,951	-96,046	-3.41%
<i>Parks, Recreation and Cemeteries</i>	1,257,134	1,407,487	150,353	11.96%
<i>Planning and Development</i>	332,931	327,312	-5,619	-1.69%
TOTAL Expense	27,292,828	28,061,653	768,825	2.82%
TO BE RAISED BY TAXATION	15,501,789	16,534,642	1,032,853	6.66%

Schedule "C" to By-Law No. 2016-31

TOWNSHIP OF SOUTH FRONTENAC		
2016 Budget		
PSAB Presentation		
	2015 Budget	2016 Budget
	\$	\$
TOTAL Revenue - including to be raised by Taxation	27,292,828	28,061,653
Less: Transfer from Reserves	3,730,331	5,259,206
Plus: UFCO adjust		91,914
Adjusted Revenues	23,562,497	22,894,361
TOTAL Expenses	27,292,828	28,061,653
Add: Amortization	6,498,654	5,823,509
Less: Transfer to Reserves	3,109,532	3,020,884
Less: Transfer to Tangible Capital Assets	7,829,000	8,508,915
Adjusted Expenses	22,852,950	22,355,363
Net Surplus	709,547	538,998
Accumulated Surplus, beginning of year	92,261,039	92,970,586
Accumulated Surplus, end of year	92,970,586	93,509,584
Schedule of Accumulated Surplus		
Tangible Capital Assets	83,609,724	86,295,130
Reserves & Reserve Funds	11,303,625	9,036,875
UFCO Water Growth Component	-471,455	-449,101
UFCO Landfill	-1,442,880	-1,373,320
Cemetery Deficit	-28,428	0
Accumulated Surplus	92,970,586	93,509,584

2016 CAPITAL BUDGET

	BUDGETED		PROPOSED FINANCING		GRANT / OTHER
	EXPENDITURE	TAX LEVY	RESERVES		
GENERAL GOVERNMENT					
Corporate Services					
New Projects					
Server Migration	7,500	7,500			
Parks and Recreation Software	15,000		15,000		Working Funds
Asset Management customizations/document update	10,000		10,000		Working Funds
Total	32,500	7,500	25,000	0	
PROTECTIVE SERVICES					
Building					
Pick up Truck/SUV (replacing 2007)	35,000		35,000		Building Equipment
Sub-total	35,000	0	35,000	0	
Fire					
New Projects					
Pagers	15,000		15,000		Working Funds
New-Commercial bunker gear washer/dryer-Station 8	30,000	30,000			
Replacement extrication equipment - Station 4	35,000	35,000			
1/2 ton truck - Replace 2003-Unit 27	45,000		45,000		Rolling - Fire Reserve
Sub-total	125,000	65,000	60,000	0	
Total	160,000	65,000	95,000	0	
TRANSPORTATION DEPARTMENT					
Carried Forward from 2015					
ArcGIS desktop	5,500		5,500		Fiscal-Working Funds (unspent Capital)
Reshingle Sand Dome/Doors - Hartington	50,000		50,000		Vertical - Facilities Res
Reshingle Sand Dome/Doors - Bedford	50,000		50,000		Vertical - Facilities Res
Office Renovations: Keeley	20,000		20,000		Vertical - Facilities Res (10,000 c/o 2012)
Keeley- Paint Booth Conversion to service bay	10,000		10,000		Vertical - Facilities Res
New Projects					
* Radio Communication (Fire and PW)	300,000		300,000		Working Funds
Street Lights - New LED Installation	50,000		50,000		Working Funds
Bedford Patrol Yard Improvements	16,000		16,000		Vertical - Facilities Res
Picadilly Patrol Yard Decommissioning	10,000		10,000		Vertical - Facilities Res
Storrington Salt Storage & Site works	500,000		500,000		Federal Gas Tax
Keeley Patrol yard - Garage Door replacements	24,000		24,000		Vertical - Facilities Res
Keeley Patrol yard - Generator replacement	60,000		60,000		Vertical - Facilities Res
Keeley Patrol yard - Front power gate	10,000		10,000		Vertical - Facilities Res
Half ton - 4 X 4 - Replace 2010 F49	35,000		35,000		Rolling - Capital - Roads
Half ton - 4 X 4 - Replace 2005 F35	35,000		35,000		Rolling - Capital - Roads
3/4 ton 4 X 4 with Plow/Sander-replace 2010 F2	55,000		55,000		Rolling - Capital - Roads
3/4 ton 4 X 4 with Plow/Sander- replace 2008 F41	55,000		55,000		Rolling - Capital - Roads
Tanden Truck - replace 2000 F16	250,000		250,000		Rolling - Capital - Roads
Water tank for dump truck	30,000		30,000		Rolling - Capital - Roads
Backhoe - replace 1993 BT91 (only 1 in 2015)	150,000		150,000		Rolling - Capital - Roads
Thompson Steamer - replace 1989 BT88 & ST88	15,000		15,000		Rolling - Capital - Roads
Thompson Steamer - replace 1990 LT88	15,000		15,000		Rolling - Capital - Roads
Keeley Garage - hoists (resubmitted)	50,000		50,000		Rolling - Capital - Roads
AVL system - New equipment	100,000		100,000		Rolling - Capital - Roads
Linear Asset Construction-Villages/Local Roads/Arterial Roads	5,350,000	3,942,839	826,786	580,375	Linear Rd Const 250,471 AIR 376,315 County FGT 471,096 (City 187,857 to reserve- 2017 use)
Total	7,245,500	3,942,839	2,722,286	580,375	
ENVIRONMENTAL SERVICES					
Waste Diversion					
* Baler	160,000		160,000		Landfill Closure
Sub-total	160,000	0	160,000	0	
Sanitation-Disposal					
Replacement Bins	50,000		50,000		Landfill Closure
Sub-total	50,000	0	50,000	0	
Total	210,000	0	210,000	0	

2016 CAPITAL BUDGET

	BUDGETED		PROPOSED FINANCING	
	EXPENDITURE	TAX LEVY	RESERVES	GRANT / OTHER
TOWNSHIP FACILITIES MANAGEMENT				
Carried Forward from 2013				
Asbestos Assessment	59,000		59,000	Rec Res 10,000 Vert-Fac Res 49,000
Building Condition Assessment	94,000		94,000	Rec Res 30,000
Energy Audit	32,500		32,500	Vert-Fac Res 64,000 Federal Gas Tax
Accessibility Standard	15,000		15,000	Rec Res 5,000 Vert-Fac Res 10,000
Carried Forward from 2014				
OPP Building -Garage Floor Drains	20,000		20,000	Vertical - Facilities Res DCF 136,615
New Hall-Perth Rd- Station 6 (Land/ Architect)	211,615		211,615	Vert-Fac Res 75,000 Fiscal-Working Funds (unspent Capital)
Bradshaw- Station 1 repairs as per study	25,000		25,000	Fiscal-Working Funds (unspent Capital)
Verona-Station 3 repairs as per study	5,000		5,000	Fiscal-Working Funds (unspent Capital)
Carried Forward from 2015				
Facility Signage	18,800		18,800	Vertical - Facilities Res DCF 87,000 FGT 250,000 Vert-Fac 663,000
New Hall - Perth Road-Station 6	1,000,000		1,000,000	Fiscal-Working Funds (unspent Capital)
Windows/insulation - Station 5	14,000		14,000	Vertical - Facilities Vertical - Facilities
New Projects				
Verona Medical - Heat pump replacement	10,000		10,000	
Paving - Station 7	10,000		10,000	
Total	1,514,915	0	1,514,915	0
RECREATION				
Carried Forward from 2013				
Recreation buildings - re-keying	11,000		11,000	Parkland (8,000 from 2013)
Carried Forward from 2014				
Point Park-Football Field Upgrades/Protection	360,000		210,000	150,000 Parkland 210,000 (50k from 2014)
Carried Forward from 2015				
Gilmour Point - Hydro installation	10,000		10,000	Parkland
Museum - Window Replacement	8,000		4,000	4,000 Parkland
New Projects				
* Playground Equipment- Bowes	36,000		36,000	Parkland
Wilmer Ball Park - Metal Roof Replacement	8,000		8,000	Parkland
Gilmour Point - Site Access Road	40,000		40,000	Parkland
Gerald Ball Park - Horseshoe Pits Upgrade	5,000		5,000	Parkland
Battersea Ball Park - Resurface basketball court (nets & posts), upgrade washrooms and model train area fencing	15,000		15,000	Parkland
Inverary Ball Park - Washroom Upgrades	5,000		5,000	Parkland
* Stormington Centre - Roof top unit guards/sliding partition wall/new kitchen shuttle door/covered walkway	20,000		20,000	Parkland
* Fermoy Hall - Building upgrades, well, paint insulation, septic system	30,000		30,000	Parkland
* Glendower Hall - Front Step Replacement	40,000		40,000	Parkland
Centennial Park - re-shingle washroom/canteen building, tennis court multi-use conversion	8,500		8,500	Parkland
Centennial Park - Upper Ball Diamond Repair	19,000		19,000	Parkland
Museum - AC unit, New electrical service and replace rear exit & furnace room doors	7,000		7,000	Parkland
McMullen Park - replace docks	15,000		15,000	Parkland
Sydenham Library - rear deck	10,000		10,000	Vertical - Facilities Res
Boat Launch upgrades (Buck Lake & Knowlton)	60,000		60,000	Parkland
Total	707,500	0	553,500	154,000
TOTALS	9,870,415	4,015,339	5,120,701	734,375

* Project on hold pending follow up report to, and approval from, Council in early 2016