

TOWN OF FORT FRANCES

Administration and Finance Executive Committee

AGENDA - April 7, 2020 - NOON

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Conference ID: 847 149 163#

MEETING - Committee Room, Civic Centre

Session # 5

	Page
1. <u>Call to Order</u>	
2. <u>Disclosure of pecuniary interest and the general nature thereof</u>	
3. <u>Approval of Previous Committee Minutes</u>	
3.1 Session No. 4 dated March 3, 2020.	2 - 3
4. <u>New Business</u>	
4.1 Changes to Municipal Accommodation Tax By-Law.	4
4.2 2019 Capital Financing.	5 - 9
4.3 2019 Summary of Donation Requests,	10 - 11
4.4 Ontario Regulation 284/09 - Budget Matters.	12 - 15
4.5 Financial Assistance in Response to COVID-19	16
5. <u>Adjourn / Next Meeting Date - April 21st, 2020</u>	

TOWN OF FORT FRANCES

MINUTES

SESSION NO. # 4

March 3, 2020

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Committee Room, Civic Centre on March 3, 2020 from Noon p.m. to 12:15 p.m.

PRESENT: Chairperson W. Brunetta, Councillors D. Judson and A. Hallikas, Mayor J. Caul (ex-officio)

ALSO PRESENT: D. Brown, CAO, D. Galusha, Treasurer, J. Holliday, Deputy Treasurer, T. Moffit, Fire Chief/CEMC, and K. Lawson, Deputy Clerk

1. Call to Order - Noon

2. Disclosure of pecuniary interest and the general nature thereof

- 2.1 Mayor J. Caul disclosed an interest in agenda item 5.1 and stated the following: My per diem for the RRDMA Annual General Meeting held on January 25, 2020. She did not participate in any discussion of the matter when it was brought forward.

3. Approval of Previous Committee Minutes

- 3.1 Session No. 3 dated February 18, 2020.

Judson-Hallikas: Approved as presented.

CARRIED

4. Items Referred from Council

- 4.1 Fort Frances Royal Canadian Legion Ladies Aux. Branch #29.
- committee recommended receiving the request only with no further action.

5. New Business

- 5.1 Mayor June Caul - RRDMA Annual General Meeting Per Diem.
- committee recommended approving the Schedule "F" Travel Statement - Mayor/Council Honorarium per diem claim in the total amount of \$160.00 as submitted by Mayor J. Caul for her attendance at the RRDMA Annual General Meeting on January 25, 2020 held in Devlin.

6. Information

6.1 Fort Frances Fire and Rescue - January 2020 Report. - received as information.

7. Adjourn 12:15 p.m. / Next Meeting Date - March 17, 2020

Executive Committee Chair

D. Brown, CAO

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: March 13, 2020

SUBJECT: Changes to Municipal Accommodation Tax By-Law

BACKGROUND

At the March 2, 2020 Special Budget Meeting, Council agreed to the use of a portion of the Municipal Accommodation Tax to fund the Travel Information Centre, Economic Development, Marina, and the Museum operations for 2020. As a result, we need to make a change to the wording of the By-Law, as Section 4.3 currently states the following:

The excess funds beyond those remitted to the RRFDC will be allocated to a reserve for tourism and economic development projects.

The revised wording would be:

The excess funds beyond those remitted to the RRFDC will be used for current year tourism and economic development, with the remaining funds to be allocated to a reserve for tourism and economic development projects.

2019 CAPITAL & RESERVE FUND BALANCING

Revised March 12, 2020

				REVENUE SOURCES							
	Account #	RESERVE FUND	Reserve Funds as per Capital Budget	Capital Expense to December 31/19	Other Grants/Project Funding	Reserve Funds Actual to December 31, 2019	Additional Reserve Funds Required	Total Reserve Funds to Support Capital	Revenue Fund Required (Distributed Salaries/Benefits /Equip)	Difference Between Reserve Funds Budgeted & Reserve Funds Actual	NOTES
GENERAL GOVERNMENT Carryover- Switches Project Computer Hardware Gen Government Land Purchase RL Market Square- Holdbacks not previously recorded TOTAL GENERAL GOVERNMENT	20-020-0265-9109-71471	Corporate Projects	31,000	38,480.01		31,000.00	7,480.01	38,480.01		(7,480.01)	Project went over budget
	20-020-0268-9109-71471	Corporate Projects	31,000	32,324.82		31,000.00	1,324.82	32,324.82		(1,324.82)	Snow Dump Purchase- Council approved in year
	20-020-0240-9100-7000	Corporate Projects		45,220.61			45,220.61	45,220.61		(45,220.61)	
	20-020-0251-9286-71523	Corporate Projects		40,704.00			40,704.00	40,704.00		(40,704.00)	This was not set up previously
			62,000	156,729.44	-	62,000.00	94,729.44	156,729.44	-	(94,729.44)	
PROTECTION <i>Fire</i> Six sets of Bunker Gear (life expectancy is 10 years) Washer- Extractor and Bunker Gear Dryer Self Contained Breathing Apparatus Equipment GIS Capital Contribution Air Monitor & Testing/Charging Station Fire Hose Backup Generator- Secondary Evacuation Centre TOTAL PROTECTION											
	20-040-0410-9120-71480	Corporate Projects	12,000	11,446.35		11,446.35	-	11,446.35		553.65	
	20-040-0410-9121-71471	Corporate Projects	15,000	16,596.98		15,000.00	1,596.98	16,596.98		(1,596.98)	
	20-040-0410-9122-75363	Corporate Projects	16,000	14,173.68		14,173.68	-	14,173.68		1,826.32	
	20-040-0410-9123-71471	Corporate Projects	763	425.91		425.91	-	425.91		337.09	
	20-040-0410-9124-71471	Corporate Projects	15,000	14,057.53		14,057.53	-	14,057.53		942.47	
	20-040-0410-9239-71431	Corporate Projects	3,000	2,881.94		2,881.94	-	2,881.94		118.06	
	20-040-0450-9260-71471	Federal Gas Tax		55,225.51		-	47,627.58	47,627.58	7,597.93	(47,627.58)	Project was not eligible for FGT
			61,763	114,807.90	-	57,985.41	49,224.56	107,209.97	7,597.93	(45,446.97)	
	20-060-0614-9105-71471	Corporate Vehicles/Equip	8,000	8,319.27		8,000.00	319.27	8,319.27		(319.27)	
	20-060-0614-9130-71471	Corporate Projects	10,000	-			-	-		10,000.00	See Land Purchase above
TRANSPORTATION <i>Public Works Buildings/General Misc.</i> Public Works Small Equipment Purchase PW- Land Improvements- Snow Dump Creation GIS Capital Contribution <i>Large Equipment & Vehicles</i> Carryover from 2018- Replace 1999 E205 Grader (c/w new plow and wing) Fleet GPS Implementation (7 units) Replace Unit 178 with 1 crew cab 4WD 3/4 ton truck Replace Unit 179 with 1 extended cab 4WD 1/2 ton truck Sanding Trailer and broom for Trackless Sidewalk Machine <i>Roads / Storm Sewers/ Sidewalks</i> Erin Crescent Subdivision 2019 Portion Reconstruction of Mill Road Overpass and related Road Works (Connecting Link Funding) Third Street- Sod Work Reconstruction of Second Street Victoria Avenue to Portage Avenue (FGT) Kings Highway- Pit Rd #1 to Oakwood Road	20-060-0624-9123-71471	Corporate Projects	763	638.87		638.87	-	638.87		124.13	
			18,763	8,958.14	-	8,638.87	319.27	8,958.14	-	9,804.86	
	20-060-0619-4516-71471	Corporate Vehicles/Equip	284,928	331,534.17	45,000.00	284,928.00	1,606.17	286,534.17		(1,606.17)	
	20-060-0614-9310-71471	Corporate Vehicles/Equip	20,454	3,145.30		3,145.30	-	3,145.30		17,308.70	
	20-060-0618-5197-71471	Corporate Vehicles/Equip	48,298	49,366.46		48,298.00	1,068.46	49,366.46		(1,068.46)	
	20-060-0618-5198-71471	Corporate Vehicles/Equip	37,870	38,896.11		37,870.00	1,026.11	38,896.11		(1,026.11)	
	20-060-0614-4519-71471	Corporate Vehicles/Equip	24,000	25,338.24		24,000.00	1,338.24	25,338.24		(1,338.24)	
			415,550	448,280.28	45,000.00	398,241.30	5,038.98	403,280.28	-	12,269.72	
	20-060-0611-9265-71471	Corporate Projects	749,849	86,473.26		86,473.26	-	86,473.26		663,375.74	
	20-060-0616-9303-71523	Federal Gas Tax	0	490,482.66	490,482.66	-	-	-		-	FGT Funding
	20-060-0611-9267-71523	Corporate Projects	6,700	2,753.25		2,753.25	-	2,753.25		3,946.75	
	20-060-0611-9266-71523	Federal Gas Tax	0	844,632.56	844,632.56	-	-	-		-	OCIF \$634,617, FGT \$210,015.56
	20-060-0611-9270-71523	Corporate Projects	0	42,348.03	38,113.23		4,234.80	4,234.80		(4,234.80)	90% Connecting Link Funding
			756,549	1,466,689.76	1,373,228.45	89,226.51	4,234.80	93,461.31	-	663,087.69	

2019 CAPITAL & RESERVE FUND BALANCING

Revised March 12, 2020

	Account #	RESERVE FUND	Reserve Funds as per Capital Budget	Capital Expense to December 31/19	REVENUE SOURCES		Additional Reserve Funds Required	Total Reserve Funds to Support Capital	Revenue Fund Required (Distributed Salaries/Benefits /Equip)	Difference Between Reserve Funds Budgeted & Reserve Funds Actual	NOTES
					Other Grants/Project Funding	Reserve Funds Actual to December 31, 2019					
Streetlight Pole Replacement & Traffic Lighting Carry over from 2018 Replace 5 Traffic Signal controllers and Pedestrian signal upgrades (Delivery April) Pole Replacement - Waterfront walkway (includes additional \$10,000 to install poles purchased in 2018)	20-060-0623-9136-71471	Corporate Projects	125,000	116,146.68		116,146.68		116,146.68		8,853.32	
	20-060-0623-9135-71471	Corporate Projects	10,000	4,626.41		4,626.41		4,626.41		5,373.59	
			135,000	120,773.09	-	120,773.09	-	120,773.09	-	14,226.91	
TOTAL TRANSPORTATION			1,325,862	2,044,701.27	1,418,228.45	616,879.77	9,593.05	626,472.82	-	699,389.18	
PARKS & CEMETERIES											
Parks											
Replace Roof on Point Park Washroom/Shower building	20-160-1611-9295-71523	Corporate Buildings	2,961	3,591.50		2,961.00	630.50	3,591.50		(630.50)	
Small Equipment Replacement- small mowers and whipper snippers	20-160-1610-9105-71471	Corporate Vehicles/Equip	6,250	6,360.54		6,250.00	110.54	6,360.54		(110.54)	
Washroom Roof- St. Francis Fields	20-160-1612-9295-71523	Corporate Buildings	5,000	5,705.44		5,000.00	705.44	5,705.44		(705.44)	
			14,211	15,657.48	-	14,211.00	1,446.48	15,657.48	-	(1,446.48)	
Cemeteries											
Exterior Renovations and addition to Garage & Storage Building at the Fort Frances Cemetery	20-160-1610-9109-71471	Care & Mtce	3,000	1,458.30		1,458.30	-	1,458.30		1,541.70	Only RFP Advertising was completed- CF to 2020
FF Cemetery Building Renos & Garage- Final	20-100-1040-9127-71523	Corporate Buildings		3,928.97			3,928.97	3,928.97		(3,928.97)	
Foundation Works- New Columbarium	20-100-1041-9620-71471	Care & Mtce	97,000	218.40		218.40	-	218.40		96,781.60	
			100,000	5,605.67	-	1,676.70	3,928.97	5,605.67	-	94,394.33	
TOTAL PARKS & CEMETERIES			114,211	21,263.15	-	15,887.70	5,375.45	21,263.15	-	92,947.85	
AIRPORT											
Replacement of Septic System	20-060-0660-9305-71523	Corporate Projects	35,000	27,586.25		27,586.25	-	27,586.25		7,413.75	
Replacement of Maintenance Garage Windows	20-060-0661-9108-71471	Corporate Buildings	10,000	12,655.99		10,000.00	2,655.99	12,655.99		(2,655.99)	
TOTAL AIRPORT			45,000	40,242.24	-	37,586.25	2,655.99	40,242.24	-	4,757.76	
WASTE MANAGEMENT SYSTEM											
Landfill Site Expansion 2019 RFP and first phase design activities	20-080-0860-9238-71523	Corporate Projects	75,000	-			-	-		75,000.00	Carry Forward to 2020
TOTAL WASTE MANAGEMENT SYSTEM			75,000	-	-	-	-	-	-	75,000.00	
SOCIAL & FAMILY SERVICES											
Fort Frances Seniors' Centre											
Furnace	20-120-1220-9105-71471	Corporate Buildings	2,000	-			-	-		2,000.00	
Small Capital Purchases	20-120-1220-9105-71471	SKC Projects		1,769.96	1,193.54		576.42	576.42		(576.42)	
			2,000	1,769.96	1,193.54	-	576.42	576.42	-	1,423.58	
TOTAL SOCIAL & FAMILY SERVICES			2,000	1,769.96	1,193.54	-	576.42	576.42	-	1,423.58	

2019 CAPITAL & RESERVE FUND BALANCING

Revised March 12, 2020

REVENUE SOURCES											
	Account #	RESERVE FUND	Reserve Funds as per Capital Budget	Capital Expense to December 31/19	Other Grants/Project Funding	Reserve Funds Actual to December 31, 2019	Additional Reserve Funds Required	Total Reserve Funds to Support Capital	Revenue Fund Required (Distributed Salaries/Benefits /Equip)	Difference Between Reserve Funds Budgeted & Reserve Funds Actual	NOTES
Memorial Sports Centre Upgrades to Kitchen Suppression systems at MSC MSC Pool Sound Barrier Replacement MSC Pool- Pool Pump and Strainer MSC Pool- 7- Fire Separation Doors MSC Pool- Structural Repairs as per structural report MSC- Window replacement- Gym IFK Arena-Upgrades to Iceplant and Health & Safety Access ladders and handrail IFK Arena Structural Repairs as per structural report MSC Roof Feasibility Study- Auditorium, Front Entran MSC 52 Arena- Structural Repairs as per structural re MSC -Window replacement- Auditorium, Kitchen MSC 52 Arena- Design work for HVAC MSC - Miscellaneous Capital Items Design for HVAC Upgrades Auditorium MSC Building Renos SUV to replace Dodge	20-160-1634-9644-71471	Corporate Buildings	11,000				-	-		11,000.00	The lines went over and under budget Overall \$53,619.20 less was used from reserves than anticipated.
	20-160-1634-9645-71471	Corporate Buildings	60,000	31,077.98		31,077.98	-	31,077.98		28,922.02	
	20-160-1634-9634-71471	Corporate Buildings	15,000	18,737.36		15,000.00	3,737.36	18,737.36		(3,737.36)	
	20-160-1634-9635-71471	Corporate Buildings	25,000	32,601.34		25,000.00	7,601.34	32,601.34		(7,601.34)	
	20-160-1634-9648-71471	Corporate Buildings	10,000			-	-	-		10,000.00	
	20-160-1634-9649-71471	Corporate Buildings	7,500	4,363.86		4,363.86	-	4,363.86		3,136.14	
	20-160-1634-9650-71471	Corporate Buildings	175,000	204,841.91		175,000.00	29,841.91	204,841.91		(29,841.91)	
	20-160-1634-9651-71471	Corporate Buildings	20,000			-	-	-		20,000.00	
	20-160-1634-9652-71471	Corporate Buildings	40,000	28,671.50		28,671.50	-	28,671.50		11,328.50	
	20-160-1634-9653-71471	Corporate Buildings	45,000			-	-	-		45,000.00	
	20-160-1634-9654-71471	Corporate Buildings	7,500	10,253.48		7,500.00	2,753.48	10,253.48		(2,753.48)	
	20-160-1634-9655-71471	Corporate Buildings	10,000	10,302.50		10,000.00	302.50	10,302.50		(302.50)	
	20-160-1634-9105-71471	Corporate Buildings	50,000	74,813.58		50,000.00	24,813.58	74,813.58		(24,813.58)	
	20-160-1634-9293-71523	Corporate Buildings	15,000			-	-	-		15,000.00	
	20-160-1634-9127-71523	Corporate Buildings	0	21,558.29		-	21,558.29	21,558.29		(21,558.29)	
	20-160-1634-5203-71471	Corporate Vehicles/Equip	34,107	34,266.00		34,107.00	159.00	34,266.00		(159.00)	
			525,107	471,487.80	-	380,720.34	90,767.46	471,487.80	-	53,619.20	
Recreation Fitness Equipment (annual) Sunny Cove Upgrades (5-year Plan) Sunny Cove- Building Repairs- Windstorm Loss- Insur Sunny Cove- Contents Replacement- Windstorm Loss Marina Docks- Ordered but not yet received	20-160-1620-9624-71471	Corporate Vehicles/Equip	10,000	3,529.00		3,529.00	-	3,529.00		6,471.00	
	20-160-1614-9108-71523	Corporate Projects	8,000	8,385.80	8,385.80		-	-		8,000.00	
	20-160-1614-9101-71523			86,821.35	86,821.35		-	-		-	
	20-160-1614-9101-71471			10,528.80	10,528.80		-	-		-	
	20-160-1631-9627-71471	Corporate Projects	19,079	33,060.29		19,079.00	13,981.29	33,060.29		(13,981.29)	
			37,079	142,325.24	105,735.95	22,608.00	13,981.29	36,589.29	-	489.71	
Museum Design for HVAC Upgrades Museum Hallet Renovations- Replacement of Flooring	20-160-1645-9293-71523	Corporate Buildings	15,000	28,833.33		15,000.00	13,833.33	28,833.33		(13,833.33)	
	20-160-1645-9117-71523	Corporate Buildings	7,545	7,677.46		7,545.00	132.46	7,677.46		(132.46)	
			22,545	36,510.79	-	22,545.00	13,965.79	36,510.79	-	(13,965.79)	
			584,731	650,323.83	105,735.95	425,873.34	118,714.54	544,587.88	-	40,143.12	
Library Network switch Smart Board Computer Equipment Materials- Building Surveillance Cameras Makerspace/Computer Lab Flip UV Filters on Windows	20-160-1640-9210-71471	Library Reserve	2,000				-	-		2,000.00	Library Board has approved
	20-160-1640-9210-71523	Library Reserve	7,800				-	-		7,800.00	
	20-160-1640-9210-71471	Library Reserve	19,350	11,394.80		11,394.80	-	11,394.80		7,955.20	
	20-160-1640-9165-71523	Library Reserve	7,600	4,743.46		4,743.46	-	4,743.46		2,856.54	
	20-160-1640-9165-71471	Library Reserve		407.04			407.04	407.04		(407.04)	
	20-160-1640-9105-71471	Library Reserve	2,000				-	-		2,000.00	
	20-160-1640-9165-71471	Library Reserve	4,000				-	-		4,000.00	
			42,750	16,545.30	-	16,138.26	407.04	16,545.30	-	26,204.70	
PLANNING & DEVELOPMENT Building/Planning GIS Capital Portion Wood Yard Land Use/Economic Development Feasibi	20-180-1810-9123-71471	Corporate Projects	763	638.87		638.87	-	638.87		124.13	Carry Forward to 2020
	20-180-1810-9180-71523	Corporate Projects	16,000				-	-		16,000.00	
			16,763	638.87	-	638.87	-	638.87	-	16,124.13	
TOTAL CAPITAL			2,330,080	3,047,021.96	1,525,157.94	1,232,989.60	281,276.49	1,514,266.09	7,597.93	815,813.91	

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: April 3, 2020

SUBJECT: 2019 Capital Financing

BACKGROUND

The 2019 Capital Budget in total was \$6,871,001 with intended financing of \$2,330,080 from Corporate Reserve Funds (\$2,287,330) and Library Building Reserve Fund (\$42,750), use of Federal Gas Tax Reserve Funds (\$839,803), and the balance of funding from Federal & Provincial Grants, contributions from others and Water and Sewer Rates and Reserve Funds (\$3,701,118).

The attached 2019 Capital & Reserve Fund Balancing report lists the budgeted reserve fund allocations for the individual projects/purchases, the Capital expense to December 31/19, other sources of revenue received, amount of reserve funds allocated to date, and the remaining funds required for financing the Capital Fund. The second-last column (light green column) is the difference between the Reserve Fund allocation as per approved Capital Fund budget and the total Reserve Funds to support the Capital Fund. This indicates that overall the Reserves Funds required to fund capital is \$815,813.91 less than the 2019 budgeted Reserve Fund allocation resulting from projects/purchases that were not completed, or the projects/purchases came in under the budget amount. In addition, for the Secondary Evacuation Centre there is a transfer from the revenue fund in the amount of \$7,597.93 to cover internal costs, including salaries, benefits and equipment used.

Reserve Funds allocated to finance 2019 Capital less Reserve Funds Actual to December 31, 2019 is \$1,232,989.60 and the additional Reserve Funds required to finance the balance of the projects/purchases for 2019 is \$281,276.49 as follows:

	<u>Amount</u>	<u>Reserve Fund</u>
Server Switches Project	\$ 7,480.01	Corporate Projects
Computer Hardware	\$ 1,324.82	Corporate Projects
Secondary Evacuation Centre-Generator	\$ 47,627.58	Corporate Projects
Gen Government Land Purchase-Snow Dump	\$ 45,220.61	Corporate Projects
RL Market Square- Holdbacks not previously set up	\$ 40,704.00	Corporate Projects
Washer- Extractor and Bunker Gear Dryer	\$ 1,596.98	Corporate Projects
Public Works Small Equipment	\$ 319.27	Corporate Vehicles/Equip
E205 Grader with plow and wing	\$ 1,606.17	Corporate Vehicles/Equip
4WD ¾ ton Truck	\$ 1,068.46	Corporate Vehicles/Equip
4WD ½ ton Truck	\$ 1,026.11	Corporate Vehicles/Equip
Sanding Trailer and Broom for Sidewalk Machine	\$ 1,338.24	Corporate Vehicles/Equip

	<u>Amount</u>	<u>Reserve Fund</u>
Kings Highway- Pit Rd #1 to Oakwood Rd- Design Works	\$ 4,234.80	Corporate Projects
Point Park Roof	\$ 630.50	Corporate Buildings
Small Equipment Replacement- Parks	\$ 110.54	Corporate Vehicles/Equip
St. Francis Fields- Washroom	\$ 705.44	Corporate Buildings
FF Cemetery Renovations	\$ 3,928.97	Corporate Buildings
FF Senior's Centre- Small Capital	\$ 576.42	SKC Projects
Airport- Garage Windows	\$ 2,655.99	Corporate Buildings
MSC Pool Pump and Strainer	\$ 3,737.36	Corporate Buildings
MSC Pool- 7 Fire Separation Doors	\$ 7,601.34	Corporate Buildings
IFK Arena Structural Repairs	\$ 29,841.91	Corporate Buildings
MSC- Window Replacement	\$ 2,753.48	Corporate Buildings
MSC 52 Arena- Design work for HVAC	\$ 302.50	Corporate Buildings
MSC Misc Capital	\$ 24,318.58	Corporate Buildings
MSC Building Renos	\$ 21,558.29	Corporate Buildings
MSC SUV	\$ 159.00	Corporate Vehicles/Equip
Marina Docks	\$ 13,981.29	Corporate Projects
Design for HVAC Upgrades Museum	\$ 13,833.33	Corporate Buildings
Hallet Renovations- Flooring	\$ 132.46	Corporate Buildings
Library Surveillance Cameras	\$ 407.04	Library Reserve
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	<u>\$281,276.49</u>	



**ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2020/27**

Report To: Administration & Finance Executive Committee
From: Jamie Holliday, Deputy Treasurer
Date: March 14, 2020
RE: 2019 Summary of Donation Request

BACKGROUND

At the March 3rd, 2020 Administration & Finance Executive Committee meeting, Administration was directed to assemble a listing of donation requests received in 2019.

Attached is the 2019 Summary of Donation Requests, which provides the following information:

- Requested By
- Event / Requested for
- Amount
- Approved: Yes or No
- History

As indicated on the summary, there are two requests that were made in 2019, but effect future years. Please consider if you would like to approve any of the requests in advance of receiving the letter of request. The intent is to save time at future Administration & Finance Executive Committee Meetings by providing Administration direction up front as to which organizations Council wishes to support for 2020.

**Town of Fort Frances
2019 Summary of Donation Request**

Requested By	Event / Requested	Amount	Approved: Yes or No	History
Diane Maxey - The Choraliers	Christmas performance	\$ 500.00	Yes	2017- 2019 Approved
Heart of the Continent Partnership (HOCP)	HOCP's voluntary annual dues	150.00	No	2016 - Approved, 2017-2019 Not Approved
Thunder Bay Regional Health Sciences Foundation	Pledge to bring a full cardiovascular surgery program to Thunder Bay	2,000.00		In Jan 2019 they requested a pledge of \$10,000 over 5 years. We sent a letter of support sent and consideration be given in 2020.
Rainy River District Music Festival Association	Festival of Performing Arts	100.00	Yes	Since 2005 it has been approved
Ducks Unlimited Canada	Sponsorship partners in order to protect intact ecosystems, restore depleted landscapes, and conserve threatened resources	300.00 to 9,999.00	No	2019 was the first request from them that could be found for recent years.
Fort Frances High School	Graduation and chem free grad party	1,015.62	Yes	In the past Council has approved financial donations to the FFHS to offset their cost of the arena and auditorium rental fees and the Rainy River District School Board submitted an HST rebate for the FFHS Chem Free Grad rental expense.
Rainy River Vet Services Committee	Money goes towards the Vet Contract that they have, which provides service to all farmers	650.00	Yes	Annual contributions since 2002
The Watten Fire Department	Fundraising campaign	300.00	Yes	In the past the donation has been made. In 2019 it was approved and applied against the outstanding accounts receivable account with a follow up letter being sent
Tour De Fort	Sponsorship	500.00	Yes	In the past few years, the Town of Fort Frances was a Silver level sponsor in the amount of \$500.00. This provided 2 complementary tickets to the concert series.
Royal Canadian Legion Manitoba/NW Ontario Command	Advertising consideration	205.00	Yes	In 2016, Council received the request with no further action taken. In 2017 and 2018, an advertisement of 1/10 page (Business Card) size advertisement in the "Military Service Recognition Book" was approved.
93.1 the Border	"Congratulate the Graduates!"	225.00	No	We did not participate in 2018, but no report was found on this request. There is a similar Holiday greeting which Council typically participates in at the lowest package price.
Fort Frances Lakers'	Dudley Hewitt Cup Junior 'A' Championship	4,786.65	Yes	This request is for 2020 It was recommended to Council and approved the the requested items by providing a donation of the cost of ice time (\$4,786.65) to the Dudley Hewitt Cup Committee with the following caveat; should the Dudley Hewitt Cup Committee/Fort Frances Lakers realize a profit of greater than \$20,000 by hosting the tournament, then the committee will donate \$4,000 back to the Town to help with the cost of keeping the ice in for the additional time required to host the championship. Also, we ask that the Lakers assist with other revenue generation ideas during the weeks leading up to the Dudley Hewitt Cup.
Friends for the Fort Frances Museum	Fall Fundraiser Gala	300.00	Yes	In the past years, Council has authorized the purchase of 10 tickets. Tickets in 2019 were \$30 each
Crime Watch Canada	Sponsorship advertising	-	No	2019 was the first requested
93.1 the Border	Christmas and Happy New Year radio greetings	289.00	Yes	In 2019 it was approved to purchase the 30 - 15 second Holiday Greeting to be aired on 93.1 the Border from December 9 to 29, 2019 at a cost of \$289.00 plus HST. In the past Council has chosen the lowest cost package, but it was at a cost of \$249 last year for 26 spots.
Fort Frances Curling Club	Platinum financial sponsorship via the use of the 52 Canadians Arena for the duration of the event,		Yes	It is not typical for Council to approve a no fee sponsorship, but rather provide a donation towards the event for the consideration of the fee we charge. The CSEC will be considering the lost revenue and the impact on the other users of the facility, in addition to the additional costs relating to an event of this caliber. It was recommended and approved to support the Fort Frances Curling Club's bid proposal to host the Men's and Women's Provincial combined event January 25-31, 2021 at the 52 Arena. Further discussions regarding financial sponsorship will be discussed if the Fort Frances Curling Club is successful in their bid.

TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Treasurer
DATE: March 13, 2020
SUBJECT: Ontario Regulation 284/09 – Budget Matters

BACKGROUND

The Town of Fort Frances is required under the Ontario Regulation 284/09 (O. Reg. 284/09) to report on whether amortization expenses, post employment benefits and solid waste landfill closure and post-closure expenses are included in the budget. The purpose of this report is to explain Ontario Regulation 284/09 and illustrate the impact on the 2020 budget if all these expenses had been included.

Accounting standards and reporting requirements changed dramatically in 2009, the most significant change being the introduction of tangible capital asset accounting. The accounting standards, however, do not require that budgets be prepared on the same basis. The Town of Fort Frances, like most municipalities, continues to prepare budgets based on the traditional cash basis.

For 2011 and subsequent years, the municipality or local board shall prepare a report about the excluded expenses and adopt the report by resolution before adopting a budget for that year that excludes from their estimated budget expense costs related to amortization expenses, post employment benefit expenses and solid waste landfill closure and post-closure expenses.

The regulation requires that the report contain information regarding:

- 1) An estimate of the change in the accumulated surplus of the municipality to the end of the year resulting from the exclusion of any of those expenses; and
- 2) An analysis of the estimated impact of the exclusion of any of those expenses on the future tangible capital asset funding requirements of the municipality.

Financial Impact

The Town of Fort Frances developed its 2020 Operating Budget excluding only amortization. The budget this year includes annual post-employment benefits for fire fighters and solid waste landfill closure and post-closure expenses.

- 1) The 2020 Operating Budget does not include expense for the amortization of its tangible capital assets estimated in the sum of \$4,800,000. However, the Capital budget includes Contributions from Reserve Funds in the amount of \$5,088,849 (\$5,601,097 less FGT \$512,248) for capital asset replacement as shown in ***Schedule 2*** attached to this report.

- 2) The 2020 Operating Budget includes the estimated cost of the post employment benefit expenses incurred in the current year for any retirees resulting from the 2011 firefighter arbitration award. The Town engages Morneau Shepell to provide a post-retirement non-pension benefits actuary report providing an accounting valuation. The post-retirement liability continues to be an unfunded liability.
- 3) The 2020 Operating budget includes the current year expense for landfill closure and post-closure expense, which is estimated at \$23,360. In 2012 EBA Engineering Consultants Ltd. completed a review our landfill to determine the remaining life of the permitted landfill footprint and provided an update of the closure and post closure liabilities for the site. The Post Landfill Closure Reserve Fund as at December 31, 2019 was \$889,007.13 and estimated to have a closing balance of \$675,209.55 at December 31, 2020 due to the use of funds for Landfill site expansion activities.

Schedule 1 to this report provides an analysis of the impact on the 2020 Budget with the inclusion of the above noted expenses.

Schedule 1
2020 BUDGET
PSAB 3150 RECONCILIATION

Revenues

General Operating	\$21,636,427
Water Operating	2,930,271
Sewer Operating	2,728,201
Capital ⁵	13,894,519
	<hr/> 41,189,418
Less	
Transfers to Capital from other Funds ¹	5,088,849
Transfers to Capital from other Funds ¹	97,000
Transfers to Operating from other Funds ¹	-
Federal Gas Tax Recognized from Deferred Revenue	512,248
MTO Gas Tax Recognized from Deferred Revenue	-
Prior Year's Surplus	-
Proceeds from Long-Term Debt ²	-
Total Revenues	<hr/> \$35,491,321 <hr/>

Expenses

General Operating	\$21,636,427
Water Operating	2,930,271
Sewer Operating	2,728,201
Capital	13,894,519
	<hr/> 41,189,418
Less	
Transfers from Operating to other (Reserve) Funds ³	1,911,795
Transfer from Water & Sewer to other Funds ³	372,691
Prior Year's Deficit	-
Capital Expenses	13,894,519
Debt Principal Repayments ⁴	346,917
Total Expenses	<hr/> \$24,663,496 <hr/>

Annual Surplus, before exclusion \$10,827,825

Excluded Expenses

Amortization of Tangible Capital Assets	4,800,000
Post Employment Benefits	-
Solid Waste Landfill Closure & Post-closure Expenses	-
Total Excluded exclusions	<hr/> \$4,800,000 <hr/>

Annual Surplus (Deficit), after excluded Expenses ⁵ **\$6,027,825**

NOTES

¹ Transfers from other funds represents transfers from Reserve Funds for Expenditures and is not considered a revenue source under accrual accounting

² Proceeds from debenture issued is a debt financing decision and is considered a liability and not a revenue source under accrual accounting

³ Transfers to other funds represents contributions to reserves and is not considered an expense under accrual accounting

⁴ Debt principal repayments are considered repayments of long-term liabilities and are not an expense under accrual accounting

⁵ Grant Revenue is recognized in year it is received. For 2020 many of the Capital Projects are funded via Grants and the amortization is recognized over the years to come. This creates a larger accrual based Surplus

Schedule 2

2020 BUDGET

Account Name	G/L Account #	Estimated Closing Balance December 31, 2019	Estimated 2020 Interest Earned	Estimated Contributions to Reserve Funds Based on 2020 Draft Budget	Estimated Reserve Cont'n to Capital/General Fund Based on 2020 Draft Budget	Estimated Reserve Fund Balance December 31, 2020
Museum Projects	30-002-0000-0810-20805	9,107.51	182.15			9,289.66
Handi-Transit MTO Gas Tax	30-002-0000-0810-20809	46,096.43	921.93			47,018.36
Children's Complex Projects	30-002-0000-0810-20811	67,753.07	1,355.06			69,108.13
Daycare/Tot Library Donations	30-002-0000-0810-20812	2,818.62	56.37			2,874.99
Parks & Cemeteries Projects	30-002-0000-0810-20823	42,221.28	844.43			43,065.71
Public Library & Technology Centre	30-002-0000-0810-20827	208,316.71	4,166.33			212,483.04
Sister Kennedy Centre Projects	30-002-0000-0810-20832	22,424.57	448.49			22,873.06
Post Landfill Closure	30-002-0000-0810-20851	764,180.93	15,283.62	49,245.00	(153,500.00)	675,209.55
Waterworks & Sanitary Sewer	30-002-0000-0810-20860	5,272,129.33	105,442.59	354,709.00	(1,393,392.00)	4,338,888.92
Watermeter Replacement	30-002-0000-0810-20870	115,996.99	2,319.94	17,982.00		136,298.93
Townshend Theatre	30-002-0000-0810-20871	117,917.72	2,358.35	8,550.00		128,826.07
Municipal Accommod. Tax Reserve Fund	30-002-0000-0810-20872	123,569.97	2,471.40	150,000.00		276,041.37
Corporate Vehicles/Equipment	30-002-0000-0810-20874	919,268.75	18,385.38	800,000.00	(1,236,603.00)	501,051.13
Corporate Building	30-002-0000-0810-20875	1,782,639.37	35,652.79	450,000.00	(358,054.00)	1,910,238.16
Corp. Projects Reserve	30-002-0000-0810-20876	2,445,655.37	48,913.11	454,000.00	(1,945,300.00)	1,003,268.48
Corporate Contingency	30-002-0000-0810-20877	1,319,603.08	26,392.06			1,345,995.14
Federal Gas Tax Reserve	30-002-0000-0810-20878	154,432.75	3,088.66	469,544.23	(512,248.00)	114,817.64
Modernization Reserve Fund	30-002-0000-0810-20879	701,337.41	14,026.75			715,364.16
Point Park Reserve Fund		-	-	1,396,296.00	(2,000.00)	1,394,296.00
Tax Rate Stabilization Reserve	30-002-0000-0810-20880	-	-			-
		14,115,469.86	282,309.40	4,150,326.23	(5,601,097.00)	12,947,008.49
Cemetery Fund Reserves	80-001-0000-0010-10044	1,049,213.52	20,984.27		(97,000.00)	973,197.79
Library Building	30-002-0000-0811-20828	359,851.64	7,197.03			367,048.67
		15,524,535.02	310,490.70	4,150,326.23	(5,698,097.00)	14,287,254.95

Point Park Reserve Fund- Note: When collected, the funds will be moved to reserves for future decisions

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: April 3, 2020

SUBJECT: Financial Assistance in Response to COVID-19

BACKGROUND

On March 16, 2020, the Town of Fort Frances issued a press release in response to COVID-19, in which all Town Facilities would be closed to the General Public until further notice. As the Water & Sewer and Tax bills were already mailed out with a due date of March 31, we received some phone calls asking how payments can be made. The Treasury staff advised that payments can be made on-line, at the bank or via the drop-box at the front doors of the Civic Centre. Anyone who inquired whether or not the Town was going to change the due dates or to waive interest on overdue accounts was told that the due dates have not changed and the By-Law currently states 1.25% interest will be charged on the first day of the month. As well we advised, if you can pay, we are suggesting that you do pay.

In reviewing the Taxes Receivable and Water & Sewer Receivable amounts as of April 1, 2020, we are seeing a similar trend to the prior year. It appears that based on the timing of this bill cycle, COVID-19 did not have a significant effect on our customers' ability to pay. That being said, the next cycle of Water & Sewer Bills will be due May 29 and our typical tax due dates are July 31 and August 31.

Some options to assist residents moving forward may be to change due dates, alleviate interest in future months by changing the by-laws to read a different interest rate, or to change the By-Law to allow the Treasurer to review the accounts on a case by case basis. In addition, with overdue accounts comes the actuality of turning off water to customers who are 2 bills or 4 months in arrears. We should also consider how to handle these and if we will extend this to a longer period during this time.