

TOWN OF FORT FRANCES

Administration and Finance Executive Committee

AGENDA - June 16, 2020 - Noon

MEETING - Committee Room and Via Skype

Session # 9

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[+1 807-701-5975](#) Canada, Thunder Bay (Toll)

Conference ID: 732 897 892#

Page

1. **Call to Order**
2. **Disclosure of pecuniary interest and the general nature thereof**
3. **Approval of Previous Committee Minutes**
 - 3.1 Session No. 8 dated June 2, 2020. 2 - 3
4. **New Business**
 - 4.1 P.O.A. Audited Statements for the year ending December 31, 2019. 4 - 11
5. **Information**
 - 5.1 Fort Frances Fire & Rescue Services - May 2020 Report. 12 - 14
 - 5.2 2020 General Fund Budget - May 31, 2019 vs Actual to May 31, 2020. 15 - 17
 - 5.3 2020 Draft Sewer Fund Budget - May 31, 2019 vs Actual to May 31, 2020, 18 - 21
 - 5.4 2020 Draft Water Fund Budget - May 31, 2019 vs Actual to May 31, 2020. 22 - 27
6. **Adjourn / Next Meeting Date - July 7, 2020**

TOWN OF FORT FRANCES

MINUTES

SESSION NO. # 008

June 2, 2020

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Committee Room, Civic Centre and virtually to members off-site on June 2, 2020 from 12:03 p.m. to 12:49 p.m. Roll call was completed by Councillor W. Brunetta to confirm all attendees.

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

ALSO PRESENT: D. Brown, CAO, D. Galusha, Treasurer, E. Slomke, Clerk, J. Hughes, Information Technology Manager, T. Moffitt, Fire Chief/CEMC (12:03 p.m. to 12:22 p.m.) and K. Lawson, Deputy Clerk

1. **Call to Order 12:02 p.m.**
2. **Disclosure of pecuniary interest and the general nature thereof - none identified**
3. **Approval of Previous Committee Minutes**

3.1 Session No. 7 dated May 5, 2020.

Hallikas-Judson: Approved as presented.

CARRIED

4. Items Referred from Council

- 4.1 Rainy River Vet Services Committee.
- committee recommended making a contribution to the Vet Assistance Trust Fund in the amount of \$650.00 to support the request from the Rainy River Vet Services Committee.

5. New Business

- 5.1 357-358 Application for Tax Adjustment - McIrvine Road (2019) Roll 5912-010-18002-0000.
- committee recommended approval of the adjustment of 2019 taxes under Section 357/358 of the ***Municipal Act*** for property located at McIrvine Road resulting from the purchase of the property by the Town of Fort Frances, which is exempt from paying taxes.

5.2 Procedural Bylaw Review Part Five.

E. Slomke, Municipal Clerk was in attendance to provide an overview / clarification of this portion of the Procedural By-Law. Members provided direction to the Clerk which will be included in the final draft document once completed for final presentation to Council.

6. Information

6.1 Fort Frances Fire and Rescue Services - April 2020 Report.

T. Moffitt, Fire Chief /CEMC was in attendance to provide an overview of the report. Received as information.

6.2 Fort Frances Fire and Rescue Services - 2019 Annual Report.

T. Moffitt, Fire Chief /CEMC was in attendance to provide an overview of the report. Received as information.

7. Adjourn 12:49 p.m. / Next Meeting Date - June 16, 2020

Executive Committee Chair

D. Brown, CAO



TO: Mayor Caul & Members of Council

FROM: Dawn Galusha, Treasurer

DATE: June 11, 2020

SUBJECT: P.O.A. Audited Statements for the year ending December 31, 2019

BACKGROUND

Attached is the Provincial Offences (P.O.A.) Fort Frances Court Services Area audited financial statement for the year ended December 31, 2019 as provided by BDO Canada LLP. The Auditor's report of Statement of Financial Position and Statement of Receipts and Expenditures for the Provincial Offences – Fort Frances Court Services Area Trust Fund, as at December 31, 2019 was prepared by BDO Canada LLP management.

RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council accept the Provincial Offences – Fort Frances Court Services Area Trust Fund audited financial statement as prepared by BDO Canada LLP for the fiscal year ending December 31, 2019.

Council Approval of This Report Will Authorize the acceptance of the Provincial Offences – Fort Frances Court Services Area Trust Fund audited financials for the year ended December 31, 2019.

**The Corporation of the Town
of Fort Frances
Provincial Offences -
Fort Frances Court Services Area
Trust Fund
Financial Statements
For the year ended December 31, 2019**

	Contents
Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	4
Statement of Receipts and Expenditures	5
Notes to Financial Statements	6



Tel: 807-274-9848
Fax: 807-274-5142
www.bdo.ca

BDO Canada LLP
607 Portage Avenue
Fort Frances ON P9A 0A7 Canada

Independent Auditor's Report

To the Provincial Offences - Fort Frances Court Services Area Trust Fund

Qualified Opinion

We have audited the financial statements of the Provincial Offences - Fort Frances Court Services Area Trust Fund (the Entity), which comprise the statement of financial position as at December 31, 2019, and the statement of receipts and expenditures for the year then ended, and notes to financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis of Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2019, and the receipts and expenditures thereof, in accordance with the basis of accounting as described in Note 1.

Basis of Qualified Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. The financial records of the Provincial Offences - Fort Frances Court Services Area Trust Fund are maintained and generated using the ICON system provided by the Province of Ontario. The scope of our audit did not include a review of the controls over this system nor was a service auditor's report made available to us. Therefore, we were not able to determine whether any adjustments might be necessary to fines, costs and fees revenue and net receipts over expenditures for the years ended December 31, 2019, and 2018, current assets as at December 31, 2019, and 2018, and net assets as at January 1 and December 31 for both the 2019 and 2018 years. Our audit opinion on the financial statements for the year ended December 31, 2019, was modified accordingly because of the possible effects of this limitation in scope.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist the Provincial Offences - Fort Frances Court Services Area Trust Fund to comply with the reporting requirements of the Ministry of the Attorney General of Ontario. As a result, the financial statements may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting as described in Note 1, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Fort Frances, Ontario
March 30, 2020

**The Corporation of the Town of Fort Frances
Provincial Offences - Fort Frances Court Services Area
Trust Fund
Statement of Financial Position**

December 31	2019	2018
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Assets

Current


Cash	\$ 10,478	\$ 146,941
Accounts receivable (Note 2)	7,553	3,790
Prepaid expenses	366	287
	<hr/>	<hr/>
	\$ 18,397	\$ 151,018

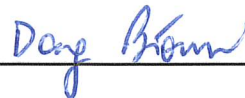
Liabilities

Current

Accounts payable (Note 3)	\$ 18,397	\$ 151,018
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On behalf of the Board:

x  Director

 Director

**The Corporation of the Town of Fort Frances
Provincial Offences - Fort Frances Court Services Area
Trust Fund
Statement of Receipts and Expenditures**

For the year ended December 31	2019	2018
Receipts		
Fines, costs and fees	\$ 251,136	\$ 396,358
Interest earned	856	1,174
	<u>251,992</u>	<u>397,532</u>
Expenditures		
Administration	90,731	108,894
Remitted to Municipalities	62,461	187,164
Salaries and benefits	98,800	101,474
	<u>251,992</u>	<u>397,532</u>
Net receipts over expenditures	\$ -	\$ -

**The Corporation of the Town of Fort Frances
Provincial Offences - Fort Frances Court Services Area
Trust Fund
Notes to Financial Statements**

December 31, 2019

1. Summary of Significant Accounting Policies

Nature of Trust Fund	<p>The Provincial Offences - Fort Frances Court Services Area Trust Fund is unincorporated and is exempt from tax.</p> <p>The trust fund administers and collects fines incurred under the Provincial Offences Act.</p>
Management's Responsibility	<p>The financial statements of the Provincial Offences - Fort Frances Court Services Area Trust Fund are the representation of management and have been prepared in accordance with accrual based accounting principles. Precise determination of some assets and liabilities may be dependent upon future events and estimates and approximations. These estimates and approximations have been based upon the available information, using careful judgement and review.</p>
Accrual Basis of Accounting	<p>Sources of financing and expenditures are reported on the accrual basis of accounting.</p> <p>The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.</p>
Capital Assets	<p>Capital assets are recorded as an expenditure on the Statement of Receipts and Expenditures in the year of acquisition.</p>
Revenue Recognition	<p>Revenue is generated from fines and penalties billed to offenders. The information regarding these fines and penalties is provided by the Province of Ontario ICON tracking system. The revenue is recorded when the amount can be reasonably estimated and collection is reasonably assured. These two items are satisfied when cash is collected. As a result, revenue is recognized on a cash basis.</p>

**The Corporation of the Town of Fort Frances
Provincial Offences - Fort Frances Court Services Area
Trust Fund
Notes to Financial Statements**

December 31, 2019

2. Accounts Receivable

	<u>2019</u>	<u>2018</u>
Due from Municipalities	\$ 6,247	\$ 2,118
Due from Province	1,306	1,672
	<u>\$ 7,553</u>	<u>\$ 3,790</u>

3. Accounts Payable

	<u>2019</u>	<u>2018</u>
Due to own Municipality	\$ 5,616	\$ 53,677
Due to other Municipalities	4,965	53,665
Due to Provincial Court	7,816	42,529
Other	-	1,147
	<u>\$ 18,397</u>	<u>\$ 151,018</u>



FIRE RESCUE SERVICE

"PRIDE & HONOUR"

Leadership - Commitment - Empower - Engage - Succeed - Continual Improvement



MAY 2020 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

Total Hours: Incidents; Training; Public Education; and Public Service	Training Sessions:	Public Ed & Prevention; Public Events; Public Service:	Fire Safety Standards Enforcement Inspections / Re-inspections for 2020:	Fire Drills	EMS Calls:	Fire Calls:	Fire Loss estimated values in Dollars:
27.23	4	0	43	0	0	5	N/A
Alarm Calls:	MVC Calls:	Water Related Rescue Calls:	(CO) Carbon Monoxide / Gas Leak Calls:	Hazmat Calls:	Mutual Aid Calls:	Other Calls:	Tickets Issued:
2	1	0	2	0	0	3	0

TEAM MEMBERS RESPONDED TO 13 CALLS FOR SERVICE DURING MAY 2020.

Total Hours:

- **9.23 Hours** was spent on responding to emergency incidents.
- **15 Hours** was spent on training.
- **3 Hours** was spent on Public Service.

Time of Day:

During this month, **62%** of our calls for service occurred on the Day Shift between 07:00 & 19:00 and **38%** of our calls for service occurred during the Night Shift between 19:00 & 07:00.

Fire Prevention Inspections / Re-inspections:

Since March 13, 2020, fire prevention inspections have been suspended due to the COVID-19 pandemic.

Fire Response Calls: 5 Fire Calls.

- Mulch Fire within planters
- Two Burning Complaints
- Unsupervised Campfire located along an old right of way path
- Electrical Ballast for a light



FIRE RESCUE SERVICE

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MAY 2020 REPORT

FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

Fire Alarms: 2 False Fire Alarm Calls.

(CO) Carbon Monoxide / Gas Leak Calls: 1 False Natural Gas Call, and 1 actual Propane Tank Leak.

MVC (Motor Vehicle Crashes): 1 MVC in the Town of Fort Frances.

Other Calls (Public Service): Our team members provided some fire safety and prevention advice as a public service **three times** to assist local businesses and a group.

Public Fire Safety Education:

Weekly Fire & Life Safety Tips continue to be published in the Thursday edition of the Fort Frances Bulletin, as well as on our towns official Facebook Page.

This month we thank fine people of Norlund Oil for their continuing support of Public Fire Safety Education in the Town of Fort Frances. Well done!

FORT FRANCES FIRE & RESCUE SERVICE
Weekly Fire Safety Tip

PUSH TWO BUTTONS!
Test all your smoke alarms and carbon monoxide alarms. Push the buttons for 10 seconds. If the alarm doesn't sound, it's time to replace the batteries or the entire alarm if the alarm still doesn't sound after new batteries are installed.

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FIRE RESCUE SERVICE

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MAY 2020 REPORT
FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

Town of Fort Frances New Pumper Fire Truck



A new pumper fire truck is now in service for our community. The new fire truck is a 2019 Spartan-Metro Star and was manufactured by Fort Garry Fire Trucks in Winnipeg. It replaces the town's 1995 Volvo fire truck.

Body construction consists of ALUM 5083 (Salt Water Marine Grade), which provides a body warranty of 20-years.

Other features are a Hale Midship Qmax 1500 Pump (1500 USGPM / 5678 LPM / 1249 IGPM), as well as an 800 Imperial Gallon onboard water tank and a Foam Pro 1600 Class A Foam System.

The new fire truck is also equipped with a command light, which will easily illuminate dark or dimly lit scenes to help our team members with visibility.

Another feature that addresses ergonomics and safety are the cross-lay/speed-lay fire hose tray system, which were designed to be at a lower level (chest and eye level). The lower height is for better ergonomics (less pull on shoulders). As well, the speed-lays (fire hose) is pulled (deployed) from solid ground (not from running boards on sides of the truck). Loading the speed-lays into the storage trays are done inside the firehall at ground level.

The historic Q-Siren, which has been heard throughout the Town of Fort Frances since 1977 is mounted on top of the left bumper of our new pumper fire truck. This siren has previously sat on two other Fort Frances pumper fire trucks. It first arrived during the fall of 1977 and was installed on our town's former Pierreville – Thibault pumper fire truck (1975 Ford Chassis). In 2008, it was installed on our town's Spartan Furion pumper fire truck.

This new fire truck is a valuable community asset, which will serve our town and Mutual Aid Partners well for the next 25-years.

2020 DRAFT GENERAL FUND BUDGET

	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020	2020 Budget vs. Actual Variance	% Variance
CORPORATE:						
REVENUE						
Municipal Levy	(10,902,495)	(5,245,042.97)	(11,378,238)	(5,491,181.72)	5,887,056	-51.74%
School Board Levy	(1,506,290)	(740,331.44)	(1,492,647)	(755,080.35)	737,567	-49.41%
Payments-In-Lieu	(816,367)	(21,731.20)	(830,794)	(21,943.69)	808,850	-97.36%
Contribution From Contingency Reserve Fund	-	-	-	-	0	
Sale of Land/Gain on Sale of Land	-	-	-	(750.00)	(750)	
Other Grant (In-Lieu of taxation)	-	-	-	-	0	
One Time Assistance Funding	-	-	-	-	0	
Tax Rate Stabilization Reserve Fund Contribution	-	-	-	-	0	
Surplus from Prior Years	-	-	-	-	0	
Ontario Cannabis Legalization Implementation Fund	(14,693)	(21,553.00)	-	-	0	
Modernization Grant Fund	-	-	-	-	0	
OMPF Funding	(3,363,500)	(1,678,184.00)	(3,294,600)	(1,647,300.00)	1,647,300	-50.00%
	(16,603,345)	(7,706,842.61)	(16,996,279)	(7,916,256)	9,080,023	-53.42%
EXPENDITURES						
Election	-	-	-	-	0	
Council	552,621	147,296.38	369,358	89,034.41	(280,324)	-75.89%
Contributions from Capital Fund	-	-	-	-	0	
Contribution to Reserve/Reserve Funds	1,550,917	-	1,802,977	-	(1,802,977)	-100.00%
Uncontrollable Costs	2,408,136	995,579.43	2,406,172	968,241.78	(1,437,930)	-59.76%
Economic Development	168,068	20,214.70	31,808	20,797.40	(11,011)	-34.62%
Travel Information Centre	4,006	2,797.09	19,141	1,210.98	(17,930)	-93.67%
Solar Panels	(21,499)	(3,505.13)	(18,329)	(2,110.50)	16,219	-88.49%
School Board Requisition	1,506,290	394,707.96	1,492,647	381,824.90	(1,110,822)	-74.42%
Long Term Debt	397,821	157,379.60	384,028	126,649.87	(257,378)	-67.02%
	6,566,360	1,714,470.03	6,487,802	1,585,649	(4,902,153)	-75.56%
Total Corporate	(10,036,985)	(5,992,372.58)	(10,508,477)	(6,330,606.92)	4,177,870	-39.76%

2020 DRAFT GENERAL FUND BUDGET

	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020	2020 Budget vs. Actual Variance	% Variance
ADMINISTRATION & FINANCE:						
Admin. Revenue	(655,525)	(258,182.59)	(465,325)	(137,183.42)	328,142	-70.52%
Administration Department	495,207	151,237.62	511,597	145,139.73	(366,457)	-71.63%
Clerk's Department	226,779	82,070.27	232,195	88,035.72	(144,159)	-62.09%
Treasury Department	575,921	366,439.36	534,938	256,805.65	(278,132)	-51.99%
FFPC Administration	147,892	52,929.97	-	1,627.99	1,628	
Information Technology	256,071	50,601.31	316,698	108,062.79	(208,635)	-65.88%
Total A & F	1,046,345	445,095.94	1,130,103	462,488	(667,615)	-59.08%
EMERGENCY SERVICES						
Fire Emergency Services	1,053,327	402,203.69	1,100,143	389,175.06	(710,968)	-64.63%
911 Dispatch Services	8,120	11,077.10	11,332	9,775.44	(1,557)	-13.74%
Police Services	2,304,957	992,801.47	2,437,386	623,325.79	(1,814,060)	-74.43%
Total Emergency Services	3,366,404	1,406,082.26	3,548,861	1,022,276	(2,526,585)	-71.19%
COMMUNITY SERVICES:						
Sister Betty Kennedy Centre	54,132	18,063.73	36,018	16,956.33	(19,062)	-52.92%
Children's Day Care	18,070	(33,450.29)	7,569	4,604.56	(2,964)	-39.17%
Best Start Hub	-	(26,389.37)	-	-	0	
Day Care Special Needs Resource	-	(20,500.96)	-	91.59	92	
Handi Transit Services	105,049	46,775.53	107,150	4,022.33	(103,128)	-96.25%
Townshend Theatre	-	(4,642.99)	-	(861.72)	(862)	
Recreation Facilities	822,077	310,560.32	970,938	119,179.24	(851,759)	-87.73%
Recreation Programs	154,502	(14,051.38)	117,187	211,389.54	94,203	80.39%
Community Services	141,996	43,396.83	114,000	2,073.50	(111,927)	-98.18%
Sunny Cove Camp	29,765	7,862.85	38,583	11,253.55	(27,329)	-70.83%
Public Library	497,448	217,149.39	521,546	194,882.67	(326,663)	-62.63%
Library Co-op	-	-	-	-	0	
Museum	172,825	78,320.56	210,407	79,480.41	(130,927)	-62.23%
Waterfront (Sorting Gap)	38,703	(1,027.39)	29,490	(17,170.50)	(46,661)	-158.22%
Total Community Services	2,034,567	622,066.83	2,152,888	625,902	(1,526,987)	-70.93%

2020 DRAFT GENERAL FUND BUDGET

	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020	2020 Budget vs. Actual Variance	% Variance
OPERATIONS & FACILITIES						
Public Works	449,193	99,937.54	513,209	378,989.18	(134,220)	-26.15%
Roads	1,523,882	616,491.93	1,498,393	410,693.47	(1,087,700)	-72.59%
Sidewalks	143,123	71,330.90	143,962	51,859.35	(92,103)	-63.98%
Stores Operations	96,805	36,014.17	106,200	35,091.84	(71,108)	-66.96%
Traffic Signal Maint	11,135	4,043.90	10,867	5,047.10	(5,820)	-53.56%
Streetlighting Maint	109,710	24,984.22	116,672	24,775.61	(91,896)	-78.76%
Waste Management Services	-	(80,836.03)	-	(9,184.99)	(9,185)	
Airport	101,822	54,491.43	95,547	71,434.16	(24,113)	-25.24%
Parks & Cemeteries Admin	179,668	49,415.69	183,760	36,251.46	(147,509)	-80.27%
Cemeteries	331,851	39,079.33	347,246	35,015.11	(312,231)	-89.92%
Parks	320,341	88,379.92	304,266	75,079.78	(229,186)	-75.32%
Total Operations and Facilities	3,267,530	1,003,333.00	3,320,122	1,115,052	(2,205,070)	-66.42%
PLANNING & DEVELOPMENT						
By-Law Enforcement	156,594	51,380.27	157,801	54,482.83	(103,318)	-65.47%
Fight The Blight	-	-	-	-	0	
Building Official Department	(1,481)	(75,253.46)	22,345	16,799.89	(5,545)	-24.82%
Planning Department	55,223	466.30	61,197	19,748.40	(41,449)	-67.73%
Civic Centre	111,804	9,673.04	115,160	21,940.37	(93,220)	-80.95%
Total Planning and Development	322,140	(13,733.85)	356,503	112,971	(243,532)	-68.31%
SUBTOTAL	0	(2,529,528.40)	-	(2,991,917)	(2,991,917)	
YE Auditor's (Capital Fund Adj & Prior Yr Surplus diff.)						
Less: Amortization						
Year End Sub-Total (Before PSAB Audit Adjustments)	0	(2,529,528.40)	-	(2,991,917)	(2,991,917)	
LT Debt Principal Payments						
Closing Transfers to Reserve Funds						
Increase in Landfill Closure Liability						
Increase in Employee Future Benefits						
Cost of Lots sold						
Capital - Funded by Operations						
Operating Surplus from Prior Year						
OPERATING FORECAST	0.42	(2,529,528.40)	-	(2,991,917.11)	(2,991,917)	

2020 DRAFT SEWER FUND BUDGET

	NEW G/L ACCOUNT	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
REVENUES					
Private Work Charges	40-080-0811-0330-40595		-		(2,693.90)
Expense Recoveries	40-080-0811-0330-40589		-		-
ODRAP - Provincial Flood Exp Recovery	40-080-0811-0430-40409		-		-
Private Work Charges	40-080-0811-0430-40595	(19,000)	(4,135.03)	(19,000)	(1,416.65)
New Connection Charges	40-080-0811-0430-40619	(8,500)	(1,000.00)	(8,500)	-
Penalty on Late Payments	40-080-0811-0430-40682	(7,000)	(4,158.94)	(7,000)	(2,181.21)
Sewer Service/Disposal	40-080-0811-0430-40760	(2,569,445)	(837,672.95)	(2,693,701)	(816,247.01)
Expense Recoveries	40-080-0812-0430-40589		-		-
Total Revenues		(2,603,945)	(846,966.92)	(2,728,201)	(822,539)
EXPENDITURES					
Administration					
Distributed Salaries/Wages			-		-
Distributed Benefits			-		-
Hourly Full Time	40-080-0811-1101-60010	79,323	22,314.72	78,345	23,031.54
Overtime	40-080-0811-1101-60013		169.18		283.59
Hourly Part Time	40-080-0811-1101-60020	2,272	-	2,308	-
Employer CPP	40-080-0811-1101-60025	2,776	1,187.22	2,865	1,250.04
Employer EI	40-080-0811-1101-60030	1,061	498.38	1,057	494.74
Employer OMERS	40-080-0811-1101-60035	8,518	2,593.57	8,613	2,642.26
Employer EHT	40-080-0811-1101-60040	1,600	473.63	1,620	483.97
Employer Benefits	40-080-0811-1101-60050	7,723	2,600.58	7,901	2,077.96
Employer WSIB	40-080-0811-1101-60055	2,433	538.23	2,474	575.81
Allocated Admin	40-080-0811-1200-71221	163,116	-	166,378	41,594.94
Postage, Freight, Courier	40-080-0811-1200-71252	11,673	-	11,673	-
Legal	40-080-0811-1200-71253	10,000	-	10,000	9,328.76
Memberships	40-080-0811-1200-71260		-		-
Write Offs	40-080-0811-1210-74515		-		-
Debt - Interest	40-080-0811-1300-71301		-		-
Debt - Principal	40-080-0811-1300-71311		-		-

2020 DRAFT SEWER FUND BUDGET

	NEW G/L ACCOUNT	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
Office Supplies	40-080-0811-1400-71410	750	-	750	-
Taxes	40-080-0811-1400-71425	4,400	-	4,400	-
Stores Charge	40-080-0811-1400-71433	8,700	-	8,700	-
Annual Software Support	40-080-0811-1500-71501	1,500	-	1,500	-
Computer Maintenance (H & S)	40-080-0811-1500-71502	3,800	-	3,800	2,265.93
GIS Material	40-080-0811-1500-71507	6,716	3,546.17	6,716	3,431.39
Contracted Works	40-080-0811-1500-71523	500	-	500	518.19
Conferences & Courses	40-080-0811-1500-71531	5,000	1,262.50	5,000	1,017.60
Insurance	40-080-0811-1500-71580	28,293	23,499.42	28,285	23,405.20
Insurance Deductible	40-080-0811-1500-71581	10,000	1,162.50	10,000	-
Advertising & Public Notices	40-080-0811-1500-71591	500	-	500	-
Contributions to Capital	40-080-0811-1510-75350	1,183,780	-	1,359,475	-
Contribution to Reserve Funds	40-080-0811-1620-75390		-		-
Contribution to Reserve Funds (Yr End)	40-080-0811-1620-75390				
Inventory Adjustments	40-080-0811-1700-72505		-		-
		1,544,434	59,846.10	1,722,860	112,402
Sewer Mains					
Distributed Salaries/Wages					
Distributed Benefits					
Hourly Full Time	40-080-0811-1711-60010	48,220	8,290.57	49,136	3,570.89
Overtime	40-080-0811-1711-60013	1,500	-	1,500	279.80
Hourly Part Time	40-080-0811-1711-60020	2,108	17.40	2,148	-
Employer CPP	40-080-0811-1711-60025	2,198	440.18	2,334	199.70
Employer EI	40-080-0811-1711-60030	834	184.92	835	78.50
Employer OMERS	40-080-0811-1711-60035	4,904	843.64	4,860	368.33
Employer EHT	40-080-0811-1711-60040	1,032	179.07	1,033	78.67
Employer Benefits	40-080-0811-1711-60050	5,718	1,518.48	5,809	425.27
Employer WSIB	40-080-0811-1711-60055	577	220.18	578	93.59
Materials	40-080-0811-1711-71471	10,000	5,169.47	10,000	3,077.67
Contracted Service	40-080-0811-1711-71523	125,000	22.71	125,000	110.97
Equipment Rentals - Own	40-080-0811-1711-71540	36,000	4,452.28	36,000	427.16

2020 DRAFT SEWER FUND BUDGET

NEW G/L ACCOUNT		2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
		238,091	21,338.90	239,233	8,711
Service Connections					
Distributed Salaries/Wages			-		
Distributed Benefits			-		
Hourly Full Time	40-080-0811-1712-60010	40,000	14,775.61	40,760	5,595.03
Overtime	40-080-0811-1712-60013	5,000	1,214.41	5,000	664.85
Hourly Part Time	40-080-0811-1712-60020	2,710	386.80	2,761	-
Employer CPP	40-080-0811-1712-60025	1,866	808.45	1,981	339.93
Employer EI	40-080-0811-1712-60030	708	341.71	709	135.03
Employer OMERS	40-080-0811-1712-60035	4,068	1,521.96	4,031	638.04
Employer EHT	40-080-0811-1712-60040	875	327.98	877	133.70
Employer Benefits	40-080-0811-1712-60050	4,744	1,402.69	4,819	586.63
Employer WSIB	40-080-0811-1712-60055	489	406.60	490	159.02
Materials	40-080-0811-1712-71471	6,500	5,626.82	6,500	1,154.07
Contracted Services	40-080-0811-1712-71523	12,000	506.19	12,000	1,138.86
Equipment Rentals - Own	40-080-0811-1712-71540	15,000	5,458.99	15,000	75.00
		93,960	32,778.21	94,928	10,620
Emergency Measures					
Salaries Full Time	40-080-0811-1720-60010		-		-
Overtime	40-080-0811-1720-60013		-		-
Hourly Full Time	40-080-0811-1720-60015		-		-
Hourly Part Time	40-080-0811-1720-60020		-		-
Employer CPP	40-080-0811-1720-60025		-		-
Employer EI	40-080-0811-1720-60030		-		-
Employer OMERS	40-080-0811-1720-60035		-		-

2020 DRAFT SEWER FUND BUDGET

	NEW G/L ACCOUNT	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
Employer EHT	40-080-0811-1720-60040		-		-
Employer Benefits	40-080-0811-1720-60050		-		-
Employer WSIB	40-080-0811-1720-60055		-		-
Materials	40-080-0811-1720-71471		-		-
Contracted Services	40-080-0811-1720-71523		-		-
Equipment Rentals - Own	40-080-0811-1720-71540		-		-
		-	-	-	-
Sewage Treatment Plant					
Hourly Full Time	40-080-0812-1101-60010	2,500	182.68	2,500	-
Overtime	40-080-0812-1101-60013		-		-
Hourly Part Time	40-080-0812-1101-60020		-		-
Employer CPP	40-080-0812-1101-60025	109	9.07	114	-
Employer EI	40-080-0812-1101-60030	41	3.89	41	-
Employer OMERS	40-080-0812-1101-60035	254	18.13	247	-
Employer EHT	40-080-0812-1101-60040	51	3.67	50	-
Employer Benefits	40-080-0812-1101-60050	296	-	296	-
Employer WSIB	40-080-0812-1101-60055	29	5.88	28	-
Equipment Rentals - Own	40-080-0812-1101-71540	500	-	500	343.95
Natural Gas	40-080-0812-1240-71416	21,922	8,122.04	21,484	8,974.22
Electrical Power	40-080-0812-1240-71420	161,745	55,107.44	95,000	37,605.56
Grit Landfill Tipping Fees	40-080-0812-1400-71424	501	-	501	-
Taxes	40-080-0812-1240-71425	36,300	-	37,026	-
Materials	40-080-0812-1400-71471	2,000	1,203.97	2,000	18.68
Contracted Works - AWA/OCWA	40-080-0812-1500-71523	501,212	223,121.70	511,393	175,512.71
		727,460	287,778.47	671,180	222,455
Total Expenditures		2,603,945	401,741.68	2,728,201	354,188
TOTAL SEWER FUND (Surplus)/Deficit		-	(445,225.24)	-	(468,351)

2020 DRAFT WATER FUND BUDGET

	NEW G/L ACCOUNT	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
REVENUE					
Expense Recovery	50-080-0832-0330-40589		-		(4,967.14)
Rents & Leases	50-080-0832-0330-40592	(9,277)	(1,365.50)	(9,277)	(1,457.70)
Private Work Charges	50-080-0832-0330-40595		-		-
Sale of Rain Barrels	50-080-0832-0330-40782	(65)	-	(65)	(57.52)
Expense Recovery	50-080-0832-0430-40589		-		(764.62)
Private Work Charges	50-080-0832-0430-40595	(8,000)	(5,968.18)	(8,000)	(1,781.30)
Reconnect Charges	50-080-0832-0430-40618	(1,200)	(647.10)	(1,200)	(2,268.20)
New Connection Charges	50-080-0832-0430-40619	(15,000)	(1,000.00)	(15,000)	921.56
Late Payment Charges	50-080-0832-0430-40682	(8,000)	(3,875.88)	(8,000)	(2,355.74)
Sale of Water	50-080-0832-0430-40685	(2,771,985)	(903,448.63)	(2,854,247)	(880,746.44)
Special Water Rates	50-080-0832-0430-40687		-		(7.50)
Sale of Water Meters/Backflow Prevention	50-080-0832-0430-40943	(5,500)	(563.18)	(5,500)	(11,933.21)
Water Meter Replacement	50-080-0832-0430-40946	(17,982)	(6,012.30)	(17,982)	(5,272.62)
Private Works Charges - HST Exempt at POS	50-080-0832-0530-40595		-		-
		(2,837,009)	(922,880.77)	(2,919,271)	(910,690)

Water Works General

EXPENDITURES

Administration

Distributed Salaries/Wages			-		-
Distributed Benefits			-		-
Overtime & Lieu Time	50-080-0832-1101-60013		169.14		293.14
Paid Leave			-		-
Vac, Floaters, Stats, Holidays			-		-
Hourly Full Time	50-080-0832-1101-60010	107,266	33,972.92	106,908	36,567.07
Disability ST/LTD			-		-
WSIB	50-080-0832-1101-60055	3,369	741.85	3,370	849.10
Canada Pension Plan	50-080-0832-1101-60025	3,684	1,753.90	3,291	1,851.87
Employment Insurance	50-080-0832-1101-60030	1,403	734.93	1,212	728.02
Dental, Vision, Extended Health			-		-

2020 DRAFT WATER FUND BUDGET

	NEW G/L ACCOUNT	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
OMERS	50-080-0832-1101-60035	11,654	3,761.84	10,344	3,885.17
Life Insurance			-		-
Employer Health Tax	50-080-0832-1101-60040	2,174	698.62	1,974	713.64
Employer Benefits	50-080-0832-1101-60050	10,044	3,433.98	8,505	2,688.04
Summer Staff & Part-time Staff	50-080-0832-1101-60020	3,407	-	1,838	-
Accounting/Allocated Admin	50-080-0832-1200-71221	206,878	-	211,016	52,753.56
Communications	50-080-0832-1200-71251	3,200	560.08	3,200	786.90
Postage, Freight, Courier	50-080-0832-1200-71252	11,673	-	11,673	-
Legal	50-080-0832-1200-71253	5,000	-	5,000	9,328.77
Memberships	50-080-0832-1200-71260	1,000	-	1,000	-
Write-Offs	50-080-0832-1210-74515	2,000	58.23	2,000	3.01
Office Supplies	50-080-0832-1400-71410	1,000	-	1,000	139.30
Stores Charge	50-080-0832-1400-71433	10,300	-	10,300	-
Rain Barrel Expenses	50-080-0832-1400-71443		-		377.79
Annual Software Support	50-080-0832-1500-71501	1,404	-	1,404	-
Computer Maintenance (H&S)	50-080-0832-1500-71502	3,800	-	3,800	4,354.32
Custom Software Charges	50-080-0832-1500-71503	1,000	-	1,000	-
GIS Material	50-080-0832-1500-71507	13,432	7,085.13	13,432	6,862.77
Contracted Works	50-080-0832-1500-71523	1,000	1,190.59	1,000	609.76
Conference & Courses	50-080-0832-1500-71531	25,000	17,991.41	25,000	10,539.72
Insurance	50-080-0832-1500-71580	37,172	30,872.64	38,162	31,577.76
Insurance Deductible	50-080-0832-1500-71581	10,000	-	10,000	-
Advertising & Public Notices	50-080-0832-1500-71591	500	-	500	-
Contribution to Capital Fund	50-080-0832-1510-75350	1,206,590	-	1,266,144	-
Transfer to Reserve Fund (Water Meter Replac	50-080-0832-1620-75390	17,982	18,976.14	17,982	
Contribution to Reserve Fund	50-080-0832-1620-75390		(18,976.14)		-
Contribution to Reserve Fund (Year End)	50-080-0832-1620-75390				
Inventory Adjustments	50-080-0832-1700-72505		-		-
		1,701,932	103,025.26	1,761,055	164,910
Water Service Connections					
Hourly Full Time	50-080-0832-1962-60010	50,000	23,263.24	50,950	7,774.72
Overtime	50-080-0832-1962-60013	5,000	1,994.36	5,000	59.90

2020 DRAFT WATER FUND BUDGET

		2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
	NEW G/L ACCOUNT				
Hourly Part Time	50-080-0832-1962-60020	3,614	139.19	3,683	-
Employer CPP	50-080-0832-1962-60025	2,342	1,268.62	2,487	427.19
Employer EI	50-080-0832-1962-60030	889	534.08	890	168.86
Employer OMERS	50-080-0832-1962-60035	5,085	2,411.60	5,039	797.79
Employer EHT	50-080-0832-1962-60040	1,099	514.95	1,101	167.47
Employer Benefits	50-080-0832-1962-60050	5,929	3,315.78	6,023	930.98
Employer WSIB	50-080-0832-1962-60055	614	545.91	615	199.28
Materials	50-080-0832-1962-71471	12,000	6,530.00	12,000	833.27
Contracted Works	50-080-0832-1962-71523	14,000	2,662.00	14,000	30.53
Equipment Rentals - Owned	50-080-0832-1962-71540	22,000	11,214.67	22,000	114.10
		122,572	54,394.40	123,788	11,504
			-		
Water Meter Maintenance			-		
Hourly Full Time	50-080-0832-1963-60010	4,500	2,999.55	4,500	2,426.08
Overtime	50-080-0832-1963-60013		-		-
Employer CPP	50-080-0832-1963-60025	197	151.94	205	132.82
Employer EI	50-080-0832-1963-60030	75	65.11	73	51.62
Employer OMERS	50-080-0832-1963-60035	458	296.67	445	240.66
Employer EHT	50-080-0832-1963-60040	92	61.67	91	52.25
Employer Benefits	50-080-0832-1963-60050	534	83.47	532	552.53
Employer WSIB	50-080-0832-1963-60055	52	34.49	51	62.17
Materials	50-080-0832-1963-71471	7,500	1,780.92	7,500	13,911.42
Contracted Works	50-080-0832-1963-71523	11,874	3,401.39	11,874	2,301.92
Equipment Rentals - Owned	50-080-0832-1963-71540	1,725	750.00	1,725	100.00
		27,007	9,625.21	26,996	19,831
Water Distribution System Maintenance					
Hourly Full Time	50-080-0832-1964-60010	91,000	46,326.93	92,729	61,662.77
Overtime	50-080-0832-1964-60013	8,000	1,368.09	8,000	1,607.80
Hourly Part Time	50-080-0832-1964-60020	9,637	418.59	9,820	-
Employer CPP	50-080-0832-1964-60025	4,396	2,446.10	4,668	3,368.31
Employer EI	50-080-0832-1964-60030	1,668	1,027.72	1,670	1,340.44
Employer OMERS	50-080-0832-1964-60035	9,254	4,568.40	9,172	6,156.23

2020 DRAFT WATER FUND BUDGET

	NEW G/L ACCOUNT	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
Employer EHT	50-080-0832-1964-60040	2,063	994.72	2,066	1,324.87
Employer Benefits	50-080-0832-1964-60050	10,792	6,157.80	10,962	7,653.52
Employer WSIB	50-080-0832-1964-60055	1,153	1,102.56	1,155	1,567.88
Materials	50-080-0832-1964-71471	35,000	13,067.63	35,000	13,526.02
Contracted Works	50-080-0832-1964-71523	35,000	4,885.23	35,000	12,628.88
Equipment Rentals - Owned	50-080-0832-1964-71540	35,000	24,501.15	35,000	1,557.01
		242,963	106,864.92	245,242	112,394
Total Waterworks General		2,094,474	273,909.79	2,157,081	308,639
Water Treatment Plant					
Microfit Generation Revenue	50-080-0831-0330-40320	(11,000)	(1,243.34)	(11,000)	(1,384.96)
Hourly Full Time	50-080-0831-1101-60010	202,603	84,858.40	206,452	90,864.42
Overtime	50-080-0831-1101-60013	4,000	1,101.20	4,000	1,041.24
Hourly Part Time	50-080-0831-1101-60020		173.99		-
Employer CPP	50-080-0831-1101-60025	8,851	4,374.63	9,397	4,621.52
Employer EI	50-080-0831-1101-60030	3,359	1,840.53	3,362	1,830.86
Employer OMERS	50-080-0831-1101-60035	20,604	5,880.99	20,420	8,556.19
Employer EHT	50-080-0831-1101-60040	4,153	1,750.33	4,160	1,806.88
Employer Benefits	50-080-0831-1101-60050	24,026	10,563.27	24,406	8,384.27
Employer WSIB	50-080-0831-1101-60055	2,321	993.74	2,325	2,149.69
Equipment Rentals - Owned	50-080-0831-1101-71540	2,200	1,350.00	2,000	12.50
Communications	50-080-0831-1200-71251	7,740	2,213.85	7,740	1,472.89

2020 DRAFT WATER FUND BUDGET

		2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
	NEW G/L ACCOUNT				
Lab Fees - Water Testing	50-080-0831-1200-71270	16,000	9,257.84	16,000	4,112.93
Office Supplies	50-080-0831-1400-71410	500	-	500	-
Natural Gas	50-080-0831-1240-71416	29,469	13,435.40	28,880	10,285.75
Diesel Fuel	50-080-0831-1240-71417	1,000	-	1,000	-
Electrical Power	50-080-0831-1240-71420	78,940	27,866.42	78,940	22,894.63
Water & Sewer	50-080-0831-1240-71421	1,257	468.60	1,297	483.00
Taxes	50-080-0831-1240-71425	45,100	-	38,162	-
Chlorine	50-080-0831-1400-71434	17,700	6,246.33	19,500	15,327.82
Soda Ash	50-080-0831-1400-71435	42,000	-	48,300	17,467.42
Aluminium Sulphate	50-080-0831-1400-71436	40,000	10,654.30	49,500	21,972.76
Fluorides	50-080-0831-1400-71437	15,000	7,319.22	10,000	5,838.99
Miscellaneous Chemicals	50-080-0831-1400-71438	12,000	604.46	13,000	-
Materials	50-080-0831-1400-71471	20,000	4,722.30	20,000	5,914.47
Contracted Services	50-080-0831-1500-71523	36,355	6,454.64	36,355	12,999.03
		635,178	202,130.44	645,696	238,037
Total Water Treatment Plant		624,178	200,887.10	634,696	236,652
			-		
Water Storage Facility			-		-
Hourly Full Time	50-080-0831-1965-60010	7,500	3,135.01	7,500	3,200.49
Overtime	50-080-0831-1965-60013	1,000	-	1,000	-
Employer CPP	50-080-0831-1965-60025	328	152.86	341	174.63
Employer EI	50-080-0831-1965-60030	124	64.61	122	69.48
Employer OMERS	50-080-0831-1965-60035	763	13.53	742	325.61
Employer EHT	50-080-0831-1965-60040	154	61.46	151	68.05
Employer Benefits	50-080-0831-1965-60050	889	362.51	887	347.01
Employer WSIB	50-080-0831-1965-60055	86	34.38	84	80.94
Equipment Rentals - Own	50-080-0831-1965-71540	2,000	125.00	1,700	-
Communications	50-080-0831-1965-71251	2,180	738.02	2,180	185.82
Natural Gas	50-080-0831-1965-71416	12,000	7,779.77	11,760	6,581.39
Electrical Power	50-080-0831-1965-71420	3,633	1,710.33	3,633	1,440.06
Taxes	50-080-0831-1965-71425	84,700	-	86,394	-
Materials	50-080-0831-1965-71471	500	9.43	500	-

2020 DRAFT WATER FUND BUDGET

	NEW G/L ACCOUNT	2019 OPERATING FORECAST	Actual to May 31, 2019	2020 OPERATING FORECAST	Actual to May 31, 2020
Contracted Works	50-080-0831-1965-71523	2,500	242.98	10,500	708.08
Equipment Rentals Other			-		-
Total Water Storage Facility		118,357	14,429.89	127,494	13,182
Total Expenditures		2,848,009	490,470.12	2,930,271	559,858
TOTAL WATER FUND (Surplus)/Deficit		-	(433,653.99)	-	(352,218)