

TOWN OF FORT FRANCES

Administration & Finance Executive Committee

AGENDA - June 22, 2021, 12:00 PM

MEETING - Civic Centre

Session #10

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1. <u>Call to Order / Roll Call</u>	
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TOWN OF FORT FRANCES

MINUTES

SESSION NO. #9

June 8, 2021

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held virtually and in the Civic Centre on June 8, 2021 from 1200 hrs to 1213 hrs

PRESENT: Chairperson A. Hallikas, Councillor D. Judson, Mayor J. Caul (ex-officio)

ALSO PRESENT: J. Holiday, Deputy Treasurer, E. Slomke, Clerk, T. Moffit, Fire Chief/CEMC, J. Forbes, Human Resources Manager, K. Haney, Deputy Clerk, R. Thoms B93

REGRETS: W. Brunetta, D. Galusha

1. Call to Order @ 1200 hrs/Roll call

2. Disclosure of pecuniary interest and the general nature thereof

- 2.1 Councillor Judson disclosed an interest in item 5.2 as this is his per diem claim for attendance at the NOMA conference.

3. Approval of Previous Committee Minutes

- 3.1 Session no 8 - 18 May 2021 - Accepted as presented

4. Items Referred from Council

- 4.1 COW - Item 5.3 - CIBC Wood Gundy - D. Galusha awaiting further information regarding ONE investments. Item to be brought forward to meeting of 22 June 2021

5. New Business

- 5.1 2129 Rainy River Vet Services Financial Request - Committee approved financial request. Recommendation to be forwarded to Council for approval.
- 5.2 2130 Douglas Judson - NOMA Per Diem Claims INFO - Accepted as presented
- 5.3 2021 06 03 Notice Bylaw Review - Recommendation to forward to COW for and proceed with review.

6. Outstanding Items - none

7. Information

- 7.1 Fire Rescue Service April and May 2021 Reports - Accepted as presented

8. In-Camera - None

9. Adjourn @ 1213 hrs / Next Meeting Date - 22 June 2021

Executive Committee Chair

Acting CAO

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: June 15, 2021

SUBJECT: Royal Canadian Legion Manitoba/NW Ontario Command Advertising

BACKGROUND

At the June 14, 2021 Council Meeting the letter received from the Royal Canadian Legion Manitoba/NW Ontario Command requesting advertising consideration in the printing of the "Military Service Recognition Book" was referred to the Administration & Finance Executive Committee for recommendation.

This book is designed to recognize and honour many of Manitoba/NW Ontario's brave Veterans on an individual basis who have served our Country so well. The publication is intended to help the legion in their role as the "Keepers of Remembrance".

A rate sheet is enclosed for consideration of levels of advertising. In 2016, Council received the request with no further action taken. In 2017 to 2020 an advertisement of 1/10 page (Business Card B&W) size advertisement in the "Military Service Recognition Book" was approved.

From: Bill Hubbard <bhubbard@campaign-office.com>

Sent: Thursday, June 3, 2021 10:27 AM

To: Dawn Galusha <dgalusha@fortfrances.ca>

Subject: [External] Manitoba / NW Ontario Command of the Royal Canadian Legion 13th Annual "Military Service Recognition Book"

Hello

Thank you for your wonderful support the last four years with the B&W business card size ad for \$205.00 tax included it is greatly appreciated, we would be honored to have your continued support



Here is the information you have requested regarding our 13th Annual "**Military Service Recognition Book**". This annual publication recognizes those brave individuals who sacrificed so much for the freedoms that we enjoy today. Thousands of copies will be distributed free of charge to all Legion Branches and advertisers, select schools and libraries, and will be available on-line for anyone to view or print. We are profoundly indebted to our Veterans. Their extraordinary service and commitment have afforded us the rights and freedoms that are merely a dream to millions of people around the globe.

The Royal Canadian Legion has honoured these deserving citizens with unwavering support. The Military Service Recognition Book is a fitting tribute to our Veterans and will be an invaluable resource to our young people, whose pride and character will be enhanced by learning about the very important role played by our Veterans, the Royal Canadian Legion, and the contributions of its members and supporters.

As discussed, we would like to extend an invitation to **TOWN OF FORT FRANCES** to show its support to our Veterans through a support advertisement. Our most popular size ad has always been the quarter page colour, this allows space for thanking our veterans for their service and sacrifice, along with recognizing your own company.

If you have any questions or concerns, please do not hesitate to contact me at my number listed below, or simply by replying to this email. I will be in contact in a few days for your response. Thank you again for your consideration.

Sincerely,

Bill Hubbard

Military Service Recognition Book

Project Office

Manitoba / NW Ontario Command of the Royal Canadian Legion

☎ **1-855-559-5056**

<http://www.mbnwo.ca/>



The Royal Canadian Legion Manitoba/NW Ontario Command

“Military Service Recognition Book”

Dear Sir/Madam:

Thank you for your interest in **The Royal Canadian Legion Manitoba/NW Ontario Command** and the local **Veterans**. Please consider this our written request for your support as per our recent telephone conversation.

Our **Command** is very pleased to be printing our 13th Annual “**Military Service Recognition Book**”, which is designed to recognize and honour many of **Manitoba/NW Ontario’s** brave **Veterans** on an individual basis who have served our Country so well in the past three major world conflicts (WW1, WW2 and the Korean War) and recent conflicts such as Afghanistan. This publication will go a long way to help our Legion in our role as the “**Keepers of Remembrance**”.

It will be distributed to school and university libraries, Legion branches, and many other public facilities in Manitoba and NW Ontario.

We would like to have your organization’s support for this milestone project of our **Manitoba/NW Ontario Command Legion**, by purchasing an advertisement space in our “**Military Service Recognition Book**”. Proceeds raised from this important project will allow us to make this unique publication available throughout the province and will also benefit the many ongoing community activities of our Legion Command including **Scholarships, Youth Sponsored Programs** and, of course, our ongoing tireless support for **Manitoba/NW Ontario’s Veterans** and their dependants.

Please find enclosed a rate sheet for your review. Whatever you are able to contribute to this worthwhile endeavor would be sincerely appreciated. For further information please contact our **Manitoba/NW Ontario Command Military Service Recognition Book Office** toll free at **1-855-559-5056**.

Thank you for your consideration and/or support.

Sincerely,

**Jerry Lava
President
The Royal Canadian Legion Manitoba/NW Ontario Command**

**The Royal Canadian Legion
Manitoba/NW Ontario Command
“Military Service Recognition Book”
Advertising Prices**

<u>AD SIZE</u>	<u>PRICE</u>	<u>GST</u>	<u>TOTAL</u>
Full Color Outside Back Cover	\$1,495.24	+ \$74.76	= \$1,570.00
Inside Front/Back Cover (Full Colour)	\$1,295.24	+ \$64.76	= \$1,360.00
2 Page Full Colour Spread 15.25x9.735	\$1,990.48	+ \$99.52	= \$2,090.00
Full Page (Full Colour) 7x9.625	\$995.24	+ \$49.76	= \$1,045.00
Full Page (B&W) 7x9.625	\$795.24	+ \$39.76	= \$835.00
½ Page (Full Colour) 7x4.735	\$595.24	+ \$29.76	= \$625.00
½ Page (B&W) 7x4.735	\$495.24	+ \$24.76	= \$520.00
¼ Page (Full Colour) 3.375x4.735	\$395.24	+ \$19.76	= \$415.00
¼ Page (B&W) 3.375x4.735	\$295.24	+ \$14.76	= \$310.00
1/10 Page (B/Card Full Colour) 3.375 x 1.735	\$223.81	+ \$11.19	= \$235.00
1/10 Page (B/Card B&W) 3.375 x 1.735	\$195.24	+ \$9.76	= \$205.00

G.S.T. Registration # 107933665RT0001

All typesetting and layout charges are included in the above prices.

A complimentary copy of the Military Service Recognition Book will be received by all advertisers purchasing space of 1/10 page and up, along with a Certificate of Appreciation.



PLEASE MAKE CHEQUE PAYABLE TO:

MB/NW Ontario Command
The Royal Canadian Legion
(MB RCL)
P.O.Box 1967 Stn. Main
Winnipeg, MB R3C 3R2
Tel (Toll Free): 1-855-559-5056



TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Treasurer
DATE: June 16, 2021
SUBJECT: Investment Management

BACKGROUND

At the Administration & Finance Executive meeting of May 18, 2021, I brought forward information regarding the Town's current investments. At that time, the rates for GICs that renewed in April were 0.3% and the HISA interest rate was 0.165%. My initial report suggested that we deal with the Hobson Chahal Advisory Group through CIBC Wood Gundy, as their proposal showed investing in various bonds and principal protected notes with an average of 5 years duration and an average yield of 2.13%. Since this is significantly more than the GIC and Savings account rates, we were initially ready to invest there.

Council requested that we look further into investment options with One Investment. We have been speaking with two advisors from One Investment who are able to assist us with determining an investment strategy. The Advisory Services have no additional cost and their products are designed specifically for Municipalities and guarantee investments. They have suggested that we work through a Cash Management Guide to analyze when the reserves money will be required. After this, they will help us to build a diversified portfolio to meet our needs.

Per the Town's Investment Policy, 1.15, the Town will "... invest public funds so as to maximize the rate of investment returns and principal protection while meeting the daily cash flow and liquidity demands of the Town of Fort Frances and complying with statutory requirement of the *Municipal Act, 2001*." The delegation of authority under the policy is to the Treasurer and/or CAO. They have overall responsibility of the prudent investment of the Town's portfolio. Authority to manage and implement the investment program may be granted for all or a portion of the Town's overall investment portfolio, to an external investment Agent, to act as an Investment Manager on behalf of the Town. That Agent shall act in accordance with the established procedures and internal controls consistent with this policy. Those investments governed by the provisions of One Investment – The Public Sector Group of Funds agreement shall be deemed delegated to that agent. Further, transactions related to investments made by the Town require staff approval by the Treasurer. In the absence of that individual, staff approval may be given by the CAO.

One Investment High Interest Savings Account rates have increased to 0.715% (Prime less 1.735%), so as interest rates rise, this rate will also rise. The Performance Report for May 2021 is attached for your information, as is the ONE Legal List which shows the recommended term of each offering.

My recommendation is to transfer most of the funds that are required in the short-term to the High Interest Savings Account, immediately. Further I will work through determining the cash flow of the reserve funds and work with the ONE Investment advisors to determine a diversified portfolio that will meet the needs of the Town of Fort Frances. If so desired, they will provide a presentation to Council to

allow Council to ask any questions of them.

ONE Legal List

ONE Investment continues to offer our existing portfolios based on the Legal List. While we encourage municipalities to take advantage of the expanded Prudent Investor approach, our offerings include four Legal List investment options available as well as a bank account option:

- [ONE High Interest Savings Account](#): 1+ month investments (Short-Term)
- [ONE Money Market Portfolio](#): 1 to 18 Months (Short-Term)
- [ONE Canadian Government Bond Portfolio](#): 18 Months to 3 Years (Short to Medium-Term)
- [ONE Canadian Corporate Bond Portfolio](#): 4+ Years (Medium to Long-Term)
- [ONE Canadian Equity Portfolio](#): 5+ Years (Long-Term)
- [Transaction Instructions and Forms](#)

Would you like to get started with Legal List investment options? [Sign up](#) for the ONE Investment enrollment package.

What We Offer

[ONE High Interest Savings Account](#)

ONE Legal List

[ONE Canadian Corporate Bond Portfolio](#)

[ONE Canadian Government Bond Portfolio](#)

[ONE Canadian Equity Portfolio](#)

[ONE Money Market Portfolio](#)

[Transaction Instructions and Forms](#)

[ONE Prudent Investor](#)



The One Investment Program
PERFORMANCE REPORT – MAY 2021

The following are the performance statistics for all ONE portfolios as of the date noted above. This report is intended to serve only as information, providing average returns over the periods stated. Individual investor returns may vary according to investment time horizon. All returns stated are net of fees.

Money Market Portfolio: (Inception - May 1st, 1995)

Period Ending May 31, 2021: (Compounded Monthly)

Annualized Return - 1 month	0.01%
Annualized Return - 3 months	0.04%
Annualized Return - 6 months	-0.01%
Annualized Return - 9 months	0.02%
Annualized Return - 1 year	0.08%

Period Ending May 31, 2021:
(Compounded Monthly)

Portfolio:	Canadian Government Bond (Inception - March 1, 1993)	Canadian Corporate Bond (Inception - August 8, 2008)	Canadian Equity (Inception - February 3, 2007)
Annualized Return - 1 year	1.02%	-0.11%	34.41%
Annualized Return - 2 year	2.37%	2.52%	12.78%
Annualized Return - 3 year	2.84%	3.56%	11.91%
Annualized Return - 5 year	1.68%	2.33%	10.58%
Annualized Return - 7 year	1.76%	2.99%	10.06%
Annualized Return - 10 year	1.94%	3.41%	10.20%
Annualized Return - Inception	4.17%	3.92%	8.01%
Non-annualized Growth Since Inception	217.23%	63.79%	203.93%

High Interest Savings Account

0.165% Payable for all deposits in month

Net Asset Value:

		Average Term	Average Duration (Option Adjusted)
HISA	\$ 401,236,503		
Money Market Portfolio	\$ 19,381,786	0.452	0.421
Canadian Gov't Bond Portfolio	\$ 179,545,822	2.326	2.097
Canadian Corporate Bond Portfolio	\$ 281,494,287	6.720	5.112
Canadian Equity Portfolio	\$ 798,427,656		
TOTAL	\$ 1,680,086,055		

THE TOWN OF FORT FRANCES

Section: Administration & Finance

Policy: Investments Policy

Creation Date:	June 1997
Revised Date:	December 2018
Review by Date:	
Resolution Number:	Consent Resolution 004
Supersedes Resolution Number:	004 (consent) 12/10
Policy Number:	1.15

1. POLICY STATEMENT

The purpose of this Policy is to provide guiding principles for the prudent management of the Town of Fort Frances investments within an acceptable investment risk tolerance level and will govern the investment of surplus cash, reserve and reserve funds of the Corporation in accordance with Ontario Regulation 438/97 made under the *Municipal Act, 2001*.

It is the policy of the Town of Fort Frances to invest public funds so as to maximize the rate of investment returns and principal protection while meeting the daily cash flow and liquidity demands of the Town of Fort Frances and complying with statutory requirements of the *Municipal Act, 2001*.

2. OBJECTIVES

Principal Protection

Preservation of capital is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital. The goal is to manage credit risk and interest rate risks.

Eligible Investments

In accordance with Ontario's Eligible Investments, Related Financial Agreements and Prudent Investment Regulation, the Town is not authorized to invest in securities other than those listed in the Regulation.

Liquidity

The Investment portfolio shall remain sufficiently liquid to meet all operating or cash flow requirements that may be reasonably anticipated and limit temporary borrowing requirements. Since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary markets.

Return on Investment

The Investment portfolio shall be constructed with the objective of attaining, at minimum, a fair rate of return throughout varying budgetary and economic cycles, taking into account investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the preservation of capital and liquidity objectives.

Performance Benchmarks

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return throughout the budgetary and economic cycles that is appropriate with the investment risk constraints and cash flow needs of the Town. Market yields should be higher than the rate given by the Town's bank for the various bank accounts.

Market Value

The market value of the portfolio shall be calculated at least annually as at December 31st.

Maximum Maturities

To the extent possible, the Town shall attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Town will not directly invest in securities maturing more than ten (10) years from the date of the purchase. Reserve Funds and Trust funds with longer-term horizons may be invested in securities exceeding ten (10) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

3. STANDARD OF CARE**Prudence**

Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, considering the probable safety of their capital as well as the probable income to be derived.

Internal Controls

Management shall establish a system of internal controls. The internal controls shall be designated to present the loss of public funds arising from fraud, employee error, and misrepresentation by third parties.

4. ETHICS & CONFLICT OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity with the same individual(s) with whom business is conducted on behalf of the Town of Fort Frances. Individuals involved with the investment process shall refrain from personal business activity that could conflict with proper execution and management of the investment program or impair their ability to make impartial investment decisions.

5. INDIVIDUAL RESPONSIBILITY

Delegation of Authority

The Treasurer and/or CAO has overall responsibility of the prudent investment of the Town's portfolio. Authority to manage and implement the investment program may be granted for all or a portion of the Town's overall investment portfolio, to an external investment Agent, to act as an Investment Manager on behalf of the Town. That Agent shall act in accordance with the established procedures and internal controls consistent with this investment policy. Those investments governed by the provisions of One Investments – The Public Sector Group of Funds agreement shall be deemed delegated to that Agent.

Signing Authority

Transactions related to investments made by the Town require staff approval by the Treasurer. In the absence of that individual, staff approval may be given by the CAO.

Decision making related to investment transactions may be delegated by the Town directly to an Investment Manager, following an independent and competitive bidding process, to the extent that the Treasurer and/or CAO provides that Investment Manager with funds to invest and manage on behalf of the Town of Fort Frances.

Responsibilities

The Treasurer and CAO may enter into arrangements with Investment Managers, execute and sign documents on behalf of the Town. The Treasurer performs all related acts in the day to day operation of the investment and cash management program, maintains all necessary operating procedures for effective control and management of the investment function and reasonable assurance that the Town's investments are properly managed and adequately protected.

The Treasurer and/or CAO shall ensure adequate insurance coverage to guard against any losses that may occur due to misappropriation, theft, or other unscrupulous acts of fraud with respect to the Town's financial assets.

Reporting

The Treasurer will provide semi-annual reports, at a minimum, to the Administration & Finance Executive Committee, which includes the performance and any risk characteristics of the Town's Investment Portfolio and will provide an annual report to Council on the performance of the portfolio during the first quarter of the following year.

6. RATINGS

Risk Tolerance

All securities must be readily marketable.

Investments held in the fund must be rated by at least one rating agency, namely Moody's, Standard & Poor's (S&P) or Dominion Bond Rating Service (DBRS). All investments must be investment Grade (at least BBB by S&R, or equivalent by DBRS or Moody's) as classified in Appendix A. In the case where a security is rated by more than one agency listed, the higher rating will apply.

The total Fund will be limited to the following credit rating thresholds on a weighted basis (as defined by S&P or equivalent):

Rating	Up to %
AAA	100%
AA	50%
A	30%
BBB	10%

The maximum exposure to a single investment security, as a percentage of the total portfolio cannot exceed 10%

Due to market fluctuations, maximum percentages may be exceeded at a point in time. Securities need not be liquidated to rebalance the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

APPENDIX A – CREDIT RATINGS

Grade	Moody's		Standard & Poor's		DBRS	
	Long-Term	Short-Term	Long-Term	Short-Term	Long-Term	Short-Term
Investment Grade	Aaa	P-1	AAA	A-1+	AAA	R-1 (high)
	Aa1	P-1	AA	A-1	AA (high)	R-1 (high)
	Aa2	P-1	AA	A-1	AA	R-1 (middle)
	Aa3	P-1	AA	A-1	AA (low)	R-1 (middle)
	A1	P-1	A	A-2	A (high)	R-1 (low)
	A2	P-1	A	A-2	A	R-1 (low)
	A3	P-1	A	A-2	A (low)	R-1 (low)
	Baa1	P-2	BBB	A-3	BBB (high)	R-2 (high)
	Baa2	P-2	BBB	A-3	BBB	R-2 (middle)
	Baa3	P-3	BBB	A-3	BBB (low)	R-2 (low)
Speculative Grade	Ba1	NP	BB	B	BB (high)	R-3
	Ba2	NP	BB	B	BB	R-4
	Ba3	NP	BB	B	BB (low)	R-4
	B1	NP	B	B	B (high)	R-4
	B2	NP	B	B	B	R-5
	B3	NP	B	B	B (low)	R-5
	Caa1	NP	CCC	C	CCC	R-5
	Caa2	NP	CCC	C	CCC	R-5
	Caa3	NP	CCC	C	CCC	R-5
	Ca	NP	CC	C	CC	R-5
	C	NP	R	R	C	R-5
			D	D	D	D

TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Treasurer
DATE: June 18, 2021
SUBJECT: Collections (Accounts Receivable, Taxation and Water & Sewer) Policy Update

BACKGROUND

Collection Policy Number 1.9 for procedure and collection of Accounts Receivable, Taxation and Water & Sewer was first created in 2006. This is the fourth review of this policy since that time.

The major changes in this review consist of the following:

- Adding- please allow 2-3 days for your bank to process the transaction.
 - Bank processing takes time and we sometimes have people complain when their payments are late as they pay on the due date
- Removing references to Day Care
- Application of Payment of Accounts Receivable- rewording slightly so that payments are first applied to the interest, and then to the oldest invoice, or specified invoice.
- Tax Collection- Final bills- adding “unless an alternate due date is authorized by Council By-Law
- Water and Sanitary Sewer- Removing Old Contract and replacing it with the current version of the customer contract.

Attached you will find the marked up revised Policy.

THE TOWN OF FORT FRANCES

Section: Administration & Finance

Policy: Collections (Accounts Receivable, Taxation and Water & Sewer)

Creation Date:	October 2006
Revised Date:	November 2010, June 2018, September 2019
Review by Date:	
Resolution Number:	326
Supersedes Resolution Number:	329
Policy Number:	1.9

ACCOUNTS RECEIVABLE CREDIT AND COLLECTION

1. POLICY STATEMENT

This policy applies to the procedures and collection of accounts receivables.

2. EFFECTIVE DATE

This policy comes into effect on September 10, 2019 and cancels and supersedes all former policies.

3. CREDIT PRIVILEGES TO CUSTOMERS

The extension of credit is a privilege for customers and prospective customers.

Extension of Credit to New Customers

All new customers requesting credit privileges will be required to complete an Application for Credit form (see Page 5). The originating department will ensure that the customer completes the Application for Credit and submits it for approval prior to opening an account.

Exceptions to this policy are when invoicing is required for unforeseen events rather than the provision of goods or services.

Application for Credit

The Division Manager or designate must approve the completed Application for Credit. All credit applications will be forwarded to and kept on file in the Treasury Department, whether approved or denied. The originating department will be responsible for notifying the customer as to the status of their credit application.

Credit Privileges to Existing Customers

Customers with accounts created prior to this policy will not be requested to complete the Application for Credit as long as their account is not over 90 days past due.

4. METHOD OF PAYMENT

Payment may be made at a financial institution, on-line banking/payment, by mail or in person at the Town of Fort Frances Civic Centre. Payment at the Civic Centre will be in the form of cash, cheques, money order, debit card, or preauthorized direct debit. If a customer submits two N.S.F. cheques within a twelve-month period, personal cheques will no longer be accepted unless they are "certified". If a preauthorized payment plan customer has two N.S.F. payments returned within a twelve-month period, they will no longer be eligible for the plan and personal cheques must be "certified".

5. PAYMENTS AND LATE PAYMENTS

The Town of Fort Frances credits a payment to accounts on the day it is received by our office (over-the-counter, drop box, mail or deposited into our bank account- [please allow 2-3 days for your bank to process the transaction](#)) by the end of the business day being 4:30 p.m. during the months of January to June and September to December and 4:00 p.m. during the summer months of July and August. A charge will be applied for all payments and/or cheques made to the Town of Fort Frances that cannot be cleared by a financial institution in accordance with the Town's schedule of fees by-law. A late charge of 1.25% per month (15% per annum) is applied to all accounts which have unpaid balances on the 1st working day of the month past the due date.

COLLECTION ACTIONS ON ACCOUNTS RECEIVABLE

Invoices	The Treasury Department generates invoices with the amount due within 30 days. The exception is invoices for Daycare services, which are due within 15 days.
ActiveNet- Memorial Sports Centre	As memberships are currently through the ActiveNet system, failed payments will be charged an NSF fee and must be brought up to date by the 30 th of the month at the MSC or online, otherwise, the membership will be recalculated at the next lowest membership term(s) based on the number of months used, and then sent to the Treasury Department for invoicing. Further, the collection procedures within this policy will be followed.
Interest	On the first day of every month following the invoice due date, 1.25% interest per month shall be added to the account.
Application of Payment	Payments shall be applied first to interest (finance charges) owing on account, then secondly to the oldest invoice(s) amount owing or specified invoice. unless the invoice is otherwise specified by customer.
Monthly Statement	The Treasury Department issues monthly statements. A statement is generated to advise customers of the balance on their account at the date of the statement. The statements include information as to invoices and interest outstanding.
Deposits	<p>Deposits may be required at the discretion of the Town of Fort Frances. In the case of Daycare Services, the following shall apply:</p> <p>Parents or guardians who fail to provide acceptable credit references will be required to pay a one-month deposit. The deposit will be calculated as follows:</p> <ul style="list-style-type: none"> a) Full-time enrolment-daily daycare fee for each child enrolled multiplied by 22 days. b) Part time enrolment-daily daycare fee for each child enrolled multiplied by the number of days the child(ren) is (are) enrolled for a month c) Parents or guardians who are subsidized will be required to pay a deposit based on their subsidized rate. A minimum of \$200.00 is required for subsidized parents or guardians. d)a) Any parent or guardian re-enrolling in either program who has past due or outstanding daycare accounts will be required to pay the account in full prior to being placed on the waiting list for daycare services. In addition, a deposit must be paid prior to enrolling in the daycare services. The deposit shall equal the amount as calculated in the above (a, b, c) multiplied by 2 (two).

Commented [DG1]: This leads to customers not paying their interest charges. The way it was worded, "unless the invoice is otherwise specified by customer" was trumping the "first to interest". It is more effective if we can let the system apply the payment to the interest first, then oldest invoices, or invoice specified.

Deposits Continued	Deposits are returned after a full year of consecutive on-time payments are made, or in the event of a child leaving daycare services, the deposit shall be applied to any outstanding invoices. Accounts Payable will refund any balance due to the parent/guardian. The Daycare Supervisor will monitor the monthly deposit reconciliation for accounts that may be eligible for refund and notify the Treasury Department as such. In the event an outside agency has paid the deposit for the parent/guardian, all reasonable attempts to collect an outstanding invoice will be made. If, however, the account has not been paid at the time an account is eligible for Small Claims or a collection agency, the deposit on hand shall first be applied.
Daycare Services	Unpaid Daycare services after due date may result in termination of services until the account is paid in full.
Written Follow Up	The Treasury Department will mail out account statements monthly. Statements with account balances in arrears of over 30 days will be stamped with a notification that "ACCOUNTS NOT PAID PROMPTLY WILL RESULT IN COLLECTION ACTION". Accounts over 60 days past due will receive a written letter (see Pages 6 & 7) and a copy(s) of the outstanding invoice advising the customer of the next step(s) to be taken. Before further action ensues, there will be confirmation with the originating department that there are no disputes with the invoice(s) in arrears.
Recovery of Arrears through Letters of Credit, Performance Guarantees, Monies Owed to Customer	If the Town of Fort Frances is holding any Letters of Credit, Performance Guarantees or has monies owing to the customers, such as accounts payable cheques, these amounts may be applied to the customer's general accounts receivable arrears, with notification to the customer.
Collector's Roll Additions	After ninety days past due, with approval from the Treasurer or designate, and in accordance with The Municipal Act, any eligible charges made against property may be added to the Collector's Roll and collected in a like manner as taxes, with notification to the property owner and the Mortgage Company, if applicable. The 90-day period may be waived if the subject property is under ownership change.
Small Claims and Collection Agencies	Accounts ninety days past due may be forwarded to Small Claims Court or to a Collection Agency. All costs attributable to collection will be added to the customer's account.
Arrangement for Payment	Acceptable arrangement for payment may be made with the Treasurer of the Town of Fort Frances, or their designate.
Denial of Further Credit and/or Service	A customer credit status will be undertaken for accounts over 90 days past due. The decision to deny further credit and/or services, or request of deposit for further services, will be made in consultation with the Division Manager.

Application for Credit

Name: _____

Contact Person (if different from above) _____

Mailing Address: _____

Postal Code: _____ Telephone: _____

Reference #1	Name: _____
Address: _____	Telephone: _____
Reference #2	Name: _____
Address: _____	Telephone: _____

The UNDERSIGNED, herein called the Customer, requests that the Town of Fort Frances, herein called the Town, invoice for goods and/or services to be billed per service or on a biweekly/monthly basis at the Town's discretion.

- A. The Customer shall pay the rates and charges in accordance with Town by-laws and policy.
- B. All accounts must be paid within thirty days ~~or fifteen days if Daycare services~~, per Town policy. The Town reserves the right to suspend credit privileges, charge interest, pursue collection procedures and recover collection costs, if accounts are not paid in accordance with Town policy.
- C. If credit privileges are suspended, the Customer is liable for the money owed, and consideration for reinstatement of credit privileges will not be given until such time as all outstanding accounts are paid.
- D. Deposits may be required at the discretion of the Town.
- E. If the Customer is owed money by the Town (letter of credit, performance guarantees, supply of goods/services, etc.) the Town may, at it's discretion, deduct any balance owing to the Town prior to making payment to the Customer.
- F. The Customer authorizes the Town to contact the references named above during their investigation of this credit application.

This application, when signed by the Customer and executed by an authorized representative of the Town of Fort Frances shall form a legal and binding agreement between the parties.

The Customer agrees to comply with the terms and conditions noted above and agree that said conditions are a part of this contract.

Date of Application _____ Deposit if required _____

Customer Signature _____

ACCEPTED BY:**DATE:**

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
320 Portage Ave.
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
Fax: 807-274-7360

Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

FINAL ATTEMPT

Date:

John Doe
XXXXXXXXXX
Fort Frances, ON
P9A XXX

RE: OUTSTANDING ACCOUNT A/R #DOEJO0001 INVOICE #xxxx - AMOUNT \$xxx.xx

Please note that as of the above date, our records indicate your account is over sixty days past due. This is our final attempt to resolve this matter prior to commencing additional collection procedures.

It is the policy of the Municipality to discontinue services and/or deny further credit when the account is ninety days past due.

It is also the policy of the Municipality to refer accounts, which are ninety days past due, to Small Claims Court or a Collection Agency for satisfaction. If judgement is obtained, we may use it to garnishee future income and/or seize clear assets. A judgement will appear on your credit file with the Credit Bureau for a minimum of six years, affecting all future credit inquiries. As well, all costs attributable to collection will be added to your account.

To avoid this expensive procedure, please pay the attached account immediately.

If you have any questions concerning this account, please call me at the Town of Fort Frances at (807) 274-5323 or by email at _____@fortfrances.ca.

Yours very truly,

Tax Administrator

c.c.: Division Manager

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
320 Portage Ave.
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
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Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

FINAL ATTEMPT

Date:

John Doe
xxxxxxxxxx
Fort Frances, ON
P9A XXX

RE: OUTSTANDING ACCOUNT A/R #DOEJO0001 INVOICE #xxxx - AMOUNT \$xxx.xx

Please note that as of the above date, our records indicate your account is over sixty days past due. This is our final attempt to resolve this matter prior to commencing additional collection procedures.

It is the policy of the Municipality to discontinue services and/or deny further credit when the account is ninety days past due.

Failure to make payment on this will result in the invoice being transferred to the applicable tax account and collected in like manner to taxes.

If you have any questions concerning this account, please call me at the Town of Fort Frances at (807) 274-5323 or by email at _____@fortfrances.ca.

Yours very truly,

Tax Administrator

c.c.: Division Manger

TAX COLLECTION

1. POLICY STATEMENT

This policy applies to the procedures, collection and registration of taxes.

2. EFFECTIVE DATE

This policy comes into effect on ~~June 25, 2018~~ ~~September 10, 2019~~ June 28, 2021 and cancels and supersedes all previous tax collection policies.

3. PROCEDURE

- A. Tax bills shall be issued twice yearly, not including supplementary/omit billings.
- ☐ Interim tax bills are to be issued no later than February 7th of the current year
 - ☐ Final tax bills are to be issued no later than July 10th of the current year.
 - ☐ Supplementary/Omit tax bills are to be issued no later than December 10th in the year they are received.
- B. Interim tax bills will be due and payable in two instalments, being the last working day in February and March. Final bills will be due and payable in two instalments, being the last working day in July and August, unless an alternate due date is authorized by Council By-Law.
- C. The Municipality requires a minimum of 21 days between the issuance and the due date.

4. METHOD OF PAYMENT

Tax payment may be made at a financial institution, on-line banking/payment, by mail or in person at the Town of Fort Frances Civic Centre. Payment at the Civic Centre will be in the form of cash, cheques, money order, debit card, or preauthorized direct debit. If a customer submits two N.S.F. cheques within a twelve-month period, personal cheques will no longer be accepted unless they are "certified". If a preauthorized payment plan customer has two N.S.F. payments returned within a twelve-month period, they will no longer be eligible for the plan and personal cheques must be "certified".

5. PAYMENTS AND LATE PAYMENTS

Town of Fort Frances credits a payment to your account on the day it is received by our office (over-the-counter, drop box, mail or deposited into our bank account: please allow 2-3 days for your bank to process the transaction) by the end of the business day being 4:30 p.m. during the months of January to June and September to December and 4:00 p.m. during the summer months of July and August. A charge will be applied for all payments and/or cheques made to the Town of Fort Frances that cannot be cleared by a financial institution in accordance with the Town's schedule of fees by-law. A late charge of 1.25% per month

(15% per annum) is applied to all accounts which have unpaid balances on the 1st working day of the month past the due date.

COLLECTION ACTIONS ON TAX ACCOUNTS RECEIVABLE

Tax Bill	Tax bills are sent out twice a year and include any overdue balances. The interim bill has two tax instalment remittances and the final bill has two tax instalment remittances. The tax bill includes due dates, current amount due, past due/credit amount, total amount due and the penalty/interest rate.
Interest and Penalty	Interest and penalties will be applied at the maximum rate allowed under the Municipal Act on taxes that are in arrears. The current rate is 1.25% and will be calculated on the first day of default and the first day of every month thereafter. Adjustments to the interest and penalty shall be approved by the Treasurer or designate.
Tax Reminder Notice	Taxes are considered in arrears after the due date for the interim and the final tax bills. Notices will be sent every month, with a detailed summary until such time as all the taxes have been paid. However, reminder notices may not be sent for those accounts with a minimum balance of \$25.00 or less, except for the first notice after the due date when the minimum balance is \$15.00 or less.
Recovery of Arrears through Monies Owed to Taxpayer	If the Town of Fort Frances is holding any monies owing to the customer, such as accounts payable cheques, tax adjustments, refunds or rebates, these amounts will be applied to the customer's tax arrears, with notification to the taxpayer.
Recovery of Arrears through Insurance Proceeds	If a fire occurs on a commercial property, the Tax Administrator will convey in writing to the insurers that it is the Municipality's position that the amount of its interest in the land, as represented by the tax account, is to be paid out of the insurance proceeds in priority to payment to any other person with an interest in the land, except for any Crown liens.
Collection of Tenants Rent (Landlord has Tax Arrears)	After the taxes have been in arrears for one year, a notice will be sent to the landlord (taxpayer) informing of the Municipality's intention to collect the rent. This will allow the landlord an opportunity to make payment arrangements with the Tax Administrator or Treasurer. If within 14 days of sending the notice no reply is received, the Municipality will inform the tenants to pay the rent directly to the Municipality until all interest, penalty and taxes have been collected. (See page 15) Under section 350(1) of the <i>Municipal Act</i> , the Municipality may give a tenant notice, in writing, requiring the tenant to pay the rent as it becomes due until the taxes are paid. (See Page 16)
Collection of Property Taxes in Distress	Property taxes are considered in distress on the 1 st day of January in the second year following that in which the property taxes became owing. Telephone contact will be made in this second year, prior to notices being issued. Beginning September of each year a notice will be sent (See Pages 11-13) and at the beginning of each month thereafter, with a last and final notice (See Page 14) in December.
Tax Registration	Arrears over two (2) years are subject to the Tax Registration process commencing on the first day of the following year. The Treasurer authorizes accounts with two years arrears or more to be registered for Tax Registration and Sale proceedings.

Extension Agreement	<p>A taxpayer in Tax Registration may request an Extension Agreement, which will extend the period of time in which the balance outstanding is to be paid. The Extension Agreement request must be before the expiry of the one year of the date that the property was registered for Tax Sale. Extension Agreements are subject to terms and conditions established on a property by property basis using the following principles and guidelines:</p> <ul style="list-style-type: none"> • Maximum term of the agreement is 3 months to clear all outstanding balances; • Monthly payment(s) amount(s) required over term of extension agreement; and • Advance payment of required fee to establish Extension Agreement as listed in the Schedule of Fees. <p>If no agreement is reached as to the terms and/or the agreement is denied, the tax sale proceeds by returning to the point where the stop in the tax sale process was immediately prior to the extension agreement being requested. In the event of default, a registered letter notifies a taxpayer as such, and the agreement is thereby terminated, putting the property in the same position in Tax Registration and Sale proceedings as it was prior to entering the Extension Agreement. When the terms of the extension agreement have been fulfilled, the Treasurer shall register a Cancellation Certificate on the land title signifying that the tax sale has been averted, and the process stops.</p>
Tax Sale	<p>Properties that meet one of the following criteria will be advertised for Tax Sale:</p> <ul style="list-style-type: none"> • tax arrears are not paid in full within one year from the date of registration; or • Taxpayer has defaulted on Extension Agreement.
Successful Purchaser	Where there is a successful purchaser, property is transferred to the name of the successful bidder.
Vesting	Where there is no successful purchaser, all risks of taking possession of the property are identified, including any Crown Liens or environmental issues, after which time the property is registered in the name of the municipality or the Tax Sale proceedings are cancelled.
Write Offs	A list of properties will be submitted to Council for consideration of a write-off along with an explanation.
Collector's Roll Additions	Any additions to the Collector's Roll will be collected in the same manner as taxes, as per the authority given to the Municipality within the Municipal Act. A letter will be sent to the property owner advising them of the addition. (See Page 17)
Notes	The Tax Collector and/or Treasurer must approve all arrangements for payment. All conversations, memos, write-offs and requests must be clearly documented. All collection letters must be personally signed.

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
320 Portage Ave.
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
Fax: 807-274-7360

Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

Notice #1

Date (September)

Dear Taxpayer:

Roll#:

Property Address:

According to our records, your tax account with the Town of Fort Frances shows the following balances:

Year	Taxes	Interest	Total Owing
Total Amount Owing			

Interest is calculated at the rate of 1.25% per month on all outstanding balances. When taxes remain unpaid, the Town is forced to arrange short-term borrowing to meet its financial obligations, and the cost of borrowing impacts the cost of running the Town and can ultimately result in increased taxes and/or service reductions.

Please contact the Tax Administrator at (807) 274-5323 or by email at _____@fortfrances.ca to make arrangements for payment.

If you have made payment prior to receiving this letter, please disregard it and accept our apologies for the inconvenience.

Yours truly,

Treasurer or Tax Administrator
Town of Fort Frances

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
320 Portage Ave.
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
Fax: 807-274-7360

Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

Notice #2

Date (October)

Dear Taxpayer:

Roll #:

Property:

According to our records, this is your second written notice that your tax account with the Town of Fort Frances shows the following balances:

Year	Taxes	Interest	Total Owing
Total Amount Owing			

To avoid jeopardizing the ownership of your property, please contact the Tax Administrator at 274-5323 or by email at tax@fortfrances.ca to make arrangements for payment.

If you have made payment prior to receiving this letter, please disregard it and accept our apologies for the inconvenience.

Yours truly,

Treasurer or Tax Administrator

Town of Fort Frances

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
320 Portage Ave.
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
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Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

Notice #3

Date (November)

Dear Taxpayer:

Roll #:
Property:

Attempts have been made to collect your outstanding property taxes with no success. Your taxes will be two years in arrears and if payment is not made by December 31st, 20 __, your property will be eligible for the tax sale process, after which time the Municipality can proceed with tax registration. Once this process begins, the property owner has one year to pay the taxes and applicable fees in full or the property will be offered for sale.

In order to avoid this procedure, contact the Tax Administrator or Treasurer at 274-5323 to arrange payment.

Your immediate attention to this matter is greatly appreciated.

Yours truly,

Tax Administrator or Treasurer
Town of Fort Frances

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
320 Portage Ave.
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
Fax: 807-274-7360

Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

Notice #4

REGISTERED MAIL

Date (December)

FINAL NOTICE TO THE PROPERTY OWNER

Dear Taxpayer:

REGARDING: Roll Number #:

OUTSTANDING TAXES: \$_____ (as at December 1, 20) PROPERTY ADDRESS:

Please be advised that effective January 1, 20 , realty taxes on the above-noted account will be two years in arrears. The balance shown on this correspondence provides the outstanding taxes and late payment charges owing on account to the date of this letter.

Under current legislation, the Town of Fort Frances may commence tax sale proceedings by registering a tax arrears certificate on title of the property if the account remains unpaid after December 31, 20 . All costs associated with filing the necessary lien documents will be added to the property tax account. Once the certificate of tax arrears is registered, no partial payments on account will be accepted. However, the property owner or any party having an interest on the property, will have one year to redeem the property by paying the full cancellation price which includes all taxes, accumulated penalties and interest plus all administrative costs owing at the date of payment. Failing this, the property will be offered for sale through public tendering process.

To avoid incurring these costs and jeopardizing the ownership of your property, please ensure that all tax arrears are paid by December 31, 20 . Should the account remain unpaid after December 31, 20 , no further notice will be provided prior to the municipality's lien action. This office urges you to take action.

If you have any questions relating to this correspondence or if additional information is required, please contact the Tax Administrator or Treasurer at 274-5323.

Yours truly,

Tax Administrator or Treasurer

Town of Fort Frances

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
320 Portage Ave.
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
Fax: 807-274-7360

Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

Date

Dear Taxpayer:

The Municipality can direct tenants to pay rent owed to the landlord for outstanding property taxes, pursuant to Section 350(1) of the *Municipal Act*, if the taxes are outstanding for more than one year.

According to our records there exists a balance of unpaid taxes on your property. Every effort has been made to contact you to make arrangements for payment. Therefore, if you do not contact our office to make payment arrangements within 14 days, the Town of Fort Frances will direct your tenants to pay their rent to the Municipality.

Hoping that we can resolve this matter and collection of your tenant's rent can be avoided.

Yours truly,

Tax Administrator or Treasurer
Town of Fort Frances

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
320 Portage Ave.
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
Fax: 807-274-7360

Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

Date

Dear (Tenant):

Pursuant to Section 350 (1) of the *Municipal Act*, municipalities can direct the tenant to pay rent owed to the landlord when property taxes are outstanding for more than one year.

Currently there exist unpaid taxes on the property you are renting. The Town of Fort Frances therefore requests that you pay your monthly rent to the following address:

Town of Fort Frances
320 Portage Avenue
Fort Frances, ON
P9A 3P9

You will be notified when to cease making payments to the Municipality.

If you require further information, please contact me at (807) 274-5323. Your immediate attention to this matter is greatly appreciated.

Yours truly,

Tax Administrator or Treasurer
Town of Fort Frances

c.c.: Property Owner

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions
Civic Centre
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Fort Frances, ON
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Operations & Facilities Division
Phone: 807-274-9893
Fax: 807-274-7360

Community Services Division
Phone: 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

Date

Dear Taxpayer

Re: Transfer of Outstanding _____ Account to Roll # _____

To Whom It May Concern:

This letter is to inform you that your outstanding _____ account arrears, in the amount of \$_____ have been added to your tax account. This invoice will now be collected in "like manner" to taxes. I have enclosed a copy of your account showing the current amount due and owing.

Should you wish to discuss this in further detail please call me at 1-807-274-5323 or email me at _____@fortfrances.ca, I would be happy to answer any questions you may have.

Respectfully,

Tax Administrator

Enclosures: 1

WATER AND SEWER COLLECTION

1. POLICY STATEMENT

This policy applies to the procedures and collection of water and sewer receivables.

2. EFFECTIVE DATE

This revised Policy comes into effect on ~~June 25, 2018~~ ~~September 10, 2019~~ June 28, 2021 and cancels and supersedes all former water and sewer collection policies.

3. PROCEDURE

- New owners must complete a Water and Sanitary Sewer Customer Contract before changes in service can take place. (See Page 21)
- Property owners remain responsible for the full payment of all water and sewer service, even if the bill has been assigned to another person (such as a tenant).

4. BILLING ERRORS

Where billing errors have resulted in over-billing, the customer's account shall be credited with the amount of the over-billing for the period of the over-billing or a maximum of six (6) years from the date the Town is made aware of the error, whichever is less.

Where billing errors have resulted in under-billing, the following shall apply:

- a) The customer's account shall be charged with the amount of the under-billing for the period of the under-billing or a maximum of six (6) years from the date the Town is made aware of the error, whichever is less.
- b) In instances of willful damage, the customer's account shall be charged with the amount of the under-billing for the period of the under-billing with no maximum applied.

In the event an ownership change has taken place during the time of the billing error, the current customer will receive the credit/charge for the amount of time he/she was owner of the property to a maximum of six (6) years.

5. VACANCY

A charge set forth in accordance with the town's User Fee By-law will be levied for turning on or off the water services when the property is vacant or unoccupied for any duration. Multi-residential properties and trailer parks are subject to the same option with the following additional requirement; it is compulsory that the multi-residential properties and individual trailer properties obtain prior written approval, minimum of seven (7) days of the vacancy. It should be noted that approval would not be granted if any portion of the fire sprinkler system within the building is disarmed or dismantled or the supply of water to any other unit is affected. It is the responsibility of the property owner to ensure the plumbing and valves are in good working order and in place prior to work being done. All valving affected by turning the water off shall be

affixed with seals by the Town's water system operators. Requests for water turn on/turn off due to vacancies shall be made by completing a Work Requisition application at Public Works. (See Page 22).

6. METHOD OF PAYMENT

Payment may be made at a financial institution, on-line banking/payment, by mail or in person at the Town of Fort Frances Civic Centre. Payment at the Civic Centre will be in the form of cash, cheques, money order, debit card, or preauthorized direct debit. If a customer submits two N.S.F. cheques within a twelve-month period, personal cheques will no longer be accepted unless they are "certified". If a preauthorized payment plan customer has two N.S.F. payments returned within a twelve-month period, they will no longer be eligible for the plan and personal cheques must be "certified".

7. PAYMENTS AND LATE PAYMENTS

The Town of Fort Frances credits a payment to accounts on the day it is received by our office (over-the-counter, drop box, mail or deposited into our bank account) by the end of the business day being 4:30 p.m. during the months of January to June and September to December and 4:00 p.m. during the summer months of July and August. A charge will be applied for all payments and/or cheques made to the Town of Fort Frances that cannot be cleared by a financial institution in accordance with the Town's schedule of fees by-law. A late charge of 1.25% per month (15% per annum) is applied to all accounts which have unpaid balances on the 1st working day of the month past the due date.

COLLECTION ACTIONS ON WATER & SEWER ACCOUNTS RECEIVABLE

Water Bill	Water and Sewer bills are invoiced six times a year on a bi-monthly basis. Bills state that they are payable by the due date. The amount to pay by the due date and after the due date, which includes a late penalty, is provided.
Penalty Charges	Penalty will be applied at the rate of 1.25% and will be calculated on the first day of default and the first day of every month thereafter.
Water Reminder Notice	Water and sewer accounts are considered in arrears after the due date. A notice will be sent reminding the customer of the outstanding account and advising of further action, for accounts owing more than \$10.00. (See Page 23)
Notice of Arrears Served	Before the third billing, with two full bi-monthly billings in arrears, a water disconnection notice will be issued by mail to the premises or the last known property owner to which the service had been supplied. (See Page 24) Unless payment is received in full within ten days the water supply will be eligible for disconnect. The disconnection notice shall be deemed to have been received by the customer on the third business day after the date on which the notice was printed by the issuer.

Notice of Disconnection	The Utility Clerk will submit a list of properties that require water turn offs to the Environmental & Facilities Superintendent. The Superintendent will then issue a notice (See Page 25) and hand deliver to the premise where the service is supplied. If payment or suitable arrangements have not been made by the date as listed on the notice, the Utility Clerk will notify the Superintendent to turn off the water.
Water Shut Off for Delinquent Accounts	Where it has been necessary to discontinue services as a result of "non-payment", a disconnection and reconnection charge will be levied against the delinquent account at a rate as set out in the Schedule of Fees as established by By-Law.
Mobile Trailer Park/Couchiching First Nation	If a Mobile Trailer Park or Couchiching First Nation water supply is scheduled to be shut off, the Manager of Operations and Facilities, in consultation with the CAO, will provide written notice to all applicable agencies such as INAC, FNIHB, MOE, Public Health Unit, etc., that the water supply will be shut off to these properties in 10 working days.
Recovery of Arrears through Monies Owed to Customer	If the Town of Fort Frances is holding any monies owing to the customer, such as accounts payable cheques, these amounts will be applied to the customer's water arrears, with notification to the customer.
Addition to Collector's Roll	Under O. Reg 581/06 of the <i>Municipal Act</i> , The Town of Fort Frances reserves the right to transfer the unpaid balance of a water bill (regardless of who receives it) to the owner's property tax account for collection with approval from the Treasurer or designate. Once the Collector's Roll has been updated, notification will be given to the property owner and mortgage company, if applicable.

Town of Fort Frances – Water and Sanitary Sewer Customer Contract

Customer's Name: _____

Present Address: _____ Phone #: _____

Employer: _____

Previous Address: _____ How Long: _____
(if above address less than 5 years)

Driver License #: _____ Prov.: _____

Other ID #: _____

Commented [DG2]: Remove this form as it is no longer being used.

~~Request Service at the following address: _____ on _____~~

~~Date~~

~~A. This application, when signed by the Customer and executed by the Town of Fort Frances by the signature of a proper representative, shall be a contract for the supply of water and sanitary sewer services between the Customer and the Town of Fort Frances under and governed by the Public Utilities Act R.S.O., 1990, P. 52.~~

~~B. The Customer and the Town of Fort Frances agree to comply with the applicable conditions hereof and agree that the said conditions are a part of this contract:~~

~~1. The Customer shall commence paying the rates and charges authorized from time to time by the Corporation of the Town of Fort Frances on the date that the sanitary sewer and/or water is connected. An additional service charge of 1.25% will be added if the utility bill is not paid in full on or before the due date.~~

~~2. This contract, when executed by the Customer and the Town of Fort Frances as aforesaid, shall be binding upon them and their heirs, executors, administrators, successors and assigns respectively, and on the property mentioned in this contract and the vacating of the said property or change in occupation or ownership thereof shall not release the said property from this contract except as at the option and by written consent of the Town of Fort Frances.~~

~~3. The Town of Fort Frances reserves the right upon default by the Customer or performance hereunder to disconnect the supply of sanitary sewer and water services to the Customer's premises after the expiration of 10 days from the date of issue of a Disconnect notice.~~

~~4. If sanitary sewer and water services are disconnected for non-payment of bills, the Customer is still liable for the total amount owed, and the supply of sanitary sewer and water services shall not be reconnected until outstanding amount is paid or at the discretion of the Town of Fort Frances.~~

~~5. All water meters and any other equipment of the Town of Fort Frances on or in the said premises shall be at the risk of the Customer. If any of the said meters or other equipment are destroyed or damaged other than by ordinary wear and tear, the Customer shall pay to the Town of Fort Frances the value of such meters or equipment so damaged or destroyed or the cost of replacing or repairing same.~~

~~6. The Town of Fort Frances agrees to use reasonable diligence in providing a regular and uninterrupted supply of sanitary sewer and water but does not guarantee a constant supply of sanitary sewer and water, nor guarantee any particular level of such service and will not be liable for damages to the Customer by reason of any failure in respect thereof.~~

~~7. The customer agrees to be governed by any by-law regarding sanitary sewer and water services that the Council of the Corporation of the Town of Fort Frances deems necessary to pass.~~

CUSTOMER SIGNATURE: _____

DATE OF APPLICATION: _____

ACCEPTED BY: _____

Commented [DG3]: Add this form as the NEW contract form

Customer Information:

(2)

Postal Code: _____

Drivers License # or Other Photo ID: (1)

(2)

Service Address: _____

Date Service Required or Terminated: _____

Account #: _____

4. If sanitary sewer and water services are disconnected for non-payment of bills, the Customer is still liable for the money owed, and the supply of sanitary sewer and water services shall not be reconnected until outstanding bills are paid or at the option of the Town of Fort Frances.

5. All water meters and any other equipment of the Town of Fort Frances on or in the said premises shall be at the risk of the Customer. If any of the said meters or other equipment are destroyed or damaged other than by ordinary wear and tear, the Customer shall pay to the Town of Fort Frances the value of such meters or equipment so damaged or destroyed or the cost of replacing or repairing same.

6. The Town of Fort Frances agrees to use reasonable diligence in providing a regular and uninterrupted supply of sanitary sewer and water, but does not guarantee a constant supply of sanitary sewer and water, nor guarantee any particular level of such service and will not be liable for damages to the Customer by reason of any failure in respect thereof.

7. The customer agrees to be governed by any by-law regarding sanitary sewer and water services that the Council of the Corporation of the Town of Fort Frances deems necessary to pass.

E-Billing: Yes No E-Mail Address: _____

Signatures:

New Customer: _____

Terminated Customer: _____

Changes/Adjustments Customer: _____

Utility Clerk: _____

Date: _____

TOWN OF FORT FRANCES

**WORK REQUISITION
(WATER TURN OFF/ON)**

DATE _____

TIME _____

PHONE # _____

NAME OF PERSON REQUESTING WORK _____

NAME OF OWNER _____

ADDRESS _____

BILLING ADDRESS (if different from above) _____

The undersigned has read the attached forms and accepts the conditions and all charges incurred and by signing, hereby authorize the Town of Fort Frances, Operations & Facilities Division to carry out the following work, namely:

Date

Signature of Property Owner or Authorized Rep.

Print Name of Owner or Authorized Representative

Work Order Prepared By: _____

Work Carried Out By: _____



Town of Fort Frances
320 Portage Ave.
Fort Frances, Ontario P9A 3P9

WATER & SEWER REMINDER NOTICE

Customer Name ~~John Smith~~

DATE
WATER & SEWER ACCOUNT
MUNICIPAL ADDRESS

This notice indicates that you have a utility balance past due in the amount of \$_____.
Please remit payment at your earliest convenience.

Interest is charged on the first day of each month at a rate of 1.25%.
Please note your account number with your payment to ensure that the correct account is credited.

If payment has already been made or if the utility account is on a pre-authorized payment plan, please disregard this notice.

Town of Fort Frances
320 Portage Ave.
Fort Frances, Ontario P9A 3P9

WATER & SEWER ACCOUNT
TOTAL



Town of Fort Frances
320 Portage Ave.
Fort Frances, Ontario P9A 3P9

DISCONNECTION NOTICE

~~John Smith~~ Customer Name

AMOUNT PAID

DATE
WATER & SEWER ACCOUNT
MUNICIPAL ADDRESS

This notice indicates that you have a utility balance past due in the amount of \$_____.

Payment arrangements must be made or the Town of Fort Frances must be in receipt of payment in full within ten (10) days from the date of this letter.

As per Town of Fort Frances Collections Policy and By-Law 16-06C "if a water bill is two (2) bi-monthly billings in arrears, the water supply to the property can be turned off if payment is not received. A charge as set out in the User Fee By-Law, currently \$_____ shall be levied for any water supply disconnection and \$_____ for any water supply reconnection. If the water supply to the property is turned off for non-payment all payments shall be made in form of certified cheque, cash, money order or internet banking and in full before the water service shall be restored.

Should you have any questions regarding this letter or your account, please contact the Utility Clerk at (807) 274-5323 ext. 1227.

Town of Fort Frances
320 Portage Ave.
Fort Frances, Ontario P9A 3P9

WATER & SEWER ACCOUNT
TOTAL

AMOUNT PAID

Administration & Finance Division
 Planning & Development Division
 Phone: 807-274-5323
 Fax: 807-274-8479

Mailing Address for All Divisions
 Civic Centre
 320 Portage Ave.
 Fort Frances, ON
 P9A 3P9



Operations & Facilities Division
 Phone: 807-274-9893
 Fax: 807-274-7360

Community Services Division
 Phone: 807-274-4561
 Fax: 807-274-3799

email: town@fortfrances.ca
www.fort-frances.com

Date

NOTICE TO RESIDENTS

It has been brought to our attention that your water and sewer account is in arrears.

We have been instructed to turn off your water unless these accounts are paid up to date. Please be aware that the current fee for disconnection of water services is \$____ and the reconnection of water services is \$____ as per the current Schedule of Fees By-Law.

Please contact the Utility Clerk at the Civic Centre, 274-5323, and make arrangements to have this taken care of immediately.

If arrangements have not been made by _____ a.m. on _____, your water will be turned off on _____.

Thank you for attending to this matter.

Operations and Facilities Division

2020 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
CORPORATE:				
REVENUE				
Municipal Levy	(11,378,238)	(5,491,094.06)	(11,421,235.00)	(5,505,130.05)
School Board Levy	(1,492,647)	(755,050.71)	(1,372,201.00)	(705,714.28)
Payments-In-Lieu	(830,794)	(21,943.69)	(835,160.55)	(24,014.56)
Contribution From Contingency Reserve Fund	-	-	-	-
Sale of Land/Gain on Sale of Land	-	(750.00)	-	-
Other Grant (In-Lieu of taxation)	-	-	-	-
One Time Assistance Funding	-	-	-	-
Tax Rate Stabilization Reserve Fund Contribution	-	-	-	-
Surplus from Prior Years	-	-	-	-
Ontario Cannabis Legalization Implementation Fund	-	-	-	-
Modernization Grant Fund	-	-	-	-
OMPF Funding	(3,294,600)	(1,647,300.00)	(3,328,600.00)	(1,664,300.00)
	(16,996,279)	(7,916,138.46)	(16,957,197)	(7,899,158.89)
EXPENDITURES				
Election	-	-	-	-
Council	369,358	89,975.97	308,210.00	110,734.37
Contributions from Capital Fund	-	-	-	-
Contribution to Reserve/Reserve Funds	1,802,977	-	1,863,000.00	-
Uncontrollable Costs	2,406,172	968,241.78	2,373,474.00	1,056,317.01
Economic Development	31,808	20,797.40	111,063.00	9,114.11
Travel Information Centre	19,141	1,210.98	-	-
Solar Panels	(18,329)	(2,110.50)	(11,645.00)	(2,654.17)
School Board Requisition	1,492,647	381,824.90	1,372,201.00	339,797.15
Long Term Debt	384,028	126,649.87	365,991.00	148,263.70
	6,487,802	1,586,590.40	6,382,294	1,661,572.17
Total Corporate	(10,508,477)	(6,329,548.06)	(10,574,902.55)	(6,237,586.72)

2020 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
ADMINISTRATION & FINANCE:				
Admin. Revenue	(465,325)	(137,183.42)	(357,100.00)	(83,577.45)
Administration Department	511,597	145,528.73	516,693.00	157,770.46
Clerk's Department	232,195	88,057.06	220,014.00	97,868.74
Treasury Department	534,938	269,205.73	541,402.00	249,052.23
FFPC Administration	-	1,627.99	-	3,792.79
Information Technology	316,698	118,186.36	357,036.00	153,236.44
Total A & F	1,130,103	485,422.45	1,278,045	578,143.21
EMERGENCY SERVICES				
Fire Emergency Services	1,100,143.00	385,089.95	1,058,403.00	402,219.03
911 Dispatch Services	11,332	9,775.44	10,982.00	1,760.28
COVID-19 Impacts		7,608.88	(309,685.00)	(23,981.89)
Police Services	2,437,386	1,073,823.79	2,542,034.00	1,090,498.06
Total Emergency Services	3,548,861	1,476,298.06	3,301,734	1,470,495.48
COMMUNITY SERVICES:				
Sister Betty Kennedy Centre	36,018	17,588.55	38,831.00	(16,519.65)
Children's Day Care	7,569	4,604.56	-	138.46
Best Start Hub	-	-	-	-
Day Care Special Needs Resource	-	122.12	-	-
Handi Transit Services	107,150	4,042.68	113,923.00	(10,568.56)
Townshend Theatre	-	(861.72)	332.00	270.00
Recreation Facilities	970,938	135,931.01	1,038,637.00	304,166.41
Recreation Programs	117,187	211,481.11	285,792.00	75,851.45
Community Services	114,000	2,522.60	90,496.00	44,377.63
Sunny Cove Camp	38,583	11,529.76	9,955.00	13,858.96
Public Library	521,546	188,993.73	518,280.00	206,346.01
Library Co-op	-	-	-	-
Museum	210,407	81,658.92	202,409.00	72,164.92
Waterfront (Sorting Gap)	29,490	(15,392.82)	37,645.00	(27,018.22)
Total Community Services	2,152,888	642,220.50	2,336,300	663,067.41

2020 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
OPERATIONS & FACILITIES				
Public Works	513,209	139,785.46	435,043.00	210,620.83
Roads	1,498,393	621,386.00	1,549,603.00	470,899.27
Sidewalks	143,962	73,037.55	145,079.00	64,574.15
Stores Operations	106,200	35,091.84	102,490.00	34,954.31
Traffic Signal Maint	10,867	5,047.10	10,867.00	9,527.10
Streetlighting Maint	116,672	24,775.61	125,565.00	30,931.81
Waste Management Services	-	(4,436.92)	-	(22,639.12)
Airport	95,547	73,062.52	138,026.00	71,998.83
Parks & Cemeteries Admin	183,760	40,121.64	189,270.00	10,171.65
Cemeteries	347,246	37,030.11	351,512.00	44,792.47
Parks	304,266	78,338.86	332,372.00	74,669.55
Total Operations and Facilities	3,320,122	1,123,239.77	3,379,827	1,000,500.85
PLANNING & DEVELOPMENT				
By-Law Enforcement	157,801	55,303.62	149,001.00	59,288.69
Fight The Blight	-	-	-	-
Building Official Department	22,345	16,927.97	19,758.00	(2,664.15)
Planning Department	61,197	18,527.28	62,204.00	25,399.36
Civic Centre	115,160	24,279.03	48,034.00	38,579.77
Total Planning and Development	356,503	115,037.90	278,997	120,603.67
SUBTOTAL (SURPLUS)/DEFICIT	-	(2,487,329.38)	0	(2,404,776.10)

2020 Statement of Operations- Sewer Fund

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
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)	(1,416.65)	(19,000)	(1,985.55)
New Connection Charges	40-080-0811-0430-40619	(8,500)	-	(8,500)	-
Penalty on Late Payments	40-080-0811-0430-40682	(7,000)	(2,181.21)	(7,000)	(2,796.25)
Sewer Service/Disposal	40-080-0811-0430-40760	(2,693,701)	(816,029.86)	(2,648,131)	(858,135.92)
Expense Recoveries	40-080-0812-0430-40589		-		-
Total Revenues		(2,728,201)	(822,321.62)	(2,682,631)	(862,917.72)
EXPENDITURES					
Administration					
Distributed Salaries/Wages			-		-
Distributed Benefits			-		-
Hourly Full Time	40-080-0811-1101-60010	78,345	23,031.54	85,582	22,298.61
Overtime	40-080-0811-1101-60013		283.59		197.98
Hourly Part Time	40-080-0811-1101-60020	2,308	-	2,308	-
Employer CPP	40-080-0811-1101-60025	2,865	1,250.04	3,199	1,174.35
Employer EI	40-080-0811-1101-60030	1,057	494.74	1,086	447.28
Employer OMERS	40-080-0811-1101-60035	8,613	2,642.26	9,293	2,387.37
Employer EHT	40-080-0811-1101-60040	1,620	483.97	1,735	438.42
Employer Benefits	40-080-0811-1101-60050	7,901	2,077.96	6,897	1,846.57
Employer WSIB	40-080-0811-1101-60055	2,474	575.81	1,954	521.62
Allocated Admin	40-080-0811-1200-71221	166,378	41,594.94	169,706	42,426.50
Postage, Freight, Courier	40-080-0811-1200-71252	11,673	-	11,673	-
Legal	40-080-0811-1200-71253	10,000	9,328.76	10,000	12,626.80
Office Supplies	40-080-0811-1400-71410	750	-	750	31.75
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	2,305.80	4,000	2,045.58
GIS Material	40-080-0811-1500-71507	6,716	3,613.92	6,716	3,246.69

2020 Statement of Operations- Sewer Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
Contracted Works	40-080-0811-1500-71523	500	518.19	500	-
Conferences & Courses	40-080-0811-1500-71531	5,000	1,017.60	5,000	170.00
Insurance	40-080-0811-1500-71580	28,285	23,405.20	32,784	26,654.22
Insurance Deductible	40-080-0811-1500-71581	10,000	-	10,000	1,186.50
Advertising & Public Notices	40-080-0811-1500-71591	500	-	500	-
Contributions to Capital	40-080-0811-1510-75350	1,359,475	-	1,288,115	-
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		-		-
		1,722,860	112,624.32	1,666,398	117,700.24
Sewer Mains					
Distributed Salaries/Wages					
Distributed Benefits					
Hourly Full Time	40-080-0811-1711-60010	49,136	3,570.89	49,136	7,691.44
Overtime	40-080-0811-1711-60013	1,500	279.80	1,500	-
Hourly Part Time	40-080-0811-1711-60020	2,148	-	2,148	18.03
Employer CPP	40-080-0811-1711-60025	2,334	199.70	2,561	433.88
Employer EI	40-080-0811-1711-60030	835	78.50	864	167.72
Employer OMERS	40-080-0811-1711-60035	4,860	368.33	5,095	772.13
Employer EHT	40-080-0811-1711-60040	1,033	78.67	1,084	164.52
Employer Benefits	40-080-0811-1711-60050	5,809	425.27	5,116	769.54
Employer WSIB	40-080-0811-1711-60055	578	93.59	1,290	195.78
Materials	40-080-0811-1711-71471	10,000	3,077.67	10,000	784.03
Contracted Service	40-080-0811-1711-71523	125,000	110.97	125,000	513.35
Equipment Rentals - Own	40-080-0811-1711-71540	36,000	1,539.78	36,000	2,016.82
		239,233	9,823.17	239,794	13,527.24
Service Connections					
Distributed Salaries/Wages					-
Distributed Benefits					-
Hourly Full Time	40-080-0811-1712-60010	40,760	5,595.03	40,760	8,791.51
Overtime	40-080-0811-1712-60013	5,000	664.85	5,000	67.90
Hourly Part Time	40-080-0811-1712-60020	2,761	-	2,761	-

2020 Statement of Operations- Sewer Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
Employer CPP	40-080-0811-1712-60025	1,981	339.93	2,173	490.06
Employer EI	40-080-0811-1712-60030	709	135.03	733	188.53
Employer OMERS	40-080-0811-1712-60035	4,031	638.04	4,226	889.03
Employer EHT	40-080-0811-1712-60040	877	133.70	920	185.10
Employer Benefits	40-080-0811-1712-60050	4,819	586.63	4,244	931.34
Employer WSIB	40-080-0811-1712-60055	490	159.02	1,094	220.26
Materials	40-080-0811-1712-71471	6,500	1,154.07	6,500	901.70
Contracted Services	40-080-0811-1712-71523	12,000	1,138.86	12,000	209.62
Equipment Rentals - Own	40-080-0811-1712-71540	15,000	932.12	15,000	2,749.38
		94,928	11,477.28	95,411	15,624.43
Sewage Treatment Plant					
Hourly Full Time	40-080-0812-1101-60010	2,500	-	2,500	267.60
Overtime	40-080-0812-1101-60013		-		-
Hourly Part Time	40-080-0812-1101-60020		-		-
Employer CPP	40-080-0812-1101-60025	114	-	124	14.30
Employer EI	40-080-0812-1101-60030	41	-	42	5.50
Employer OMERS	40-080-0812-1101-60035	247	-	259	26.08
Employer EHT	40-080-0812-1101-60040	50	-	53	5.37
Employer Benefits	40-080-0812-1101-60050	296	-	260	34.83
Employer WSIB	40-080-0812-1101-60055	28	-	63	6.41
Equipment Rentals - Own	40-080-0812-1101-71540	500	343.95	500	-
Natural Gas	40-080-0812-1240-71416	21,484	8,974.22	21,484	9,460.58
Electrical Power	40-080-0812-1240-71420	95,000	37,605.56	95,000	46,223.35
Grit Landfill Tipping Fees	40-080-0812-1400-71424	501	-	-	-
Taxes	40-080-0812-1240-71425	37,026	-	36,708	-
Materials	40-080-0812-1400-71471	2,000	18.68	2,000	92.90
Contracted Works - AWA/OCWA	40-080-0812-1500-71523	511,393	221,733.62	522,035	218,169.64
		671,180	268,676.03	681,028	274,306.56
Total Expenditures		2,728,201	402,600.80	2,682,631	421,158.47
TOTAL SEWER FUND (Surplus)/Deficit		-	(419,720.82)	-	(441,759.25)

2020 Statement of Operations- Water Fund

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
REVENUE					
Expense Recovery	50-080-0832-0330-40589		(4,967.14)		-
Rents & Leases	50-080-0832-0330-40592	(9,277)	(1,457.70)	(9,277)	(1,457.70)
Private Work Charges	50-080-0832-0330-40595		-		(1,323.18)
Sale of Rain Barrels	50-080-0832-0330-40782	(65)	(57.52)	(65)	(287.60)
Expense Recovery	50-080-0832-0430-40589		(764.62)		-
Private Work Charges	50-080-0832-0430-40595	(8,000)	(1,781.30)	(8,000)	(2,128.80)
Reconnect Charges	50-080-0832-0430-40618	(1,200)	(2,268.20)	(1,200)	(1,085.30)
New Connection Charges	50-080-0832-0430-40619	(15,000)	921.56	(15,000)	-
Late Payment Charges	50-080-0832-0430-40682	(8,000)	(2,355.74)	(8,000)	(3,014.07)
Sale of Water	50-080-0832-0430-40685	(2,854,247)	(880,535.39)	(2,817,848)	(927,146.00)
Special Water Rates	50-080-0832-0430-40687		(7.50)		-
Sale of Water Meters/Backflow Prevention	50-080-0832-0430-40943	(5,500)	(11,933.21)	(9,100)	-
Water Meter Replacement	50-080-0832-0430-40946	(17,982)	(5,272.62)	(17,982)	(6,077.27)
Private Works Charges - HST Exempt at POS	50-080-0832-0530-40595		-		-
		(2,919,271)	(910,479.38)	(2,886,472)	(942,519.92)
Water Works General					
EXPENDITURES					
Administration					
Distributed Salaries/Wages			-		-
Distributed Benefits			-		-
Overtime & Lieu Time	50-080-0832-1101-60013		293.14		871.07
Paid Leave			-		-
Vac, Floaters, Stats, Holidays			-		-
Hourly Full Time	50-080-0832-1101-60010	106,908	36,567.07	120,571	34,994.36
Disability ST/LTD			-		-
WSIB	50-080-0832-1101-60055	3,370	849.10	1,868	763.16
Canada Pension Plan	50-080-0832-1101-60025	3,291	1,851.87	2,483	1,726.13
Employment Insurance	50-080-0832-1101-60030	1,212	728.02	841	656.03
Dental, Vision, Extended Health			-		-
OTHERS	50-080-0832-1101-60035	10,344	3,885.17	9,408	3,452.33

2020 Statement of Operations- Water Fund

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
Life Insurance			-		-
Employer Health Tax	50-080-0832-1101-60040	1,974	713.64	1,615	644.38
Employer Benefits	50-080-0832-1101-60050	8,505	2,688.04	5,644	2,081.05
Summer Staff & Part-time Staff	50-080-0832-1101-60020	1,838	-	2,254	504.94
Accounting/Allocated Admin	50-080-0832-1200-71221	211,016	52,753.56	215,236	53,809.00
Communications	50-080-0832-1200-71251	3,200	1,000.21	3,000	988.99
Postage, Freight, Courier	50-080-0832-1200-71252	11,673	-	11,673	-
Legal	50-080-0832-1200-71253	5,000	9,328.77	5,000	12,626.80
Memberships	50-080-0832-1200-71260	1,000	-	1,000	-
Write-Offs	50-080-0832-1210-74515	2,000	3.01	2,000	(0.86)
Office Supplies	50-080-0832-1400-71410	1,000	139.30	1,000	294.88
Stores Charge	50-080-0832-1400-71433	10,300	-	10,300	-
Rain Barrel Expenses	50-080-0832-1400-71443		377.79		161.91
Annual Software Support	50-080-0832-1500-71501	1,404	-	1,404	801.78
Computer Maintenance (H&S)	50-080-0832-1500-71502	3,800	4,413.61	8,000	5,295.75
Custom Software Charges	50-080-0832-1500-71503	1,000	-	1,000	-
GIS Material	50-080-0832-1500-71507	13,432	7,227.82	12,211	6,976.99
Contracted Works	50-080-0832-1500-71523	1,000	609.76	1,000	-
Conference & Courses	50-080-0832-1500-71531	25,000	10,539.72	25,000	3,003.83
Insurance	50-080-0832-1500-71580	38,162	31,577.76	44,421	36,115.78
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	1,266,144	-	1,124,081	-
Transfer to Reserve Fund (Water Meter Replace	50-080-0832-1620-75390	17,982		17,982	
Contribution to Reserve Fund	50-080-0832-1620-75390		-		-
Contribution to Reserve Fund (Year End)	50-080-0832-1620-75390				
Inventory Adjustments	50-080-0832-1700-72505		-		-
		1,761,055	165,547.36	1,639,492	165,768.30
Water Service Connections					
Hourly Full Time	50-080-0832-1962-60010	50,950	7,774.72	50,950	15,282.16
Overtime	50-080-0832-1962-60013	5,000	59.90	5,000	1,733.06
Hourly Part Time	50-080-0832-1962-60020	3,683	-	3,683	198.37

2020 Statement of Operations- Water Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
Employer CPP	50-080-0832-1962-60025	2,487	427.19	2,728	942.57
Employer EI	50-080-0832-1962-60030	890	168.86	920	364.07
Employer OMERS	50-080-0832-1962-60035	5,039	797.79	5,283	1,658.71
Employer EHT	50-080-0832-1962-60040	1,101	167.47	1,155	356.50
Employer Benefits	50-080-0832-1962-60050	6,023	930.98	5,305	1,230.81
Employer WSIB	50-080-0832-1962-60055	615	199.28	1,374	424.10
Materials	50-080-0832-1962-71471	12,000	884.13	12,000	5,177.22
Contracted Works	50-080-0832-1962-71523	14,000	30.53	14,000	1,730.45
Equipment Rentals - Owned	50-080-0832-1962-71540	22,000	885.62	22,000	3,652.07
		123,788	12,326.47	124,398	32,750.09
					-
Water Meter Maintenance					-
Hourly Full Time	50-080-0832-1963-60010	4,500	2,426.08	4,500	661.74
Overtime	50-080-0832-1963-60013		-		-
Employer CPP	50-080-0832-1963-60025	205	132.82	225	40.14
Employer EI	50-080-0832-1963-60030	73	51.62	76	15.44
Employer OMERS	50-080-0832-1963-60035	445	240.66	467	70.27
Employer EHT	50-080-0832-1963-60040	91	52.25	95	15.22
Employer Benefits	50-080-0832-1963-60050	532	552.53	469	195.67
Employer WSIB	50-080-0832-1963-60055	51	62.17	113	18.17
Materials	50-080-0832-1963-71471	7,500	13,911.42	30,000	-
Contracted Works	50-080-0832-1963-71523	11,874	2,301.92	11,874	1,435.17
Equipment Rentals - Owned	50-080-0832-1963-71540	1,725	350.00	1,725	-
		26,996	20,081.47	49,544	2,451.82
Water Distribution System Maintenance					
Hourly Full Time	50-080-0832-1964-60010	92,729	61,662.77	92,729	60,626.54
Overtime	50-080-0832-1964-60013	8,000	1,607.80	8,000	1,277.06
Hourly Part Time	50-080-0832-1964-60020	9,820	-	9,820	1,426.73
Employer CPP	50-080-0832-1964-60025	4,668	3,368.31	5,121	3,413.89
Employer EI	50-080-0832-1964-60030	1,670	1,340.44	1,727	1,321.50
Employer OMERS	50-080-0832-1964-60035	9,172	6,156.23	9,615	5,852.01
Employer EHT	50-080-0832-1964-60040	2,066	1,324.87	2,167	1,293.30

2020 Statement of Operations- Water Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
Employer Benefits	50-080-0832-1964-60050	10,962	7,653.52	9,655	6,130.23
Employer WSIB	50-080-0832-1964-60055	1,155	1,567.88	2,579	1,539.05
Materials	50-080-0832-1964-71471	35,000	13,563.05	35,000	15,215.52
Contracted Works	50-080-0832-1964-71523	35,000	12,628.88	35,000	2,091.70
Equipment Rentals - Owned	50-080-0832-1964-71540	35,000	12,486.34	35,000	13,742.44
		245,242	123,360.09	246,413	113,929.97
Total Waterworks General		2,157,081	321,315.39	2,059,847	314,900.18
Water Treatment Plant					
Microfit Generation Revenue	50-080-0831-0330-40320	(11,000)	(1,384.96)	(8,000)	(2,263.07)
Hourly Full Time	50-080-0831-1101-60010	206,452	90,864.42	206,452	83,055.07
Overtime	50-080-0831-1101-60013	4,000	1,041.24	4,000	1,044.51
Hourly Part Time	50-080-0831-1101-60020	-	-	-	-
Employer CPP	50-080-0831-1101-60025	9,397	4,621.52	10,309	4,253.47
Employer EI	50-080-0831-1101-60030	3,362	1,830.86	3,476	1,618.96
Employer OMERS	50-080-0831-1101-60035	20,420	8,556.19	21,407	6,453.77
Employer EHT	50-080-0831-1101-60040	4,160	1,806.88	4,363	1,402.99
Employer Benefits	50-080-0831-1101-60050	24,406	8,384.27	21,495	6,846.65
Employer WSIB	50-080-0831-1101-60055	2,325	2,149.69	5,191	1,889.24
Equipment Rentals - Owned	50-080-0831-1101-71540	2,000	87.50	2,000	3,237.50
Communications	50-080-0831-1200-71251	7,740	1,832.17	5,000	2,095.98
Lab Fees - Water Testing	50-080-0831-1200-71270	16,000	4,112.93	25,000	3,119.49
Office Supplies	50-080-0831-1400-71410	500	-	500	-
Natural Gas	50-080-0831-1240-71416	28,880	10,285.75	28,880	11,329.07
Diesel Fuel	50-080-0831-1240-71417	1,000	-	1,200	-
Electrical Power	50-080-0831-1240-71420	78,940	22,894.63	80,440	27,771.89
Water & Sewer	50-080-0831-1240-71421	1,297	483.00	1,332	492.40
Taxes	50-080-0831-1240-71425	38,162	-	45,603	-
Chlorine	50-080-0831-1400-71434	19,500	15,327.82	20,750	7,153.08
Soda Ash	50-080-0831-1400-71435	48,300	17,467.42	48,500	19,414.96
Aluminium Sulphate	50-080-0831-1400-71436	49,500	21,972.76	50,900	6,245.28

2020 Statement of Operations- Water Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to May 31, 2020	2021 OPERATING FORECAST	Actual to May 31, 2021
Fluorides	50-080-0831-1400-71437	10,000	5,838.99	10,100	3,531.19
Miscellaneous Chemicals	50-080-0831-1400-71438	13,000	-	13,000	-
Materials	50-080-0831-1400-71471	20,000	6,569.35	20,000	3,705.10
Contracted Services	50-080-0831-1500-71523	36,355	18,501.18	75,355	10,415.59
		645,696	244,628.57	705,253	205,076.19
Total Water Treatment Plant		634,696	243,243.61	697,253	202,813.12
Water Storage Facility			-		-
Hourly Full Time	50-080-0831-1965-60010	7,500	3,200.49	7,500	4,070.21
Overtime	50-080-0831-1965-60013	1,000	-	1,000	-
Employer CPP	50-080-0831-1965-60025	341	174.63	371	218.97
Employer EI	50-080-0831-1965-60030	122	69.48	126	83.53
Employer OMERS	50-080-0831-1965-60035	742	325.61	778	369.91
Employer EHT	50-080-0831-1965-60040	151	68.05	159	81.97
Employer Benefits	50-080-0831-1965-60050	887	347.01	781	393.27
Employer WSIB	50-080-0831-1965-60055	84	80.94	189	97.53
Equipment Rentals - Own	50-080-0831-1965-71540	1,700	437.50	1,700	637.50
Communications	50-080-0831-1965-71251	2,180	247.76	2,180	247.71
Natural Gas	50-080-0831-1965-71416	11,760	6,581.39	11,760	629.38
Electrical Power	50-080-0831-1965-71420	3,633	1,440.06	3,706	1,556.75
Taxes	50-080-0831-1965-71425	86,394	-	88,122	-
Materials	50-080-0831-1965-71471	500	-	500	-
Contracted Works	50-080-0831-1965-71523	10,500	708.08	10,500	1,391.90
Equipment Rentals Other			-		-
Total Water Storage Facility		127,494	13,681.00	129,372	9,778.63
Total Expenditures		2,930,271	579,624.96	2,894,472	529,755.00
TOTAL WATER FUND (Surplus)/Deficit		-	(332,239.38)	-	(415,027.99)

As of May 31, 2021

		2021 BUDGET	2021 Actuals	2021 Variance	2021 Variance %
ADMINISTRATION					
20-020-0253-0490-40952	Contribution from Reserve Fund	(98,270.00)	0.00	(98,270.00)	100%
20-020-0253-9127-71523	CC- Clerk's Library- Movable Shelving System	26,000.00	0.00	26,000.00	100%
20-020-0253-9127-71523	CC- Office Design Work	66,270.00	31,959.42	34,310.58	52%
20-020-0253-9658-71471	CC-Replace Aircompressor for HVAC Control Air	6,000.00	0.00	6,000.00	100%
20-020-0265-0490-40952	Contribution from Reserve Fund	(40,355.00)	0.00	(40,355.00)	100%
	Treasury- Budgeting Software- interact with AMP- Core, Operating and FIR	35,210.00	15,772.80	19,437.20	55%
20-020-0265-9109-71503	Treasury- Diamond GP Upgrade	5,145.00	1,804.97	3,340.03	65%
20-020-0268-0490-40952	Contribution from Reserve Fund	(218,411.00)	0.00	(218,411.00)	100%
20-020-0268-0490-40437	Contribution from Others or Donations	(43,987.00)	0.00	(43,987.00)	100%
	IT- Video Conferencing- Council Chambers- Streaming, CC-Update BAS Server and Software, IT- Annual Upgrades (high and medium ranking),IT- Video Surveillance (MSC and PW)	174,423.00	28,480.09	145,942.91	84%
20-020-0268-9109-71471					
20-020-0268-9211-71523	Disaster Recovery and Office Upgrades	87,975.00	11,676.76	76,298.24	87%
20-020-0268-9211-60010 to 60055	Salaries & Benefit Accts for Disaster Recovery		6,554.74	(6,554.74)	
		0.00	96,248.78	(96,248.78)	
EMERGENCY SERVICES					
20-040-0410-0490-40952	Contribution from Reserve Fund	(41,500.00)	0.00	(41,500.00)	100%
20-040-0410-9120-71480	Six Sets of Bunker Gear	15,000.00	6,381.54	8,618.46	57%
	6- Air Cylinders for Self Contained Breathing Apparatus (15 yr)	11,000.00	10,532.16	467.84	4%
20-040-0410-9122-71471	Fire Hose- 16 Lengths of 1.75" x 50' and 8 lengths of 2.5" x 50'	7,500.00	2,918.97	4,581.03	61%
20-040-0410-9239-71431	Battery Operated Positive Pressure Fan (Ventilation)	8,000.00	8,002.47	(2.47)	0%
20-040-0450-0490-40952	Contribution from Reserve Fund	(21,250.00)	0.00	(21,250.00)	100%
20-040-0450-0490-40437	Contribution from Others or Donations	(1,250.00)	0.00	(1,250.00)	100%
20-040-0450-9232-71523	CC-Replace Concrete aprons infront of Firehall Doors	20,000.00	0.00	20,000.00	100%
20-040-0450-9260-71523	Fence for Standby Generator at FFHS	2,500.00	0.00	2,500.00	100%
		0.00	27,835.14	(27,835.14)	

As of May 31, 2021

		2021 BUDGET	2021 Actuals	2021 Variance	2021 Variance %
PUBLIC WORKS					
TRANSPORTATION					
20-060-0611-0490-40952	Contribution from Reserve Fund	(778,778.00)	0.00	(778,778.00)	100%
20-060-0611-0490-40400	Federal Gas Tax Reserve Fund	(448,340.00)	0.00	(448,340.00)	100%
20-060-0611-0490-40412	Provincial Grants	(4,799,817.00)	(1,196,016.59)	(3,603,800.41)	75%
20-060-0611-9184-71523	Town Wide Stormwater Management Plan Development	100,000.00	290.22	99,709.78	100%
20-060-0611-9265-71523	Erin Crescent Subdivision (Phase 3)- Use FGT to complete	472,340.00	0.00	472,340.00	100%
20-180-1810-9265-71471	Erin Crescent Subdivision	0.00	12,211.04	(12,211.04)	
20-180-1810-9265-60010 to 60055	Salaries & Benefits - Erin Crescent	0.00	46,661.81	(46,661.81)	
20-060-0611-9308-71523	Phase 1 - Reconstruction - Scott Street - Reid Ave. to Colonization Rd. East	375,715.00	1,866.45	373,848.55	100%
20-060-0611-9309-71523	Reconstruction of Kings Highway from Pit Road #1 to Design Works for the Reconstruction of Scott Street	1,975,996.00	340,518.88	1,635,477.12	83%
20-060-0611-9311-71523	from Reid Avenue to Armit Ave	85,920.00	0.00	85,920.00	100%
20-060-0611-9313-71523	Reconstruction of Armit Avenue from Church Street to Scott Street (OCIF)	820,059.00	31,646.92	788,412.08	96%
20-060-0611-9314-71523	Reconstruction of Kings Highway from Pit Road #2 to Oakwood Road	1,951,510.00	0.00	1,951,510.00	100%
20-060-0611-9317-71523	Large Storm Sewer Spot Repair - Williams Ave at Front Street	33,021.00	0.00	33,021.00	100%
20-060-0611-9307-71523	Replacement of 478 meters of water main along Colonization Road West	212,374.00	1,049.65	211,324.35	100%
20-060-0614-0490-40952	Contribution from Reserve Fund	(221,790.00)	0.00	(221,790.00)	100%
20-060-0614-9105-71471	Public Works Small Equipment Purchase	8,000.00	1,789.51	6,210.49	78%
20-060-0614-9181-71471	Replace Fire Panel- Public Works	5,620.00	0.00	5,620.00	100%
20-060-0614-9244-71471	Replace 2000 Sand Truck With Tandem Axel Truck with Sand Box	208,170.00	208,169.92	0.08	0%
20-060-0614-9257-71471	Loader		10,094.37	(10,094.37)	
20-060-0617-0490-40952	Contribution from Reserve Fund	(148,264.00)	0.00	(148,264.00)	100%
20-060-0617-0490-40412	Provincial Grants	(184,736.00)	0.00	(184,736.00)	100%
20-060-0617-0490-40437	Contribution from Others or Donations	(72,000.00)	0.00	(72,000.00)	100%
20-060-0617-9232-71523	Sidewalks - Kings Hwy to FFHS along McIrvine Rd		34.52	(34.52)	
20-060-0617-9308-71523	Sidewalks - Scott St - Reid Ave to Coloniz Rd E		85.16	(85.16)	

As of May 31, 2021

		2021 BUDGET	2021 Actuals	2021 Variance	2021 Variance %
20-060-0617-9315-71523	Installation of Sidewalk From Biddeson Avenue to Riverview Cemetery	297,000.00	11,718.79	285,281.21	96%
20-060-0617-9316-71523	Installation of Sidewalk along Keating Avenue from J.W. Walker to Second Street	108,000.00	4,261.36	103,738.64	96%
20-060-0618-0490-40952	Contribution from Reserve Fund	(50,000.00)	0.00	(50,000.00)	100%
20-060-0618-9133-71471	Replace Unit 181 - 2003 Chevy 2500 with new Crew Cab	50,000.00	311.29	49,688.71	99%
20-060-0619-0490-40952	Contribution from Reserve Fund	(213,000.00)	0.00	(213,000.00)	100%
20-060-0619-9107-71471	Replace Roadvista Sign Testing Machine	18,000.00	16,323.11	1,676.89	9%
20-060-0619-9230-71471	Replace 2003 Holder Sidewalk Machine with new Sidewalk machine with blower and sweeper attachments	195,000.00	0.00	195,000.00	100%
20-060-0623-0490-40952	Contribution from Reserve Fund	(30,000.00)	0.00	(30,000.00)	100%
20-060-0623-9135-71471	2021 Pole Replacement - 20 poles along Phase 1 Waterfront walkway	30,000.00	0.00	30,000.00	100%
20-060-0624-0490-40952	Contribution from Reserve Fund	(2,500.00)	0.00	(2,500.00)	100%
20-060-0624-9123-71471	GIS Capital Contribution	2,500.00	0.00	2,500.00	100%
		0.00	(508,983.59)	508,983.59	
AIRPORT					
20-060-0660-0490-40952	Contribution from Reserve Fund	(71,000.00)	0.00	(71,000.00)	100%
20-060-0660-9107-71471	Replace Runway Reporting Equipment (Regulatory Requirement)	10,000.00	0.00	10,000.00	100%
20-060-0660-9157-71471	Airport Lawnmowers		6,168.86	(6,168.86)	
20-060-0660-9182-71471	Replacement of 2 Terminal furnaces Converting to Propane	18,000.00	6,500.00	11,500.00	64%
20-060-0660-9263-71523	Replace REIL Light Foundations (Audit Finding)	15,000.00	0.00	15,000.00	100%
20-060-0660-9295-71523	Replace Terminal Roof and Legion Park Picnic Shelter (\$32,000 budget total)	28,000.00	21,150.00	6,850.00	24%
		0.00	33,818.86	(33,818.86)	

As of May 31, 2021

		2021 BUDGET	2021 Actuals	2021 Variance	2021 Variance %
SANITARY SEWER					
20-080-0811-0490-40952	Contribution from W&S Reserve Fund	(398,835.00)	0.00	(398,835.00)	100%
20-080-0811-9105-71471	Sanitary Sewer tools and equipment (Annual)	10,000.00	3,831.70	6,168.30	62%
20-080-0811-9107-71471	Rebuild Backup Underpass Storm Water Pump	12,250.00	12,367.62	(117.62)	-1%
20-080-0811-9123-71471	GIS Capital Contribution	2,290.00	0.00	2,290.00	100%
20-080-0811-9138-71523	Refurbishing Sanitary Manholes (Annual)	50,000.00	0.00	50,000.00	100%
20-080-0811-9265-71523	Erin Cres Subdivision - Sanitary		4,358.36	(4,358.36)	
20-080-0811-9265-71540	Erin Crescent- Equipment Rentals- Own		8,408.98	(8,408.98)	
20-080-0811-9266-71523	2nd St. Victoria Ave to Portage Ave - Sanitary		3,164.43	(3,164.43)	
20-080-0811-9288-71523	Design for White Pine & Church Lift Station Wet Well Upgrades	65,000.00	0.00	65,000.00	100%
20-080-0811-9293-71523	Design for Infrastructure Renewal Project for 2020 construction work	37,500.00	0.00	37,500.00	100%
20-080-0811-9307-71523	Water Main along Colonization Road West		229.61	(229.61)	
20-080-0811-9308-71523	S&W Scott Street - Reid Ave. to Colonization Rd. E		684.56	(684.56)	
20-080-0811-9312-71523	Victoria Ave 6th St. 30m S.- Sanitary Main Spot		159.90	(159.90)	
20-080-0811-9313-71523	Reconstruction of Armit Avenue from Church Street to Scott Street	221,795.00	8,751.39	213,043.61	96%
		0.00	41,956.55	(41,956.55)	
SEWAGE TREATMENT PLANT					
20-080-0812-0490-40952	Contribution from Revenue Fund	(862,707.00)	0.00	(862,707.00)	100%
20-080-0812-9105-71471	Miscellaneous Capital Upgrades	120,000.00	26,187.40	93,812.60	78%
20-080-0812-9107-71471	Replace mobile generator for lift stations	25,000.00	0.00	25,000.00	100%
20-080-0812-9260-71471	Design for Emergency Standby Generator	27,107.00	17,467.61	9,639.39	36%
20-080-0812-9260-71471	Installation of Emergency Standby Generator	625,800.00	0.00	625,800.00	100%
20-080-0812-9262-71471	PLC Upgrade at Central Lift Station to Delta V	64,800.00	0.00	64,800.00	100%
		0.00	43,655.01	(43,655.01)	

As of May 31, 2021

		2021 BUDGET	2021 Actuals	2021 Variance	2021 Variance %
WATER TREATMENT PLANT					
20-080-0831-0490-40952	Contribution from Revenue Fund	(214,208.00)	0.00	(214,208.00)	100%
20-080-0831-9105-71471	Miscellaneous Small Capital Equipment	50,000.00	21,622.24	28,377.76	57%
	MCC Thermography and Inspection & Starter				
20-080-0831-9107-71471	Replacement	10,000.00	0.00	10,000.00	100%
20-080-0831-9107-71471	Defibrillators for WTP (2)	3,153.00	0.00	3,153.00	100%
20-080-0831-9124-71471	New Auto-dialer system for on-call at WTP	35,000.00	0.00	35,000.00	100%
	Office/Lab upgrades at WTP (wifi, phone,				
20-080-0831-9127-71523	workstations, equipment)	33,298.00	0.00	33,298.00	100%
				1,800.99	5%
20-080-0831-9133-71471	Replace Unit 189 with new half ton (4WD, Crew Cab)	39,500.00	37,699.01		
20-080-0831-9220-71471	Security upgrades at WTP (video, entry system)	16,150.00	0.00	16,150.00	100%
20-080-0831-9293-71523	Design for hoarding in of Soda Ash Tower in WTP	27,107.00	2,014.85	25,092.15	93%
		0.00	61,336.10	(61,336.10)	
WATERWORKS ADMINISTRATION					
20-080-0832-0490-40952	Contribution from W&S Reserve Fund	(654,741.00)	0.00	(654,741.00)	100%
20-080-0832-9105-71471	General Miscellaneous Tools/Equipment	10,000.00	3,826.18	6,173.82	62%
	New Honeywell Water Meter Reading Device & 2 Days				
20-080-0832-9107-71471	Training	9,852.00	0.00	9,852.00	100%
20-080-0832-9123-71471	GIS Capital Contribution	4,579.00	0.00	4,579.00	100%
20-080-0832-9137-71523	2019 Road Reconstruction	0.00	125.68	(125.68)	
20-080-0832-9137-71523	Replacing main line water valves/hydrants included in				
	the 2021 Roadworks Tender	100,000.00	0.00	100,000.00	100%
	Structural Relining of watermain under CNR Wright				
20-080-0832-9137-71523	Avenue ROW	114,033.00	0.00	114,033.00	100%
	Structural Relining of watermain under CNR Keating				
20-080-0832-9137-71523	Avenue ROW	113,234.00	0.00	113,234.00	100%
20-080-0832-9293-71523	Design for Infrastructure Renewal Project for 2022				
	construction work	37,500.00	0.00	37,500.00	100%
20-080-0832-9307-71523	Water Main along Colonization Rd W		413.34	(413.34)	
20-080-0832-9308-71523	Scott Street - Reid Ave. to Colonization Rd. E		664.90	(664.90)	
20-080-0832-9309-71523	Reconstruction of Kings Highway from Pit Road #1 to	45,000.00			
	Pit Road #2		955.24	44,044.76	98%

		As of May 31, 2021			
		2021 BUDGET	2021 Actuals	2021 Variance	2021 Variance %
20-080-0832-9313-71523	Reconstruction of Armit Avenue from Church Street to Scott Street	220,543.00	8,701.99	211,841.01	96%
		0.00	14,687.33	(14,687.33)	
Landfill					
20-080-0860-0490-40952	Contributions from Reserve Fund	(138,500.00)	0.00	(138,500.00)	100%
20-080-0860-9107-71471	Replace Landfill Scales (\$58.5k + installation & commissioning)	78,500.00	0.00	78,500.00	100%
20-080-0860-9238-71523	Landfill Site Expansion and first phase design activities	60,000.00	0.00	60,000.00	100%
		0.00	0.00	0.00	
CEMETARIES					
20-100-1041-0490-40952	Contribution from Reserve Fund	(132,286.00)	0.00	(132,286.00)	100%
20-100-1041-9620-71471	Installation of 3 new Columbaria at Riverview Cemetery	132,286.00	131,255.85	1,030.15	1%
		0.00	131,255.85	(131,255.85)	
SKC					
20-120-1220-0490-40952	Contribution from Reserve Fund	(12,000.00)	0.00	(12,000.00)	100%
20-120-1220-9127-71523	Accoustical Improvements	12,000.00	0.00	12,000.00	100%
		0.00	0.00	0.00	
Parks					
20-160-1610-0490-40952	Contribution from Reserve Fund	(88,894.00)	0.00	(88,894.00)	100%
20-160-1610-0490-40437	Contribution from Others or Donations	(500.00)	0.00	(500.00)	100%
20-160-1610-9105-71471	whipper snippers	6,250.00	1,929.68	4,320.32	69%
20-160-1610-9129-71523	from New Gold)	3,500.00	1,012.00	2,488.00	71%
20-160-1610-9174-71471	Replace John Deere Z445 with new John Deere Z540R	11,658.00	0.00	11,658.00	100%
20-160-1610-9174-71471	Replace John Deere X390 with new John Deere X390 c/w 48" deck	7,656.00	0.00	7,656.00	100%
20-160-1610-9174-71471	Replace John Deere 3260 with new 4044R Tractor. Old Tractor moved to Airport	60,330.00	55,625.07	4,704.93	8%
20-160-1610-9157-71471	Lawnmowers		3,995.17	(3,995.17)	
20-160-1612-0490-40952	Contribution from Reserve Fund	(4,000.00)	0.00	(4,000.00)	100%

As of May 31, 2021

		2021 BUDGET	2021 Actuals	2021 Variance	2021 Variance %
20-160-1612-9295-71523	Replace Terminal Roof and Legion Park Picnic Shelter (\$32,000 budget total)	4,000.00	3,154.56	845.44	21%
		0.00	65,716.48	(65,716.48)	
MSC/Recreation					
20-160-1631-0490-40952	Contribution from Reserve Fund	(150,180.00)	0.00	(150,180.00)	100%
20-160-1631-9183-71523	Perimeter re-grading around the Sorting Gap Building	10,000.00	0.00	10,000.00	100%
20-160-1631-9627-71471	Dock Replacement (Committed in 2020)	140,180.00	187,347.30	(47,167.30)	-34%
20-160-1631-9627-60010 to 60055	Salaries and Benefit Accts for Dock Replacement		10,442.20	(10,442.20)	
20-160-1634-0490-40952	Contribution from Reserve Fund	(938,253.00)	0.00	(938,253.00)	100%
20-160-1634-0490-40412	Provincial Grants	(1,893,247.00)	0.00	(1,893,247.00)	100%
20-160-1634-9105-71471	Misc Ongoing Capital Repairs (Annual)	30,000.00	6,230.00	23,770.00	79%
20-160-1634-9107-71471	Replace Dry-O-Tron Compressors (end of service life)	13,000.00	0.00	13,000.00	100%
20-160-1634-9107-71471	Pool Vacuum Replacement	12,500.00	11,020.42	1,479.58	12%
20-160-1634-9640-71523	Replace Front Entry Stairs	2,000.00	0.00	2,000.00	100%
20-160-1634-9656-71523	MSC Facility Upgrades (ICIP Funded Project 2021 Portion)	2,712,000.00	331.20	2,711,668.80	100%
20-160-1634-9660-71523	IFK Sprinkler System Repairs and Testing (5 Year Required)	22,000.00	0.00	22,000.00	100%
20-160-1634-9661-71523	Engineering Study of Ice Plant to find efficiencies	40,000.00	386.40	39,613.60	99%
20-160-1613-0430-40632	Donations		(400.00)	400.00	
		0.00	215,357.52	(215,357.52)	
Library					
20-160-1640-0490-40952	Contribution from Reserve Fund	(89,020.00)	0.00	(89,020.00)	100%
20-160-1640-9105-71471	Maker Space Equipment	20,450.00	0.00	20,450.00	100%
20-160-1640-9109-71471	Computer Equipment	68,570.00	5,749.09	62,820.91	92%
		0.00	5,749.09	(5,749.09)	
Museum					
20-160-1645-0490-40952	Contribution from Reserve Fund	(20,950.00)	0.00	(20,950.00)	100%
20-160-1645-9107-71471	Replace Humidifiers- Musuem	10,000.00	7,516.29	2,483.71	25%
20-160-1645-9181-71471	Replace Fire Panel- Museum	10,950.00	0.00	10,950.00	100%
		0.00	7,516.29	(7,516.29)	

As of May 31, 2021

		2021 BUDGET	2021 Actuals	2021 Variance	2021 Variance %
Building/Planning					
20-180-1810-0490-40952	Contribution from Reserve Fund	(196,852.00)	0.00	(196,852.00)	100%
20-180-1810-0490-40412	Provincial Grants	(12,037.00)	(202.43)	(11,834.57)	98%
20-180-1810-0490-40400	Federal Grants	(11,111.00)	0.00	(11,111.00)	100%
	Wood Yard Land Use/Economic Development				
20-180-1810-9180-71523	Feasibility Study	25,000.00	1,817.43	23,182.57	93%
20-180-1810-9185-71523	Nursing Station Demolition	60,000.00	4,247.20	55,752.80	93%
	Wood Yard Development- Environmental (Ph. 1-2 ESA, RSC)				
20-180-1810-9237-71523		135,000.00	355.75	134,644.25	100%
		0.00	6,217.95	(6,217.95)	