

# TOWN OF FORT FRANCES

## Administration & Finance Executive Committee

### AGENDA - December 7, 2021, 12:00 PM

Session # 17

#### MEETING - Civic Centre

### Microsoft Teams meeting

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Page

1. **Call to Order/Roll Call**
2. **Disclosure of pecuniary interest and the general nature thereof**
3. **Approval of Previous Committee Minutes**
  - 3.1 Session no 16 - 16 November 2021 3
4. **Items Referred from Council - none**
5. **New Business**
  - 5.1 Review of Large Industrial Ratio and Rate 4 - 12
  - 5.2 Donation Request Couchiching First Nation 13 - 14
6. **Outstanding Items - none**
7. **Information**
  - 7.1 Fire Rescue Service - October & November 2021 Report 15 - 20
  - 7.2 General Fund to October 31/21 21 - 31
  - Sewer Fund to October 31/21
  - Water Fund to October 31/21
8. **In-Camera -**

security of the property of the municipality or local board; more specifically item

  - 9.1 operational matters;
9. **Adjourn / Next Meeting Date - January 4, 2022**



TOWN OF FORT FRANCES

MINUTES

SESSION NO. #16

November 16, 2021

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Civic Centre on November 16, 2021 from 1200 hrs to 1212 hrs.

PRESENT: Chairperson W. Brunetta, Councillors D. Judson and A. Hallikas

ALSO PRESENT: F. Anwar, CAO, D. Galusha, Treasurer, T. Moffit, Fire Chief/CEMC, K. Haney, Deputy Clerk. Patrick Briere, By-Law enforcement

REGRETS: Mayor J. Caul (ex-officio)

- 1. Call to Order @ 1200 hrs/Roll Call**
- 2. Disclosure of pecuniary interest and the general nature thereof**
- 3. Approval of Previous Committee Minutes - Accepted as presented**
  - 3.1 Session no 15 - 02 November 2021
- 4. Items Referred from Council - none**
- 5. New Business**
  - 5.1 2160 - 357 358 Application - 1336 Colonization Rd W INFO - Approved as presented
  - 5.2 2021/61 AFEC User Fees 2022 - Approved as presented.
- 6. Outstanding Items**
  - 6.1 Meals on Wheels - Recommendation to follow through with funds this year.  
Continuation of program to be determined next budget process.
- 7. Information**
  - 7.1 AFEC Report 2022 User Fees - Item was captured under New Business as item 5.3.  
Approved as presented.
- 8. In-Camera - none**
- 9. Adjourn / Next Meeting Date - 07 December 2021**

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Executive Committee Chair

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F. Anwar, CAO

**ADMINISTRATION & FINANCE DIVISION  
TREASURY REPORT 2021/59**

**TO:** Administration & Finance Executive Committee

**FROM:** Dawn Galusha, Treasurer

**DATE:** December 1, 2021

**SUBJECT:** Review of Large Industrial Tax Ratio and Rate

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**BACKGROUND**

The attached report on Industrial Taxation was presented at the Economic Development Executive Committee held on Monday, May 5, 2021. At that time, it was referred to the Administration and Finance Executive Committee for further discussion and consideration with that committee's recommendation as follows:

- That the Administration & Finance Executive Committee review the current ratio and find a path in the 2022 tax year to level Industrial and Large Industrial Classes.
- The Town is encouraged to build a multi-year plan to create a competitive Industrial ratio similar to that of Dryden.

I have inquired to ensure that changing one ratio in OPTA is acceptable legislatively. The answer is, there are no restrictions to reducing the large industrial ratio, as long as the large industrial ratio and the average ratio for the broad industrial class do not go below the lower limit of the allowable range which is 0.6.

The concept around reducing the industrial and large industrial ratio is to attract new industry to Fort Frances. The difficulty arises because the tax burden gets shifted onto the other property classes. Leveling the Large Industrial to the Industrial ratio and rate results in a net loss in Large Industrial of \$130,570, which would impact the other tax classes causing a 1.14% increase.

**RECOMMENDATION**

*It is my recommendation that we bring this analysis into the 2022 Operating Budget for the tax rate and ratio discussions. This way, we will be able to ensure our analysis will take into consideration the 2022 Current Value Assessments to determine the impact of any changes on the various taxpayers.*



## A Review of Large Industrial Class Tax Ratio

## How Taxes are Calculated

Municipal property taxes are calculated using a formula of assessment X tax rate/ratio. Municipal Property Assessment Corporation determines the assessment amounts. This is an estimate of the properties value if sold. The tax ratio is set by municipal governments and varies based on the use of the property. Tax ratios allow municipalities to shift the tax burden among different property classes, subject to ranges of fairness established by the Province.

Tax ratios have been the subject of much discussion and debate. It is common in Ontario for property taxes to favour single-family residential properties over commercial and industrial properties. Some have argued that every dollar of assessment should be taxed at the same rate, that it is unfair to tax a dollar of assessment differently depending on the property class. The proponents of this argument also typically put forward that the large discrepancies that exist between residential classes and commercial and industrial taxes are because there are more votes to be obtained by lowering taxes for those with properties in the residential classes than can be obtained by doing the same for commercial or industrial classes. This review will not investigate whether all classes should be taxed the same but rather will examine the competitiveness of Fort Frances' tax ratio for its Large Industrial class.

The Harris government in Ontario established new policies that set a range of fairness that municipalities were required to move towards. As a result of this policy change many municipalities have moved closer towards those ranges of fairness.

Taxes are one important factor that influence the location decisions of new and expanding firms. But it is not the only factor. Location decisions are typically complex and include such considerations as:

- Proximity to clients, vendors and resources
- Accessibility and transportation
- Rent, maintenance and utility costs
- Cost of suitable land
- Cost of labour
- Property taxes
- Desirability of community for employees/ability to recruit

Ensuring competitive property taxes alone is not enough to attract and retain businesses. A municipality must be competitive in all the factors above and have a positive business climate.

## The Fort Frances Situation in Context

According to the most recent Financial Information Review filed with the Ministry of Finance (2019) the tax ratios for the Town of Fort Frances for Commercial, Industrial and Large Industrial are as follows.

<b>Local</b>	<b>Tax Ratios</b>		
	<b>Commercial</b>	<b>Industrial</b>	<b>Large Indust.</b>
<b>Fort Frances</b>	<b>1.967217</b>	<b>2.823341</b>	<b>7.240504</b>

Using the same source and year, here are the same tax ratios for a list of comparable municipalities in southern Ontario.

<b>Ontario Comparables</b>	<b>Tax Ratios</b>		
	<b>Commercial</b>	<b>Industrial</b>	<b>Large Indust.</b>
Gravenhurst	1.100000	1.100000	1.100000
Guelph Eramosa Township	1.491000	2.400000	2.400000
Kincardine	1.233100	1.747700	1.747700
Leeds and the Thousand Islands	1.346400	1.811400	1.811400
Meaford	1.306940	1.858187	1.858187
Minto	1.491000	2.400000	2.400000
South Stormont	1.634027	2.063433	4.143248
Tay	1.252100	1.347567	1.347567
The Municipality of Grey Highlands	1.306940	1.858187	1.858187
Wellington North	1.491000	2.400000	2.400000
<b>AVERAGE</b>	<b>1.365251</b>	<b>1.898647</b>	<b>2.106629</b>

There are two important things to note. First, all but one of these comparable communities (South Stormont) has the same tax ratio for Large Industrial as it does for Industrial. Of those with the same tax ratio, four of them have not created a Large Industrial property class. This is an optional class that these municipalities have opted not to have.

Second, comparing Fort Frances with these Ontario municipalities shows that the average tax ratios for all three of these classes in Fort Frances are significantly higher than the average of these comparable communities. In the case of the Commercial class, Fort Frances has a tax ratio that is 44.1% higher. The Industrial class is similar, with a ratio in Fort Frances that is 48.7% higher. While both are significantly higher, the greatest difference is with the Large Industrial class. The Large Industrial class tax ratio is 243.7% higher in Fort Frances than in these comparators.

Historically, communities in Northern Ontario that had employers in the Large Industrial class such as paper mills, steel mills or mines and mining facilities also had high tax ratios for Large Industrial. Part of the thinking was that these companies were very profitable and had outside owners, sometimes even outside of Ontario. A higher tax ratio on these properties meant more of the revenues from Northern Ontario's resources would be kept local. In many ways, when employees unionized in these facilities and collectively bargained for wages significantly higher than the average wage, they were also attempting to retain some of those resource revenues, in this case for the employees.

Through the early 2000's the Town of Fort Frances reduced the Large Industrial ratio, but the impact of significant assessment changes prompted some municipalities to reverse these gains to level revenue.

<b>Fort Frances 2019</b>	<b>Tax Ratios</b>		
	<b>Commercial</b>	<b>Industrial</b>	<b>Large Indust.</b>
<b>AVERAGE</b>	<b>1.967217</b>	<b>2.823341</b>	<b>7.240504</b>

<b>Fort Frances 1999</b>	<b>Tax Ratios</b>		
	<b>Commercial</b>	<b>Industrial</b>	<b>Large Indust.</b>
<b>AVERAGE</b>	<b>2.990000</b>	<b>3.118200</b>	<b>5.238400</b>



The tax ratio for Commercial class properties in Fort Frances came down by 34.2% over the last two decades. The 2021 rate is 1.943520. The Industrial tax ratio has been reduced by 9.5%. However, this is still 31.7% higher than the average of the Ontario comparators. The biggest change over this period is with the Large Industrial class. In this class Fort Frances has raised its tax ratio by 38.2% and has a tax ratio that is almost four times as high as the Ontario comparators listed previously in this report.

Compared to Northwestern Ontario comparators the Fort Frances tax ratio for Large Industrial is also very high. The main outlier in these comparators is Dryden.

<b>Northwestern Ontario Comparables</b>	<b>Tax Ratios</b>		
<b>2019</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Large Indust.</b>
Dryden	1.8586800	1.5000000	7.9646020
Kenora	2.1521640	2.1297610	2.7702310
Red Lake	1.9800000	3.8557340	3.8557340
Sioux Lookout	1.7407000	2.6300000	2.6300000
<b>AVERAGE</b>	<b>1.9328860</b>	<b>2.5288738</b>	<b>4.3051418</b>

<b>Northwestern Ontario Comparables</b>	<b>Tax Ratios</b>		
<b>2000</b>	<b>Commercial</b>	<b>Industrial</b>	<b>Large Indust.</b>
Dryden	1.8030000	2.4780000	4.4326000
Kenora	1.9928000	3.4727000	3.4727000
Red Lake	1.7690000	2.6346000	2.7460000
Sioux Lookout	1.7407000	3.0591000	3.0591000
<b>AVERAGE</b>	<b>1.8263750</b>	<b>2.9111000</b>	<b>3.4276000</b>

But this fits entirely with the historical reasons noted above for a high tax ratio for Large Industrial in many communities in Northern Ontario because Dryden has the Domtar mill. Factor out Dryden and the average is 3.0853217, less than half of the ratio in Fort Frances.

We can also see that Large Industrial tax ratios for comparable municipalities in Northwestern Ontario have gone down by 10.0% since 2000. Tax ratios for the Industrial class have gone down 13.1%. And Commercial class ratios have gone up by 5.8%.

<b>Municipality</b>	<b>Residential Tax Rate</b>	<b>Commercial Tax Ratio</b>
Winkler (12591)	0.0288100	1.3391184
St. Clements (10876)	0.0254700	1.3474676
Morden (8668)	0.0227800	1.0000000
Steinbach (15829)	0.0283200	1.3125000
Ritchot (6,679)	0.0307700	1.0000000
<b>AVERAGE</b>	<b>0.0272300</b>	<b>1.1998172</b>

Fort Frances is also uncompetitive when compared to Manitoba rates.

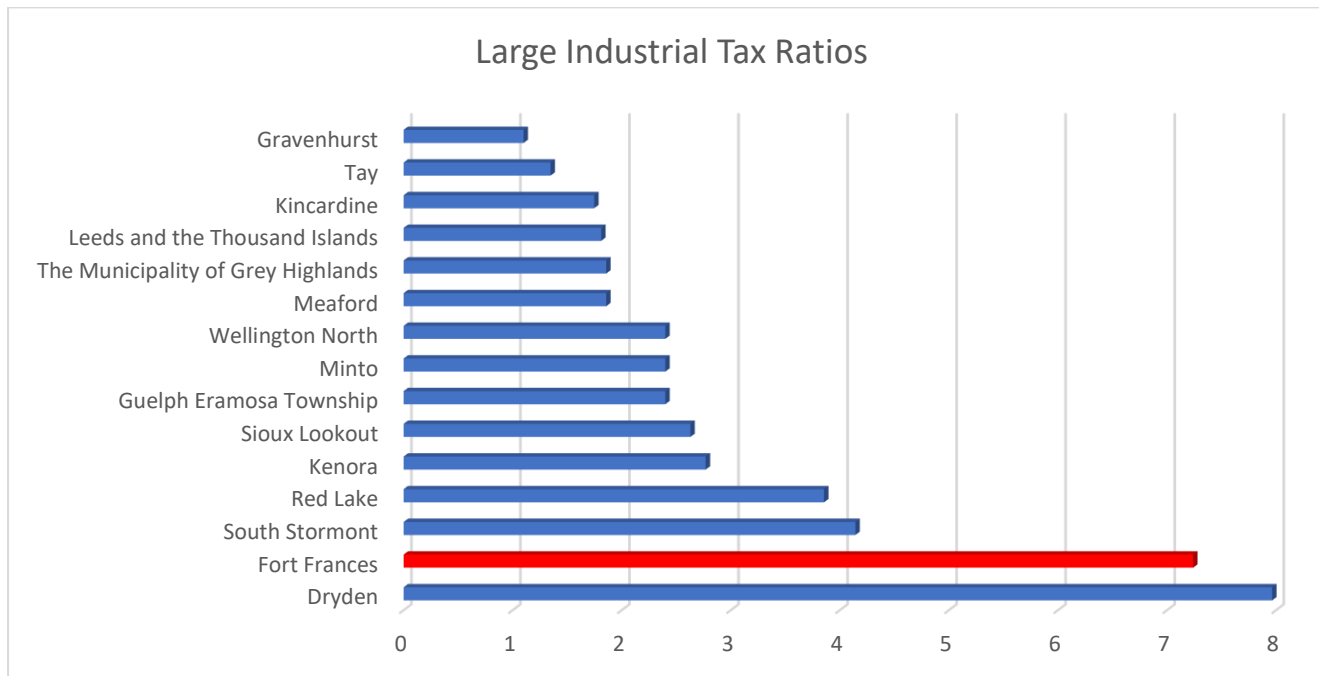
### Community Improvement Plan Incentive

The Town of Fort Frances has been innovative and was one of the first communities in Ontario to create a Community Improvement Plan with board planning powers that allow the municipality to partner with commercial and industrial development to encourage new investment. The Town utilized these tools to assist the pulp and paper mill in building the Biomass Generator. These tools allow for a short-term reduction in the taxes payable but don't address over all fairness.

### 2021 Current Tax Ratio Fort Frances

Industrial 2.644372  
Large Industrial 6.781534

## Cost Implications and the Path Forward



Two significant factors provide the community with an ideal opportunity to realign this property tax classification ratio.

- The closure and demolition of the Pulp and Paper Mill
- The need to attract new industry to the community.

In 2001 the municipal taxation achieved from large industrial was approx. \$1.7 million

Today the taxation achieved is \$215,609.

Leveling Large Industrial to the Industrial rate would result in a net loss of \$130,570 or a 1.14% general tax increase.

## Recommendations

The Economic Development Advisory Committee recommends that the Administration and Finance Committee review the current ratio and find a path in the 2022 tax year to level Industrial and Large Industrial Classes. Further the Committee encourages the Town to build a multi year plan to create a competitive Industrial ratio similar to that of Dryden.

## Reference Chart

Municipality	Population	Residential Property Tax Rates				Tax Ratios			
		Lower Tier	Upper	Education	Total		Commercial	Industrial	Large Indust.
Local									
Fort Frances		0.01682625		0.00161000	0.01843625		1.9672170	2.8233410	7.2405040
Northwestern Ontario Comparables									
Dryden	7749	0.01583049		0.00161000	0.01744049		1.8586800	1.5000000	7.9646020
Kenora	15096	0.01211057		0.00161000	0.01372057		2.1521640	2.1297610	2.7702310
Red Lake	4107	0.01346676		0.00161000	0.01507676		1.9800000	3.8557340	3.8557340
Sioux Lookout	5300	0.01904595		0.00161000	0.02065595		1.7407000	2.6300000	2.6300000
AVERAGE		0.01511344		0.00161000	0.01672344		1.9328860	2.5288738	4.3051418
Ontario Comparables									
Gravenhurst	12311	0.00453610	0.00285850	0.00161000	0.00900460		1.1000000	1.1000000	1.1000000
Guelph Eramosa Township	12854	0.00260652	0.00617506	0.00161000	0.01039158		1.4910000	2.4000000	2.4000000
Kincardine	11729	0.00677835	0.00389693	0.00161000	0.01228528		1.2331000	1.7477000	1.7477000
Leeds and the Thousand Islands	9465	0.00392731	0.00370869	0.00161000	0.00924600		1.3464000	1.8114000	1.8114000
Meaford	10991	0.00775870	0.00357933	0.00161000	0.01294803		1.3069400	1.8581870	1.8581870
Minto	8671	0.00544891	0.00617506	0.00161000	0.01323397		1.4910000	2.4000000	2.4000000
South Stormont	13110	0.00446871	0.00579000	0.00161000	0.01186871		1.6340270	2.0634330	4.1432480
Tay	10033	0.00664567	0.00278999	0.00161000	0.01104566		1.2521000	1.3475670	1.3475670
The Municipality of Grey Highlands	9804	0.00569505	0.00357933	0.00161000	0.01088438		1.3069400	1.8581870	1.8581870
Wellington North	11914	0.00481749	0.00617506	0.00161000	0.01260255		1.4910000	2.4000000	2.4000000
AVERAGE		0.00540673	0.00458360	0.00161000	0.01160033		1.3652507	1.8986474	2.1066289

This report was prepared with research by Northern Community Development Solutions, analysis by Derik Brandt Consulting and Tannis Drysdale Consulting.

**ADMINISTRATION & FINANCE DIVISION  
TREASURY REPORT 2021/62**

**TO:** Administration & Finance Executive Committee

**FROM:** Dawn Galusha, Treasurer

**DATE:** December 2, 2021

**SUBJECT:** Donation Request Couchiching First nation

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**BACKGROUND**

The attached Letter from Amanda French, Human Resource Manager, Couchiching First Nation was received via fax and due to the urgency with only having one meeting in December, is before you today. Couchiching First nation is asking if the Town would consider making a donation to the Community Christmas Dinner of either a small gift for the prize table or a monetary donation.

**RECOMMENDATION**

*It is my recommendation that since Council has not used the full amount of the Council Public Relations budget, a monetary donation could be provided.*



**Couchiching First Nation**  
RMB 2027, RR#2  
Fort Frances, ON  
P9A 3M3  
(807) 274-3228  
Fax: (807) 274-6458

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December 1, 2021

**Re: Donation Request**

To Whom it May Concern,

Good day, I am writing you on behalf of Couchiching First Nation. Currently we are working on a Community Christmas Dinner.

In light of the pandemic, the past couple years has been hard on the people of our community. We are preparing our Community Christmas Dinner to give our Community Members some relief of the isolation from the pandemic and socialize with the rest of the Community. Especially with our children, the lack of socialization and normality has been very hard on them as well.

We are asking if your company would consider making a donation to our Community Christmas Dinner, either a small gift for the prize table or a monetary donation.

We look forward to your most favorable response and thank you for taking the time to read and consider our request.

Sincerely,

Amanda French  
Human Resource Manager  
Couchiching First Nation



# FIRE RESCUE SERVICE

"PRIDE & HONOUR"

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## OCTOBER 2021 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

Total Hours: Incidents; Training; Public Education; and Public Service etc.	Training Sessions:	Public Ed & Prevention; Public Events; Public Service:	Fire Safety Standards Enforcement Inspections / Re-inspections for 2021:	Fire Drills	Paramedic Assist Calls:	Fire Calls:	Fire Loss estimated values in Dollars:
64.13	7	2	68	0	2	0	N/A
Alarm Calls:	MVC Calls:	Water Related Rescue Calls:	(CO) Carbon Monoxide / Gas Leak Calls:	Hazmat Calls:	Mutual Aid Calls:	Other Calls:	Tickets Issued:
4	2	0	3	0	0	3	0

### TEAM MEMBERS RESPONDED TO 14 EMERGENCY RESPONSE CALLS DURING OCTOBER 2021.

#### Total Hours:

- **6.63 Hours** was spent on responding to emergency incidents.
- **9.5 Hours** was spent of Public Education
- **48 Hours** was spent on Training.

#### October Emergency Response Calls %: Day Shift versus Night Shift

Day Shift (07:00 – 19:00) Calls	64%
Night Shift (19:00 – 07:00) Calls	36%

#### 2021 Emergency Response Calls by Month to Date

January	12
February	10
March	16
April	17
May	12
June	10
July	18
August	18
September	20
October	14
<b>Total Calls to Date</b>	<b>147</b>
<b>Average Calls Per Month to Date</b>	<b>14.7</b>



# FIRE RESCUE SERVICE

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**OCTOBER 2021 REPORT**  
**FROM: TYLER MOFFITT – FIRE CHIEF/CEMC**



## **Fire Prevention Inspections / Re-inspections:**

18 fire safety standard and enforcement inspections were completed for the month of October.

**Fire Alarm Calls: 4** False Fire Alarm Calls.

**MVC (Motor Vehicle Crashes): 2 Calls**, which were in the Town of Fort Frances.

**(CO) Carbon Monoxide / Gas Leak Calls: 3 Calls**, one false and two actual CO incidents.

**Other Calls: 3 Calls**, which consisted of miscellaneous call outs.

**Paramedic Assist Calls: 2 Calls.**

## **Public Fire Safety Education:**

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

As well, our team members attended Canadian Tire to promote the start of Fire Prevention Week. During the week of Fire Prevention Week our team members targeted the grade 4-6 grades at local schools.



**Fire apparatus on display at Canadian Tire for Fire Prevention Week**





# FIRE RESCUE SERVICE

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## OCTOBER 2021 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC



**Left to right: Curtis Jourdain past Fire Chief of Couchiching First Nation Fire Department, Wayne Riches (Captain of Fire Prevention and Education), and Réal De Gagné (5<sup>th</sup> Class Firefighter) chatting at Canadian Tire.**

### Training:

Training consisted of two regular fire practices.

As well, our Captain of Training and two Part-Time Firefighters who are trained for fill-in relief finished off their pumper fire truck operations course.

This course consisted of a total of five days of in-class and hands-on in field, which gave them the opportunity to demonstrate their skills in operating a pumper fire truck. This was a very intense courses, which involved 65-hours of pre-course work.

As well, Gavin Payne (Captain of Training) organized and delivered three days of training for three of our newest team members.



# FIRE RESCUE SERVICE

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## NOVEMBER 2021 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

<b>Total Hours:</b> Incidents; Training; Public Education; and Public Service etc.	<b>Training Sessions:</b>	<b>Public Ed &amp; Prevention; Public Events; Public Service:</b>	<b>Fire Safety Standards Enforcement Inspections / Re-inspections for 2021:</b>	<b>Fire Drills</b>	<b>Paramedic Assist Calls:</b>	<b>Fire Calls:</b>	<b>Fire Loss estimated values in Dollars:</b>
23.75	7	1	71	1	7	0	N/A
<b>Alarm Calls:</b>	<b>MVC Calls:</b>	<b>Water Related Rescue Calls:</b>	<b>(CO) Carbon Monoxide / Gas Leak Calls:</b>	<b>Hazmat Calls:</b>	<b>Mutual Aid Calls:</b>	<b>Other Calls:</b>	<b>Tickets Issued:</b>
6	0	0	2	0	0	1	0

### TEAM MEMBERS RESPONDED TO 16 EMERGENCY RESPONSE CALLS DURING NOVEMBER 2021.

#### Total Hours:

- **7.33 Hours** was spent on responding to emergency incidents.
- **15 Hours** was spent on Training.
- **1.42 Hours** was spent on a Fire Drill

#### November Emergency Response Calls %: Day Shift versus Night Shift

Day Shift (07:00 – 19:00) Calls	82%
Night Shift (19:00 – 07:00) Calls	18%

#### 2021 Emergency Response Calls by Month to Date

January	12
February	10
March	16
April	17
May	12
June	10
July	18
August	18
September	20
October	14
November	16
<b>Total Calls to Date</b>	<b>163</b>
<b>Average Calls Per Month to Date</b>	<b>14.8</b>



# FIRE RESCUE SERVICE

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## NOVEMBER 2021 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC



### Fire Prevention Inspections / Re-inspections:

3 fire safety standard & enforcement inspections were completed for the month of November.

**Fire Alarm Calls: 6** False Fire Alarm Calls.

**(CO) Carbon Monoxide / Gas Leak Calls: 2** Calls, one false CO incident and one actual gas leak.

**Other Calls: 1** Call, which consisted of an individual trapped in their vehicle.

**Paramedic Assist Calls: 7** Calls.

### Public Fire Safety Education:

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

### Training:

Training consisted of two regular fire practices, as well as two other special training sessions.

### \$5000 Credit for Fire Fighting Training Materials:

Safe Community Project Assist along with Enbridge Gas and the Fire Marshals Council provided the Fort Frances Fire Rescue Service with a \$5000 credit to be used for firefighting training materials. **Photo left to right: Captain of Training, Gavin Payne and Fire Chief, Tyler Moffitt.**







# FIRE RESCUE SERVICE

"PRIDE & HONOUR"

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**NOVEMBER 2021 REPORT  
FROM: TYLER MOFFITT – FIRE CHIEF/CEMC**



**SANTA CLAUSE PARADE:** Team member participated in this year's parade.



## 2021 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
<b>CORPORATE:</b>				
REVENUE				
Municipal Levy	(11,378,238)	(11,628,680.57)	(11,421,235.00)	(11,461,879.68)
School Board Levy	(1,492,647)	(1,469,569.71)	(1,372,201.00)	(1,371,173.75)
Payments-In-Lieu	(830,794)	(731,612.52)	(835,160.55)	(731,861.88)
Contribution From Contingency Reserve Fund	-	-	-	-
Sale of Land/Gain on Sale of Land	-	(707.11)	-	(4,122.99)
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)	(3,294,600.00)	(3,328,600.00)	(3,328,600.00)
	<b>(16,996,279)</b>	<b>(17,125,169.91)</b>	<b>(16,957,197)</b>	<b>(16,897,638.30)</b>
EXPENDITURES				
Election	-	-	-	-
Council	369,358	159,401.32	308,210.00	201,360.91
Contributions from Capital Fund	-	-	-	-
Contribution to Reserve/Reserve Funds	1,802,977	1,396,281.00	1,863,000.00	
Uncontrollable Costs	2,406,172	1,977,281.25	2,373,474.00	1,953,641.56
Economic Development	31,808	37,542.64	111,063.00	27,404.63
Travel Information Centre	19,141	6,512.03	-	(741.42)
Solar Panels	(18,329)	(14,198.60)	(11,645.00)	(12,542.21)
School Board Requisition	1,492,647	1,119,309.67	1,372,201.00	1,029,127.57
Long Term Debt	384,028	289,194.78	365,991.00	278,720.54
	<b>6,487,802</b>	<b>4,971,324.09</b>	<b>6,382,294</b>	<b>3,476,971.58</b>
<b>Total Corporate</b>	<b>(10,508,477)</b>	<b>(12,153,845.82)</b>	<b>(10,574,902.55)</b>	<b>(13,420,666.72)</b>

## 2021 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
<b>ADMINISTRATION &amp; FINANCE:</b>				
Admin. Revenue	(465,325)	(383,067.08)	(357,100.00)	(322,125.70)
Administration Department	511,597	385,243.97	516,693.00	411,925.47
Clerk's Department	232,195	169,883.55	220,014.00	190,691.80
Treasury Department	534,938	442,937.12	541,402.00	446,553.78
FFPC Administration	-	4,069.68	-	7,894.37
Information Technology	316,698	224,021.62	357,036.00	280,974.37
<b>Total A &amp; F</b>	<b>1,130,103</b>	<b>843,088.86</b>	<b>1,278,045</b>	<b>1,015,914.09</b>
<b>EMERGENCY SERVICES</b>				
Fire Emergency Services	1,100,143.00	777,559.10	1,058,403.00	816,114.84
911 Dispatch Services	11,332	13,275.44	10,982.00	3,510.28
COVID-19 Impacts		(377,527.32)	(309,685.00)	5,516.05
Police Services	2,437,386	2,035,298.67	2,542,034.00	2,127,751.64
<b>Total Emergency Services</b>	<b>3,548,861</b>	<b>2,448,605.89</b>	<b>3,301,734</b>	<b>2,952,892.81</b>
<b>COMMUNITY SERVICES:</b>				
Sister Betty Kennedy Centre	36,018	26,282.51	38,831.00	(4,072.22)
Children's Day Care	7,569	6,563.58	-	(863.09)
Best Start Hub	-	(740.08)	-	-
Day Care Special Needs Resource	-	(3,008.26)	-	-
Handi Transit Services	107,150	13,656.79	113,923.00	31,166.83
Townshend Theatre	-	2,389.73	332.00	270.00
Recreation Facilities	970,938	527,394.78	1,038,637.00	525,182.28
Recreation Programs	117,187	85,680.91	285,792.00	160,112.29
Community Services	114,000	100,955.11	90,496.00	87,227.25
Sunny Cove Camp	38,583	24,101.78	9,955.00	17,675.08
Public Library	521,546	372,703.16	518,280.00	416,809.50
Library Co-op	-	(2,611.54)	-	(9,540.00)
Museum	210,407	87,689.96	202,409.00	121,926.26
Waterfront (Sorting Gap)	29,490	22,488.56	37,645.00	20,466.12
<b>Total Community Services</b>	<b>2,152,888</b>	<b>1,263,546.99</b>	<b>2,336,300</b>	<b>1,366,360.30</b>

# 2021 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
<b>OPERATIONS &amp; FACILITIES</b>				
Public Works	513,209	395,537.79	435,043.00	471,728.47
Roads	1,498,393	1,142,742.43	1,549,603.00	959,803.19
Sidewalks	143,962	127,211.09	145,079.00	105,546.50
Stores Operations	106,200	76,112.85	102,490.00	71,871.99
Traffic Signal Maint	10,867	6,806.67	10,867.00	14,185.96
Streetlighting Maint	116,672	45,985.15	125,565.00	105,289.39
Waste Management Services	-	(150,745.58)	-	(170,688.59)
Airport	95,547	119,896.30	138,026.00	(18,269.95)
Parks & Cemeteries Admin	183,760	115,730.54	189,270.00	92,754.05
Cemeteries	347,246	153,400.65	351,512.00	298,076.65
Parks	304,266	258,593.89	332,372.00	250,616.11
<b>Total Operations and Facilities</b>	<b>3,320,122</b>	<b>2,291,271.78</b>	<b>3,379,827</b>	<b>2,180,913.77</b>
<b>PLANNING &amp; DEVELOPMENT</b>				
By-Law Enforcement	157,801	109,153.78	149,001.00	122,556.50
Fight The Blight	-	-	-	-
Building Official Department	22,345	9,075.88	19,758.00	(2,093.62)
Planning Department	61,197	34,529.74	62,204.00	43,303.48
Civic Centre	115,160	56,340.32	48,034.00	43,858.46
<b>Total Planning and Development</b>	<b>356,503</b>	<b>209,099.72</b>	<b>278,997</b>	<b>207,624.82</b>
<b>SUBTOTAL (SURPLUS)/DEFICIT</b>	<b>-</b>	<b>(5,098,232.58)</b>	<b>0</b>	<b>(5,696,960.93)</b>

## 2021 Statement of Operations- Sewer Fund

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
<b>REVENUES</b>					
Private Work Charges	40-080-0811-0330-40595		(2,693.90)		-
Expense Recoveries	40-080-0811-0330-40589		-		(7,712.00)
ODRAP - Provincial Flood Exp Recovery	40-080-0811-0430-40409		-		-
Private Work Charges	40-080-0811-0430-40595	(19,000)	(1,887.85)	(19,000)	(5,675.80)
New Connection Charges	40-080-0811-0430-40619	(8,500)	-	(8,500)	-
Penalty on Late Payments	40-080-0811-0430-40682	(7,000)	(5,965.54)	(7,000)	(9,070.76)
Sewer Service/Disposal	40-080-0811-0430-40760	(2,693,701)	(2,104,920.56)	(2,648,131)	(2,238,253.68)
Expense Recoveries	40-080-0812-0430-40589		-		-
<b>Total Revenues</b>		<b>(2,728,201)</b>	<b>(2,115,467.85)</b>	<b>(2,682,631)</b>	<b>(2,260,712.24)</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
Distributed Salaries/Wages			-		-
Distributed Benefits			-		-
Hourly Full Time	40-080-0811-1101-60010	78,345	47,292.45	85,582	47,354.94
Overtime	40-080-0811-1101-60013		310.36		671.14
Hourly Part Time	40-080-0811-1101-60020	2,308	-	2,308	-
Employer CPP	40-080-0811-1101-60025	2,865	2,005.27	3,199	2,271.55
Employer EI	40-080-0811-1101-60030	1,057	764.85	1,086	825.58
Employer OMERS	40-080-0811-1101-60035	8,613	5,664.54	9,293	5,606.26
Employer EHT	40-080-0811-1101-60040	1,620	1,045.22	1,735	1,041.96
Employer Benefits	40-080-0811-1101-60050	7,901	4,679.85	6,897	4,485.96
Employer WSIB	40-080-0811-1101-60055	2,474	1,237.73	1,954	1,220.90
Allocated Admin	40-080-0811-1200-71221	166,378	124,784.82	169,706	127,279.50
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	20,260.14
Office Supplies	40-080-0811-1400-71410	750	-	750	31.75
Taxes	40-080-0811-1400-71425	4,400	35,987.76	4,400	57,154.53
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	4,351.39	4,000	4,162.75
GIS Material	40-080-0811-1500-71507	6,716	3,774.19	6,716	3,473.75



## 2021 Statement of Operations- Sewer Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 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	2,120.48
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		-		-
		<b>1,722,860</b>	<b>266,168.18</b>	<b>1,666,398</b>	<b>305,801.91</b>
<b>Sewer Mains</b>					
Distributed Salaries/Wages					
Distributed Benefits					
Hourly Full Time	40-080-0811-1711-60010	49,136	10,205.38	49,136	12,308.99
Overtime	40-080-0811-1711-60013	1,500	924.94	1,500	50.47
Hourly Part Time	40-080-0811-1711-60020	2,148	-	2,148	198.89
Employer CPP	40-080-0811-1711-60025	2,334	570.77	2,561	694.86
Employer EI	40-080-0811-1711-60030	835	220.30	864	268.87
Employer OMERS	40-080-0811-1711-60035	4,860	1,061.12	5,095	1,210.25
Employer EHT	40-080-0811-1711-60040	1,033	232.96	1,084	263.59
Employer Benefits	40-080-0811-1711-60050	5,809	1,492.55	5,116	1,450.24
Employer WSIB	40-080-0811-1711-60055	578	277.10	1,290	313.66
Materials	40-080-0811-1711-71471	10,000	11,161.96	10,000	2,310.11
Contracted Service	40-080-0811-1711-71523	125,000	58,861.91	125,000	68,096.93
Equipment Rentals - Own	40-080-0811-1711-71540	36,000	6,564.71	36,000	3,662.66
		<b>239,233</b>	<b>91,573.70</b>	<b>239,794</b>	<b>90,829.52</b>
<b>Service Connections</b>					
Distributed Salaries/Wages					-
Distributed Benefits					-
Hourly Full Time	40-080-0811-1712-60010	40,760	17,581.01	40,760	40,920.93
Overtime	40-080-0811-1712-60013	5,000	1,397.97	5,000	4,983.10
Hourly Part Time	40-080-0811-1712-60020	2,761	-	2,761	4,209.64

## 2021 Statement of Operations- Sewer Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
Employer CPP	40-080-0811-1712-60025	1,981	1,003.46	2,173	2,894.62
Employer EI	40-080-0811-1712-60030	709	386.04	733	1,125.61
Employer OMERS	40-080-0811-1712-60035	4,031	1,866.30	4,226	4,578.81
Employer EHT	40-080-0811-1712-60040	877	397.32	920	1,100.44
Employer Benefits	40-080-0811-1712-60050	4,819	2,077.14	4,244	4,918.11
Employer WSIB	40-080-0811-1712-60055	490	472.66	1,094	1,309.24
Materials	40-080-0811-1712-71471	6,500	3,725.34	6,500	14,522.92
Contracted Services	40-080-0811-1712-71523	12,000	4,017.24	12,000	2,167.15
Equipment Rentals - Own	40-080-0811-1712-71540	15,000	6,857.02	15,000	3,186.88
		<b>94,928</b>	<b>39,781.50</b>	<b>95,411</b>	<b>85,917.45</b>
<b>Sewage Treatment Plant</b>					
Hourly Full Time	40-080-0812-1101-60010	2,500	55.22	2,500	461.63
Overtime	40-080-0812-1101-60013	-	-	-	-
Hourly Part Time	40-080-0812-1101-60020	-	-	-	-
Employer CPP	40-080-0812-1101-60025	114	4.43	124	23.95
Employer EI	40-080-0812-1101-60030	41	1.77	42	9.21
Employer OMERS	40-080-0812-1101-60035	247	7.56	259	43.45
Employer EHT	40-080-0812-1101-60040	50	1.74	53	9.00
Employer Benefits	40-080-0812-1101-60050	296	21.97	260	34.83
Employer WSIB	40-080-0812-1101-60055	28	2.07	63	10.73
Equipment Rentals - Own	40-080-0812-1101-71540	500	415.15	500	-
Natural Gas	40-080-0812-1240-71416	21,484	11,422.97	21,484	12,680.44
Electrical Power	40-080-0812-1240-71420	95,000	61,589.03	95,000	59,111.05
Grit Landfill Tipping Fees	40-080-0812-1400-71424	501	-	-	-
Taxes	40-080-0812-1240-71425	37,026	4,305.47	36,708	4,411.55
Materials	40-080-0812-1400-71471	2,000	37.25	2,000	142.35
Contracted Works - AWA/OCWA	40-080-0812-1500-71523	511,393	435,273.49	522,035	427,948.54
		<b>671,180</b>	<b>513,138.12</b>	<b>681,028</b>	<b>504,886.73</b>
<b>Total Expenditures</b>		<b>2,728,201</b>	<b>910,661.50</b>	<b>2,682,631</b>	<b>987,435.61</b>
<b>TOTAL SEWER FUND (Surplus)/Deficit</b>		<b>-</b>	<b>(1,204,806.35)</b>	<b>-</b>	<b>(1,273,276.63)</b>

# 2021 Statement of Operations- Water Fund

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
<b>REVENUE</b>					
Expense Recovery	50-080-0832-0330-40589		(4,967.14)		(6,268.00)
Rents & Leases	50-080-0832-0330-40592	(9,277)	(9,815.40)	(9,277)	(6,365.40)
Private Work Charges	50-080-0832-0330-40595		18.10		(1,323.18)
Sale of Rain Barrels	50-080-0832-0330-40782	(65)	(115.04)	(65)	(402.64)
Expense Recovery	50-080-0832-0430-40589		(764.62)		-
Private Work Charges	50-080-0832-0430-40595	(8,000)	(2,257.30)	(8,000)	(5,657.21)
Reconnect Charges	50-080-0832-0430-40618	(1,200)	(3,477.35)	(1,200)	(2,725.10)
New Connection Charges	50-080-0832-0430-40619	(15,000)	921.56	(15,000)	-
Late Payment Charges	50-080-0832-0430-40682	(8,000)	(6,492.75)	(8,000)	(9,797.75)
Sale of Water	50-080-0832-0430-40685	(2,854,247)	(2,269,679.94)	(2,817,848)	(2,414,363.76)
Special Water Rates	50-080-0832-0430-40687		(7.50)		(146.10)
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)	(14,655.11)	(17,982)	(15,364.86)
Private Works Charges - HST Exempt at POS	50-080-0832-0530-40595		-		-
		<b>(2,919,271)</b>	<b>(2,323,225.70)</b>	<b>(2,886,472)</b>	<b>(2,462,414.00)</b>
<b>Water Works General</b>					
<b>EXPENDITURES</b>					
<b>Administration</b>					
Distributed Salaries/Wages			-		-
Distributed Benefits			-		-
Overtime & Lieu Time	50-080-0832-1101-60013		319.90		2,147.55
Paid Leave			-		-
Vac, Floaters, Stats, Holidays			-		-
Hourly Full Time	50-080-0832-1101-60010	106,908	74,635.30	120,571	73,957.61
Disability ST/LTD			-		-
WSIB	50-080-0832-1101-60055	3,370	1,855.66	1,868	1,850.56
Canada Pension Plan	50-080-0832-1101-60025	3,291	3,046.95	2,483	3,457.25
Employment Insurance	50-080-0832-1101-60030	1,212	1,155.79	841	1,247.09
Dental, Vision, Extended Health			-		-
OMERS	50-080-0832-1101-60035	10,344	8,479.72	9,408	8,336.11

## 2021 Statement of Operations- Water Fund

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
Life Insurance			-		-
Employer Health Tax	50-080-0832-1101-60040	1,974	1,568.46	1,615	1,586.61
Employer Benefits	50-080-0832-1101-60050	8,505	6,543.01	5,644	6,359.30
Summer Staff & Part-time Staff	50-080-0832-1101-60020	1,838	-	2,254	1,082.02
Accounting/Allocated Admin	50-080-0832-1200-71221	211,016	158,260.68	215,236	161,427.00
Communications	50-080-0832-1200-71251	3,200	2,584.62	3,000	2,299.63
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	21,235.52
Memberships	50-080-0832-1200-71260	1,000	269.66	1,000	-
Write-Offs	50-080-0832-1210-74515	2,000	2.99	2,000	(0.86)
Office Supplies	50-080-0832-1400-71410	1,000	469.31	1,000	443.86
Stores Charge	50-080-0832-1400-71433	10,300	-	10,300	-
Rain Barrel Expenses	50-080-0832-1400-71443		431.76		431.76
Annual Software Support	50-080-0832-1500-71501	1,404	440.64	1,404	1,264.46
Computer Maintenance (H&S)	50-080-0832-1500-71502	3,800	8,894.30	8,000	10,186.14
Custom Software Charges	50-080-0832-1500-71503	1,000	-	1,000	-
GIS Material	50-080-0832-1500-71507	13,432	7,548.36	12,211	7,717.25
Contracted Works	50-080-0832-1500-71523	1,000	609.76	1,000	-
Conference & Courses	50-080-0832-1500-71531	25,000	10,437.96	25,000	4,869.45
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		-		-
		<b>1,761,055</b>	<b>328,461.36</b>	<b>1,639,492</b>	<b>346,014.09</b>
<b>Water Service Connections</b>					
Hourly Full Time	50-080-0832-1962-60010	50,950	21,833.30	50,950	34,574.88
Overtime	50-080-0832-1962-60013	5,000	493.21	5,000	3,588.63
Hourly Part Time	50-080-0832-1962-60020	3,683	-	3,683	2,273.78

## 2021 Statement of Operations- Water Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
Employer CPP	50-080-0832-1962-60025	2,487	1,242.61	2,728	2,266.40
Employer EI	50-080-0832-1962-60030	890	484.92	920	881.33
Employer OMERS	50-080-0832-1962-60035	5,039	2,330.45	5,283	3,807.54
Employer EHT	50-080-0832-1962-60040	1,101	493.58	1,155	859.94
Employer Benefits	50-080-0832-1962-60050	6,023	2,228.95	5,305	3,620.72
Employer WSIB	50-080-0832-1962-60055	615	587.25	1,374	1,022.99
Materials	50-080-0832-1962-71471	12,000	4,655.92	12,000	12,194.00
Contracted Works	50-080-0832-1962-71523	14,000	935.42	14,000	2,016.77
Equipment Rentals - Owned	50-080-0832-1962-71540	22,000	5,614.57	22,000	9,273.05
		<b>123,788</b>	<b>40,900.18</b>	<b>124,398</b>	<b>76,380.03</b>
					-
<b>Water Meter Maintenance</b>					-
Hourly Full Time	50-080-0832-1963-60010	4,500	3,664.24	4,500	1,689.07
Overtime	50-080-0832-1963-60013		124.56		26.01
Hourly Part Time	50-080-0832-1963-60020		-		1.04
Employer CPP	50-080-0832-1963-60025	205	205.73	225	103.45
Employer EI	50-080-0832-1963-60030	73	80.27	76	39.87
Employer OMERS	50-080-0832-1963-60035	445	371.39	467	172.29
Employer EHT	50-080-0832-1963-60040	91	81.06	95	39.23
Employer Benefits	50-080-0832-1963-60050	532	811.23	469	413.35
Employer WSIB	50-080-0832-1963-60055	51	96.43	113	46.73
Materials	50-080-0832-1963-71471	7,500	16,167.14	30,000	450.66
Contracted Works	50-080-0832-1963-71523	11,874	10,167.96	11,874	5,975.21
Equipment Rentals - Owned	50-080-0832-1963-71540	1,725	406.25	1,725	62.50
		<b>26,996</b>	<b>32,176.26</b>	<b>49,544</b>	<b>9,019.41</b>
<b>Water Distribution System Maintenance</b>					
Hourly Full Time	50-080-0832-1964-60010	92,729	128,537.12	92,729	117,220.21
Overtime	50-080-0832-1964-60013	8,000	8,405.05	8,000	7,942.57
Hourly Part Time	50-080-0832-1964-60020	9,820	-	9,820	9,563.49
Employer CPP	50-080-0832-1964-60025	4,668	7,305.01	5,121	7,471.22
Employer EI	50-080-0832-1964-60030	1,670	2,829.19	1,727	2,914.13
Employer OMERS	50-080-0832-1964-60035	9,172	13,257.55	9,615	11,911.73

## 2021 Statement of Operations- Water Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
Employer EHT	50-080-0832-1964-60040	2,066	2,899.04	2,167	2,837.13
Employer Benefits	50-080-0832-1964-60050	10,962	16,249.25	9,655	12,567.29
Employer WSIB	50-080-0832-1964-60055	1,155	3,440.77	2,579	3,375.92
Materials	50-080-0832-1964-71471	35,000	40,752.26	35,000	25,316.30
Contracted Works	50-080-0832-1964-71523	35,000	21,167.27	35,000	13,553.85
Equipment Rentals - Owned	50-080-0832-1964-71540	35,000	25,038.75	35,000	30,397.54
		<b>245,242</b>	<b>269,881.26</b>	<b>246,413</b>	<b>245,071.38</b>
<b>Total Waterworks General</b>		<b>2,157,081</b>	<b>671,419.06</b>	<b>2,059,847</b>	<b>676,484.91</b>
<b>Water Treatment Plant</b>					
<b>Microfit Generation Revenue</b>	50-080-0831-0330-40320	<b>(11,000)</b>	<b>(8,225.26)</b>	<b>(8,000)</b>	<b>(9,024.02)</b>
Hourly Full Time	50-080-0831-1101-60010	206,452	167,519.27	206,452	163,546.32
Overtime	50-080-0831-1101-60013	4,000	5,622.66	4,000	5,334.72
Hourly Part Time	50-080-0831-1101-60020		54.66		0.52
Employer CPP	50-080-0831-1101-60025	9,397	9,180.94	10,309	8,577.77
Employer EI	50-080-0831-1101-60030	3,362	3,482.01	3,476	3,130.59
Employer OMERS	50-080-0831-1101-60035	20,420	17,334.01	21,407	14,143.63
Employer EHT	50-080-0831-1101-60040	4,160	3,680.44	4,363	3,163.91
Employer Benefits	50-080-0831-1101-60050	24,406	18,075.78	21,495	15,298.14
Employer WSIB	50-080-0831-1101-60055	2,325	4,378.82	5,191	3,984.28
Equipment Rentals - Owned	50-080-0831-1101-71540	2,000	2,062.50	2,000	6,668.75
Communications	50-080-0831-1200-71251	7,740	4,168.92	5,000	4,520.26
Lab Fees - Water Testing	50-080-0831-1200-71270	16,000	8,564.55	25,000	7,781.95
Office Supplies	50-080-0831-1400-71410	500	-	500	71.27
Natural Gas	50-080-0831-1240-71416	28,880	13,769.91	28,880	12,758.70
Diesel Fuel	50-080-0831-1240-71417	1,000	-	1,200	-
Electrical Power	50-080-0831-1240-71420	78,940	40,886.66	80,440	38,222.10
Water & Sewer	50-080-0831-1240-71421	1,297	966.00	1,332	984.80
Taxes	50-080-0831-1240-71425	38,162	83,971.44	45,603	45,810.55
Chlorine	50-080-0831-1400-71434	19,500	16,762.92	20,750	29,055.40
Soda Ash	50-080-0831-1400-71435	48,300	19,887.76	48,500	39,193.77

## 2021 Statement of Operations- Water Fund

	NEW G/L ACCOUNT	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	Actual to October 31, 2021
Aluminium Sulphate	50-080-0831-1400-71436	49,500	35,605.67	50,900	45,319.20
Fluorides	50-080-0831-1400-71437	10,000	8,735.63	10,100	6,977.65
Miscellaneous Chemicals	50-080-0831-1400-71438	13,000	1,993.17	13,000	11,580.67
Materials	50-080-0831-1400-71471	20,000	8,055.84	20,000	7,139.73
Contracted Services	50-080-0831-1500-71523	36,355	30,249.18	75,355	15,847.72
		<b>645,696</b>	<b>505,008.74</b>	<b>705,253</b>	<b>489,112.40</b>
<b>Total Water Treatment Plant</b>		<b>634,696</b>	<b>496,783.48</b>	<b>697,253</b>	<b>480,088.38</b>
<b>Water Storage Facility</b>			-		-
Hourly Full Time	50-080-0831-1965-60010	7,500	5,733.89	7,500	9,635.65
Overtime	50-080-0831-1965-60013	1,000	-	1,000	-
Employer CPP	50-080-0831-1965-60025	341	305.21	371	517.80
Employer EI	50-080-0831-1965-60030	122	119.16	126	189.29
Employer OMERS	50-080-0831-1965-60035	742	567.81	778	896.87
Employer EHT	50-080-0831-1965-60040	151	119.85	159	204.09
Employer Benefits	50-080-0831-1965-60050	887	587.86	781	1,023.26
Employer WSIB	50-080-0831-1965-60055	84	142.56	189	242.83
Equipment Rentals - Own	50-080-0831-1965-71540	1,700	1,212.50	1,700	1,150.00
Communications	50-080-0831-1965-71251	2,180	557.46	2,180	557.36
Natural Gas	50-080-0831-1965-71416	11,760	6,704.37	11,760	1,359.41
Electrical Power	50-080-0831-1965-71420	3,633	2,222.67	3,706	1,967.03
Taxes	50-080-0831-1965-71425	86,394	44,708.98	88,122	-
Materials	50-080-0831-1965-71471	500	34.24	500	4,857.00
Contracted Works	50-080-0831-1965-71523	10,500	4,327.09	10,500	1,391.90
Equipment Rentals Other			-		-
<b>Total Water Storage Facility</b>		<b>127,494</b>	<b>67,343.65</b>	<b>129,372</b>	<b>23,992.49</b>
<b>Total Expenditures</b>		<b>2,930,271</b>	<b>1,243,771.45</b>	<b>2,894,472</b>	<b>1,189,589.80</b>
<b>TOTAL WATER FUND (Surplus)/Deficit</b>		<b>-</b>	<b>(1,087,679.51)</b>	<b>-</b>	<b>(1,281,848.22)</b>