

# TOWN OF FORT FRANCES

## Administration & Finance Executive Committee

### AGENDA - January 4, 2022, 12:00 PM

#### MEETING - Civic Centre

Session #1

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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 17 - 07 December 2021 2 - 3
4. **Items Referred from Council - none**
5. **New Business**
  - 5.1 2022/01 - 2022 Temporary Borrowing to meet current expenditures 4 - 5
  - 5.2 2022-02 - Interim Tax Levy for 2022 6
  - 5.3 2022 Ballot Questions 7 - 10
6. **Outstanding Items - none**
7. **Information**
  - 7.1 November 2021 General, Water and Sewer Fund 11 - 21
8. **In-Camera - none**
9. **Adjourn / Next Meeting Date 17 January 2022**

TOWN OF FORT FRANCES

MINUTES

SESSION NO. #17

December 7, 2021

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Civic Centre on December 7, 2021 from 12:00 p.m. to 1:15 p.m.

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

ALSO PRESENT: F. Anwar, CAO, D. Galusha, Treasurer, T. Moffit, Fire Chief/CEMC, As Manager, K. Haney, Deputy Clerk

REGRETS:

**1. Call to Order @ 1200 hrs/Roll Call**

**2. Disclosure of pecuniary interest and the general nature thereof**

**3. Approval of Previous Committee Minutes**

Approved as presented

3.1 Session no 16 - 16 November 2021

**4. Items Referred from Council - none**

**5. New Business**

5.1 Review of Large Industrial Ratio and Rate - Committee accepted recommendation as presented.

5.2 Donation Request Couchiching First Nation - Accepted as presented. The Committee recommended a donation of gift. Approval to proceed will be sought via the Council meeting of 13 September 2021.

**6. Outstanding Items - none**

**7. Information**

The following two items were accepted as presented

7.1 Fire Rescue Service - October & November 2021 Report

7.2 General Fund to October 31/21  
Sewer Fund to October 31/21  
Water Fund to October 31/21

**8. In-Camera -**

8.2 The Committee met in camera during for the timeframe: 1214 hrs to 1218 hrs

Hallikas - Caul THAT the Administrative and Finance Executive Committee now meet in-camera to address a matter pertaining to:  
security of the property of the municipality or local board, more specifically item 9.1 operational matters;

CARRIED

**9. Adjourn @ 1218 hrs / Next Meeting Date - January 4, 2022**

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Executive Committee Chair

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F. Anwar, CAO

**TO: Administration & Finance Executive Committee**  
**FROM: Dawn Galusha, Treasurer**  
**DATE: December 29, 2021**  
**SUBJECT: 2022 Temporary Borrowing to Meet Current Expenditures**

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**BACKGROUND**

Section 407 of the Municipal Act authorizes the Town to provide for temporary borrowing, until taxes are collected and other revenue is received, of the amounts that the municipality considers necessary to meet the current expenditures of the municipality for the year. Pursuant to the Act, the total amount borrowed at any one time plus any outstanding principal borrowed and accrued interest shall not exceed 50 per cent of the total estimated revenues of the municipality from January 1 to September 30 and 25 per cent of the total estimated revenues of the municipality from October 1 to December 31 for the year.

Attached is the CIBC required documentation for borrowing for the 2022 fiscal year. An authorizing by-law must be passed.

**RECOMMENDATION**

Administration recommends that the Administration & Finance Executive Committee authorize the preparation of a by-law for temporary borrowing in the amount of \$4,000,000 to meet 2022 expenditures.



By-Law No. \_\_\_\_\_

A by-law authorizing the borrowing of money to meet current expenditures of the council of The Corporation of the Town of Fort Frances  
(the "Municipality")

- A. In accordance with subsection 407(1) of the Ontario *Municipal Act*, S.O. 2001, c.25 (the "Act"), the Municipality considers it necessary to borrow the amount of \$400,000 to meet, until taxes are collected and other revenues are received, the current expenditures of the Municipality for the year.
- B. Pursuant to subsection 407(2) of the Act, the total amount borrowed pursuant to this by-law together with the total of any similar borrowings is not to exceed the limits set forth in that subsection or other relevant sections of the Act and if so required under subsection 407(2), the Municipality shall have obtained the approval of the Ontario Municipal Board.

Therefore, the Council of the Municipality enacts as follows:

1. The Head and the Treasurer are authorized on behalf of the Municipality to borrow from time to time from **Canadian Imperial Bank of Commerce ("CIBC")** a sum or sums not exceeding in the aggregate \$ \_\_\_\_\_ to meet, until taxes are collected, the current expenditures of the Municipality for the year pursuant to subsection 407(1) of the Act, and to execute any documents that are required in connection with the borrowing of the above sum, plus interest, at a rate to be agreed upon from time to time with CIBC, in addition to any reasonable charges of CIBC associated with this borrowing.
2. All sums borrowed pursuant to this by-law, as well as all other sums borrowed pursuant to the Act in this year and in previous years from CIBC for any purpose will, with interest thereon, be a charge upon the whole of the revenues of the Municipality for the current year and for all preceding years as and when this revenue is received.
3. The Treasurer is authorized and directed to apply in payment of all sums borrowed plus interest, all of the moneys collected or received on account in respect of taxes levied for the current year and preceding years or from any other source which may lawfully be applied for this purpose.
4. The Treasurer is authorized to furnish to CIBC a statement showing the nature and amount of the estimated revenues of the Municipality not yet collected and also showing the total of any amounts borrowed that have not been repaid.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.



\_\_\_\_\_  
Head of the Municipality

\_\_\_\_\_  
Clerk

I hereby certify that the foregoing is a true and complete copy of the By-law numbered above of the Municipality in the Province of Ontario, duly passed at a meeting of the Council of the Municipality and that this By-law is in full force and effect.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness the corporate seal



\_\_\_\_\_  
Clerk

**To: Mayor Caul & Members of Council**

**FROM: Dawn Galusha, Treasurer**

**DATE: January 4, 2022**

**SUBJECT: Interim Tax Levy for 2022**

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### **BACKGROUND**

Section 317 of the *Municipal Act* authorizes the municipality to pass a by-law to provide for an interim tax levy. The levy cannot exceed 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year, however does provide the authority to make adjustments if the amount that would be raised is extreme for any reason.

It is in the best interest of the municipality to begin the collection of taxes each year in a timely manner to reduce borrowing costs. The traditional due dates for interim taxes are the last working day in February 2022 (February 28<sup>th</sup>) and the last working day in March 2022 (March 31<sup>st</sup>).

### **RECOMMENDATION**

Administration recommends approval of this report and that a by-law be brought forward to authorize a 2022 interim tax levy in accordance with the *Municipal Act* and that the due dates be set for February 28, 2022 and March 31, 2022.

## **Excerpts from the Municipal Elections Act, 1996, S.O. 1996, c. 32, Sched.**

### **Submission of by-laws and questions**

**8 (1)** The council of a municipality may pass a by-law to submit to its electors,

(a) a proposed by-law requiring their assent;

(b) subject to section 8.1, a question not otherwise authorized by law but within the council's jurisdiction;

(c) subject to section 8.1, a question, the wording of which is established by an Act or a regulation under an Act.

...

### **Notice to electors**

(6) The clerk who is responsible for conducting the election shall give the electors notice of by-laws and questions referred to in this section.

...

### **Assent to by-law**

(8) A by-law is assented to,

(a) in the case of a local municipality, if a majority of the votes cast in the municipality are in favour of the by-law;

(b) in the case of an upper-tier municipality, if a majority of the votes cast in all the local municipalities are in favour of the by-law.

...

### **Conditions re: submitting a question**

**8.1 (1)** A by-law to submit a question to the electors under clause 8 (1) (b) or (c),

(a) shall be passed on or before March 1 in the year of a regular election at which it is intended to submit the question to the electors;

(b) cannot be amended after the last date referred to in clause (a); and

(c) despite clause (b), can be revoked on or before nomination day and, if the election does not include an election for an office, on or before the 31st day before voting day.

### **Rules**

(2) A question authorized by by-law under clause 8 (1) (b) shall comply with the following rules:

1. It shall concern a matter within the jurisdiction of the municipality.
2. Despite rule 1, it shall not concern a matter which has been prescribed by the Minister as a matter of provincial interest.
3. It shall be clear, concise and neutral.
4. It shall be capable of being answered in the affirmative or the negative and the only permitted answers to the question are “yes” or “no”.

### **Notice of intent**

(3) Before passing a by-law under clause 8 (1) (b) or (c), the clerk shall give at least 10 days notice of the intention to pass the by-law to the public and the Minister and hold at least one public meeting to consider the matter.

### **Notice of by-law**

(4) Within 15 days after a municipality passes a by-law under clause 8 (1) (b) or (c), the clerk shall give notice of the passage of the by-law to the public and the Minister.

### **Contents**

(5) A notice under subsections (3) and (4) shall include,

- (a) the wording of the question;
- (b) in the case of a by-law under clause 8 (1) (b), a clear, concise and neutral description of the consequences of the question if it is approved and the consequences if it is rejected with the special majority under section 8.2, including an estimate of the costs, if any, that the municipality may incur in implementing the results of the question; and
- (c) in the case of a by-law under clause 8 (1) (b), a description of the right to appeal under subsection (6) including, in the case of a notice under subsection (4), the last day for filing a notice of appeal.

...

### **Results**

**8.2 (1)** The results of a question authorized by a by-law under clause 8 (1) (b) are binding on the municipality which passed the by-law if,

- (a) at least 50 per cent of the eligible electors in the municipality vote on the question; and



(b) more than 50 per cent of the votes on the question are in favour of those results.

### **Determination of number of votes**

(2) For the purpose of clause (1) (a), the number of eligible electors shall be determined from the voters' lists as they exist at the close of voting.

### **Implementation**

**8.3 (1) If the results of a question authorized by a by-law under clause 8 (1) (b) are binding on a municipality,**

(a) if an affirmative answer received the majority of the votes, the municipality shall do everything in its power to implement the results of the question in a timely manner; and

(b) if a negative answer received the majority of the votes, the municipality shall not do anything within its jurisdiction to implement the matter which was the subject of the question for a period of four years following voting day.

### **Same**

(2) Without limiting subsection (1), the municipality shall, between 14 and 180 days after voting day,

(a) if a by-law or resolution is required to implement the results of the question, ensure that it is prepared and placed before council or, if a series of by-laws are required to implement the results, ensure that the first of the series is prepared and placed before council;

(b) despite clause (a), if passage of a by-law or resolution required to implement the results of the question is subject to a condition precedent under a regulation or statute (such as giving notice or holding a public hearing), ensure the initial steps have been taken to comply with the condition;

(c) if administrative action to change a policy or practice is required to implement the results of the question, instruct municipal staff to take that action.

### **Limitation**

(3) For the purpose of clause (1) (a), it is not within the jurisdiction of the municipality to eliminate or override any substantive or procedural legal right of any person or entity who is or may be affected by the implementation of the results of the question as illustrated by the following examples:

1. If a zoning change under the *Planning Act* is necessary to implement the results, the binding effect of the question is subject to the *Planning Act* and the discretion of the municipality under that Act is not constrained. If the zoning change is approved, the municipality is bound to implement the results; if it is not approved, the municipality is not bound.

2. If the results of the question require the passage of a by-law which requires notice to be given and at least one public meeting to be held to consider the matter before the by-law is passed, the binding effect of the question is subject to these procedural requirements and the discretion of the municipality to proceed following the public meeting is not constrained. If, after the public meeting, the municipality decides not to implement the results of the question, it is not required to do so.

...

### **Time restriction**

(5) A municipality that has passed a by-law or resolution or taken any other action to implement the results of the question shall not do anything within its jurisdiction to reverse or substantially change the action for a period of four years following the day the action took effect.

### **Exception**

(6) Nothing in this section requires a municipality to do anything or prevents a municipality from doing anything if,

(a) a subsequent binding question authorizes such action or inaction; or

(b) the council is of the opinion, reasonably held, that there has been a material change in circumstances since the time it passed the by-law under clause 8 (1) (b) to put the binding question to the electors.

## 2021 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 2021
<b>CORPORATE:</b>				
REVENUE				
Municipal Levy	(11,378,238)	(11,637,617.86)	(11,421,235.00)	(11,470,663.09)
School Board Levy	(1,492,647)	(1,471,771.73)	(1,372,201.00)	(1,372,222.13)
Payments-In-Lieu	(830,794)	(735,454.27)	(835,160.55)	(828,507.31)
Contribution From Contingency Reserve Fund	-	-	-	-
Sale of Land/Gain on Sale of Land	-	(271,708.23)	-	(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	-	-	-	(19,250.00)
OMPF Funding	(3,294,600)	(3,294,600.00)	(3,328,600.00)	(3,328,600.00)
	<b>(16,996,279)</b>	<b>(17,411,152.09)</b>	<b>(16,957,197)</b>	<b>(17,023,365.52)</b>
EXPENDITURES				
Election	-	-	-	-
Council	369,358	171,255.69	308,210.00	216,100.93
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	2,171,628.87	2,373,474.00	2,145,005.72
Economic Development	31,808	21,908.04	111,063.00	13,699.70
Travel Information Centre	19,141	6,512.03	-	(741.42)
Solar Panels	(18,329)	(20,244.15)	(11,645.00)	(13,796.23)
School Board Requisition	1,492,647	1,119,309.67	1,372,201.00	1,029,127.57
Long Term Debt	384,028	344,413.37	365,991.00	332,761.25
	<b>6,487,802</b>	<b>5,211,064.52</b>	<b>6,382,294</b>	<b>3,722,157.52</b>
<b>Total Corporate</b>	<b>(10,508,477)</b>	<b>(12,200,087.57)</b>	<b>(10,574,902.55)</b>	<b>(13,301,208.00)</b>

## 2021 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 2021
<b>ADMINISTRATION &amp; FINANCE:</b>				
Admin. Revenue	(465,325)	(417,473.52)	(357,100.00)	(337,809.75)
Administration Department	511,597	417,436.92	516,693.00	453,887.21
Clerk's Department	232,195	182,409.92	220,014.00	206,873.01
Treasury Department	534,938	487,773.70	541,402.00	495,634.84
FFPC Administration	-	4,389.11	-	8,007.35
Information Technology	316,698	234,838.22	357,036.00	296,193.90
<b>Total A &amp; F</b>	<b>1,130,103</b>	<b>909,374.35</b>	<b>1,278,045</b>	<b>1,122,786.56</b>
<b>EMERGENCY SERVICES</b>				
Fire Emergency Services	1,100,143.00	831,607.43	1,058,403.00	888,008.65
911 Dispatch Services	11,332	13,275.44	10,982.00	14,427.38
COVID-19 Impacts		(356,525.23)	(309,685.00)	(37,754.73)
Police Services	2,437,386	2,256,911.66	2,542,034.00	2,344,931.54
<b>Total Emergency Services</b>	<b>3,548,861</b>	<b>2,745,269.30</b>	<b>3,301,734</b>	<b>3,209,612.84</b>
<b>COMMUNITY SERVICES:</b>				
Sister Betty Kennedy Centre	36,018	27,735.47	38,831.00	589.56
Children's Day Care	7,569	10,445.76	-	(863.09)
Best Start Hub	-	(740.08)	-	-
Day Care Special Needs Resource	-	(3,008.26)	-	-
Handi Transit Services	107,150	25,904.32	113,923.00	23,586.23
Townshend Theatre	-	2,443.73	332.00	331.20
Recreation Facilities	970,938	600,909.61	1,038,637.00	605,008.82
Recreation Programs	117,187	107,202.94	285,792.00	177,020.19
Community Services	114,000	106,859.41	90,496.00	95,835.43
Sunny Cove Camp	38,583	25,999.53	9,955.00	20,832.61
Public Library	521,546	395,423.80	518,280.00	438,322.89
Library Co-op	-	(7,761.54)	-	(7,250.00)
Museum	210,407	97,553.06	202,409.00	133,050.58
Waterfront (Sorting Gap)	29,490	24,401.19	37,645.00	22,723.95
<b>Total Community Services</b>	<b>2,152,888</b>	<b>1,413,368.94</b>	<b>2,336,300</b>	<b>1,509,188.37</b>

## 2021 Statement of Operations- General Fund

	2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 2021
<b>OPERATIONS &amp; FACILITIES</b>				
Public Works	513,209	404,144.66	435,043.00	539,998.08
Roads	1,498,393	1,229,587.86	1,549,603.00	995,390.63
Sidewalks	143,962	139,068.64	145,079.00	110,562.96
Stores Operations	106,200	83,150.12	102,490.00	79,050.51
Traffic Signal Maint	10,867	9,905.22	10,867.00	10,451.40
Streetlighting Maint	116,672	66,282.09	125,565.00	120,199.64
Waste Management Services	-	(99,490.66)	-	(119,204.03)
Airport	95,547	138,810.07	138,026.00	(1,494.76)
Parks & Cemeteries Admin	183,760	120,480.81	189,270.00	107,262.26
Cemeteries	347,246	156,280.66	351,512.00	303,864.45
Parks	304,266	280,631.54	332,372.00	274,644.25
<b>Total Operations and Facilities</b>	<b>3,320,122</b>	<b>2,528,851.01</b>	<b>3,379,827</b>	<b>2,420,725.39</b>
<b>PLANNING &amp; DEVELOPMENT</b>				
By-Law Enforcement	157,801	114,204.03	149,001.00	129,228.07
Fight The Blight	-	-	-	-
Building Official Department	22,345	9,819.95	19,758.00	(8,749.64)
Planning Department	61,197	44,658.66	62,204.00	46,276.44
Civic Centre	115,160	97,339.27	48,034.00	37,096.79
<b>Total Planning and Development</b>	<b>356,503</b>	<b>266,021.91</b>	<b>278,997</b>	<b>203,851.66</b>
<b>SUBTOTAL (SURPLUS)/DEFICIT</b>	<b>-</b>	<b>(4,337,202.06)</b>	<b>0</b>	<b>(4,835,043.18)</b>

## 2021 Statement of Operations- Water Fund

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 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)	(10,106.94)	(9,277)	(6,656.94)
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)	(3,066.50)	(8,000)	(6,092.81)
Reconnect Charges	50-080-0832-0430-40618	(1,200)	(3,477.35)	(1,200)	(2,861.75)
New Connection Charges	50-080-0832-0430-40619	(15,000)	921.56	(15,000)	-
Late Payment Charges	50-080-0832-0430-40682	(8,000)	(6,733.60)	(8,000)	(10,038.83)
Sale of Water	50-080-0832-0430-40685	(2,854,247)	(2,274,167.52)	(2,817,848)	(2,418,710.82)
Special Water Rates	50-080-0832-0430-40687		(178.20)		(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)	(14,734.72)	(17,982)	(15,373.77)
Private Works Charges - HST Exempt at POS	50-080-0832-0530-40595		-		-
		<b>(2,919,271)</b>	<b>(2,329,305.18)</b>	<b>(2,886,472)</b>	<b>(2,467,874.84)</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		2,230.17
Paid Leave			-		-
Vac, Floaters, Stats, Holidays			-		-
Hourly Full Time	50-080-0832-1101-60010	106,908	82,248.29	120,571	80,827.12
Disability ST/LTD			-		-
WSIB	50-080-0832-1101-60055	3,370	2,004.91	1,868	1,979.88
Canada Pension Plan	50-080-0832-1101-60025	3,291	3,141.33	2,483	3,524.92
Employment Insurance	50-080-0832-1101-60030	1,212	1,192.79	841	1,273.47
Dental, Vision, Extended Health			-		-
OMERS	50-080-0832-1101-60035	10,344	9,319.16	9,408	9,146.53

**2021 Statement of Operations- Water Fund**

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 2021
Life Insurance			-		-
Employer Health Tax	50-080-0832-1101-60040	1,974	1,730.62	1,615	1,740.80
Employer Benefits	50-080-0832-1101-60050	8,505	7,318.58	5,644	7,035.18
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	2,832.47	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	21,669.02
Memberships	50-080-0832-1200-71260	1,000	269.66	1,000	-
Write-Offs	50-080-0832-1210-74515	2,000	(5.01)	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	38,800.92	44,421	46,175.39
Insurance Deductible	50-080-0832-1500-71581	10,000	-	10,000	-
Advertising & Public Notices	50-080-0832-1500-71591	500	905.21	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>346,500.37</b>	<b>1,639,492</b>	<b>365,323.19</b>
<b>Water Service Connections</b>					
Hourly Full Time	50-080-0832-1962-60010	50,950	23,011.63	50,950	41,745.29
Overtime	50-080-0832-1962-60013	5,000	743.36	5,000	4,208.59
Hourly Part Time	50-080-0832-1962-60020	3,683	-	3,683	2,273.78

## 2021 Statement of Operations- Water Fund

		2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 2021
	NEW G/L ACCOUNT				
Employer CPP	50-080-0832-1962-60025	2,487	1,256.73	2,728	2,699.85
Employer EI	50-080-0832-1962-60030	890	490.48	920	1,020.47
Employer OMERS	50-080-0832-1962-60035	5,039	2,485.23	5,283	4,608.09
Employer EHT	50-080-0832-1962-60040	1,101	525.68	1,155	1,034.92
Employer Benefits	50-080-0832-1962-60050	6,023	2,321.99	5,305	5,316.47
Employer WSIB	50-080-0832-1962-60055	615	625.42	1,374	1,231.20
Materials	50-080-0832-1962-71471	12,000	4,934.40	12,000	14,807.97
Contracted Works	50-080-0832-1962-71523	14,000	962.91	14,000	2,016.77
Equipment Rentals - Owned	50-080-0832-1962-71540	22,000	5,752.07	22,000	9,273.05
		<b>123,788</b>	<b>43,109.90</b>	<b>124,398</b>	<b>90,236.45</b>
					-
<b>Water Meter Maintenance</b>					-
Hourly Full Time	50-080-0832-1963-60010	4,500	4,076.96	4,500	2,103.89
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	227.09	225	124.73
Employer EI	50-080-0832-1963-60030	73	88.66	76	48.15
Employer OMERS	50-080-0832-1963-60035	445	410.39	467	209.05
Employer EHT	50-080-0832-1963-60040	91	89.51	95	47.32
Employer Benefits	50-080-0832-1963-60050	532	921.52	469	413.35
Employer WSIB	50-080-0832-1963-60055	51	106.48	113	56.35
Materials	50-080-0832-1963-71471	7,500	17,508.66	30,000	1,211.89
Contracted Works	50-080-0832-1963-71523	11,874	11,640.40	11,874	6,702.19
Equipment Rentals - Owned	50-080-0832-1963-71540	1,725	406.25	1,725	62.50
		<b>26,996</b>	<b>35,600.48</b>	<b>49,544</b>	<b>11,006.47</b>
<b>Water Distribution System Maintenance</b>					
Hourly Full Time	50-080-0832-1964-60010	92,729	136,374.46	92,729	127,391.28
Overtime	50-080-0832-1964-60013	8,000	9,627.39	8,000	8,737.28
Hourly Part Time	50-080-0832-1964-60020	9,820	-	9,820	9,563.49
Employer CPP	50-080-0832-1964-60025	4,668	7,541.61	5,121	8,066.49
Employer EI	50-080-0832-1964-60030	1,670	2,916.97	1,727	3,116.97
Employer OMERS	50-080-0832-1964-60035	9,172	14,145.03	9,615	12,932.25



## 2021 Statement of Operations- Water Fund

		2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 2021
	NEW G/L ACCOUNT				
Employer EHT	50-080-0832-1964-60040	2,066	3,090.23	2,167	3,065.18
Employer Benefits	50-080-0832-1964-60050	10,962	17,337.00	9,655	14,532.85
Employer WSIB	50-080-0832-1964-60055	1,155	3,668.30	2,579	3,647.24
Materials	50-080-0832-1964-71471	35,000	41,034.97	35,000	28,255.98
Contracted Works	50-080-0832-1964-71523	35,000	21,360.12	35,000	13,598.65
Equipment Rentals - Owned	50-080-0832-1964-71540	35,000	28,077.59	35,000	30,397.54
		<b>245,242</b>	<b>285,173.67</b>	<b>246,413</b>	<b>263,305.20</b>
<b>Total Waterworks General</b>		<b>2,157,081</b>	<b>710,384.42</b>	<b>2,059,847</b>	<b>729,871.31</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>(10,119.07)</b>
Hourly Full Time	50-080-0831-1101-60010	206,452	183,780.33	206,452	175,410.58
Overtime	50-080-0831-1101-60013	4,000	7,458.28	4,000	7,382.90
Hourly Part Time	50-080-0831-1101-60020		54.66		0.52
Employer CPP	50-080-0831-1101-60025	9,397	9,353.80	10,309	8,825.04
Employer EI	50-080-0831-1101-60030	3,362	3,521.52	3,476	3,170.70
Employer OMERS	50-080-0831-1101-60035	20,420	18,853.42	21,407	15,452.16
Employer EHT	50-080-0831-1101-60040	4,160	4,018.59	4,363	3,482.27
Employer Benefits	50-080-0831-1101-60050	24,406	19,995.17	21,495	16,957.25
Employer WSIB	50-080-0831-1101-60055	2,325	4,781.12	5,191	4,363.04
Equipment Rentals - Owned	50-080-0831-1101-71540	2,000	2,537.50	2,000	6,668.75
Communications	50-080-0831-1200-71251	7,740	4,635.80	5,000	4,520.26
Lab Fees - Water Testing	50-080-0831-1200-71270	16,000	9,506.80	25,000	7,904.89
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	14,140.18
Diesel Fuel	50-080-0831-1240-71417	1,000	-	1,200	-
Electrical Power	50-080-0831-1240-71420	78,940	56,622.90	80,440	43,610.21
Water & Sewer	50-080-0831-1240-71421	1,297	1,207.50	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	39,356.01	48,500	59,273.00

## 2021 Statement of Operations- Water Fund

		2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 2021
	NEW G/L ACCOUNT				
Aluminium Sulphate	50-080-0831-1400-71436	49,500	41,480.76	50,900	45,319.20
Fluorides	50-080-0831-1400-71437	10,000	13,629.50	10,100	10,987.04
Miscellaneous Chemicals	50-080-0831-1400-71438	13,000	2,168.04	13,000	11,580.67
Materials	50-080-0831-1400-71471	20,000	9,321.27	20,000	7,139.73
Contracted Services	50-080-0831-1500-71523	36,355	31,942.97	75,355	16,062.32
		<b>645,696</b>	<b>578,730.21</b>	<b>705,253</b>	<b>538,172.73</b>
<b>Total Water Treatment Plant</b>		<b>634,696</b>	<b>570,504.95</b>	<b>697,253</b>	<b>528,053.66</b>
<b>Water Storage Facility</b>			-		-
Hourly Full Time	50-080-0831-1965-60010	7,500	6,251.17	7,500	10,431.45
Overtime	50-080-0831-1965-60013	1,000	-	1,000	-
Employer CPP	50-080-0831-1965-60025	341	314.43	371	522.69
Employer EI	50-080-0831-1965-60030	122	119.16	126	189.29
Employer OMERS	50-080-0831-1965-60035	742	612.38	778	964.62
Employer EHT	50-080-0831-1965-60040	151	129.54	159	221.43
Employer Benefits	50-080-0831-1965-60050	887	607.27	781	1,093.64
Employer WSIB	50-080-0831-1965-60055	84	154.07	189	263.46
Equipment Rentals - Own	50-080-0831-1965-71540	1,700	1,250.00	1,700	1,150.00
Communications	50-080-0831-1965-71251	2,180	619.40	2,180	557.36
Natural Gas	50-080-0831-1965-71416	11,760	6,704.37	11,760	1,428.35
Electrical Power	50-080-0831-1965-71420	3,633	2,612.91	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>68,445.01</b>	<b>129,372</b>	<b>25,038.22</b>
<b>Total Expenditures</b>		<b>2,930,271</b>	<b>1,357,559.64</b>	<b>2,894,472</b>	<b>1,293,082.26</b>
<b>TOTAL WATER FUND (Surplus)/Deficit</b>		<b>-</b>	<b>(979,970.80)</b>	<b>-</b>	<b>(1,184,911.65)</b>

## 2021 Statement of Operations- Sewer Fund

NEW G/L ACCOUNT		2020 OPERATING FORECAST	Actual to November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 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)	(2,804.55)	(19,000)	(6,967.95)
New Connection Charges	40-080-0811-0430-40619	(8,500)	-	(8,500)	-
Penalty on Late Payments	40-080-0811-0430-40682	(7,000)	(6,191.54)	(7,000)	(9,312.34)
Sewer Service/Disposal	40-080-0811-0430-40760	(2,693,701)	(2,107,201.86)	(2,648,131)	(2,242,402.30)
Expense Recoveries	40-080-0812-0430-40589		-		-
<b>Total Revenues</b>		<b>(2,728,201)</b>	<b>(2,118,891.85)</b>	<b>(2,682,631)</b>	<b>(2,266,394.59)</b>
<b>EXPENDITURES</b>					
<b>Administration</b>					
Distributed Salaries/Wages			-		-
Distributed Benefits			-		-
Hourly Full Time	40-080-0811-1101-60010	78,345	51,370.19	85,582	51,905.31
Overtime	40-080-0811-1101-60013		310.36		717.63
Hourly Part Time	40-080-0811-1101-60020	2,308	-	2,308	-
Employer CPP	40-080-0811-1101-60025	2,865	2,058.16	3,199	2,329.96
Employer EI	40-080-0811-1101-60030	1,057	786.41	1,086	848.36
Employer OMERS	40-080-0811-1101-60035	8,613	6,216.60	9,293	6,194.94
Employer EHT	40-080-0811-1101-60040	1,620	1,150.59	1,735	1,153.50
Employer Benefits	40-080-0811-1101-60050	7,901	5,200.84	6,897	5,017.68
Employer WSIB	40-080-0811-1101-60055	2,474	1,338.54	1,954	1,323.20
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 November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 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	28,736.05	32,784	32,657.32
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>276,930.45</b>	<b>1,666,398</b>	<b>317,817.30</b>
<b>Sewer Mains</b>					
Distributed Salaries/Wages					
Distributed Benefits					
Hourly Full Time	40-080-0811-1711-60010	49,136	13,971.16	49,136	16,430.11
Overtime	40-080-0811-1711-60013	1,500	931.60	1,500	614.12
Hourly Part Time	40-080-0811-1711-60020	2,148	-	2,148	198.89
Employer CPP	40-080-0811-1711-60025	2,334	742.14	2,561	941.87
Employer EI	40-080-0811-1711-60030	835	283.59	864	340.27
Employer OMERS	40-080-0811-1711-60035	4,860	1,428.87	5,095	1,648.87
Employer EHT	40-080-0811-1711-60040	1,033	313.53	1,084	361.56
Employer Benefits	40-080-0811-1711-60050	5,809	2,171.54	5,116	1,667.51
Employer WSIB	40-080-0811-1711-60055	578	372.98	1,290	430.19
Materials	40-080-0811-1711-71471	10,000	16,541.63	10,000	8,953.22
Contracted Service	40-080-0811-1711-71523	125,000	59,308.14	125,000	68,096.93
Equipment Rentals - Own	40-080-0811-1711-71540	36,000	7,412.25	36,000	3,662.66
		<b>239,233</b>	<b>103,477.43</b>	<b>239,794</b>	<b>103,346.20</b>
<b>Service Connections</b>					
Distributed Salaries/Wages					-
Distributed Benefits					-
Hourly Full Time	40-080-0811-1712-60010	40,760	23,103.95	40,760	43,645.54
Overtime	40-080-0811-1712-60013	5,000	2,251.09	5,000	6,010.24
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 November 30, 2020	2021 OPERATING FORECAST	Actual to November 30, 2021
Employer CPP	40-080-0811-1712-60025	1,981	1,242.06	2,173	3,088.88
Employer EI	40-080-0811-1712-60030	709	470.91	733	1,171.31
Employer OMERS	40-080-0811-1712-60035	4,031	2,492.15	4,226	4,948.99
Employer EHT	40-080-0811-1712-60040	877	532.69	920	1,180.80
Employer Benefits	40-080-0811-1712-60050	4,819	2,399.71	4,244	5,451.08
Employer WSIB	40-080-0811-1712-60055	490	633.67	1,094	1,404.90
Materials	40-080-0811-1712-71471	6,500	4,912.94	6,500	15,111.85
Contracted Services	40-080-0811-1712-71523	12,000	6,252.91	12,000	2,167.15
Equipment Rentals - Own	40-080-0811-1712-71540	15,000	8,161.24	15,000	3,186.88
		<b>94,928</b>	<b>52,453.32</b>	<b>95,411</b>	<b>91,577.26</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	13,049.16	21,484	12,964.73
Electrical Power	40-080-0812-1240-71420	95,000	82,878.51	95,000	63,568.84
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	477,555.02	522,035	496,050.31
		<b>671,180</b>	<b>578,335.32</b>	<b>681,028</b>	<b>577,730.58</b>
<b>Total Expenditures</b>		<b>2,728,201</b>	<b>1,011,196.52</b>	<b>2,682,631</b>	<b>1,090,471.34</b>
<b>TOTAL SEWER FUND (Surplus)/Deficit</b>		<b>-</b>	<b>(1,107,695.33)</b>	<b>-</b>	<b>(1,175,923.25)</b>