

# TOWN OF FORT FRANCES

## Administration & Finance Executive Committee

AGENDA - Tuesday, March 8, 2016 at 12:00 p.m. (Noon)

### MEETING - Committee Room

Session # 26

|  | Page    |
|--|---------|
| <b>1</b> <u><b>Call to Order</b></u>   |         |
| <b>2</b> <u><b>Non-agenda items identified to be considered later in this meeting, both in-camera and in open meeting.</b></u> |         |
| <b>3</b> <u><b>Disclosure of pecuniary interest and the general nature thereof</b></u>   |         |
| <b>4</b> <u><b>Approval of Previous Committee Minutes</b></u>  |         |
| 4.1     Tuesday, March 1, 2016 Meeting Minutes   | 2 - 4   |
| <b>5</b> <u><b>In-Camera</b></u>   |         |
| <b>6</b> <u><b>Items Referred from Council</b></u>   |         |
| <b>7</b> <u><b>New Business</b></u>  |         |
| 7.1     2015 Capital Financing   | 5 - 21  |
| <b>8</b> <u><b>Non-agenda Items</b></u>  |         |
| <b>9</b> <u><b>Outstanding Items</b></u>   |         |
| 9.1     Couchiching First Nations Water & Sewer Agreement  |         |
| 9.2     Elected Officials Remuneration By-Law No. 02/10-C Review (Fall)  |         |
| <b>10</b> <u><b>Information</b></u>  |         |
| 10.1    Municipal Tax Advisory Group - Update to the Canadian Tire Corporation Appeal Process                                  | 22 - 24 |
| <b>11</b> <u><b>Adjourn / Next Meeting Date</b></u>  |         |
| 11.1    Tuesday, March 22, 2016  |         |

## TOWN OF FORT FRANCES

### MINUTES

SESSION NO. # 25

Tuesday, March 1, 2016

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Committee Room on Tuesday, March 1, 2016 from 12:00 p.m. to 1:35 p.m.

PRESENT: Councillor Ken Perry, Councillor Wendy Brunetta, Councillor Paul Ryan, and Mayor Roy Avis

ALSO PRESENT: Mark McCaig, CAO, Lisa Slomke, Clerk, Frank Wepruk, IT, Aaron Petrin, HR Manager, Patrick Briere, By-Law, Jason Kabel, CS Manager, Geoff Gillon, RRFDC and Laurie Witherspoon, Treasurer

REGRETS: None

#### **1. Call to Order**

#### **2. Non-agenda items identified to be considered later in this meeting, both in-camera and in open meeting.**

2.1 Mayor Roy Avis OGRA/ROMA Travel & Per Diem

2.2 M. McCaig, CAO OGRA/ROMA Travel Expense Claim

2.3 93.1 The Border March Break Safety Tip Advertising Request

#### **3. Disclosure of pecuniary interest and the general nature thereof**

3.1 Councillor Wendy Brunetta declared a conflict of interest on Agenda item 7.3 Councillor W. Brunetta OGRA/ROMA Conference Travel & Per Diem as those were her expenses; Councillor Ken Perry declared a conflict of interest on Agenda Item 7.2 Councillor K. Perry OGRA/ROMA Travel & Per Diem as those were his expenses; Mayor Roy Avis declared a conflict of interest on Agenda item 8.1 Mayor R. Avis OGRA/ROMA Travel & Per Diem as those were his expenses.

#### **4. Approval of Previous Committee Minutes**

4.1 The Committee considered the following resolution:  
Brunetta/Ryan: That the minutes of the previous meeting held on Wednesday, February 3, 2016 be approved as distributed. CARRIED

#### **5. In-Camera**

#### **6. Items Referred from Council**

6.1 Rainy River District Festival Association Financial Request - The Committee recommended approval of the Rainy River District Music Festival Association's request for financial donation in the amount of \$100.00 as a Council Public Relations Expense.

6.2 Heart of the Continent Partnership Financial Request - The Committee recommended to support the Heart of the Continent Partnership (HOCP) and approve Associate Partner dues in the amount of \$150.00.

6.3 Government Relations Manager for Shaw Cable Systems re: WIFI Opportunities in Fort Frances - The Committee recommended that Ian Phillips, Shaw Government Relations Manager be invited to make a presentation at the March 14, 2016 Council Meeting.

- 6.4 International Boundary Waters Dragon Boat Festival (June 25, 2016) Support Request - The Committee recommended to that Council agree to Item 1) Designate the International Boundary Waters Dragon Boat Festival as a significant Community Festival event; Co-ordinate through E. Slomke, Clerk, Item #3 Town to cover the Event Permit charges is not applicable as per CBO, Item 4) that the necessary documents to facilitate closing the affected road to accommodate the team and public participation areas from the Sorting Gap to Butler Ave; Co-ordinate through E. Slomke, Clerk, and to accept the recommendations and/or comments received from the Community Services Executive Committee, Operations & Facilities Executive Committee and the Planning & Development Executive Committee as attached to this report. Further, that the responsible entity for the International Boundary Water Dragon Boat Festival shall ensure adequate liability insurance for the waterfront site during their festival event and shall ensure Host Liquor Liability coverage if their event sells liquor and that certified Smart Serve bartenders are used for any liquor sales for their event planned for June 25, 2016.

## **7. New Business**

- 7.1 Policy Review - Critical Injury Reporting and Investigation (Policy 5.26) - The Committee recommended to accept the specified changes to Policy 5.26 as presented and to implement in a revised draft policy format for Council to approve.
- 7.2 Councillor K. Perry OGRA/ROMA Conference Travel & Per Diem Claims - The Committee recommended to approve the Travel Statement – Mayor/Council Honorarium per diem and Travel Expense claim in the total amount of \$1,007.45 as submitted by Councillor Ken Perry for his attendance at the OGRA/ROMA Conference held in Toronto, Ontario from February 21 – 24, 2016.
- 7.3 Councillor W. Brunetta OGRA/ROMA Conference Travel & Per Diem Claims - The Committee recommended to approve the Travel Statement – Mayor/Council Honorarium per diem and Travel Expense claim in the total amount of \$876.00 as submitted by Councillor Wendy Brunetta for his attendance at the OGRA/ROMA Conference held in Toronto, Ontario from February 21 – 24, 2016.
- 7.4 BIA Commitment for Rainy Lake Hotel/Market Square Project - The Committee recommended to approve the BIA financial commitment toward the Rainy Lake Hotel/Market Square Project and that an Agreement with the BIA be brought forward.

## **8. Non-agenda Items**

- 8.1 Mayor Roy Avis OGRA/ROMA Travel & Per Diem - The Committee recommended to approve the Travel Statement – Mayor/Council Honorarium per diem and Travel Expense claim in the total amount of \$2,319.38 as submitted by Mayor Roy Avis for his attendance at the OGRA/ROMA Conference held in Toronto, Ontario from February 21 – 24, 2016.
- 8.2 M. McCaig, CAO OGRA/ROMA Travel Expense Claim - The Committee recommended to approve the Travel Expense claim in the total amount of \$654.40 as submitted by Mark McCaig, CAO for his attendance at the OGRA/ROMA Conference held in Toronto from February 21 – 24, 2016.
- 8.3 93.1 The Border March Break Safety Tip Advertising Request - The Committee recommended to receive the 93.1 The Border request for March Break Safety Tips advertising and that no further action be taken.

## **9. Outstanding Items**

- 9.1 Couchiching First Nations Water & Sewer Agreement

9.2 Elected Officials Remuneration By-Law No. 02/10-C Review (Fall 2016)

**10. Information**

**11. Adjourn / Next Meeting Date**

11.1 Tuesday, March 8, 2016

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Executive Committee Chair

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M. McCaig, CAO

**TO:** Administration & Finance Executive Committee

**FROM:** Laurie Witherspoon, Treasurer

**DATE:** March 4, 2016

**SUBJECT:** 2015 Capital Financing

## **BACKGROUND**

The 2015 Capital Budget in total was \$11,564,976 with intended financing of \$4,246,811 from Corporate Reserve Funds (\$1,801,259), Cemetery Reserve Fund (10,386), Federal Gas Tax Reserve Funds (\$570,575) and Water & Sewer Reserve Funds (\$1,864,591) with balance funding from Federal & Provincial Grants and contributions from others. During the year separate reports were approved to finance the Administration Photocopier and the Salt/Sand Shed Building form Reserve Funds.

The Financial Statement for the Capital Fund includes all transactions to date. Reserve Funds Allocated to Finance 2015 Capital – Reserve Funds Actual to December 31, 2015 is \$2,263,621.49 and the Additional Reserve Funds required to finance the balance of the projects/purchases for 2015 is \$112,431.90 and General Revenue Funding for Town employee salaries, benefits, stores materials and own equipment rental of \$112,259.91 for capital project as follows:

|   | <u>Amount</u>              | <u>Reserve Fund</u>           | <u>Revenue Fund</u>        |
|---|----------------------------|-------------------------------|----------------------------|
| Transportation – Office Renovations           | \$ 5,601.28                | Corporate Building            |                            |
| Frog Creek Road Surface Treatment             | \$ 654.56                  | Corporate Projects            |                            |
| 3 <sup>rd</sup> Street E – Crowe to Frenette  | \$ 2,112.54                | Corporate Projects            |                            |
| Colonization Rd E – Scott to WTP              | \$ 3,620.76                | Corporate Projects            |                            |
| 3 <sup>Rd</sup> Street E. – Crowe to Frenette | \$ 452.52                  | Corporate Projects            |                            |
| Sand/Salt Shed                                |                            |                               | \$32,308.75                |
| Streetlight Pole Replacements                 | \$ 229.04                  | Corporate Projects            |                            |
| Engineering GIS Equipment                     | \$ 154.30                  | Corporate Projects            |                            |
| Waste Management Transfer Station             | \$ 1,481.55                | Federal Gas Tax               | \$16,885.13                |
| Children's Complex Toddler Expansion          | \$ 20,569.02               | Corporate Projects            |                            |
| Library & Technology Capital                  | \$ 29,422.61               | Library (With Board Approval) |                            |
| By-Law Animal Shelter                         | \$ 24,266.16               | Corporate Building            | \$16,085.60                |
| Rainy Lake Hotel/Market Square                |                            |                               | \$46,980.43                |
| Planning & Development GIS Equipment          | \$ 154.30                  | Corporate Projects            |                            |
| Huffman Development – Deficiencies            | \$ 3,632.26                | Corporate Projects            |                            |
| Ice for Kids/52 CND Sound Systems             | \$ 20,081.00               | Corporate Projects            |                            |
|   | <b><u>\$112,431.90</u></b> |                               | <b><u>\$112,259.91</u></b> |

## RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council approve the additional Reserve Fund allocation to fund the remaining Capital expenditures in the amount of \$92,350.90 from Reserve Funds as indicated in this report and approve \$112,259.91 contributions from the General Revenue Fund (Operating) to complete the finance of the 2015 Capital purchases/projects. Further that the in-year capital projects authorized for the Administration Photocopier (\$8,081.54) and the Sand/Salt Shed Construction (\$453,791.55) capital financing is approved from the Corporate Projects Reserve Fund.

Council Approval of This Report Will approve the recommendation to allocate Contributions to Capital from Reserve Funds in the amount of \$112,431.90 and Contributions to Capital in the amount of \$112,259.91 from the General Operating Fund to finance 2015 Capital Fund expenditures outlined in this report and summarized as follows:

|                                    |   |
|------------------------------------|---|
| General – Contributions to Capital | \$112,259.91                              |
| And                                |   |
| Corporate Building Reserve Fund    | \$ 29,867.44                              |
| Corporate Projects reserve Fund    | \$ 51,660.30                              |
| Library Reserve Funds              | \$ 29,422.61 Pending Library Brd Approval |
| Federal Gas Tax Reserve Fund       | <u>\$ 1,481.55</u>                        |
|                                    | <u>\$112,431.90</u>                       |

Further that the in-year capital projects authorized for the Administration Photocopier (\$8,081.54) and the Sand/Salt Shed Construction (\$453,791.55) capital financing is approved from the Corporate Projects Reserve Fund.

# 2015 CAPITAL & RESERVE FUND BALANCING

|   |                 | REVENUE SOURCES        |                                     |                                   |                              |   |                                   |  |  |  |                            |
|---|-----------------|------------------------|-------------------------------------|-----------------------------------|------------------------------|---|-----------------------------------|--|--|--|----------------------------|
|   | CAPITAL G/L #   | Reserve Fund Allocated | RESERVE FUNDS as per CAPITAL BUDGET | Capital Expense to December 31/15 | Other Grants/Project Funding | Reserve Funds Actual to December 31, 2015 | Additional Reserve Funds Required | Total Reserve Funds to Support Capital | Revenue Fund Required (Distributed Salaries/Benefits /Equip) | Difference Between Reserve Funds Budgeted & Reserve Funds Actual | Notes                      |
| <b>General Government</b>                         |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| Council iPads/Laptops                             | C-110-9109-0000 | Corporate Projects     | 10,000.00                           |                                   |                              | 0.00                                      |                                   | 0.00                                   |  | 10,000.00  | Council Approved Purchase  |
| Administration Photocopier                        | C-120-9173-0000 | Corporate Projects     | 0.00                                | 8,081.54                          |                              | 8,081.54                                  |                                   | 8,081.54                               |  | (8,081.54)   |                            |
| Computer/Network Upgrades                         | C-140-9109-0000 | Corporate Projects     | 45,000.00                           | 826.29                            |                              | 826.29                                    |                                   | 826.29                                 |  | 44,173.71  |                            |
|   |                 |                        | 55,000.00                           | 8,907.83                          | 0.00                         | 8,907.83                                  | 0.00                              | 8,907.83                               | 0.00   | 46,092.17  |                            |
| <b>Honeywell Project</b>                          |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| Corporate Honeywell Retrofit Project              | C-105-9280-0000 | Corporate Projects     | 33,519.00                           | 51,012.53                         | 29,836.00                    | 21,176.53                                 |                                   | 21,176.53                              |  | 12,342.47  |                            |
|   |                 |                        | 33,519.00                           | 51,012.53                         | 29,836.00                    | 21,176.53                                 | 0.00                              | 21,176.53                              |  | 12,342.47  |                            |
| <b>Fire</b>                                       |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| GIS Plan/Equipment                                | C-211-9123-1471 | Corporate Projects     | 0.00                                | 102.86                            |                              | 102.86                                    |                                   | 102.86                                 |  | (102.86)   |                            |
| SCBA Replacement                                  | C-211-9122-0000 | Corporate Projects     | 3,600.00                            | 3,313.33                          |                              | 3,313.33                                  |                                   | 3,313.33                               |  | 286.67   |                            |
| Air Dryer for Gear                                | C-211-9625-1431 | Corporate Projects     | 3,800.00                            | 1,953.24                          |                              | 1,953.24                                  |                                   | 1,953.24                               |  | 1,846.76   |                            |
| Training Facility                                 | C-211-9284-1523 | Corporate Building     | 16,000.00                           | 17,531.24                         |                              | 17,531.24                                 |                                   | 17,531.24                              |  | (1,531.24)   |                            |
| Fire Hose Replacement                             | C-211-9239-1431 | Corporate Projects     | 4,200.00                            | 4,474.32                          |                              | 4,474.32                                  |                                   | 4,474.32                               |  | (274.32)   |                            |
|   |                 |                        | 27,600.00                           | 27,374.99                         | 0.00                         | 27,374.99                                 | 0.00                              | 27,374.99                              | 0.00   | 225.01   |                            |
| <b>TRANSPORTATION</b>                             |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| <b>General Misc.</b>                              |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| Small Equipment                                   | C-310-9105-1471 | Corp. Vehicles/Equip   | 8,000.00                            | 7,660.54                          |                              | 7,660.54                                  |                                   | 7,660.54                               |  | 339.46   |                            |
| Engineering and O&F Manager Office Upgrades       | C-310-9127-1471 | Corporate Building     | 12,000.00                           | 19,227.83                         |                              | 13,626.55                                 | 5,601.28                          | 19,227.83                              |  | (7,227.83)   |                            |
| PW Garage Exterior Renovations & 7 Overhead Doors | C-310-9127-1523 | Corporate Building     | 150,000.00                          | 148,712.91                        |                              | 148,712.91                                | 0.00                              | 148,712.91                             |  | 1,287.09   |                            |
|   |                 |                        | 170,000.00                          | 175,601.28                        | 0.00                         | 170,000.00                                | 5,601.28                          | 175,601.28                             | 0.00   | -5,601.28  |                            |
| Sand/Salt Shed                                    | C-310-9113-1523 | Corporate Building     | 0.00                                | 486,100.30                        |                              | 453,791.55                                |                                   | 453,791.55                             | 32,308.75  | (453,791.55)   | Council Approved Financing |
| <b>Large Equipment</b>                            |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| Snowplow Truck Replacement                        | C-334-9244-1471 | Corp. Vehicles/Equip   | 237,000.00                          | 235,722.33                        |                              | 235,722.33                                |                                   | 235,722.33                             |  | 1,277.67   |                            |
| Street Sweeper Replacement                        | C-334-9292-1471 | Corp. Vehicles/Equip   | 325,000.00                          | 775.72                            |                              | 775.72                                    |                                   | 775.72                                 |  | 324,224.28   |                            |
| Sidewalk Machine                                  | C-334-9230-1471 | Corp. Vehicles/Equip   | 120,000.00                          | 689.53                            |                              | 689.53                                    |                                   | 689.53                                 |  | 119,310.47   |                            |
| <b>Small Vehicles</b>                             |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| Replace 3/4 Ton Truck c/w 4-Wheel Drive           | C-333-9133-1471 | Corp. Vehicles/Equip   | 40,000.00                           | 28,234.10                         |                              | 28,234.10                                 |                                   | 28,234.10                              |  | 11,765.90  |                            |
|   |                 |                        | 722,000.00                          | 265,421.68                        | 0.00                         | 265,421.68                                | 0.00                              | 265,421.68                             |  | 456,578.32   |                            |
| <b>Roads</b>                                      |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| Concrete Repairs Portage Ave/CNR Wall Abutment    | C-313-9110-1523 | Corporate Project      | 150,000.00                          | 57,967.71                         |                              | 57,967.71                                 |                                   | 57,967.71                              |  | 92,032.29  |                            |
| Frog Creek Road                                   | C-313-9268-1523 | Corporate Project      | 0.00                                | 654.56                            |                              |   | 654.56                            | 654.56                                 |  | (654.56)   |                            |
| Phair Ave - 3rd to 5th Street                     | C-313-9127-1523 | Corporate Project      | 42,667.00                           | 0.00                              |                              | 0.00                                      | 0.00                              | 0.00                                   |  | 42,667.00  |                            |
| Phair Ave - 3rd to 5th Street                     | C-313-9127-1523 | Federal Gas Tax        | 420,000.00                          | 0.00                              |                              | 0.00                                      | 0.00                              | 0.00                                   |  | 420,000.00   |                            |
| Nelson Street - Butler to Shevlin Woodyard        | C-313-9272-1523 | Water/Sewer            | 308,532.00                          | 278,253.61                        |                              | 278,253.61                                |                                   | 278,253.61                             |  | 30,278.39  |                            |
| 3rd Street E - Crowe to Frenette                  | C-313-9285-1523 | Corporate Project      | 0.00                                | 2,112.54                          |                              |   | 2,112.54                          | 2,112.54                               |  | (2,112.54)   |                            |
| <b>Connecting Link</b>                            |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| Kings Hwy 11-71 Reconstruction                    | C-316-9273-1523 | Corporate Project      | 111,310.00                          |                                   |                              |   | 0.00                              | 0.00                                   |  | 111,310.00   |                            |
| Colonization Rd E - Scott to WTF                  | C-316-9277-1523 | Corporate Project      | 0.00                                | 3,620.76                          |                              |   | 3,620.76                          | 3,620.76                               |  | (3,620.76)   |                            |
| <b>Sidewalks</b>                                  |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |
| Phair Ave - 3rd to 5th Street                     | C-320-9127-1523 | Corporate Project      | 48,163.00                           |                                   |                              |   |                                   | 0.00                                   |  | 48,163.00  |                            |
| Phair Ave - 3rd to 5th Street                     | C-320-9127-1523 | Federal Gas Tax        | 50,000.00                           |                                   |                              |   |                                   | 0.00                                   |  | 50,000.00  |                            |
| Nelson Street - Butler to Shevlin Woodyard        | C-320-9272-1523 | Water/Sewer            | 13,406.00                           | 4,238.34                          |                              | 4,238.34                                  |                                   | 4,238.34                               |  | 9,167.66   |                            |
| Kings Hwy 11-71 Reconstruction                    | C-320-9273-1523 | Federal Gas Tax        | 0.00                                | 50,000.00                         |                              | 50,000.00                                 |                                   | 50,000.00                              |  | (50,000.00)  |                            |
| Kings Hwy 11-71 Reconstruction                    | C-320-9273-1523 | Corporate Project      |                                     | 25,709.66                         |                              | 25,709.66                                 |                                   | 25,709.66                              |  | (25,709.66)  |                            |
| Keating Ave to J W Walker to 1st Street           | C-320-9274-1523 | Corporate Project      | 32,500.00                           |                                   |                              |   |                                   | 0.00                                   |  | 32,500.00  |                            |
| 3rd Street E - Crowe to Frenette                  | C-320-9285-1523 | Corporate Project      | 0.00                                | 452.52                            |                              |   | 452.52                            | 452.52                                 |  | (452.52)   |                            |
|   |                 |                        | 1,176,578.00                        | 423,009.70                        | 0.00                         | 416,169.32                                | 6,840.38                          | 423,009.70                             | 0.00   | 753,568.30   |                            |
| <b>Streetlight Pole Replacement</b>               |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |                            |



|   |                        | REVENUE SOURCES                     |                                   |                              |   |                                   |  |  |  | Notes       |
|---|------------------------|-------------------------------------|-----------------------------------|------------------------------|---|-----------------------------------|--|--|--|-------------|
| CAPITAL G/L #   | Reserve Fund Allocated | RESERVE FUNDS as per CAPITAL BUDGET | Capital Expense to December 31/15 | Other Grants/Project Funding | Reserve Funds Actual to December 31, 2015 | Additional Reserve Funds Required | Total Reserve Funds to Support Capital | Revenue Fund Required (Distributed Salaries/Benefits /Equip) | Difference Between Reserve Funds Budgeted & Reserve Funds Actual |             |
| 20 Poles replaced   | C-345-9135-1471        | Corporate Project                   | 25,000.00                         | 25,229.04                    | 25,000.00                                 | 229.04                            | 25,229.04                              |  | (229.04)   |             |
|   |                        |                                     | 25,000.00                         | 25,229.04                    | 0.00                                      | 25,000.00                         | 229.04                                 | 25,229.04  | (229.04)   |             |
| Engineering - GIS Equipment & Mapping                               | C-360-9123-1471        | Corporate Project                   | 0.00                              | 154.30                       |   | 154.30                            | 154.30                                 |  | (154.30)   |             |
| <b>Parks &amp; Cemeteries</b>                                       |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| Small Equipment Replacement   | C-580-9105-1471        | Corp. Vehicles/Equip                | 5,000                             | 5,039.36                     | 5,039.36                                  |                                   | 5,039.36                               |  | (39.36)  |             |
| 60" wide Snow Plow attachment for Large JD Tractor                  | C-580-9174-1471        | Corp. Vehicles/Equip                | 5,500                             | 6,104.59                     | 6,104.59                                  |                                   | 6,104.59                               |  | (604.59)   |             |
| Replace V411 - 1992 Chevy Truck (2-Wheel Drive)                     | C-580-9133-1471        | Corp. Vehicles/Equip                | 30,000                            | 26,304.57                    | 26,304.57                                 |                                   | 26,304.57                              |  | 3,695.43   |             |
| <b>Cemeteries</b>   |                        |                                     |                                   |                              |   |                                   |  |  | 0.00   |             |
| Riding Lawn Mower - Trade in 2010 John Deere Z455                   | C-580-9157-1471        | Cemetery                            | 3,193                             | 3,153.55                     | 3,153.55                                  |                                   | 3,153.55                               |  | 39.45  |             |
| Riding Lawn Mower - Trade in 2008 John Deere x540                   | C-580-9157-1471        | Cemetery                            | 7,193                             | 7,122.20                     | 7,122.20                                  |                                   | 7,122.20                               |  | 70.80  |             |
|   |                        |                                     | 50,886.00                         | 47,724.27                    | 0.00                                      | 47,724.27                         | 0.00                                   | 0.00   | 3,161.73   |             |
| <b>Airport</b>  |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| Video Surveillance System   | C-390-9105-0000        | Corporate Project                   | 3,000.00                          | 2,939.05                     | 2,939.05                                  |                                   | 2,939.05                               |  | 60.95  |             |
|   |                        |                                     | 3,000.00                          | 2,939.05                     | 0.00                                      | 2,939.05                          | 0.00                                   | 0.00   | 60.95  |             |
| <b>Waste Management System</b>                                      |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| Transfer Station Upgrades - Installation of 2 Stationary Compactors | C-351-9128-1471        | Federal Gas Tax                     | 100,575.00                        | 236,641.68                   | 117,700.00                                | 100,575.00                        | 1,481.55                               | 102,056.55   | 16,885.13  | (1,481.55)  |
|   |                        |                                     | 100,575.00                        | 236,641.68                   | 117,700.00                                | 100,575.00                        | 1,481.55                               | 102,056.55   | 16,885.13  | -1,481.55   |
| <b>Fort Frances Children's Complex</b>                              |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| Toddler Room Expansion  | C-641-9127-1523        | Corporate Projects                  | 0.00                              | 31,393.02                    | 10,824.00                                 |                                   | 20,569.02                              | 20,569.02  |  | (20,569.02) |
|   |                        |                                     | 0.00                              | 31,393.02                    | 10,824.00                                 | 0.00                              | 20,569.02                              | 20,569.02  | 0.00   | -20,569.02  |
| <b>Memorial Sports Centre</b>                                       |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| Scissor Lift  | C-722-9293-1471        | Corp. Vehicles/Equip                | 35,000.00                         | 24,685.00                    | 24,685.00                                 |                                   | 0.00                                   | 24,685.00  |  | 10,315.00   |
| Fitness Equipment   | C-722-9624-0000        | Corporate Project                   | 3,000.00                          | 3,000.00                     | 3,000.00                                  |                                   | 0.00                                   | 3,000.00   |  | 0.00        |
| 4 x 4 Truck Super Cab   | C-722-9133-0000        | Corp. Vehicles/Equip                | 36,000.00                         | 27,755.50                    | 27,755.50                                 |                                   | 0.00                                   | 27,755.50  |  | 8,244.50    |
| Ice for Kids Sound Systems  | C-722-9269-1523        | Corporate Projects                  | 0.00                              | 16,699.00                    |   |                                   | 16,699.00                              | 16,699.00  |  | (16,699.00) |
| 52 Canadian Sound System  | C-722-9276-1523        | Corporate Projects                  | 0.00                              | 3,382.00                     |   |                                   | 3,382.00                               | 3,382.00   |  | (3,382.00)  |
| <b>Recreation</b>   |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| Tennis Courts   | C-722-9294-1523        | Corporate Projects                  | 112,000.00                        | 0.00                         |   |                                   | 0.00                                   | 0.00   |  | 112,000.00  |
| Sunny Cove Upgrades - Windows & Doors                               | C-740-9108-1523        | Corporate Building                  | 8,000.00                          | 7,974.98                     | 7,974.98                                  |                                   | 0.00                                   | 7,974.98   |  | 25.02       |
|   |                        |                                     | 194,000.00                        | 83,496.48                    | 0.00                                      | 63,415.48                         | 20,081.00                              | 83,496.48  | 0.00   | 110,503.52  |
| <b>Planning &amp; Development</b>                                   |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| GIS Equipment   | C-815-9123-1471        | Corporate Projects                  | 0.00                              | 154.30                       |   |                                   | 154.30                                 | 154.30   |  | (154.30)    |
| <b>Marina Waterfront</b>  |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| Marina Floor  | C-817-9108-1523        | Corporate Building                  | 6,000.00                          | 4,400.00                     | 4,400.00                                  |                                   | 4,400.00                               |  | 1,600.00   |             |
|   |                        |                                     | 6,000.00                          | 4,400.00                     | 0.00                                      | 4,400.00                          | 0.00                                   | 4,400.00   |  | 1,600.00    |
| <b>Fort Frances Public Library</b>                                  |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| Computer Equipment  | C-781-9109-0000        | Library                             | 0.00                              | 18,673.13                    | 10,474.31                                 |                                   | 8,198.82                               | 8,198.82   |  | (8,198.82)  |
| Heat Pump Replacement   | C-781-9165-1471        | Library                             | 0.00                              | 7,225.97                     |   |                                   | 7,225.97                               | 7,225.97   |  | (7,225.97)  |
| 3D Printers/Optical Disk Repair Machine                             | C-781-9210-1471        | Library                             | 0.00                              | 6,585.09                     |   |                                   | 6,585.09                               | 6,585.09   |  | (6,585.09)  |
| Surveillance Cameras  | C-781-9220-1471        | Library                             | 0.00                              | 7,412.73                     |   |                                   | 7,412.73                               | 7,412.73   |  | (7,412.73)  |
|   |                        |                                     | 0.00                              | 39,896.92                    | 10,474.31                                 | 0.00                              | 29,422.61                              | 29,422.61  | 0.00   | -29,422.61  |
| <b>Planning &amp; Development</b>                                   |                        |                                     |                                   |                              |   |                                   |  |  |  |             |
| By-Law Animal Shelter Replacement                                   | C-271-9291-1523        | Corporate Building                  | 100,000.00                        | 140,351.76                   | 100,000.00                                |                                   | 24,266.16                              | 124,266.16   | 16,085.60  | (24,266.16) |
| Civic Centre - Council Chambers Roof Replacement                    | C-122-9295-1523        | Corporate Building                  | 20,000.00                         | 10,883.31                    | 10,883.31                                 |                                   |  | 10,883.31  |  | 9,116.69    |
| OPP Return Air Fan Replacement                                      | C-122-9108-1471        | Corporate Building                  | 20,000.00                         | 19,604.10                    | 19,604.10                                 |                                   |  | 19,604.10  |  | 395.90      |
| Rainy Lake Hotel/Market Square                                      | C-122-92861523         |                                     | 0.00                              | 498,907.94                   | 451,927.51                                |                                   | 0.00                                   | 46,980.43  |  | 0.00        |
| Huffman Development (Bell/Complete Deficiencies)                    | C-122-9282-1523        | Corporate Projects                  | 0.00                              | 28,806.45                    | 25,174.19                                 |                                   | 3,632.26                               | 28,806.45  |  | (28,806.45) |
|   |                        |                                     | 140,000.00                        | 698,553.56                   | 451,927.51                                | 155,661.60                        | 27,898.42                              | 183,560.02   | 63,066.03  | -43,560.02  |

Contribution part of budget  
Library Board Approved



|   |                 | REVENUE SOURCES        |                                     |                                   |                              |   |                                   |  |  |  |       |
|---|-----------------|------------------------|-------------------------------------|-----------------------------------|------------------------------|---|-----------------------------------|--|--|--|-------|
|   | CAPITAL G/L #   | Reserve Fund Allocated | RESERVE FUNDS as per CAPITAL BUDGET | Capital Expense to December 31/15 | Other Grants/Project Funding | Reserve Funds Actual to December 31, 2015 | Additional Reserve Funds Required | Total Reserve Funds to Support Capital | Revenue Fund Required (Distributed Salaries/Benefits /Equip) | Difference Between Reserve Funds Budgeted & Reserve Funds Actual | Notes |
| Environmental                                 |                 |                        |                                     |                                   |                              |   |                                   |  |  |  |       |
| Sanitary Sewer Kings Hwy 11-71 Reconstruction | C-410-9273-1523 | Water/Sewer            | 364,814.00                          | 323,858.61                        | 259,384.73                   | 64,473.88                                 |                                   | 64,473.88                              |  | 300,340.12   |       |
| Sludge Dewatering Equip & Installation        | C-413-9290-1523 | Water/Sewer            | 493,438.00                          | 352,530.98                        | 352,530.98                   | 0.00                                      |                                   | 0.00                                   |  | 493,438.00   |       |
| Water Kings Hwy 11-71 Reconstruction          | C-961-9273-1523 | Water/Sewer            | 327,401.00                          | 768,812.11                        | 667,041.70                   | 101,770.41                                |                                   | 101,770.41                             |  | 225,630.59   |       |
| Water Treatment Plant Back-up Generator       | C-965-9260-1471 | Water/Sewer            | 357,000.00                          | 365,679.56                        | 30,859.66                    | 334,819.90                                |                                   | 334,819.90                             |  | 22,180.10  |       |
|   |                 |                        | 1,542,653.00                        | 1,810,881.26                      | 1,309,817.07                 | 501,064.19                                | 0.00                              | 501,064.19                             | 0.00   | 1,041,588.81   |       |
| TOTAL CAPITAL                                 |                 |                        | 4,246,811.00                        | 4,418,892.19                      | 1,930,578.89                 | 2,263,621.49                              | 112,431.90                        | 2,376,053.39                           | 112,259.91   | 1,870,757.61   |       |

|   | Reserve Fund Allocated | CAPITAL BUDGET<br>RESERVE FUNDS | Reserve Fund Actual<br>to<br>December 31, 2015 | Approved Additional<br>Required<br>Reserve Funds | TOTAL 2015<br>Reserve Fund<br>Financing<br>Allocation |
|---|------------------------|---------------------------------|--|--|---|
| Emergency Services - Training Facility            | Corporate Building     | 16,000.00                       | 17,531.24                                      |  | 17,531.24   |
| Engineering and O&F Manager Office Upgrades       | Corporate Building     | 12,000.00                       | 13,626.55                                      | 5,601.28   | 19,227.83   |
| PW Garage Exterior Renovations & 7 Overhead Doors | Corporate Building     | 150,000.00                      | 148,712.91                                     |  | 148,712.91  |
| Sunny Cove Upgrades - Windows & Doors             | Corporate Building     | 8,000.00                        | 7,974.98                                       |  | 7,974.98  |
| Waterfront Marina Floor                           | Corporate Building     | 6,000.00                        | 4,400.00                                       |  | 4,400.00  |
| By-Law Animal Shelter Replacement                 | Corporate Building     | 100,000.00                      | 100,000.00                                     | 24,266.16  | 124,266.16  |
| Civic Centre - Council Chambers Roof Replacement  | Corporate Building     | 20,000.00                       | 10,883.31                                      |  | 10,883.31   |
| OPP Return Air Fan Replacement                    | Corporate Building     | 20,000.00                       | 19,604.10                                      |  | 19,604.10   |
|   |                        | <b>\$332,000.00</b>             | <b>\$322,733.09</b>                            | <b>\$29,867.44</b>                               | <b>\$352,600.53</b>                                   |

|   | Reserve Fund Allocated | CAPITAL BUDGET<br>RESERVE FUNDS | Reserve Fund Actual to<br>December 31, 2015 | Approved Additional<br>Required<br>Reserve Funds | TOTAL 2015<br>Reserve Fund<br>Financing<br>Allocation |
|---|------------------------|---------------------------------|---|--|---|
| Council iPads/Laptops                                 | Corporate Projects     | 10,000.00                       |   |  | 0.00  |
| Administration Photocopier                            | Corporate Projects     | 0.00                            | 8,081.54                                    |  | 8,081.54  |
| Computer/Network Upgrades                             | Corporate Projects     | 45,000.00                       | 826.29                                      |  | 826.29  |
| Corporate Honeywell Retrofit Project                  | Corporate Projects     | 33,519.00                       | 21,176.53                                   |  | 21,176.53   |
| Fire - GIS Plan/Equipment                             | Corporate Projects     | 0.00                            | 102.86                                      |  | 102.86  |
| Fire - SCBA Replacement                               | Corporate Projects     | 3,600.00                        | 3,313.33                                    |  | 3,313.33  |
| Fire - Air Dryer for Gear                             | Corporate Projects     | 3,800.00                        | 1,953.24                                    |  | 1,953.24  |
| Fire - Hose Replacement                               | Corporate Projects     | 4,200.00                        | 4,474.32                                    |  | 4,474.32  |
| Roads - Concrete Repairs Porage Ave/CNR Wall Abutment | Corporate Projects     | 150,000.00                      | 57,967.71                                   |  | 57,967.71   |
| Roads - Frog Creek Road                               | Corporate Projects     | 0.00                            |   | 654.56   | 654.56  |
| Roads - Phair Ave - 3rd to 5th Street                 | Corporate Projects     | 42,667.00                       | 0.00  |  | 0.00  |
| Roads - 3rd Street E - Crowe to Frenette              | Corporate Projects     | 0.00                            |   | 2,112.54   | 2,112.54  |
| Connecting Link - Kings Hwy 11-71 Reconstruction      | Corporate Projects     | 111,310.00                      |   |  | 0.00  |
| Connecting Link - Colonization Rd E - Scott to WTF    | Corporate Projects     | 0.00                            |   | 3,620.76   | 3,620.76  |
| Sidewalk - Phair Ave - 3rd to 5th Street              | Corporate Projects     | 48,163.00                       | 0.00  |  | 0.00  |
| Sidewalk - Kings Hwy 11-71 Reconstruction             | Corporate Projects     |                                 | 25,709.66                                   |  | 25,709.66   |
| Sidewalk - Keating Ave to J W Walker to 1st Street    | Corporate Projects     | 32,500.00                       |   |  | 0.00  |
| Sidewalk - 3rd Street E - Crowe to Frenette           | Corporate Projects     | 0.00                            |   | 452.52   | 452.52  |
| Streetlight - 20 Poles replaced                       | Corporate Projects     | 25,000.00                       | 25,000.00                                   | 229.04   | 25,229.04   |
| Engineering - GIS Equipment & Mapping                 | Corporate Projects     | 0.00                            |   | 154.30   | 154.30  |
| Airport - Video Surveillance System                   | Corporate Projects     | 3,000.00                        | 2,939.05                                    |  | 2,939.05  |
| Children's Complex - Toddler Room Expansion           | Corporate Projects     | 0.00                            |   | 20,569.02  | 20,569.02   |
| Ice for Kids Sound System                             | Corporate Projects     | 0.00                            |   | 16,699.00  | 16,699.00   |
| 52 Canadian Sound System                              | Corporate Projects     | 0.00                            |   | 3,382.00   | 3,382.00  |
| MSC - Fitness Equipment                               | Corporate Projects     | 3,000.00                        | 3,000.00                                    |  | 3,000.00  |
| Recreation - Tennis Courts                            | Corporate Projects     | 112,000.00                      | 0.00  |  | 0.00  |
| Planning & Development - GIS Equipment                | Corporate Projects     | 0.00                            |   | 154.30   | 154.30  |
| Huffman Development (Bell/Complete Deficiencies)      | Corporate Projects     | 0.00                            | 25,174.19                                   | 3,632.26   | 28,806.45   |
| Sand/Salt Shed  | Corporate Projects     | 0.00                            | 453,791.55                                  |  | 453,791.55  |
| <b>TOTAL Corporate Projects Reserve Fund</b>          |                        | <b>\$627,759.00</b>             | <b>\$633,510.27</b>                         | <b>\$51,660.30</b>                               | <b>\$685,170.57</b>                                   |

|  | <b>Reserve Fund Allocated</b> | <b>CAPITAL BUDGET<br/>RESERVE FUNDS</b> | <b>Reserve Fund Actual<br/>to<br/>December 31, 2015</b> | <b>Approved Additional<br/>Required<br/>Reserve Funds</b> | <b>TOTAL 2015<br/>Reserve Fund Financing<br/>Allocation</b> |
|--|-------------------------------|---|---|---|---|
| Public Works - Small Equipment                             | Corporate Vehicle/Equipment   | 8,000.00                                | 7,660.54  |   | 7,660.54  |
| Public Works Large Equipment - Snowplow Truck Replacement  | Corporate Vehicle/Equipment   | 237,000.00                              | 235,722.33  |   | 235,722.33  |
| Public Works large Equipment - Street Sweeper Replacement  | Corporate Vehicle/Equipment   | 325,000.00                              | 775.72  |   | 775.72  |
| Public Works Large Equipment - Sidewalk Machine            | Corporate Vehicle/Equipment   | 120,000.00                              | 689.53  |   | 689.53  |
| Public Works - Replace 3/4 Ton Truck c/w 4-Wheel Drive     | Corporate Vehicle/Equipment   | 40,000.00                               | 28,234.10   |   | 28,234.10   |
| Parks - Small Equipment Replacement                        | Corporate Vehicle/Equipment   | 5,000                                   | 5,039.36  |   | 5,039.36  |
| Parks - 60" wide Snow Plow attachment for Large JD Tractor | Corporate Vehicle/Equipment   | 5,500                                   | 6,104.59  |   | 6,104.59  |
| Parks - Replace V411 - 1992 Chevy Truck (2-Wheel Drive)    | Corporate Vehicle/Equipment   | 30,000                                  | 26,304.57   |   | 26,304.57   |
| MSC - Scissor Lift   | Corporate Vehicle/Equipment   | 35,000.00                               | 24,685.00   |   | 24,685.00   |
| Recreation - 4 x 4 Truck Super Cab                         | Corporate Vehicle/Equipment   | 36,000.00                               | 27,755.50   |   | 27,755.50   |
|  |                               |   |   |   | 0.00  |
|  |                               | <b>\$841,500.00</b>                     | <b>\$362,971.24</b>                                     | <b>\$0.00</b>   | <b>\$362,971.24</b>   |

|   | Reserve Fund Allocated | CAPITAL BUDGET<br>RESERVE FUNDS | Reserve Fund Actual<br>to<br>December 31, 2015 | Approved for<br>Additional<br>Required<br>Reserve Funds | TOTAL 2015<br>Reserve Fund<br>Financing<br>Allocation |
|---|------------------------|---------------------------------|--|---|---|
| <b>Roads</b>  |                        |                                 |  |   |   |
| Phair Ave - 3rd to 5th Street                         | Federal Gas Tax        | 420,000.00                      | 0.00   | 0.00  | 0.00  |
| Wastemanagement - Transfer Station Upgrades           | Federal Gas Tax        | 100,575.00                      | 100,575.00                                     | 1,481.55  | 102,056.55  |
| <b>Sidewalks</b>                                      |                        |                                 |  |   |   |
| Phair Ave - 3rd to 5th Street                         | Federal Gas Tax        | 50,000.00                       |  | 0.00  | 0.00  |
| Kings Hwy 11-71 Reconstruction                        | Federal Gas Tax        | 0.00                            | 50,000.00                                      |   | 50,000.00   |
|   |                        | 570,575.00                      | 150,575.00                                     | 1,481.55  | 152,056.55  |
| <b>Cemetery</b>                                       |                        |                                 |  |   |   |
| Riding Lawn Mower - Trade in 2010 John Deere Z455     | Cemetery               | 3,193                           | 3,153.55                                       |   | 3,153.55  |
| Riding Lawn Mower - Trade in 2008 John Deere X540     | Cemetery               | 7,193                           | 7,122.20                                       |   | 7,122.20  |
|   |                        | 10,386.00                       | 10,275.75                                      | 0.00  | 10,275.75   |
| <b>Public Library</b>                                 |                        |                                 |  |   |   |
| Computer Equipment                                    | Library Building       |                                 |  | 8,198.82  | 8,198.82  |
| Heat Pump Replacement                                 | Library Building       |                                 |  | 7,225.97  | 7,225.97  |
| 3D Printers/Optical Disk Repair Machine               | Library Building       |                                 |  | 6,585.09  | 6,585.09  |
| Surveillance Cameras                                  | Library Building       |                                 |  | 7,412.73  | 7,412.73  |
|   |                        | 0.00                            | 0.00   | 29,422.61   | 29,422.61   |
| <b>Roads</b>  |                        |                                 |  |   |   |
| Nelson Street - Butler to Shevlin Woodyard            | Water/Sewer            | 308,532.00                      | 278,253.61                                     |   | 278,253.61  |
|   |                        | 308,532.00                      | 278,253.61                                     | 0.00  | 278,253.61  |
| Sidewalk - Nelson Street - Butler to Shevlin Woodyard | Water/Sewer            | 13,406.00                       | 4,238.34                                       |   | 4,238.34  |
|   |                        | 13,406.00                       | 4,238.34                                       | 0.00  | 4,238.34  |
| <b>Water &amp; Sanitary Sewer</b>                     |                        |                                 |  |   |   |
| Sanitary Sewer Kings Hwy 11-71 Reconstruction         | Water/Sewer            | 364,814.00                      | 64,473.88                                      |   | 64,473.88   |
| Sludge Dewatering Equip & Installation                | Water/Sewer            | 493,438.00                      | 0.00   |   | 0.00  |
| Water Kings Hwy 11-71 Reconstruction                  | Water/Sewer            | 327,401.00                      | 101,770.41                                     |   | 101,770.41  |
| Water Treatment Plant Back-up Generator               | Water/Sewer            | 357,000.00                      | 334,819.90                                     |   | 334,819.90  |
|   |                        | 1,542,653.00                    | 501,064.19                                     | 0.00  | 501,064.19  |
|   |                        | <b>\$2,445,552.00</b>           | <b>\$944,406.89</b>                            | <b>\$30,904.16</b>                                      | <b>\$975,311.05</b>                                   |

MAR. 4, 2016  
5:10 pm

TOWN OF FORT FRANCES  
FINANCIAL STATEMENT  
JANUARY, 2015 TO DECEMBER, 2015

PAGE: 1  
LAURIE WITHERSPOON

| G/L ACCOUNT             | DESCRIPTION                    | 2015<br>ACTUAL | 2015<br>ANNUAL BUDGET | \$ VARIANCE<br>COLUMNS 1:2 | % VARIANCE<br>COLUMNS 1:2 |
|-------------------------|--------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| C CAPITAL FUND          |                                |                |                       |                            |                           |
| 105                     | CORPORATE HONEYWELL PROJECT    |                |                       |                            |                           |
| C-105-0490-0400         | FEDERAL GRANT                  | 20,000.00-     | 0.00                  | 20,000.00                  | 100.00                    |
| C-105-0490-0490         | ON POWER AUTHORITY GRANT       | 9,836.00-      | 0.00                  | 9,836.00                   | 100.00                    |
| C-105-0490-0952         | CONT FROM RESERVE FUND         | 21,176.53-     | 33,519.00-            | 12,342.47-                 | 36.82                     |
| C-105-9280-0000         | HONEYWELL IMPROVEMENT PROJECT  | 51,012.53      | 33,519.00             | 17,493.53-                 | 52.19-                    |
|                         |                                |                |                       |                            |                           |
| **                      | TOTAL REVENUE **               | 51,012.53-     | 33,519.00-            | 17,493.53                  | 52.19-                    |
| **                      | TOTAL EXPENSE **               | 51,012.53      | 33,519.00             | 17,493.53-                 | 52.19-                    |
|                         |                                |                |                       |                            |                           |
| 105                     | CORPORATE HONEYWELL PROJECT    | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 110 MAYOR & COUNCIL     |                                |                |                       |                            |                           |
| C-110-0490-0952         | CONT FROM RESERVE FUND         | 0.00           | 10,000.00-            | 10,000.00-                 | 100.00                    |
| C-110-9109-0000         | ICOMPASS COMPUTER PROJECT      | 0.00           | 10,000.00             | 10,000.00                  | 100.00                    |
|                         |                                |                |                       |                            |                           |
| **                      | TOTAL REVENUE **               | 0.00           | 10,000.00-            | 10,000.00-                 | 100.00                    |
| **                      | TOTAL EXPENSE **               | 0.00           | 10,000.00             | 10,000.00                  | 100.00                    |
|                         |                                |                |                       |                            |                           |
| 110                     | MAYOR & COUNCIL                | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 120 ADMINISTRATION      |                                |                |                       |                            |                           |
| C-120-0490-0952         | CONT FROM RESERVE FUND         | 8,081.54-      | 0.00                  | 8,081.54                   | 100.00                    |
| C-120-9173-0000         | PHOTOCOPIER                    | 8,081.54       | 0.00                  | 8,081.54-                  | 100.00                    |
|                         |                                |                |                       |                            |                           |
| **                      | TOTAL REVENUE **               | 8,081.54-      | 0.00                  | 8,081.54                   | 100.00                    |
| **                      | TOTAL EXPENSE **               | 8,081.54       | 0.00                  | 8,081.54-                  | 100.00                    |
|                         |                                |                |                       |                            |                           |
| 120                     | ADMINISTRATION                 | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 122 MUNICIPAL BUILDINGS |                                |                |                       |                            |                           |
| C-122-0490-0400         | FEDERAL GRANT                  | 172,473.03-    | 655,000.00-           | 482,526.97-                | 73.67                     |
| C-122-0490-0412         | PROVINCIAL GRANT               | 249,454.48-    | 1,000,000.00-         | 750,545.52-                | 75.05                     |
| C-122-0490-0437         | OTHER SOURCES OF REVENUE       | 30,000.00-     | 160,000.00-           | 130,000.00-                | 81.25                     |
| C-122-0490-0952         | CONT FROM RESERVE FUND         | 55,661.60-     | 40,000.00-            | 15,661.60                  | 39.15-                    |
| C-122-0490-0954         | CONTRIBUTION FROM REVENUE FUND | 46,980.43-     | 180,000.00-           | 133,019.57-                | 73.90                     |
| C-122-9108-1471         | REPAIRS- MATERIALS             | 19,604.10      | 20,000.00             | 395.90                     | 1.98                      |
| C-122-9282-1523         | HUFFMAN DEVELOPMENT-CONT WORK  | 28,806.45      | 0.00                  | 28,806.45-                 | 100.00                    |
| C-122-9286-1523         | RAINY LAKE HOTEL PROJECT - CW  | 498,907.94     | 1,995,000.00          | 1,496,092.06               | 74.99                     |
| C-122-9295-1523         | ROOF REPLACEMENT               | 10,883.31      | 20,000.00             | 9,116.69                   | 45.58                     |
|                         |                                |                |                       |                            |                           |
| **                      | TOTAL REVENUE **               | 554,569.54-    | 2,035,000.00-         | 1,480,430.46-              | 72.75                     |
| **                      | TOTAL EXPENSE **               | 558,201.80     | 2,035,000.00          | 1,476,798.20               | 72.57                     |
|                         |                                |                |                       |                            |                           |
| 122                     | MUNICIPAL BUILDINGS            | 3,632.26       | 0.00                  | 3,632.26-                  | 100.00                    |
| 140 TREASURY            |                                |                |                       |                            |                           |
| C-140-0490-0952         | CONT FROM RESERVE FUND         | 826.29-        | 45,000.00-            | 44,173.71-                 | 98.16                     |



MAR. 4, 2016  
5:10 pm

TOWN OF FORT FRANCES  
FINANCIAL STATEMENT  
JANUARY, 2015 TO DECEMBER, 2015

PAGE: 2  
LAURIE WITHERSPOON

| G/L ACCOUNT                        | DESCRIPTION                   | 2015<br>ACTUAL | 2015<br>ANNUAL BUDGET | \$ VARIANCE<br>COLUMNS 1:2 | % VARIANCE<br>COLUMNS 1:2 |
|------------------------------------|-------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| C-140-9109-0000                    | COMPUTER/SOFTWARE             | 826.29         | 45,000.00             | 44,173.71                  | 98.16                     |
| ** TOTAL REVENUE **                |                               | 826.29-        | 45,000.00-            | 44,173.71-                 | 98.16                     |
| ** TOTAL EXPENSE **                |                               | 826.29         | 45,000.00             | 44,173.71                  | 98.16                     |
| 140 TREASURY                       |                               | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 211 EMERGENCY SERVICES             |                               |                |                       |                            |                           |
| C-211-0490-0952                    | CONT FROM RESERVE FUND        | 27,374.99-     | 27,600.00-            | 225.01-                    | 0.82                      |
| C-211-9122-0000                    | SCBA REPLACEMENT              | 3,313.33       | 3,600.00              | 286.67                     | 7.96                      |
| C-211-9123-1471                    | GIS PLAN/EQUIP/TRAINING       | 102.86         | 0.00                  | 102.86-                    | 100.00                    |
| C-211-9239-1431                    | FIRE FIGHTING TOOLS/EQUIPMENT | 4,474.32       | 4,200.00              | 274.32-                    | 6.53-                     |
| C-211-9284-1523                    | TRAINING FACILITY-CONT WORK   | 17,531.24      | 16,000.00             | 1,531.24-                  | 9.57-                     |
| C-211-9625-1431                    | FIRE FIGHTING SUPPLIES        | 1,953.24       | 3,800.00              | 1,846.76                   | 48.60                     |
| ** TOTAL REVENUE **                |                               | 27,374.99-     | 27,600.00-            | 225.01-                    | 0.82                      |
| ** TOTAL EXPENSE **                |                               | 27,374.99      | 27,600.00             | 225.01                     | 0.82                      |
| 211 EMERGENCY SERVICES             |                               | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 271 BY-LAW ENFORCEMENT ANIMAL CONT |                               |                |                       |                            |                           |
| C-271-0490-0952                    | CONT FROM RESERVE FUND        | 100,000.00-    | 100,000.00-           | 0.00                       | 0.00                      |
| C-271-9291-1110                    | DISTRIBUTED SALARIES/WAGES    | 6,237.56       | 0.00                  | 6,237.56-                  | 100.00                    |
| C-271-9291-1111                    | DISTRIBUTED BENEFITS          | 1,961.04       | 0.00                  | 1,961.04-                  | 100.00                    |
| C-271-9291-1523                    | CONTRACTED WORKS              | 124,266.16     | 100,000.00            | 24,266.16-                 | 24.27-                    |
| C-271-9291-1540                    | EQUIPMENT RENTALS - OWNED     | 2,260.40       | 0.00                  | 2,260.40-                  | 100.00                    |
| C-271-9297-1110                    | DISTRIBUTED SALARIES/WAGES    | 3,498.41       | 0.00                  | 3,498.41-                  | 100.00                    |
| C-271-9297-1111                    | DISTRIBUTED BENEFITS          | 1,154.49       | 0.00                  | 1,154.49-                  | 100.00                    |
| C-271-9297-1471                    | MATERIALS                     | 28.80          | 0.00                  | 28.80-                     | 100.00                    |
| C-271-9297-1540                    | EQUIPMENT RENTALS - OWNED     | 944.90         | 0.00                  | 944.90-                    | 100.00                    |
| ** TOTAL REVENUE **                |                               | 100,000.00-    | 100,000.00-           | 0.00                       | 0.00                      |
| ** TOTAL EXPENSE **                |                               | 140,351.76     | 100,000.00            | 40,351.76-                 | 40.35-                    |
| 271 BY-LAW ENFORCEMENT ANIMAL CONT |                               | 40,351.76      | 0.00                  | 40,351.76-                 | 100.00                    |
| 310 PUBLIC WORKS ADMINISTRATION    |                               |                |                       |                            |                           |
| C-310-0490-0942                    | SALE OF DEBENTURES/LOANS      | 0.00           | 528,278.00-           | 528,278.00-                | 100.00                    |
| C-310-0490-0952                    | CONT FROM RESERVE FUND        | 623,791.55-    | 170,000.00-           | 453,791.55                 | 266.94-                   |
| C-310-9105-1471                    | SMALL CAPITAL PURCHASES       | 7,660.54       | 8,000.00              | 339.46                     | 4.24                      |
| C-310-9113-1110                    | DISTRIBUTED SALARIES/WAGES    | 19,388.27      | 0.00                  | 19,388.27-                 | 100.00                    |
| C-310-9113-1111                    | DISTRIBUTED BENEFITS          | 5,595.14       | 0.00                  | 5,595.14-                  | 100.00                    |
| C-310-9113-1471                    | MATERIALS                     | 12,100.46      | 0.00                  | 12,100.46-                 | 100.00                    |
| C-310-9113-1523                    | SALT SHED STORAGE BUILDING    | 441,691.09     | 528,278.00            | 86,586.91                  | 16.39                     |
| C-310-9113-1540                    | EQUIPMENT RENTALS - OWNED     | 7,325.34       | 0.00                  | 7,325.34-                  | 100.00                    |
| C-310-9127-1471                    | FW OFFICE RENOVATIONS         | 19,227.83      | 12,000.00             | 7,227.83-                  | 60.23-                    |
| C-310-9127-1523                    | FW GARAGE RENOVATIONS         | 148,712.91     | 150,000.00            | 1,287.09                   | 0.86                      |
| ** TOTAL REVENUE **                |                               | 623,791.55-    | 698,278.00-           | 74,486.45-                 | 10.67                     |
| ** TOTAL EXPENSE **                |                               | 661,701.58     | 698,278.00            | 36,576.42                  | 5.24                      |
| 310 PUBLIC WORKS ADMINISTRATION    |                               | 37,910.03      | 0.00                  | 37,910.03-                 | 100.00                    |

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| G/L ACCOUNT         | DESCRIPTION                    | 2015<br>ACTUAL | 2015<br>ANNUAL BUDGET | \$ VARIANCE<br>COLUMNS 1:2 | % VARIANCE<br>COLUMNS 1:2 |
|---------------------|--------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| 313                 | MUNICIPAL ROADS                |                |                       |                            |                           |
| C-313-0490-0400     | FEDERAL GRANT                  | 0.00           | 420,000.00-           | 420,000.00-                | 100.00                    |
| C-313-0490-0952     | CONT FROM RESERVE FUND         | 336,221.32-    | 501,199.00-           | 164,977.68-                | 32.92                     |
| C-313-9110-1523     | UPGRADES TO PUMPING STATION    | 57,967.71      | 150,000.00            | 92,032.29                  | 61.35                     |
| C-313-9268-1523     | FROG CREED ROAD - CONT WORK    | 654.56         | 0.00                  | 654.56-                    | 100.00                    |
| C-313-9271-1523     | PHAIR AVE-3RD TO 5TH CONT WKS  | 0.00           | 462,667.00            | 462,667.00                 | 100.00                    |
| C-313-9272-1523     | NELSON ST- BUTLER-SHEV-CONT WK | 278,253.61     | 308,532.00            | 30,278.39                  | 9.81                      |
| C-313-9285-1523     | 3RD ST E-CROWE TO FRENETTE CW  | 2,112.54       | 0.00                  | 2,112.54-                  | 100.00                    |
| ** TOTAL REVENUE ** |                                | 336,221.32-    | 921,199.00-           | 584,977.68-                | 63.50                     |
| ** TOTAL EXPENSE ** |                                | 338,988.42     | 921,199.00            | 582,210.58                 | 63.20                     |
| 313                 | MUNICIPAL ROADS                | 2,767.10       | 0.00                  | 2,767.10-                  | 100.00                    |
| 316                 | CONNECTING LINK                |                |                       |                            |                           |
| C-316-0490-0412     | PROVINCIAL GRANT               | 1,764,154.74-  | 2,000,000.00-         | 235,845.26-                | 11.79                     |
| C-316-0490-0952     | CONT FROM RESERVE FUND         | 0.00           | 111,310.00-           | 111,310.00-                | 100.00                    |
| C-316-9273-1523     | KINGS HWY- WRIGHT-YORK-CONT WK | 1,764,154.74   | 2,111,310.00          | 347,155.26                 | 16.44                     |
| C-316-9277-1523     | COLONIZ E-SCOTT TO WTP CONT WK | 3,620.76       | 0.00                  | 3,620.76-                  | 100.00                    |
| ** TOTAL REVENUE ** |                                | 1,764,154.74-  | 2,111,310.00-         | 347,155.26-                | 16.44                     |
| ** TOTAL EXPENSE ** |                                | 1,767,775.50   | 2,111,310.00          | 343,534.50                 | 16.27                     |
| 316                 | CONNECTING LINK                | 3,620.76       | 0.00                  | 3,620.76-                  | 100.00                    |
| 320                 | SIDEWALKS                      |                |                       |                            |                           |
| C-320-0490-0400     | FEDERAL GRANT                  | 50,000.00-     | 50,000.00-            | 0.00                       | 0.00                      |
| C-320-0490-0589     | EXPENSE RECOVERIES             | 0.00           | 32,500.00-            | 32,500.00-                 | 100.00                    |
| C-320-0490-0952     | CONT FROM RESERVE FUND         | 29,948.00-     | 94,069.00-            | 64,121.00-                 | 68.16                     |
| C-320-9271-1523     | PHAIR AVE-3RD TO 5TH- SIDEWALK | 0.00           | 98,163.00             | 98,163.00                  | 100.00                    |
| C-320-9272-1523     | NELSON ST-BUTLER TO SHEV-SIDEW | 4,238.34       | 13,406.00             | 9,167.66                   | 68.38                     |
| C-320-9273-1523     | KINGS HWY - WRIGHT AVE TO YORK | 75,709.66      | 0.00                  | 75,709.66-                 | 100.00                    |
| C-320-9274-1523     | KEATING AVE-JW TO 1ST-SIDEWALK | 0.00           | 65,000.00             | 65,000.00                  | 100.00                    |
| C-320-9285-1523     | 3RD ST E-CROWE TO FRENETTE-CW  | 452.52         | 0.00                  | 452.52-                    | 100.00                    |
| ** TOTAL REVENUE ** |                                | 79,948.00-     | 176,569.00-           | 96,621.00-                 | 54.72                     |
| ** TOTAL EXPENSE ** |                                | 80,400.52      | 176,569.00            | 96,168.48                  | 54.47                     |
| 320                 | SIDEWALKS                      | 452.52         | 0.00                  | 452.52-                    | 100.00                    |
| 333                 | PW VEHICLES                    |                |                       |                            |                           |
| C-333-0490-0952     | CONT FROM RESERVE FUND         | 28,234.10-     | 40,000.00-            | 11,765.90-                 | 29.41                     |
| C-333-9133-1471     | REPLACE 1/2 TON &/OR CREW CAB  | 28,234.10      | 40,000.00             | 11,765.90                  | 29.41                     |
| ** TOTAL REVENUE ** |                                | 28,234.10-     | 40,000.00-            | 11,765.90-                 | 29.41                     |
| ** TOTAL EXPENSE ** |                                | 28,234.10      | 40,000.00             | 11,765.90                  | 29.41                     |
| 333                 | PW VEHICLES                    | 0.00           | 0.00                  | 0.00                       | 0.00                      |

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| G/L ACCOUNT         | DESCRIPTION                  | 2015<br>ACTUAL | 2015<br>ANNUAL BUDGET | \$ VARIANCE<br>COLUMNS 1:2 | % VARIANCE<br>COLUMNS 1:2 |
|---------------------|------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| 334                 | PW EQUIPMENT                 |                |                       |                            |                           |
| C-334-0490-0952     | CONT FROM RESERVE FUND       | 237,187.58-    | 682,000.00-           | 444,812.42-                | 65.22                     |
| C-334-9230-1471     | SIDEWALK MACHINE C/W BLOWER  | 689.53         | 120,000.00            | 119,310.47                 | 99.43                     |
| C-334-9244-1471     | SNOW PLOW TRUCK              | 235,722.33     | 237,000.00            | 1,277.67                   | 0.54                      |
| C-334-9292-1471     | STREET SWEEPER               | 775.72         | 325,000.00            | 324,224.28                 | 99.76                     |
| ** TOTAL REVENUE ** |                              | 237,187.58-    | 682,000.00-           | 444,812.42-                | 65.22                     |
| ** TOTAL EXPENSE ** |                              | 237,187.58     | 682,000.00            | 444,812.42                 | 65.22                     |
| 334                 | PW EQUIPMENT                 | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 345                 | TRAFFIC SIGNAL MAINTENANCE   |                |                       |                            |                           |
| C-345-0490-0952     | CONT FROM RESERVE FUND       | 25,000.00-     | 25,000.00-            | 0.00                       | 0.00                      |
| C-345-9135-1471     | STREETLIGHT POLE REPLACEMENT | 25,229.04      | 25,000.00             | 229.04-                    | 0.92-                     |
| ** TOTAL REVENUE ** |                              | 25,000.00-     | 25,000.00-            | 0.00                       | 0.00                      |
| ** TOTAL EXPENSE ** |                              | 25,229.04      | 25,000.00             | 229.04-                    | 0.92-                     |
| 345                 | TRAFFIC SIGNAL MAINTENANCE   | 229.04         | 0.00                  | 229.04-                    | 100.00                    |
| 351                 | RECYCLING SERVICES           |                |                       |                            |                           |
| C-351-0490-0400     | FEDERAL GRANT                | 100,575.00-    | 100,575.00-           | 0.00                       | 0.00                      |
| C-351-0490-0412     | PROVINCIAL GRANT             | 117,700.00-    | 117,700.00-           | 0.00                       | 0.00                      |
| C-351-9128-1110     | DISTRIBUTED SALARIES/WAGES   | 10,662.60      | 0.00                  | 10,662.60-                 | 100.00                    |
| C-351-9128-1111     | DISTRIBUTED BENEFITS         | 2,718.19       | 0.00                  | 2,718.19-                  | 100.00                    |
| C-351-9128-1471     | TRANSFER STATION UPGRADES    | 219,756.55     | 218,275.00            | 1,481.55-                  | 0.68-                     |
| C-351-9128-1540     | EQUIPMENT RENTALS - OWNED    | 3,504.34       | 0.00                  | 3,504.34-                  | 100.00                    |
| ** TOTAL REVENUE ** |                              | 218,275.00-    | 218,275.00-           | 0.00                       | 0.00                      |
| ** TOTAL EXPENSE ** |                              | 236,641.68     | 218,275.00            | 18,366.68-                 | 8.41-                     |
| 351                 | RECYCLING SERVICES           | 18,366.68      | 0.00                  | 18,366.68-                 | 100.00                    |
| 360                 | ENGINEERING                  |                |                       |                            |                           |
| C-360-9123-1471     | GIS EQUIPMENT & MAPPING      | 154.30         | 0.00                  | 154.30-                    | 100.00                    |
| ** TOTAL REVENUE ** |                              | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| ** TOTAL EXPENSE ** |                              | 154.30         | 0.00                  | 154.30-                    | 100.00                    |
| 360                 | ENGINEERING                  | 154.30         | 0.00                  | 154.30-                    | 100.00                    |
| 390                 | MUNICIPAL AIRPORT            |                |                       |                            |                           |
| C-390-0490-0400     | FEDERAL GRANT                | 264,204.00-    | 335,677.00-           | 71,473.00-                 | 21.29                     |
| C-390-0490-0952     | CONT FROM RESERVE FUND       | 2,939.05-      | 3,000.00-             | 60.95-                     | 2.03                      |
| C-390-9105-0000     | SMALL CAPITAL PURCHASE       | 2,939.05       | 3,000.00              | 60.95                      | 2.03                      |
| C-390-9257-1471     | FRONT END LOADER W/SWEEPER   | 161,780.00     | 216,427.00            | 54,647.00                  | 25.25                     |
| C-390-9293-1471     | LOADER MOUNTED SNOW BLOWER   | 102,424.00     | 119,250.00            | 16,826.00                  | 14.11                     |
| ** TOTAL REVENUE ** |                              | 267,143.05-    | 338,677.00-           | 71,533.95-                 | 21.12                     |
| ** TOTAL EXPENSE ** |                              | 267,143.05     | 338,677.00            | 71,533.95                  | 21.12                     |
| 390                 | MUNICIPAL AIRPORT            | 0.00           | 0.00                  | 0.00                       | 0.00                      |

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| G/L ACCOUNT         | DESCRIPTION                    | 2015<br>ACTUAL | 2015<br>ANNUAL BUDGET | \$ VARIANCE<br>COLUMNS 1:2 | % VARIANCE<br>COLUMNS 1:2 |
|---------------------|--------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| 410                 | SANITARY SEWER ADMINISTRATION  |                |                       |                            |                           |
| C-410-0490-0952     | CONT FROM RESERVE FUND         | 64,473.88-     | 364,814.00-           | 300,340.12-                | 82.33                     |
| C-410-0490-0954     | CONTRIBUTION FROM REVENUE FUND | 640,355.00-    | 640,355.00-           | 0.00                       | 0.00                      |
| C-410-9105-1471     | SMALL CAPITAL PURCHASES        | 10,147.20      | 12,000.00             | 1,852.80                   | 15.44                     |
| C-410-9123-1471     | GIS EQUIPMENT & MAPPING        | 154.30         | 0.00                  | 154.30-                    | 100.00                    |
| C-410-9138-1523     | REFURBISH MANHOLES CONT WORKS  | 110,469.47     | 162,400.00            | 51,910.53                  | 31.96                     |
| C-410-9238-1523     | GEO/ENGINEERING CONTRACT. WORK | 15,946.19      | 37,500.00             | 21,553.81                  | 57.48                     |
| C-410-9271-1523     | PHAIR AV-3RD TO 5TH- SEWER     | 34,500.21      | 220,607.00            | 186,106.79                 | 84.36                     |
| C-410-9272-1523     | NELSON ST- BUTLER TO SHEV-SEWE | 208,501.87     | 157,442.00            | 51,059.87-                 | 32.43-                    |
| C-410-9273-1523     | KINGS HWY-WRIGHT TO YORK-SIDEW | 323,858.61     | 364,814.00            | 40,955.39                  | 11.23                     |
| C-410-9280-0000     | HONEYWELL IMPROVEMENTS         | 0.00           | 50,406.00             | 50,406.00                  | 100.00                    |
| C-410-9285-1523     | 3RD ST E-CROME TO FRENETTE-CW  | 1,231.03       | 0.00                  | 1,231.03-                  | 100.00                    |
| ** TOTAL REVENUE ** |                                | 704,828.88-    | 1,005,169.00-         | 300,340.12-                | 29.88                     |
| ** TOTAL EXPENSE ** |                                | 704,828.88     | 1,005,169.00          | 300,340.12                 | 29.88                     |
| 410                 | SANITARY SEWER ADMINISTRATION  | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 413                 | SEWAGE TREATMENT PLANT         |                |                       |                            |                           |
| C-413-0490-0412     | PROVINCIAL GRANT               | 165,606.00-    | 165,606.00-           | 0.00                       | 0.00                      |
| C-413-0490-0952     | CONT FROM RESERVE FUND         | 0.00           | 493,438.00-           | 493,438.00-                | 100.00                    |
| C-413-0490-0954     | CONTRIBUTION FROM REVENUE FUND | 245,866.87-    | 260,956.00-           | 15,089.13-                 | 5.78                      |
| C-413-9105-1471     | SMALL CAPITAL PURCHASES        | 137.13         | 0.00                  | 137.13-                    | 100.00                    |
| C-413-9108-1471     | MATERIALS                      | 58,804.76      | 120,000.00            | 61,195.24                  | 51.00                     |
| C-413-9290-1523     | SLUDGE DEWATERING EQUIPMENT    | 352,530.98     | 800,000.00            | 447,469.02                 | 55.93                     |
| ** TOTAL REVENUE ** |                                | 411,472.87-    | 920,000.00-           | 508,527.13-                | 55.27                     |
| ** TOTAL EXPENSE ** |                                | 411,472.87     | 920,000.00            | 508,527.13                 | 55.27                     |
| 413                 | SEWAGE TREATMENT PLANT         | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 580                 | PARKS & CEMETERIES ADMIN.      |                |                       |                            |                           |
| C-580-0490-0589     | TRADE-IN VALUE                 | 6,200.00-      | 6,200.00-             | 0.00                       | 0.00                      |
| C-580-0490-0632     | CEMETERY TRUST DONATIONS       | 10,275.75-     | 10,386.00-            | 110.25-                    | 1.06                      |
| C-580-0490-0952     | CONT FROM RESERVE FUND         | 37,448.52-     | 40,500.00-            | 3,051.48-                  | 7.53                      |
| C-580-9105-1471     | SMALL CAPITAL PURCHASES        | 5,039.36       | 5,000.00              | 39.36-                     | 0.79-                     |
| C-580-9133-1471     | VEHICLE                        | 26,304.57      | 30,000.00             | 3,695.43                   | 12.32                     |
| C-580-9157-1471     | LAWN MOWERS                    | 16,475.75      | 16,586.00             | 110.25                     | 0.66                      |
| C-580-9174-1471     | TRACTORS                       | 6,104.59       | 5,500.00              | 604.59-                    | 10.99-                    |
| ** TOTAL REVENUE ** |                                | 53,924.27-     | 57,086.00-            | 3,161.73-                  | 5.54                      |
| ** TOTAL EXPENSE ** |                                | 53,924.27      | 57,086.00             | 3,161.73                   | 5.54                      |
| 580                 | PARKS & CEMETERIES ADMIN.      | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 586                 | LIONS MILLENNIUM PARK          |                |                       |                            |                           |
| C-586-0430-0632     | DONATIONS                      | 9,930.44-      | 0.00                  | 9,930.44                   | 100.00                    |
| C-586-0490-0952     | CONT FROM RESERVE FUND         | 3,736.73-      | 0.00                  | 3,736.73                   | 100.00                    |

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| G/L ACCOUNT         | DESCRIPTION                    | 2015<br>ACTUAL | 2015<br>ANNUAL BUDGET | \$ VARIANCE<br>COLUMNS 1:2 | % VARIANCE<br>COLUMNS 1:2 |
|---------------------|--------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| C-586-9232-1523     | CONTRACTED WORKS               | 13,667.17      | 0.00                  | 13,667.17-                 | 100.00                    |
| ** TOTAL REVENUE ** |                                | 13,667.17-     | 0.00                  | 13,667.17                  | 100.00                    |
| ** TOTAL EXPENSE ** |                                | 13,667.17      | 0.00                  | 13,667.17-                 | 100.00                    |
| 586                 | LIONS MILLENNIUM PARK          | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 622                 | SISTER BETTY KENNEDY CENTRE    |                |                       |                            |                           |
| C-622-0490-0412     | PROVINCIAL GRANT               | 15,689.41-     | 0.00                  | 15,689.41                  | 100.00                    |
| C-622-0490-0650     | IN-KIND DONATIONS              | 2,643.32-      | 0.00                  | 2,643.32                   | 100.00                    |
| C-622-9105-0000     | SMALL CAPITAL PURCHASES        | 10,341.38      | 0.00                  | 10,341.38-                 | 100.00                    |
| C-622-9296-0000     | HEALTH & WELLNESS DIRECTORY    | 7,517.81       | 0.00                  | 7,517.81-                  | 100.00                    |
| ** TOTAL REVENUE ** |                                | 18,332.73-     | 0.00                  | 18,332.73                  | 100.00                    |
| ** TOTAL EXPENSE ** |                                | 17,859.19      | 0.00                  | 17,859.19-                 | 100.00                    |
| 622                 | SISTER BETTY KENNEDY CENTRE    | 473.54-        | 0.00                  | 473.54                     | 100.00                    |
| 641                 | FORT FRANCES CHILDRENS COMPLEX |                |                       |                            |                           |
| C-641-0490-0432     | RRDSSAB GRANT                  | 10,824.00-     | 54,800.00-            | 43,976.00-                 | 80.25                     |
| C-641-9106-0000     | HEALTH & SAFETY                | 0.00           | 17,000.00             | 17,000.00                  | 100.00                    |
| C-641-9127-1523     | FF CHILDRENS COMPLEX- CONT WES | 31,393.02      | 37,800.00             | 6,406.98                   | 16.95                     |
| ** TOTAL REVENUE ** |                                | 10,824.00-     | 54,800.00-            | 43,976.00-                 | 80.25                     |
| ** TOTAL EXPENSE ** |                                | 31,393.02      | 54,800.00             | 23,406.98                  | 42.71                     |
| 641                 | FORT FRANCES CHILDRENS COMPLEX | 20,569.02      | 0.00                  | 20,569.02-                 | 100.00                    |
| 722                 | RECREATION FACILITIES          |                |                       |                            |                           |
| C-722-0490-0437     | OTHER SOURCES OF REVENUE       | 0.00           | 112,000.00-           | 112,000.00-                | 100.00                    |
| C-722-0490-0952     | CONT FROM RESERVE FUND         | 55,440.50-     | 186,000.00-           | 130,559.50-                | 70.19                     |
| C-722-9133-0000     | VEHICLE REPLACEMENT            | 27,755.50      | 36,000.00             | 8,244.50                   | 22.90                     |
| C-722-9269-1523     | ICE FOR KIDS SOUND SYSTEM CONT | 16,699.00      | 0.00                  | 16,699.00-                 | 100.00                    |
| C-722-9276-1523     | 52 CANADIAN SOUND SYSTEM       | 3,382.00       | 0.00                  | 3,382.00-                  | 100.00                    |
| C-722-9293-1471     | EQUIPMENT                      | 24,685.00      | 35,000.00             | 10,315.00                  | 29.47                     |
| C-722-9294-1523     | TENNIS COURT CONTR WORKS       | 0.00           | 224,000.00            | 224,000.00                 | 100.00                    |
| C-722-9624-0000     | FITNESS EQUIPMENT              | 3,000.00       | 3,000.00              | 0.00                       | 0.00                      |
| ** TOTAL REVENUE ** |                                | 55,440.50-     | 298,000.00-           | 242,559.50-                | 81.40                     |
| ** TOTAL EXPENSE ** |                                | 75,521.50      | 298,000.00            | 222,478.50                 | 74.66                     |
| 722                 | RECREATION FACILITIES          | 20,081.00      | 0.00                  | 20,081.00-                 | 100.00                    |
| 740                 | SUNNY COVE CAMP                |                |                       |                            |                           |
| C-740-0490-0448     | ONE TIME FUNDING GRANT         | 12,500.00-     | 0.00                  | 12,500.00                  | 100.00                    |
| C-740-0490-0952     | CONT FROM RESERVE FUND         | 7,974.98-      | 8,000.00-             | 25.02-                     | 0.31                      |
| C-740-9105-0000     | SMALL CAPITAL EQUIPMENT        | 12,500.00      | 0.00                  | 12,500.00-                 | 100.00                    |
| C-740-9108-1523     | SUNNY COVE REPAIRS CONT WORK   | 7,974.98       | 8,000.00              | 25.02                      | 0.31                      |

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TOWN OF FORT FRANCES  
FINANCIAL STATEMENT  
JANUARY, 2015 TO DECEMBER, 2015

PAGE: 7  
LAURIE WITHERSPOON

| G/L ACCOUNT                                    | DESCRIPTION | 2015<br>ACTUAL | 2015<br>ANNUAL BUDGET | \$ VARIANCE<br>COLUMNS 1:2 | % VARIANCE<br>COLUMNS 1:2 |
|--|-------------|----------------|-----------------------|----------------------------|---------------------------|
| ** TOTAL REVENUE **                            |             | 20,474.98-     | 8,000.00-             | 12,474.98                  | 155.94-                   |
| ** TOTAL EXPENSE **                            |             | 20,474.98      | 8,000.00              | 12,474.98-                 | 155.94-                   |
| 740 SUNNY COVE CAMP                            |             | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 781 FORT FRANCES PUBLIC LIBRARY                |             |                |                       |                            |                           |
| C-781-0490-0632 DONATIONS                      |             | 10,474.31-     | 0.00                  | 10,474.31                  | 100.00                    |
| C-781-9109-0000 COMPUTER EQUIPMENT             |             | 18,673.13      | 0.00                  | 18,673.13-                 | 100.00                    |
| C-781-9165-1471 MATERIALS                      |             | 7,225.97       | 0.00                  | 7,225.97-                  | 100.00                    |
| C-781-9210-1471 MATERIALS                      |             | 6,585.09       | 0.00                  | 6,585.09-                  | 100.00                    |
| C-781-9220-1471 SURVEILLANCE CAMERAS           |             | 7,412.73       | 0.00                  | 7,412.73-                  | 100.00                    |
| ** TOTAL REVENUE **                            |             | 10,474.31-     | 0.00                  | 10,474.31                  | 100.00                    |
| ** TOTAL EXPENSE **                            |             | 39,896.92      | 0.00                  | 39,896.92-                 | 100.00                    |
| 781 FORT FRANCES PUBLIC LIBRARY                |             | 29,422.61      | 0.00                  | 29,422.61-                 | 100.00                    |
| 791 MUSEUM                                     |             |                |                       |                            |                           |
| C-791-0490-0632 DONATIONS                      |             | 15,384.88-     | 21,000.00-            | 5,615.12-                  | 26.74                     |
| C-791-9127-1408 DISPLAY/EXHIBIT EXPENSES       |             | 2,923.98       | 0.00                  | 2,923.98-                  | 100.00                    |
| C-791-9128-0000 STORAGE UPGRADE                |             | 11,732.95      | 5,000.00              | 6,732.95-                  | 134.66-                   |
| C-791-9263-0000 LIGHTING                       |             | 727.95         | 16,000.00             | 15,272.05                  | 95.45                     |
| ** TOTAL REVENUE **                            |             | 15,384.88-     | 21,000.00-            | 5,615.12-                  | 26.74                     |
| ** TOTAL EXPENSE **                            |             | 15,384.88      | 21,000.00             | 5,615.12                   | 26.74                     |
| 791 MUSEUM                                     |             | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 815 PLANNING & ZONING                          |             |                |                       |                            |                           |
| C-815-9123-1471 GIS                            |             | 154.30         | 0.00                  | 154.30-                    | 100.00                    |
| ** TOTAL REVENUE **                            |             | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| ** TOTAL EXPENSE **                            |             | 154.30         | 0.00                  | 154.30-                    | 100.00                    |
| 815 PLANNING & ZONING                          |             | 154.30         | 0.00                  | 154.30-                    | 100.00                    |
| 817 WATERFRONT DEVELOPMENT/MARINA              |             |                |                       |                            |                           |
| C-817-0490-0437 OTHER SOURCES OF REVENUE       |             | 15,225.92-     | 15,226.00-            | 0.08-                      | 0.00                      |
| C-817-0490-0952 CONT FROM RESERVE FUND         |             | 4,400.00-      | 6,000.00-             | 1,600.00-                  | 26.67                     |
| C-817-0490-0954 CONTRIBUTION FROM REVENUE FUND |             | 784.83-        | 5,000.00-             | 4,215.17-                  | 84.30                     |
| C-817-9108-1523 MARINA REPAIRS- CONT WORKS     |             | 4,400.00       | 6,000.00              | 1,600.00                   | 26.67                     |
| C-817-9624-1471 FITNESS EQUIPMENT              |             | 16,010.75      | 20,226.00             | 4,215.25                   | 20.84                     |
| ** TOTAL REVENUE **                            |             | 20,410.75-     | 26,226.00-            | 5,815.25-                  | 22.17                     |
| ** TOTAL EXPENSE **                            |             | 20,410.75      | 26,226.00             | 5,815.25                   | 22.17                     |
| 817 WATERFRONT DEVELOPMENT/MARINA              |             | 0.00           | 0.00                  | 0.00                       | 0.00                      |



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TOWN OF FORT FRANCES  
FINANCIAL STATEMENT  
JANUARY, 2015 TO DECEMBER, 2015

PAGE: 8  
LAURIE WITHERSPOON

| G/L ACCOUNT             | DESCRIPTION                    | 2015<br>ACTUAL | 2015<br>ANNUAL BUDGET | \$ VARIANCE<br>COLUMNS 1:2 | % VARIANCE<br>COLUMNS 1:2 |
|-------------------------|--------------------------------|----------------|-----------------------|----------------------------|---------------------------|
| 961                     | WATER WORKS ADMINISTRATION     |                |                       |                            |                           |
| C-961-0490-0952         | CONT FROM RESERVE FUND         | 101,770.41-    | 327,401.00-           | 225,630.59-                | 68.92                     |
| C-961-0490-0954         | CONTRIBUTION FROM REVENUE FUND | 967,867.00-    | 967,867.00-           | 0.00                       | 0.00                      |
| C-961-9105-1471         | SMALL CAPITAL PURCHASES        | 12,816.48      | 12,000.00             | 816.48-                    | 6.80-                     |
| C-961-9123-1471         | GIS EQUIPMENT & MAPPING        | 308.59         | 0.00                  | 308.59-                    | 100.00                    |
| C-961-9137-1523         | WATERMANS/VALVES-CONT WORK     | 113,273.53     | 211,300.00            | 98,026.47                  | 46.39                     |
| C-961-9238-1523         | GEO/ENGINEERING CONTRACT. WORK | 15,946.19      | 37,500.00             | 21,553.81                  | 57.48                     |
| C-961-9271-1523         | PHAIR AVE-3RD TO 5TH- WATER WK | 34,500.21      | 203,145.00            | 168,644.79                 | 83.02                     |
| C-961-9272-1523         | NELSON- BUTLER TO SHEV-WATER   | 123,152.79     | 126,778.00            | 3,625.21                   | 2.86                      |
| C-961-9273-1523         | KINGS HWY-BUTLER TO SHEV-WATER | 768,812.11     | 704,545.00            | 64,267.11-                 | 9.12-                     |
| C-961-9285-1523         | 3RD ST E-CROWE TO FRENETTE-CW  | 827.51         | 0.00                  | 827.51-                    | 100.00                    |
| ** TOTAL REVENUE **     |                                | 1,069,637.41-  | 1,295,268.00-         | 225,630.59-                | 17.42                     |
| ** TOTAL EXPENSE **     |                                | 1,069,637.41   | 1,295,268.00          | 225,630.59                 | 17.42                     |
| 961                     | WATER WORKS ADMINISTRATION     | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| 965                     | WATER TREATMENT PLANT          |                |                       |                            |                           |
| C-965-0490-0952         | CONT FROM RESERVE FUND         | 334,819.90-    | 357,000.00-           | 22,180.10-                 | 6.21                      |
| C-965-0490-0954         | CONTRIBUTION FROM REVENUE FUND | 60,000.00-     | 60,000.00-            | 0.00                       | 0.00                      |
| C-965-9105-1471         | SMALL CAPITAL PURCHASES        | 29,140.34      | 60,000.00             | 30,859.66                  | 51.43                     |
| C-965-9260-1471         | BACKUP GENERATOR               | 365,679.56     | 357,000.00            | 8,679.56-                  | 2.43-                     |
| ** TOTAL REVENUE **     |                                | 394,819.90-    | 417,000.00-           | 22,180.10-                 | 5.32                      |
| ** TOTAL EXPENSE **     |                                | 394,819.90     | 417,000.00            | 22,180.10                  | 5.32                      |
| 965                     | WATER TREATMENT PLANT          | 0.00           | 0.00                  | 0.00                       | 0.00                      |
| ** TOTAL REVENUE **     |                                | 7,121,512.88-  | 11,564,976.00-        | 4,443,463.12-              | 38.42                     |
| ** TOTAL EXPENSE **     |                                | 7,298,750.72   | 11,564,976.00         | 4,266,225.28               | 36.89                     |
| C CAPITAL FUND          |                                | 177,237.84     | 0.00                  | 177,237.84-                | 100.00                    |
| ** TOTAL REVENUE **     |                                | 7,121,512.88-  | 11,564,976.00-        | 4,443,463.12-              | 38.42                     |
| ** TOTAL EXPENSE **     |                                | 7,298,750.72   | 11,564,976.00         | 4,266,225.28               | 36.89                     |
| ***** GRAND TOTAL ***** |                                | 177,237.84     | 0.00                  | 177,237.84-                | 100.00                    |

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**Date:** February 10, 2016

**Subject:** Update to the Canadian Tire Corporation Appeal Process

**Attendees and Conference call dial in participants:**

Carl Davis, MPAC legal  
Brad Nixon, CTC legal  
Jennifer Barlow, MPAC legal  
Kathleen Poole, CTC legal  
Yvonne Kwiecien, Brampton – by TCC  
Grace Marsh, Newmarket – by TCC  
Sean Doyle, Mississauga – by TCC  
Len Tomini, North Bay – by TCC  
Lisa Beaulieu, North Bay – by TCC  
Carla Nell, MPAC  
Paul Yeoman, MTAG

Please accept the following as an update from the meeting that took place between the Municipal Property Assessment Corporation (MPAC) and Canadian Tire Corporation (CTC) representatives on February 3, 2016.

As you'll recall from our last communication on this subject, one of our primary expectations for this meeting was to receive the materials requested from our last Municipal Working Group (MWG) communication with MPAC and CTC. Regrettably, we were not provided with any of the requested information at this meeting in spite of the fact that I was readily able to point to our communication and to Mr. Steinberg's notes from his meeting with the parties to assure them of our request. We will need to readdress this oversight on their part in future dialogue.

As the meeting progressed, Carl Davis assured the group that, to date, the parties have not reached a resolution to the issues other than an agreement to move to a cost valuation for the free standing CTC stores.

Brad Nixon focused upon and summarized the principle issues as follows;

- CTC believes that the ACS costing overstates the actual cost to build
- There is general disagreement regarding the rate of depreciation which properly reflects the CTC stores. While MPAC has used and continues to propose that a 50 year life table is

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appropriate when assessing the subject properties, CTC asserts that the economic life is materially shorter than the building's physical life.

- MPAC is endeavoring to compare sales prices versus the actual cost of construction in an effort to come to a determination as to what might be the appropriate number of properties for analysis purposes. As of the conclusion of the meeting, 18 or 19 sales have been identified as being sufficient by MPAC and CTC. Carl and Brad have both agreed to share these sales with the MWG. I believe that we will need to view these sales and consider any additional relevant transactions that may impact the results.
- The municipal position, that we readily support, is that the Land value that forms the basis of the cost may, in fact, be understated. We now understand that Assessment staff at MPAC with expertise in the valuation of land are actively reviewing this contention. We have also reasserted the issue that we suspect that the land values fall well short of considering the land development costs associated with preparing the site for improvements. It is expected that we will need to produce examples of this view for consideration by the parties at a future meeting.

The meeting also included discussions on the recommendation of an approach for moving forward as a group for the ARB pre hearing, currently scheduled for May 10, 2016. The parties will need to decide and agree upon whether;

- a test case sample should be considered,
- hearings need to be scheduled at a property by property level
- an ADR/mediation should be requested from the ARB.

The schedule agreed upon by the parties for future events comprised;

- April 5, 2016 – CTC has agreed to furnish the MWG with positions and supporting documentation. We are expected to review this material and be in a position to discuss issues prior to the next meeting date set for April 11, 2016.
- April 11, 2016 - A continuation of the discussion of the issues. MPAC has indicated that they will have expertise at this meeting in the form of Malcolm Stadig and CTC will be joined by their expert, Charles Johnston. It is imperative that we connect as a group before this event to ensure that we present a unified plan.
- May 4, 2016 – It was suggested that, collectively, we will need a further meeting with MPAC and CTC to discuss the appropriate message to deliver to the ARB.

Other issues that were also addressed included;



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- A request has been made of Carl and CTC for a comprehensive list of what is currently before the ARB. While we understand that 13 or 14 properties have been withdrawn from the action, we are not currently aware of which ones are included in the list. Carl has agreed to furnish us with those properties that have been withdrawn. Brad further indicated that it was neither an arbitrary nor cherry picking exercise. We will, of course, perform our own due diligence upon the list when it is received.
  - The issue of the 2008 CVA appeals was also raised with a view towards determining whether CTC or MPAC is envisioning a factor to apply to 2008 once the 2012 CVA's have been agreed upon or, should we expect that MPAC will provide revised cost valuations for both of these base years. Carla advised that MPAC was hoping to apply this to 2012 and go back to 2008 for land adjustments only. We should discuss a collect view on this item.
  - It would appear that we have a very small window of opportunity to review the data to be circulated on April 5, 2016 to ensure we are prepared for discussion with the parties on the 11<sup>th</sup>. It is my recommendation that we schedule a TCC for the 10<sup>th</sup> to discuss positions and representation from the MWG. CTC and MPAC have also requested a single MWG voice. We will need to discuss how we prepare for future meetings and who within the group should be delivering the collective perspective.

In the interim, should anyone receive any information from MPAC or CTC, it is recommended that it be shared to ensure that we all have the same information to consider.

I will continue to provide updates as this matter evolves. Please do not hesitate to contact me accordingly should you have any questions in need of immediate response.

Best Regards,

Paul Yeoman  
Municipal Tax Advisory Group  
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44 Crawford Crescent  
Campbellville, Ont.  
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