

TOWN OF FORT FRANCES

Administration & Finance Executive Committee

AGENDA - April 19, 2016, 12:00 PM

MEETING - Committee Room

Session # 29

Page

- 1 **Call to Order**
- 2 **Non-agenda items identified to be considered later in this meeting, both in-camera and in open meeting.**
- 3 **Disclosure of pecuniary interest and the general nature thereof**
- 4 **Approval of Previous Committee Minutes**
 - 4.1 Tuesday, April 5, 2016 Meeting Minutes 3 - 4
- 5 **In-Camera**
- 6 **Items Referred from Council**
 - 6.1 Northwestern Hockey Camp Canada Request 5 - 8
- 7 **New Business**
 - 7.1 P.O.A. Audited Financial Statement as at December 31, 2015 9 - 16
 - 7.2 O.P.P. Lease Agreement Audited Financial Statement as at December 31, 2015 17 - 21
 - 7.3 Policy Review- Cell Phone Use (Policy 3.25) 22 - 24
 - 7.4 Policy Review- Health & Safety Enforcement & Discipline (Policy 5.28) 25 - 27
- 8 **Non-agenda Items**
- 9 **Outstanding Items**
 - 9.1 Couchiching First Nations Water & Sewer Agreement
 - 9.2 Elected Officials Remuneration By-Law No. 02/10-C Review (Fall)
- 10 **Information**
 - 10.1 General Fund, Water & Sewer Funds & Capital Fund Financial Statements as at March 31, 2016 28 - 36

	Page
10.2 Administration & Finance Stats as at March 31, 2016	37 - 38
10.3 Municipal Tax Advisory Group re: Canadian Tire Appeals Update	39
11 <u>Adjourn / Next Meeting Date</u>	
11.1 Tuesday, May 3, 2016	

TOWN OF FORT FRANCES

MINUTES

SESSION NO. #28

April 5, 2016

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Committee Room on Tuesday, April 5, 2016 at 12:00 p.m.

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

ALSO PRESENT: Elizabeth (Lisa) Slomke, Clerk and Laurie Witherspoon, Treasurer

REGRETS: Mark McCaig, CAO

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 Councillor Wendy Brunetta NOMA Executive Meeting Per Diem

3. Disclosure of pecuniary interest and the general nature thereof

3.1 Councillor Wendy Brunetta declared a conflict of interest on Agenda Item 2.1 Councillor Wendy Brunetta NOMA Executive Meeting Per Diem as those were her expenses.

3.2 Councillor Ken Perry declared a conflict of interest on Agenda Item 7.1 Councillor Ken Perry NOMA Executive Meeting Per Diem as those were his expenses.

4. Approval of Previous Committee Minutes

4.1 The Committee considered the following resolution:
Ryan/Brunetta: That the minutes of the previous meeting held on Tuesday, March 22, 2016 be approved as presented. CARRIED

5. In-Camera

5.1 Property Disposition Matter - The following resolution was considered:
Brunetta/Ryan: That the Administration & Finance Executive Committee now meet in-camera in order to address a matter pertaining to a proposed or pending acquisition of land for municipal or local board purposes or disposal of land no longer needed for municipal purposes. CARRIED

6. Items Referred from Council

6.1 Fort Frances Chem Free Grad Financial Request - The Committee recommended to approve a donation to the FFHS Chem Free Grad Committee in the amount of \$960.90 for the 2016 chem free grad event taking place on June 23, 2016 at the Memorial Sports Centre.

7. New Business

7.1 Councillor Ken Perry NOMA Executive Meeting Per Diem Claim - The Committee recommended to to approve the per diem claim in the amount of \$150.00 as submitted by Councillor Ken Perry for his attendance at a NOMA Executive meeting held in

Thunder Bay on March 30, 2016.

- 7.2 NOMA Letter Re: Natural Gas Consultation on Cost Recovery for Expansion of Services - The Committee recommended to support the NOMA resolutions regarding the Expansion of Natural Gas and the resolution Re contribution to OEB Legal Fund in the amount of \$1,000.00.
- 7.3 NOMA Letter re: Inter-Community Bus System - The Committee Recommended to support the attached Inter-Community Bus Service Resolution letter signed by Mayor Roy Avis.

8. Non-agenda Items

- 8.1 Councillor Wendy Brunetta NOMA Executive Meeting Per Diem - The Committee recommended to approve the per diem claim in the amount of \$150.00 as submitted by Councillor Wendy Brunetta for her attendance at a NOMA Executive meeting held in Thunder Bay on March 30, 2016.

9. Outstanding Items

- 9.1 Couchiching First Nations Water & Sewer Agreement
- 9.2 Elected Officials Remuneration By-Law No. 02/10-C Review (Fall)

10. Information

11. Adjourn / Next Meeting Date

- 11.1 Tuesday, April 19, 2016

Executive Committee Chair

M. McCaig, CAO

TO: Administration & Finance Executive
FROM: Laurie Witherspoon, Treasurer
DATE: April 19, 2016
SUBJECT: Northwestern Hockey Camp Canada Request

BACKGROUND

At the April 11, 2016 Council Meeting, the letter received from the Northwestern Hockey Camp Canada requesting consideration of preferred ice rental rates for the 2016 summer hockey camp program was referred to Community Services Executive Committee for recommendation with input from Administration & Finance Executive Committee.

As indicated in the attached letter, the Northwestern Hockey Camp Canada (NHCC) is taking place at the Memorial Sports Centre from August 1 – 5 and August 8 – 12, 2016. NHCC is requesting consideration of preferred ice and facility rate of \$110.00/hr plus HST (ice/facility rental to include IFK ice rental, use of kitchen & auditorium, IFK conference room and 52 Canadian ice surface) for their two weeks of summer hockey camp program.

Attached is the report Council approved in 2015 for your reference.



NORTHWESTERN HOCKEY CAMP CANADA

Jason,

On behalf of Northwestern Hockey Camp Canada, please accept this letter as our official request for preferred ice/facility rates for our 2016 summer program taking place at the Memorial Sports Centre Aug 1-5/Aug 8-12, 2016.

Northwestern Hockey Camp Canada is in its 29th year of operation and after a very positive second year in Fort Frances, we will be returning for 2016. Our programming will again include an "All Girls" U8-U18 program to complement our traditional U8-U18 High Performance program.

In our efforts to continue our programming for years to come and establish a "trademark" in Fort Frances, taking into consideration that the majority of our programming takes place during "off peak" hours, we are asking that we receive a preferred ice and facility rate of 110.00 + HST/ hr for our 2 weeks of programming. This would include IFK ice rental, the use of kitchen/auditorium, IFK conference room, and 52' ice pad for our sports camp sessions.

With an outstanding number of positive feedback from players and families, we are very excited about the future of Northwestern Hockey Camp Canada here in Fort Frances. The camp is gaining huge interest around Northwestern Ontario and the Midwest and it is our goal at Northwestern Hockey Camp Canada to work with the Memorial Sports Centre and the Town of Fort Frances to create positive economic progression for all parties involved now and in years to come.

We look forward to working with you and your staff this summer.

Thank you,

Jamie Davis

VP- Northwestern Hockey Camp Canada

REPORT

TO: Mayor & Council
FROM: Jason Kabel, Manager of Community Services
DATE: June 3, 2015
RE: **Northwestern Hockey Camp Canada Request**

Preamble

After a very successful first year in the summer of 2014, Northwestern Hockey Camp Canada (NHCC, Jamie Davis & Harry Mahood) are looking forward to hosting their hockey camp in Fort Frances again this summer. The hockey school will operate for two weeks, the last week of July & first week of August (as attached), one week for girls and one week for boys.

The letter that was submitted to the Community Services Division by NHCC is requesting consideration for preferred ice rental rates for their program this summer. Specifically, they are requesting a rate of \$110.00/hr + HST for their ice rental fee. The existing rate for summer-youth-residents is \$114.22. It would be a reduction of \$4.22/hr. With an estimated 100 hours of ice rental for two weeks to operate the school; revenue - \$11,000, potential savings offered \$422.

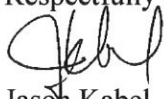
The Administration & Finance Executive Committee reviewed the Northwestern Hockey Camp Canada letter and their input is as follows:

That the 2015 off-season rate for youth summer program rate be \$110.00/hr & HST in consideration of the term of rental providing summer youth activities and having an economic value to the Town of Fort Frances. Further that the payment of rent fees must be current.

Recommendation

The Community Services Executive Committee recommends to authorize a \$4.22/hour price adjustment in ice rental fees for Northwestern Hockey Camp Canada for their 2015 summer hockey school at Memorial Sports Centre as requested.

Respectfully Submitted,



Jason Kabel

Council approval of this report will agree with the Community Services Executive Committee to authorize a \$4.22/hour price adjustment in ice rental fees for Northwestern Hockey Camp Canada for their 2015 summer hockey school at Memorial Sports Centre as requested.



**TOWN OF FORT FRANCES
COUNCIL**

Session No. 015

Resolution No. _____

Moved by Ken Perry

Dated June 8, 2015

Seconded by Mandy Brunetta

THAT the report dated June 3, 2015 from J. Kabel, Manager Community Services re: Northwestern Hockey Camp Canada Request to authorize a \$4.22 per hour price adjustment in rental fees for their 2015 summer hockey camp at the Memorial Sport Centre be approved.

COMMITTEE OF WHOLE

JUN - 8 2015

ACTION passed by consent

TO: Jason Kabel, Mgr. Community Services
L. Witherspoon, Treasurer
L. Slomke, Clerk
FROM: K. M. Lawson, Deputy Clerk
DATE: June 9, 2015

	Yea	Nay	Disclosure of Interest
R. Avis			
J. Albanese			
W. Brunetta			
J. Caul			
D. Kitowski			
K. Perry			
G. Paul Ryan			

☐ CARRIED

☐ DEFEATED

MAYOR or DEPUTY MAYOR

TO: Administration & Finance Executive Committee
FROM: Laurie Witherspoon, Treasurer
DATE: April 13, 2016
SUBJECT: P.O.A. Audited Statements for the year ending December 31, 2015

BACKGROUND

Attached is the Provincial Offences (P.O.A.) Fort Frances Court Services Area audited financial statement for the year ended December 31, 2015 as provided by BDO Canada LLP.

The Auditor's report of Statement of Financial Position and Statement of Receipts and Expenditures for the Provincial Offences – Fort Frances Court Services Area Trust Fund, as at December 31, 2015 was prepared by BDO Canada LLP management.

**The Corporation of the Town
of Fort Frances
Provincial Offences -
Fort Frances Court Services Area
Trust Fund
Financial Statements
For the year ended December 31, 2015**

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

Independent Auditor's Report

To the Ministry of the Attorney General of Ontario

We have audited the accompanying statement of financial position of the Provincial Offences - Fort Frances Court Services Area Trust Fund, as at December 31, 2015, the statement of receipts and expenditures for the year then ended and a summary of significant accounting policies and other explanatory information (together "the financial statements"). The financial statements have been prepared by management based on the basis of accounting described in Note 1.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

The financial records of the Provincial Offences - Fort Frances Court Services Area Trust Fund are maintained and generated using the ICON system provided by the Province of Ontario. The scope of our audit did not include a review of the controls over this system nor was a service auditor's report made available to us. Therefore, we were not able to determine whether any adjustments might be necessary to fines, costs and fees revenue and net receipts over expenditures for the years ended December 31, 2015, and 2014, current assets as at December 31, 2015, and 2014, and net assets as at January 1 and December 31 for both the 2015 and 2014 years. Our audit opinion on the financial statements for the year ended December 31, 2015, was modified accordingly because of the possible effects of this limitation in scope.



Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Provincial Offences - Fort Frances Court Services Area Trust Fund as at December 31, 2015, and its receipts and expenditures for the year then ended in accordance with the basis of accounting described in Note 1.

Basis of Accounting and Restrictions on Use

Without modifying our opinion, we draw attention to the significant accounting policies section of the financial statements which describes the basis of accounting. The financial statements are prepared to assist the Provincial Offences - Fort Frances Court Services Area Trust Fund to comply with the reporting requirements of the Ministry of the Attorney General of Ontario. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for the management of the Provincial Offences - Fort Frances Court Services Area Trust Fund and the Ministry of the Attorney General of Ontario and should not be used by parties other than the management of the Provincial Offences - Fort Frances Court Services Area Trust Fund and the Ministry of the Attorney General of Ontario.

BDO CANADA LLP

Chartered Professional Accountants, Licensed Public Accountants

Fort Frances, Ontario
March 30, 2016

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

December 31	2015	2014
Assets		
Current		
Cash	\$ 55,009	\$ 92,888
Accounts receivable (Note 2)	4,108	3,384
	<u>\$ 59,117</u>	<u>\$ 96,272</u>
Liabilities		
Current		
Accounts payable (Note 3)	\$ 59,117	\$ 96,272

On behalf of the Board:

_____ Director

_____ Director

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

<u>For the year ended December 31</u>	<u>2015</u>	<u>2014</u>
Receipts		
Fines, costs and fees	\$ 302,769	\$ 295,407
Interest earned	562	489
	<u>303,331</u>	<u>295,896</u>
Expenditures		
Administration	75,789	76,295
Remitted to Municipalities	117,734	113,863
Salaries and benefits	109,808	105,738
	<u>303,331</u>	<u>295,896</u>
Net receipts over expenditures	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

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

December 31, 2015

1. Summary of Significant Accounting Policies

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

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

December 31, 2015

2. Accounts Receivable

	2015		2014
Due from Municipalities	\$ 3,646	\$	2,758
Due from Province	123		287
Other	339		339
	<u>\$ 4,108</u>	\$	<u>3,384</u>

3. Accounts Payable

	2015		2014
Due to own Municipality	\$ 15,913	\$	28,695
Due to other Municipalities	11,907		29,225
Due to Provincial Court	31,297		34,394
Other	-		3,958
	<u>\$ 59,117</u>	\$	<u>96,272</u>

TO: Administration & Finance Executive Committee
FROM: Laurie Witherspoon, Treasurer
DATE: April 13, 2016
**SUBJECT: O.P.P. Office Lease Agreement Audited Statements for the year ending
December 31, 2015**

BACKGROUND

Attached is the O.P.P. Office Lease Agreement audited financial statement for the year ended December 31, 2015 as provided by BDO Canada LLP.

The Auditor's report of Statement of Operating Costs was prepared by BDO Canada management based on Schedules D and F of the Office Lease Agreement – OPP.

Town of Fort Frances
Office Lease Agreement - OPP
For the year ended December 31, 2015

	Contents
Independent Auditor's Report	2
Financial Information	
Statement of Operating Costs	3
Note to Statement of Operating Costs	4



Independent Auditor's Report on Statement of Operating Costs

To the Council of the Town of Fort Frances

We have audited the accompanying Statement of Operating Costs for the Town of Fort Frances for the year ended December 31, 2015, and the significant accounting policy. The Statement of Operating Costs has been prepared by management based on Schedules D and F of the Office Lease Agreement - OPP between the Town of Fort Frances and her Majesty the Queen in Right of Ontario as represented by the Minister of Public Infrastructure Renewal dated June 5, 2001, and the lease extension and amending agreement dated June 1, 2011, for 320 Portage Avenue, in the Town of Fort Frances.

Management's Responsibility for the Statement

Management is responsible for the preparation of the Statement in accordance with Schedules D and F of the Office Lease Agreement - OPP between the Town of Fort Frances and her Majesty the Queen in Right of Ontario as represented by the Minister of Public Infrastructure Renewal dated June 5, 2001, and the lease extension and amending agreement dated June 1, 2011, for 320 Portage Avenue, in the Town of Fort Frances, and for such control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial information in the Statement of Operating Costs for the Town of Fort Frances for the year ended December 31, 2015, is prepared, in all material respects, in accordance with Schedules D and F of the Office Lease Agreement - OPP between the Town of Fort Frances and her Majesty the Queen in Right of Ontario as represented by the Minister of Public Infrastructure Renewal dated June 5, 2001, and the lease extension and amending agreement dated June 1, 2011, for 320 Portage Avenue, in the Town of Fort Frances.

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to the Basis of Accounting note to the financial information, which describes the basis of accounting. The Statement is prepared to assist the Town of Fort Frances to meet the requirements of Schedules D and F of the Office Lease Agreement - OPP between the Town of Fort Frances and her Majesty the Queen in Right of Ontario as represented by the Minister of Public Infrastructure Renewal dated June 5, 2001, and the lease extension and amending agreement dated June 1, 2011, for 320 Portage Avenue, in the Town of Fort Frances. As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the Council of the Town of Fort Frances and the tenant of 320 Portage Avenue and should not be distributed to or used by parties other than the Council of the Town of Fort Frances and the tenant of 320 Portage Avenue.

BDO CANADA LLP

Chartered Professional Accountants, Licensed Public Accountants
Fort Frances, Ontario
March 26, 2016

**Town of Fort Frances
Office Lease Agreement - OPP
Statement of Operating Costs**

<u>For the year ended December 31, 2015</u>	<u>Total Building</u>	<u>Policing 30%</u>	<u>OPP 46%</u>
Cleaning Expenses			
Contract services	\$ 62,277	\$ 31,138	\$ 14,324
Supplies and materials	6,527	1,958	901
Trash removal	916	275	126
	<u>69,720</u>	<u>33,371</u>	<u>15,351</u>
Maintenance			
Elevator contracts/materials	2,298	689	317
HVAC contracts/materials	1,503	451	207
Electrical contracts/materials	1,381	414	191
Plumbing	776	233	107
Fire and life safety	1,052	316	145
Other	3,241	972	447
	<u>10,251</u>	<u>3,075</u>	<u>1,414</u>
Utilities			
Electricity	45,992	13,798	6,347
Gas	14,102	4,231	1,946
Water and sewer	1,441	432	199
	<u>61,535</u>	<u>18,461</u>	<u>8,492</u>
Roads/Grounds/Security			
R/G payroll benefits	14,270	4,281	1,969
Other	3,594	1,078	496
	<u>17,864</u>	<u>5,359</u>	<u>2,465</u>
Administrative			
Management fees	8,588	2,576	1,185
Professional fees	1,323	1,323	1,323
	<u>9,911</u>	<u>3,899</u>	<u>2,508</u>
Sub-total	<u>169,281</u>	<u>64,165</u>	<u>30,230</u>
Building Insurance			
Total building insurance	<u>11,061</u>	<u>4,171</u>	<u>1,919</u>
Total	<u>\$ 180,342</u>	<u>\$ 68,336</u>	<u>\$ 32,149</u>

**Town of Fort Frances
Office Lease Agreement - OPP
Note to Statement of Operating Costs**

For the year ended December 31, 2015

Significant Accounting Policy

Basis of Accounting

The Statement of Operating Costs has been prepared on an accrual basis of accounting using the recognition and measurement principles of Canadian public sector accounting standards and only includes those expenses related to 320 Portage Avenue, Fort Frances, Ontario, as permitted under the terms and conditions of the Office Lease Agreement - OPP between the Town of Fort Frances and her Majesty the Queen in Right of Ontario as represented by the Minister of Public Infrastructure Renewal dated June 5, 2001.



TO: Administration & Finance Executive Committee
FROM: Joint Health & Safety Committee (Civic Centre/Fire Hall)
DATE: April 14, 2016
SUBJECT: Policy Review – Cell Phone Use (Policy 3.25)

Our Joint Health and Safety Committee has conducted a review of the Cell Phone Policy #3.25 and is recommending two housekeeping changes. These changes were brought to our attention during a staff review of the policy.

The following are the recommendations that are being proposed by the JHSC (Please refer to the attached updated Draft of Policy #3.25):

Page 1

Authorization

In paragraph 3 of this section, the change that is being proposed is to remove the wording Manager of Information Technology and replace it with Manager of Operations & Facilities. This is being recommended as the current process for approval is coordinated through the Manager of Operations & Facilities.

Pages 2

Cell Phone/Blackberry Use While Driving

The only change to this section is in the title. We are recommending to remove the word Blackberry from the title, as we do not need to be specific in naming specific brands of cell phones.

Therefore, with the above stated the JHSC is recommending to AFEC that the changes specified above be accepted and implemented in a revised draft policy format for Council approval.

Sincerely,

Patrick Briere
JHSC Co-Chair & Certified Worker Rep.

Travis Rob
JHSC Co-Chair & Certified Management Rep.

<i>The Town of Fort Frances</i>	SECTION
	HUMAN RESOURCES
<u>CELL PHONE USE</u>	NEW: February 2009
<u>POLICY</u>	REVISED: April 2016
Resolution No. 300 (consent) 10/09	Supercedes Resolution No.17 (Consent) 01/09
Policy Number 3.25	PAGE 1 of 2

1. PURPOSE

The purpose of this policy is to offer guidance in the use and application of personal and Town of Fort Frances owned mobile phones.

2. AUTHORIZATION

The issuance of a Town of Fort Frances owned mobile phone must be approved by a Division Manager or the CAO. The use of a Town of Fort Frances owned mobile phone is considered a privilege and may be revoked.

Mobile phones will be assigned by need and not every employee will have a mobile phone assigned to them. Each case for a mobile phone will be reviewed individually and the business requirements, safety issues and appropriateness will all be taken into consideration when evaluating the need for a new phone.

Issuance of a mobile phone will be coordinated through the **Manager of Operations & Facilities** when written (email acceptable) authorization has been provided.

3. USE

Business Use

Any mobile phone owned and issued by the Town of Fort Frances shall have as its primary function, business related uses.

Personal Use

This policy acknowledges that from time to time, a Town of Fort Frances issued mobile phone may be used for personal calls. As long as this use of the phone is incidental to its primary business use, personal calls are allowed.

If a situation occurs that warrants personal use of a Town of Fort Frances owned mobile phone beyond an incidental nature, the individual shall reimburse the Town, as appropriate.

Personal calls during designated work hours may not be taken at any time when it may disrupt the employee's assigned task / work and / or may compromise the safety of the employee, other employees, or the general public.

Typically, Town of Fort Frances phones may not be used for personal long distance or fee services. However, in an emergency situation, the expense for any such use shall be reimbursed to the Town as soon as possible. When practical, the employee must seek approval from their supervisor.

Meetings

Any individual using a Town of Fort Frances mobile phone shall use good judgment in how and where the phone is used. Phones taken into meetings shall be turned off or to vibrate. If a call is taken during a meeting, every effort should be made not to disrupt the meeting. Unless a call is specifically related to the topic of discussion, talking on the phone in a meeting is strongly discouraged.

Safety

Mobile phones may only be used when safe to do so and in accordance with any existing legislation regarding their use.

Use of Personal Owned Cell Phones

Employees not designated to carry a cell-phone for work purposes shall only use a personal cell phone contingent upon permission from his / her supervisor. This permission would be granted for special circumstances based upon personal need.

4. PHONE RECORDS

Every individual Town of Fort Frances owned mobile phone user is responsible for checking the accuracy of their bill before it is processed for payment. Discrepancies in billing data shall be resolved in a timely manner. If a Town of Fort Frances mobile phone is used for personal long distance or fee services, the Town of Fort Frances must be notified and the Town reimbursed.

In situations where cell phone usage exceeds the minutes provided by the cell phone plan a detailed call listing may be requested from the service provider. If it is determined that personal use has resulted a billing for additional minutes the user will be expected to reimburse the Town of Fort Frances for the additional costs. If it is determined that the additional minutes were for business use only then consideration should be given to changing to a plan with more minutes.

5. OTHER

The nature of the technology required to support the wireless mobile telephone is rapidly evolving. Phones may have additional features such as cameras, text messaging, Internet access, etc. The intent of this policy is to apply the principles enumerated herein to any such add – on or accessory feature.

6. CELL PHONE USE WHILE DRIVING

TOFF requires that all staff comply with applicable laws regarding mobile communications devices. Where operational needs require employees to be responsive to calls while in transit, employees shall pull over and stop the vehicle safely before placing, returning, or answering calls or messages. No attempt at talking, writing, texting, or other activities should be undertaken while in transit (either in personal or Corporation owned vehicles and equipment) that would distract the driver.

Legislation excludes Firefighters while performing their duties.



TO: Administration & Finance Executive Committee
FROM: Joint Health & Safety Committee (Civic Centre/Fire Hall)
DATE: April 14, 2016
SUBJECT: Policy Review – Health & Safety Enforcement & Discipline (Policy 5.28)

Our Joint Health and Safety Committee has conducted a review of the Health & Safety Enforcement & Discipline Policy #5.28 and is recommending a housekeeping change. The change was brought to our attention during a staff review of the policy.

The following is the recommendation that is being proposed by the JHSC (Please refer to the attached updated Draft of Policy #5.28):

Page 2
Training

In the Note at the end of this section, the change that is being proposed is to remove definition of what a worker means and replace it with is defined by the Workplace Safety and Insurance Act 1997, as amended. This will ensure that when updates or changes are made to this Act, the definition within our policy would not have to be updated.

Therefore, with the above stated the JHSC is recommending to AFEC that the changes specified above be accepted and implemented in a revised draft policy format for Council approval.

Sincerely,



Patrick Briere

JHSC Co-Chair & Certified Worker Rep.



Travis Rob

JHSC Co-Chair & Certified Management Rep.

<i>The Town of Fort Frances</i>	SECTION
	HEALTH AND SAFETY
<u>HEALTH AND SAFETY ENFORCEMENT AND DISCIPLINE</u>	NEW: July 2004 REVISED: April 2016
<u>POLICY</u>	
Resolution No.	Supercedes Resolution No.
Policy Number 5.28	PAGE 1 of 2

1. SCOPE:

It is policy to ensure and require that the provisions of the *Occupational Health and Safety Act* and Regulations, and the requirements of the program are carried out in the workplace by all workers.

2. PURPOSE:

This standard is developed to provide, promote and communicate an effective corrective action mechanism that will assist in reducing the risk of personal injury, and to ensure that statutory obligations are met under the Act.

3. ORGANIZATION:

No worker will be held accountable for any act, neglect or failure to act if the worker has not been made aware of:

- a danger or hazard;
- a contravention of the Act or Regulations;
- the applicable standards and procedures under the program; or
- if the worker has not received the training/instruction/information referred to in section (7) of this chapter.

Workers are responsible and will be held accountable for acts, neglect or failures to act once the requirements of section (7) of this chapter have been met.

Accountability will be governed and enforced through progressive discipline. Progressive discipline will be initiated and may include, but not be limited to:

- re-training;
- review of safety standards and procedures;
- verbal warning;
- written warning;
- progressive suspension; or
- dismissal.

4. GENERAL:

All directors, officers, managers, supervisors and workers are expected to comply with their legislated duties and responsibilities under the Act.

5. TRAINING:

Appropriate training/instruction/information will be provided to comply with those duties outlined in the Act.

Workers "authorized" to carry out and apply standards and procedures under the program are expected to comply with and properly carry out and apply their respective assigned responsibilities.

Appropriate training/instruction/information will be provided for all authorized workers.

Note: For the purposes of this standard, a "worker" is defined by the *Workplace Safety and Insurance Act, 1997*, as amended.

**Town of Fort Frances
General Fund (Operating)
Actuals as at March 31, 2016**

		Actuals to Date	2016 Draft Budget	Variance
CORPORATE				
050	Municipal Tax Levy (Interim Tax Levy)	(6,090,585.65)	(10,617,884.00)	(4,527,298.35)
051	Education Tax Levy		(1,731,821.00)	(1,731,821.00)
052	Supp/Omit Municipal Tax Levy			-
053	Supp/Omit Education Tax Levy			-
056	W/O Municipal	548.47	254,755.00	254,206.53
057	W/O Education	196.80	24,980.00	24,783.20
061	OMPF	(733,525.00)	(2,934,100.00)	(2,200,575.00)
062	Payments-in-Lieu	(20,765.80)	(782,001.00)	(761,235.20)
062	Other Grant (In-Lieu of Write-off)			-
070	Contribution from Reserve Funds (Tax Rate Stab.)		(242,250.00)	(242,250.00)
110	Mayor & Council	43,225.19	717,598.00	674,372.81
112	Contribution to Reserves & Reserve Funds		1,375,000.00	1,375,000.00
113	Long Term Debt	71,900.90	640,120.00	568,219.10
115	Election		-	-
161	Riverside Health Care/Dr Recruitment	17,000.25	69,000.00	51,999.75
161	Clinic Financing Interest		8,500.00	8,500.00
162	RR DSSAB	276,491.35	1,878,859.00	1,602,367.65
163	Rainycrest	15,156.96	60,628.00	45,471.04
164	Northwestern Health Unit	122,937.80	368,814.00	245,876.20
820	Economic Development	328.93	166,435.00	166,106.07
821	Travel Information Centre	4,339.26	10,770.00	6,430.74
830	Solar Panel Project	376.25	(25,270.00)	(25,646.25)
991	English Public School Board	351,986.87		(351,986.87)
992	English Separate School Board	74,119.59		(74,119.59)
993	French Public School Board	350.05		(350.05)
994	French Separate School Board	916.22		(916.22)
Total Corporate		(5,865,001.56)	(10,757,867.00)	(4,892,865.44)
ADMINISTRATION AND FINANCE				
070	Other Unassigned Revenue	(82,520.68)	(321,500.00)	(238,979.32)
120	Administration	75,386.25	297,065.00	221,678.75
121	Admin Vehicle	1,243.48	5,608.00	4,364.52
122	Municipal Buildings	1,796.84	30,205.00	28,408.16
124	Tax Sale Registration			
125	HR Department	8,447.29	95,000.00	86,552.71
130	Clerk	42,773.53	172,189.00	129,415.47
140	Treasury	196,671.83	387,134.00	190,462.17
910	PUC Administration	16,235.01	95,170.00	78,934.99
Total Administration and Finance		260,033.55	760,871.00	500,837.45
EMERGENCY SERVICES				
211	Emergency Services	174,239.43	915,913.00	741,673.57
227	Emergency Measures	3,820.27	19,849.00	16,028.73
228	911 Service	9,136.71	13,800.00	4,663.29
231	Police Revenue	(2,696.04)	(24,000.00)	(21,303.96)
232	Police Services Board	1,993.92	21,350.00	19,356.08
233	Police Administration	584,560.66	2,332,588.00	1,748,027.34
Total Emergency Services		771,054.95	3,279,500.00	2,508,445.05

**Town of Fort Frances
General Fund (Operating)
Actuals as at March 31, 2016**

		Actuals to Date	2016 Draft Budget	Variance
COMMUNITY SERVICES				
622	Sister Kennedy Centre	11,159.50	34,600.00	23,440.50
641	Fort Frances Children's Complex	(1,821.06)	6,045.00	7,866.06
643	Best Start Hub/Resource Centre	(7,023.48)	668.00	7,691.48
644	Day Care Resource Teacher	(2,822.93)	833.00	3,655.93
653	Handi-Transit System	9,066.72	90,302.00	81,235.28
713	Townshend Theatre	(3,389.51)	-	3,389.51
722	Recreation Facilities	102,321.29	627,806.00	525,484.71
725	Recreation Programs	5,187.32	111,079.00	105,891.68
732	Community Services	26,178.43	132,683.00	106,504.57
740	Sunny Cove Camp	1,685.65	14,327.00	12,641.35
781	Fort Frances Public Library	118,262.17	493,191.00	374,928.83
791	Museum	27,296.83	146,810.00	119,513.17
817	Waterfront Development/Marina	8,470.17	48,139.00	39,668.83
Total Community Services		294,571.10	1,706,483.00	1,411,911.90
OPERATIONS AND FACILITIES				
310	PW Administration	(74,948.18)	(102,217.00)	(27,268.82)
311	PW Buildings & Yards	37,818.09	118,672.00	80,853.91
313	Municipal Roads	255,010.54	1,284,156.00	1,029,145.46
318	Public Parking Lots	8,415.69	15,980.00	7,564.31
320	Sidewalks	31,713.70	107,954.00	76,240.30
330	Private Works Charges	2,320.66	32,668.00	30,347.34
331	Private Crossing Charges		18,367.00	18,367.00
333	PW Vehicles	39,490.14	219,790.00	180,299.86
334	PW Equipment	43,298.75	248,329.00	205,030.25
344	PW Stores	19,315.60	63,236.00	43,920.40
345	Traffic Signal Maintenance	1,371.24	7,779.00	6,407.76
346	Streetlight Maintenance	7,027.86	53,317.00	46,289.14
350	Garbage Collection	(17,027.97)	(167,172.00)	(150,144.03)
351	Recycling Services	28,665.32	192,448.00	163,782.68
352	Sanitary Landfill	(8,708.89)	(25,276.00)	(16,567.11)
360	Engineering	7,633.02	27,904.00	20,270.98
390	Airport	44,546.34	(29,762.00)	(74,308.34)
391	Airport Building Maintenance	11,186.22	45,295.00	34,108.78
393	Airport Grounds Maintenance	3,811.59	63,670.00	59,858.41
580	Parks & Cemeteries Admin.	20,164.06	196,473.00	176,308.94
582	Fort Frances Cemetery	1,353.93	89,281.00	87,927.07
583	Riverview Cemetery	4,800.49	172,375.00	167,574.51
584	Point Park	1,187.40	29,188.00	28,000.60
585	Parks - Outdoor Facilities	21,589.84	230,684.00	209,094.16
586	Lions Millennium Park	45.50	12,196.00	12,150.50
Total Operations and Facilities		490,080.94	2,905,335.00	2,415,254.06

PLANNING AND DEVELOPMENT

**Town of Fort Frances
General Fund (Operating)
Actuals as at March 31, 2016**

		Actuals to Date	2016 Draft Budget	Variance
150	Civic Centre	15,738.33	78,394.00	62,655.67
271	By-Law Enforcement	28,489.61	142,572.00	114,082.39
272	Animal Shelter	1,215.82	10,144.00	8,928.18
813	Building Official	27,915.89	59,104.00	31,188.11
815	Planning & Zoning	22,529.53	108,623.00	86,093.47
	Total Planning and Development	95,889.18	398,837.00	302,947.82
	Sub-Total General Fund (Operating)	(3,953,371.84)	(1,706,841.00)	2,246,530.84
L80	Surplus from Previous Year			-
	Deficit/(Surplus)	(3,953,371.84) -	1,706,841.00	2,246,530.84
	TOTAL BUDGET - Revenue	(7,880,654.13)	(21,604,520.00)	(13,723,865.87)
	TOTAL BUDGET - Expenditures	3,927,282.29	21,604,520.00	17,677,237.71
		(3,953,371.84)	0.00	3,953,371.84

Water and Sewer Fund (Operating)
Actuals to March 31, 2016

WATER		Actuals to Date	Draft 2016 Budget	Variance
961	Waterworks Administration	-321,452.66	(669,471.00)	(348,018.34)
965	Water Treatment Plant	87,211.20	539,114.00	451,902.80
966	Water Storage Facility	8,662.61	130,357.00	121,694.39
		-225,578.85	0.00	225,578.85
L80	Surplus from Previous Year Before TCA	0.00	0.00	0.00
		-225,578.85	0.00	225,578.85

SEWER		Actual to Date	Draft 2016 Budget	Variance
410	Sanitary Sewer Administration	-382,670.23	(748,247.00)	(365,576.77)
413	Sewage Treatment Plant	157,342.32	748,247.00	590,904.68
		-225,327.91	0.00	225,327.91
L80	Surplus from Previous Year Before TCA	0.00	0.00	0.00
		-225,327.91	0.00	225,327.91

Town of Fort Frances
Capital Fund Budget vs Actual
as at March 31, 2016

	Actual to Date	2016 Budget	Variance
Administration			
C-110-0490-0952 Contribution from Reserve Funds		(10,000.00)	(10,000.00)
C-140-0490-0952 Contribution from Reserve Funds		(100,000.00)	(100,000.00)
C-110-9109-0000 iCompass Computers/iPads	5,023.59	10,000.00	4,976.41
C-140-9109-1523 Financial Software (Windows Version)		75,000.00	75,000.00
C-140-9109-0000 Computer/Network Upgrades		25,000.00	25,000.00
Total Revenue	-	(110,000.00)	(110,000.00)
Total Expenditures	5,023.59	110,000.00	104,976.41
TOTAL ADMINISTRATION	5,023.59	-	(5,023.59)
Honeywell Project			
C-105-0490-0490 OPA/FFPC Grants			-
C-105-0490-0952 Contribution from Reserve Fund		(17,855.00)	(17,855.00)
C-105-9280-0000 Honeywell Improvement Project - Museum Controls		17,855.00	17,855.00
Total Revenue	-	(17,855.00)	(17,855.00)
Total Expenditures	-	17,855.00	17,855.00
TOTAL CIVIC CENTRE	-	-	-
EMERGENCY SERVICES			
C-211-0490-0952 Contribution from Reserve Funds		(40,425.00)	(40,425.00)
C-211-9122-0000 SCBA & Air Cylinders		3,900.00	3,900.00
C-211-9123-1471 GIS Capital Update		1,525.00	1,525.00
C-211-9133-0000 Fire Truck Replacement (Suburban)		32,000.00	32,000.00
C-211-9239-1431 Fire Hose Replacement		3,000.00	3,000.00
C-232-0490-0952 Contribution from Reserve Funds		(10,000.00)	(10,000.00)
C-232-9278-1471 2 - Permanent Speed Signs		10,000.00	10,000.00
Total Revenue	-	(50,425.00)	(50,425.00)
Total Expenditures	-	50,425.00	50,425.00
TOTAL EMERGENCY SERVICES	-	-	-
PUBLIC WORKS			
<u>Transportation</u>			
C-310-0490-0952 Contribution from Reserve Funds		(72,695.00)	(72,695.00)
C-334-0490-0952 Contribution from Reserve Funds		(558,414.00)	(558,414.00)
C-313-9110-1523 Contributions from Reserve Funds (Water & Sewer)		(708,272.00)	(708,272.00)
C-313-0490-0412 Provincial Grant		(175,606.00)	(175,606.00)
C-313-0490-0952 Contribution from Reserve Funds		(25,000.00)	(25,000.00)
C-316-0490-0412 Provincial Grant		(2,172,618.00)	(2,172,618.00)
C-316-0490-0952 Contribution from Reserve Funds		(4,526.00)	(4,526.00)
C-316-0490-0400 Federal Gas Tax Reserve (Federal Funding)		(472,268.00)	(472,268.00)
C-320-0490-0400 Federal Gas Tax Reserve (Federal Funding)		(404,036.00)	(404,036.00)
C-345-0490-0952 Contribution from Reserve Funds		(16,200.00)	(16,200.00)
C-310-9105-1471 Small Equipment Purchases		8,000.00	8,000.00
C-310-9127-0000 PW Garage Furnace & Air Conditioning Unit		10,000.00	10,000.00
C-310-9127-1471 PW Office Flooring	165.37	27,405.00	27,239.63
C-310-9300-1471 PW Garage Hoist		25,000.00	25,000.00
<u>Roads</u>			
C-313-9110-1523 Portage Avenue Storm Sewer Wet Sump Pumps		25,000.00	25,000.00
C-313-9271-1523 Phair Ave from 3rd - 6th Streets (200 m)		753,847.00	753,847.00
C-313-9272-1523 Nelson Street - Storm Sewer	1,571.95	120,031.00	118,459.05
C-313-9279-1523 Calder Drive Surface Treatment		10,000.00	10,000.00

Town of Fort Frances
Capital Fund Budget vs Actual
as at March 31, 2016

		Actual to Date	2016 Budget	Variance
C-316-9273-1523	Connecting Link - Kings Hwy 11-71 From Wright to York	4,927.46	541,300.00	536,372.54
C-316-9277-1523	Connecting Link - Colonization Rd E from Scott - 5th St	8,303.86	2,062,859.00	2,054,555.14
C-316-9303-1523	Connecting Link - Mill Rd Overpass Engineering		45,253.00	45,253.00
C-320-9271-1523	Sidewalks - Phair Ave from 3rd St - 6th St		104,036.00	104,036.00
C-320-9272-1523	Sidewalks - Nelson St	8.22		(8.22)
C-320-9273-1523	Sidewalks - Kings Hwy - Wright to York	86.59		(86.59)
C-320-9299-1523	Scott Street - 200 Block Interlocking Brick		300,000.00	300,000.00
C-334-9230-1471	Sidewalk Machine c/w Blower Attachment	155,660.01	156,660.00	999.99
C-334-9292-1471	Street Sweeper		316,754.00	316,754.00
C-334-9298-1471	BobCat with Track w/c Bucket & Landscaping Equip		85,000.00	85,000.00
C-345-9135-1471	Pole Replacement		8,000.00	8,000.00
C-345-9301-1471	Traffic Light Poles Central Ave & Scott Street		8,200.00	8,200.00
C-360-9123-1471	GIS Capital Upgrades		2,290.00	2,290.00
	<u>Airport</u>			
C-390-0490-0952	Contribution from Reserve Funds		(60,000.00)	(60,000.00)
C-390-9302-1523	Groundwater Well & Treatment System	334.18	60,000.00	59,665.82
	<u>Waste Mangement System</u>			
C-351-0490-0952	Contribution from Reserve Funds		(13,255.00)	(13,255.00)
C-351-9128-1471	Transfer Station Upgrades	209.74	13,255.00	13,045.26
	<u>Parks</u>			
C-580-0490-0589	Lawn Tractor Trade-In		(4,000.00)	(4,000.00)
C-580-0490-0632	Cemetery Trust Donation		(8,944.00)	(8,944.00)
C-580-0490-0952	Contribution from Reserve Funds		(54,000.00)	(54,000.00)
C-586-0430-0632	Lions Millennium Park- Donations	(1,525.78)		1,525.78
C-580-9105-1471	Small Equipment Replacement		5,000.00	5,000.00
C-580-9133-1471	4x4 Truck c/w Snow Plow		49,000.00	49,000.00
C-580-9174-1471	Cemetery 2-John Deere Lawn Tractors		12,944.00	12,944.00
C-586-0430-0632	Lion'S Park Contracted Works			
	Total Revenue	(1,525.78)	(4,749,834.00)	(4,748,308.22)
	Total Expenditures	171,267.38	4,749,834.00	4,578,566.62
	TOTAL PUBLIC WORKS	169,741.60	-	(169,741.60)
	FORT FRANCES CHILDREN'S COMPLEX			
C-641-0490-0432	RRDSSAB Grant			-
C-641-0490-0436	Health & Safety Grant (DSSAB)		(17,000.00)	(17,000.00)
C-641-0490-0952	Contribution from Reserve Funds		(35,000.00)	(35,000.00)
C-641-9106-0000	Vent Hood/Air Handling System for Hood		17,000.00	17,000.00
C-641-9133-1471	Vehicle Replacement		35,000.00	35,000.00
	Total Revenue	-	(52,000.00)	(52,000.00)
	Total Expenditures	-	52,000.00	52,000.00
	TOTAL FFCC	-	-	-
	SISTER KENNEDY CENTRE			
C-622-0490-0448	Provincial Grant			-
C-622-0490-0952	Contribution from Reserve Funds			-
C-622-9105-0000	Small Capital Purchases			-
C-622-9108-1523	Centre Upgrades (Roof Replacement).			-
C-622-9133-0000	Enabling Accessibility Van			-
	Total Revenue	-	-	-
	Total Expenditures	-	-	-
	TOTAL SKC	-	-	-

Town of Fort Frances
Capital Fund Budget vs Actual
as at March 31, 2016

	Actual to Date	2016 Budget	Variance
Handivan			
C-653-0490-0952 Contribution from Reserve Funds		(85,000.00)	(85,000.00)
C-653-9133-0000 Handivan Bus Replacement		85,000.00	85,000.00
Total Revenue	-	(85,000.00)	(85,000.00)
Total Expenditures	-	85,000.00	85,000.00
TOTAL SKC	-	-	-
MSC/Recreation			
C-722-0490-0952 Contribution from Reserve Funds		(208,100.00)	(208,100.00)
C-725-0490-0952 Contribution from Reserve Funds		(38,300.00)	(38,300.00)
C-722-0490-0412 Provincial Grant		(112,000.00)	(112,000.00)
C-740-0490-0952 Contribution from Reserve Funds		(8,000.00)	(8,000.00)
C-722-9105-1471 Floor Scrubber		8,000.00	8,000.00
C-722-9219-1471 Stage		24,000.00	24,000.00
C-722-9294-1523 Tennis Courts		224,000.00	224,000.00
C-722-9630-1523 52 Cnd Rink North Entrance Overhead Doors		4,500.00	4,500.00
C-722-9631-1471 52 Cnd Rink North Dehumidifier		23,000.00	23,000.00
C-722-9632-1523 Asbestos Tilte Removal in 52 Cnd Rink		5,000.00	5,000.00
C-722-9633-1471 IFK Rink Compressor Software		31,600.00	31,600.00
C-725-9624-0000 Fitness Equipment		3,000.00	3,000.00
C-725-9624-1495 Treadmill		7,000.00	7,000.00
C-725-9634-1471 Pool Motor & Pump		8,300.00	8,300.00
C-725-9635-1523 Door to Pool Hallway		3,000.00	3,000.00
C-725-9636-1471 Pool Natural Gas Heater	15,177.15	17,000.00	1,822.85
C-740-9108-1523 Sunny Cove Upgrades Windows & Doors		8,000.00	8,000.00
Total Revenue	-	(366,400.00)	(366,400.00)
Total Expenditures	15,177.15	366,400.00	351,222.85
TOTAL MSC	15,177.15	-	(15,177.15)
LIBRARY			
C-781-0490-0400 Federal Grant (CAPP)			-
C-781-0490-0412 Provincial Grant			-
C-781-0490-0952 Contribution from Reserve Funds		(30,000.00)	(30,000.00)
C-781-9109-0000 Computer Equipment		15,000.00	15,000.00
C-781-9105-1471 Make Space Equipment		10,000.00	10,000.00
C-781-9165-1471 Materials	6,513.17		(6,513.17)
C-781-9220-1471 Surveillance Upgrade		5,000.00	5,000.00
Total Revenue	-	(30,000.00)	(30,000.00)
Total Expenditures	6,513.17	30,000.00	23,486.83
TOTAL LIBRARY	6,513.17	-	(6,513.17)
MUSEUM			
C-791-0490-0400 Federal Grant			-
C-791-0490-0412 Provincial Grant			-
C-791-0490-0632 Donations	(11,193.40)		11,193.40
C-791-0490-0952 Contribution from Reserve Funds			-
C-791-9109-0000 Computer/Scanner & Photo Studio Lighting			-
Museum Roof			-
Total Revenue	(11,193.40)	-	11,193.40
Total Expenditures	-	-	-
TOTAL MUSEUM	(11,193.40)	-	11,193.40

Town of Fort Frances
Capital Fund Budget vs Actual
as at March 31, 2016

	Actual to Date	2016 Budget	Variance
PLANNING & DEVELOPMENT			
C-122-0490-0400 Federal Grant	(155,581.01)	(503,949.00)	(348,367.99)
C-122-0490-0412 Provincial Grant		(781,528.00)	(781,528.00)
C-122-0490-0437 Other Sources of Revenue (BIA)		(130,000.00)	(130,000.00)
C-122-0490-0952 Contributions from Reserve Fund		(370,000.00)	(370,000.00)
C-122-0490-0954 Contribution from Revenue Fund (In-Kind)		(22,580.00)	(22,580.00)
C-150-0490-0952 Contributions from Reserve Fund		(142,000.00)	(142,000.00)
C-815-0490-0952 Contributions from Reserve Fund		(2,290.00)	(2,290.00)
C-122-9286-1523 Rainy Lake Hotel Demolition/Market Square	21,703.09	1,558,057.00	1,536,353.91
C-122-9124-0000 Phone System Replacement	3,999.18	250,000.00	246,000.82
C-150-9107-1471 Air Conditioner in Server Room		15,000.00	15,000.00
C-150-9127-1471 Mag Locks & Access Control - Main Entry		10,000.00	10,000.00
C-150-9127-1523 Replace Metal Cladding & Insulation Addition		65,000.00	65,000.00
C-150-9208-1523 Civic Centre Painting		10,000.00	10,000.00
C-150-9232-1523 Civic Centre Front Walkway/Sidewalk		42,000.00	42,000.00
C-815-9109-0000 Planning & Development GIS Capital		2,290.00	2,290.00
Total Revenue	(155,581.01)	(1,952,347.00)	(1,796,765.99)
Total Expenditures	25,702.27	1,952,347.00	1,926,644.73
TOTAL PLANNING & DEVELOPMENT	(129,878.74)	-	129,878.74
SANITARY SEWER			
C-410-0490-0952 Contribution from Reserve Funds			-
C-410-0490-0954 Contribution from Revenue Funds		(622,841.00)	(622,841.00)
C-410-9105-1471 Sanitary Sewer Small Tools & Equipment		12,000.00	12,000.00
C-410-9123-1471 GIS Capital Upgrades	508.04	2,290.00	1,781.96
C-410-9138-1523 Refurbishing Sanitary Manholes		50,000.00	50,000.00
C-410-9238-1523 Design for Infrastructure Renewal Project for 2017		37,500.00	37,500.00
C-410-9271-1523 Phair Ave from 3rd - 6th Streets (395 meters Sanitary Main)		435,188.00	435,188.00
C-410-9272-1523 Nelson Street - Butler to Shevlin	275.47		(275.47)
C-410-9273-1523 King's Hwy Wright to York	449.71		(449.71)
C-410-9277-1523 Colonization Road East from Scott to North of 5th Street		85,863.00	85,863.00
Total Revenue	-	(622,841.00)	(622,841.00)
Total Expenditures	1,233.22	622,841.00	621,607.78
TOTAL SANITARY SEWER	1,233.22	-	(1,233.22)
SEWAGE TREATMENT PLANT			
C-413-0490-0412 Provincial Grant	(41,401.50)		41,401.50
C-413-0490-0490 ON Power Authority-ERIP Grant		(32,568.00)	(32,568.00)
C-413-0490-0954 Contribution from Revenue Fund		(277,819.00)	(277,819.00)
C-413-0490-0952 Contribution from Reserve Funds		(2,459,752.00)	(2,459,752.00)
C-413-9105-1471 Small Miscellaneous Capital		120,000.00	120,000.00
C-413-9108-1471 STP Repairs Materials	3,536.17		(3,536.17)
C-413-9280-1523 Honeywell Improvements - Paring Lot Lights		66,256.00	66,256.00
C-413-9290-1523 Sludge Dewatering Equipment	21,737.59	2,583,883.00	2,562,145.41
Total Revenue	(41,401.50)	(2,770,139.00)	(2,728,737.50)
Total Expenditures	25,273.76	2,770,139.00	2,744,865.24
TOTAL STP	(16,127.74)	-	16,127.74
WATERWORKS ADMINISTRATION			
C-961-0330-0589 Expense Recovery			-
C-961-0490-0412 Provincial Grants			-
C-961-0490-0952 Contribution from Reserve Funds		(970,970.00)	(970,970.00)
C-961-0490-0954 Contribution from Revenue Fund		(327,130.00)	(327,130.00)

Town of Fort Frances
Capital Fund Budget vs Actual
as at March 31, 2016

	Actual to Date	2016 Budget	Variance
C-961-9105-1471 Miscellaneous Tools/Equipment		12,000.00	12,000.00
C-961-9123-1471 GIS Capital Upgrades		4,580.00	4,580.00
C-961-9137-1523 Replacing Main Line Water Valves/Hydrants	6,124.29	100,000.00	93,875.71
C-961-9236-1523 8th Street York to East Contracted Works	42.49		(42.49)
C-961-9272-1523 Nelson Street - Butler to Shevlin	182.61		(182.61)
C-961-9238-1523 Design for Infrastructure Renewal Project for 2017		37,500.00	37,500.00
C-961-9273-1523 King's Hwy Wright to York	1,129.03		(1,129.03)
C-961-9271-1523 Phair Ave from 3rd - 6th Streets (395 meters Sanitary Main)		497,124.00	497,124.00
C-961-9277-1523 Colonization Road East from Scott to North of 5th Street		646,896.00	646,896.00
Total Revenue	-	(1,298,100.00)	(1,298,100.00)
Total Expenditures	7,478.42	1,298,100.00	1,290,621.58
TOTAL WATERWORKS ADMIN	7,478.42	-	(7,478.42)
WATER TREATMENT PLANT			
C-965-0490-0954 Contribution from Revenue Fund		(60,000.00)	(60,000.00)
C-965-9105-1471 Misc. Small Capital	2,325.69	60,000.00	57,674.31
Total Revenue	-	(60,000.00)	(60,000.00)
Total Expenditures	2,325.69	60,000.00	57,674.31
TOTAL WTP	2,325.69	-	(2,325.69)
TOTAL REVENUE	(209,701.69)	(12,164,941.00)	(11,955,239.31)
TOTAL EXPENDITURES	259,994.65	12,164,941.00	11,904,946.35
TOTAL CAPITAL	50,292.96	-	(50,292.96)

**Administration & Finance Department Stats
for the period ending March 31, 2016**

	January	February	March	April	May	June	July	August	September	October	November	December	TOTALS
Revenue													
Tax Certificates	\$ 851.20	\$ 608.50	\$ 547.65										\$ 2,007.35
Business Licences	6,043.30	2,429.85	5,248.45										\$ 13,721.60
Lottery Licences	275.93	177.30	2,000.66										\$ 2,453.89
Fort Frances Portion of POA Fines													\$ -
Nat Gas/Purchase Card Rebates													\$ -
WSIB Safety Group Rebate													\$ -
Death/Still Birth Registrations	64.00	544.00	446.00										\$ 1,054.00
Marriage Licences	280.00	280.00	700.00										\$ 1,260.00
Civil Marriage	327.35	327.35	1,309.40										\$ 1,964.10
Certify Copies	0.00	11.30	5.09										\$ 16.39
Commissioning Oaths/Affidavits	46.40	23.05	23.20										\$ 92.65
Investment Income	604.77	344.37	911.91										\$ 1,861.05
Sale of Land	6,055.13	18,000.00	0.00										\$ 24,055.13
Administration Service Charges	28.63	14,937.14	14,568.57										\$ 29,534.34
	\$ 14,576.71	\$ 37,682.86	\$ 25,760.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,020.50

Accounts Receivable

Balance Forward	309,751.09	261,316.22	172,797.21										
Invoices/Debits	66,508.60	124,816.83	189,834.92										
Payments/Credits	-116,695.77	-214,781.75	-142,566.48										
Interest Applied	1,752.30	1,445.91	982.58										\$ 4,180.79
Total Amount Owning	\$ 261,316.22	\$ 172,797.21	\$ 221,048.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,180.79

A/R Invoices Processed

General/By-Law/Planning/CBO	4	7	10										21
Daycare		79	81										160
Airport		12	18										30
Landfill	28	25	31										84
Public Works	1	3	2										6
Sewer	5	24	13										42
Water	1	13	5										19
Fire Department		13	0										13
Memorial Sports Centre	24	9	79										112
Fort Frances Power Corp	6	8	7										21
Invoices Issued by Month	69	193	246	0	0	0	0	0	0	0	0	0	508

NSF/Returned Payments

Day Care	0	0	0										0
Memorial Sports Centre	0	0	0										0
Utilities	3	6	3										12
Taxation	0	0	1										1
Other	0	0	1										1

Taxes

Balance Forward	789,235.47	6,483,623.46	2,813,246.06										
Tax Billings/Debits	6,090,585.65	13,466.86	13,020.49										
Payments/Credits	(407,218.84)	(3,694,324.78)	(1,743,779.61)										
Interest Applied	11,021.18	10,480.52	12,739.17										34,240.87
Total Amount Owning	\$ 6,483,623.46	\$ 2,813,246.06	\$ 1,095,226.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,240.87

Tax Arrears Notices Mailed/Letters	296	181	330										807
# of Properties in Arrears 3 years+	58	52	43										
# of Properties in Arrears 3 years+ with no payment plans	35	23	16										
# Tax Sale Registrations	0	0	0										
# Write offs (MOS/357 Applications)	0	0	0										0
Write-off - Municipal Portion													\$0.00
# of Charity Rebates	0	0	0										0
Charity Rebates - Municipal Portion													\$0.00

<u>E.D. Financial Incentive Plan</u>					0
# Of Applications Receiving Rebate	0	0	0	1	
Demolition Grant			\$	1,102.40	\$1,102.40
Grant-In-Lieu of Taxes					0.00

[illegible]

<u>Provincial Offences</u>		
Fines Paid	\$ 24,352.00	
Outstanding Fines (pre & post transfer)	\$ 2,279,710.00	\$ 24,352.00

Notice of Default - mailed out	73	73
New Charges Filed	153	153
Court Room Operating Hours	3	3.0

Outcome	Count	Percentage
Failed to Attend - Convicted	31	56%
Plead Guilty	21	38%
Withdrawn	0	0%
Quashed	2	4%
Stayed	0	0%
Dismissed/Acquitted	0	0%
Plead Not Guilty - Convicted	2	4%
Other	0	0%
Total	56	100%



Robert Heil
<Robert.Heil@municipaltaxadvisory.com>

04/06/2016 11:07 AM

To Robert Heil <Robert.Heil@municipaltaxadvisory.com>

cc Paul Yeoman <Paul.Yeoman@municipaltaxadvisory.com>

bcc

Subject Update on Canadian Tire Appeals

To Our Participants in the CTC Appeals:

To date, we have yet to receive a recommended position from MPAC or CTC. The onus rests with the appellant. Discussions to date with the parties have purely involved analysis of data without any conclusion or official position on details to suggest a finding or fix. The issues remain consistent; MPAC's cost outweigh the actual costs to build these stores. The parties agree that the cost approach is the most appropriate method to value free standing stores with depreciation/obsolescence considered as a component. We are not able to quantify any values yet until we see what is being proposed and substantiated.

We have meetings with MPAC and Canadian Tire representatives on Monday April 11 and the next ARB pre hearing is scheduled for May 10. We hope prior to the pre hearing event that we will have a MPAC recommendation and procedural plan so that we can share this with you along with a better understanding of the valuation problem and anticipated roll out.

We very much appreciate your patience; it continues to take a lot of time. If you have any questions, please do not hesitate to call Paul Yeoman or me here at MTAG.

Regards,

Robert (Bob) Heil,
Managing Director and Vice President

MUNICIPAL TAX
ADVISORY GROUP

44 Crawford Crescent

P.O. Box 95

Campbellville, Ontario

L0P 1B0

Telephone: 289-270-2988

Toll Free: 1-888-552-9403

Cell phone: 905-246-3933

www.municipaltaxadvisorygroup.com

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you are not the named addressee you should not disseminate, distribute or copy this e-mail. Please notify the sender immediately by e-mail if you have received this e-mail by mistake and delete this e-mail from your system. If you are not the intended recipient you are notified that disclosing, copying, distributing or taking any action in reliance on the contents