

TOWN OF FORT FRANCES

Administration and Finance Executive Committee

AGENDA - May 8, 2018 - Noon

MEETING -Committee Room, Civic Centre

Session #69

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 Session # 68 dated April 17, 2018. 3 - 5
5. **In-Camera**
6. **New Business**
 - 6.1 Automatic Aid Agreement. 6 - 11
 - 6.2 Provincial Offences Act Fine Debt Recovery Services. 12 - 13
- refer to additional materials attached.
 - 6.3 Councillor Wendy Brunetta - NOMA Executive Meeting Per Diem. 14 - 15
 - 6.4 Councillor Ken Perry - NOMA Executive Meeting Per Diem. 16 - 17
 - 6.5 357/358 Applications for Tax Adjustment re: 700 Scott Street (2017). 18 - 22
 - 6.6 2017 Child Care - Audited Statement of Revenue and Expenses. 23 - 29
 - 6.7 Ontario Regulation 284/09 - Budget Matters. 30 - 35
7. **Non-agenda Items**
8. **Information**
 - 8.1 Town of Fort Frances Water and Sewer Fund (Operating) Summary for the Four Months Ending Monday April 30, 2018. 36
 - 8.2 Town of Fort Frances General Fund (Operating) Summary for the Four Months Ending Monday, April 30, 2018. 37 - 38
9. **Adjourn / Next Meeting Date - May 22nd, 2018**

TOWN OF FORT FRANCES

MINUTES

SESSION NO. # 68

April 17, 2018

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Committee Room on April 17, 2018 from 12:01 p.m. to 12:29 p.m.

PRESENT: Councillor K. Perry, Chair, Mayor R. Avis (12:17 p.m. to 12:29 p.m.), Councillor W. Brunetta, Councillor G.P. Ryan.

ALSO PRESENT: L. Lindberg, Treasurer, D. Galusha, Deputy Treasurer, T. Moffitt, Fire Chief/CEMC (12:01 p.m. to 12:15 p.m.) and K. Lawson, Secretary

REGRETS: D. Brown, CAO

1. **Call to Order**
2. **Non-agenda items identified to be considered later in this meeting, both in-camera and in open meeting. - none identified**
3. **Disclosure of pecuniary interest and the general nature thereof - none identified**
4. **Approval of Previous Committee Minutes**

4.1 Session No. 67 dated April 3rd, 2018.

Brunetta-Ryan: Approved as presented.

CARRIED

5. **In-Camera**
6. **Items Referred from Council**

6.1 Rainy River Valley Agricultural Society financial request.
- committee recommended that the request be received only with no further action.

6.2 Borderland Pride Request (12:01 p.m. to 12:07 p.m.).
- Mr. Douglas W. Judson was in attendance to speak to the request.
- committee recommended formally declaring the week of Monday, July 9th through Sunday, July 15th, 2018 as "Pride Week" in the Town of Fort Frances, permitting and assisting in holding a flag raising event at the Town office on July 14th to be coordinated with the Clerk's Office; and providing guidance with respect to any necessary permits or escorts that must be arranged for a pedestrian Pride march, also to be coordinated with the Clerk's Office.

7. New Business

7.1 Waiving of Procurement Policy.

- T. Moffitt, Fire Chief/CEMC was in attendance to speak to the report.
- committee recommended approval for waiving of Procurement Procedures Policy 4.0 with respect to purchases over \$5,000. but not exceeding \$35,000. for the purchase of Extrication eDraulics Cutters & Spreaders from CODE 4 Fire & Rescue Inc.

7.2 Health and Safety Policy - Annual Review.

- committee recommended approving the Health & Safety Policy - Annual Review.

7.3 2018 Capping Parameters for Capped Properties.

- committee recommended approving the 2018 capping parameters as outlined in the report and the preparation of an authorizing by-law for capping parameters and the percentage which tax decreases are limited.

7.4 Use of Corporate Resources in Election Periods Policy.

- L. Slomke, Clerk was in attendance to speak to the report.
- committee recommended adoption of the Use of Corporate Resources in Election Periods Policy 1.17.

7.5 Further Bill 68 Amendments - Declaration of Interest.

- L. Slomke, Clerk was in attendance to speak to the report.
- committee recommended accepting the report and procedures outlined therein and support implementation of this process effective immediately.

7.6 Recount Policy - 2018 Municipal Elections.

- L. Slomke, Clerk was in attendance to speak to this report.
- committee recommended moving forward in the 2018 Municipal Election utilizing the recount provisions found in the Municipal Elections Act and not implement a separate policy/by-law.

8. Non-agenda Items - none identified.

9. Standing Items

Railway Right-Of Way Information - Update.

9.1 High-Tonnage Rail Lines Revenue Request.

- committee recommended passing a formal resolution requesting that the Minister of Finance the high-tonnage rate for railway right-of-way properties in the Town of Fort Frances at the committee believes that the Municipality meets the high-tonnage threshold.

10. Information

10.1 Fire & Rescue Services - March 2018 Report. - received as information.

10.2 Town of Fort Frances General Fund (Operating) Summary for the Three Months Ending Saturday, March 31, 2018 - received as information.

10.3 Town of Fort Frances Water and Sewer Fund (Operating) Summary for the Three Months Ending Saturday, March 31, 2018 - received as information.

11. Adjourn / Next Meeting Date - May 8, 2018

Executive Committee Chair

D. Brown, CAO

To: Administration & Finance Executive Committee
From: Tyler Moffitt, Fire Chief/CEMC
Date: April 25, 2018
Subject: Automatic Aid Agreement

Background

The Fort Frances Fire & Rescue Service is a member of the Rainy River District Mutual Aid Association. Mutual Aid is an agreement between participating municipalities in the Rainy River District that have established a fire department by-law.

This association is intended to provide voluntary reciprocal fire protection services to each other if the need arises. Presently, we can request Mutual Aid from Alberton, La Vallee, Emo, and Chapple Fire and Emergency Services for extra firefighters and pumper trucks, because we have firefighters and pumper trucks, and vice versa.

However, we cannot request a water tanker truck, which Alberton, La Vallee, Emo, and Chapple has, because Fort Frances does not have one. As well, no Fire and Emergency Service in the Rainy River District Mutual Aid Association can request an Aerial Ladder Truck, because they do not have one.

Going forward, I would like to initiate the signing of an Automatic Aid Agreement with the Townships of Alberton, La Vallee, Emo, and Chapple, which will enable us to request a water tanker truck if the need arises and if at the time one can be provided. As well, it will enable the aforementioned townships the ability to request an Aerial Ladder Truck if the need arises and if at the time Fort Frances can provide one.

As well, the agreement will allow either fire service to return to their community at anytime should the need arise.

Invoicing will be monthly and will be at the current MTO hourly rate per apparatus.

Attached is a Draft of the Automatic Aid Agreement, which needs to be reviewed, as well as necessary additions and/or changes made. The Fire Chief of the aforementioned townships will also be bringing forward the same recommendation to his respected councils.

Recommendation

That the Administration & Finance Executive Committee approves this report and directs Council to bring forward the resolution to proceed with initiating the future signing of an Automatic Aid Agreement with the Townships of Alberton, La Vallee, Emo, and Chapple.

Respectfully submitted,



Tyler Moffitt
Fire Chief/CEMC
Fort Frances Fire & Rescue Service

THIS AGREEMENT made this day of , 2018.

BETWEEN:

THE CORPORATION OF THE TOWNSHIP OF CHAPPLE,

THE CORPORATION OF THE TOWNSHIP OF EMO,

THE CORPORATION OF THE TOWNSHIP OF LAVALLEE

And THE CORPORATION OF THE TOWNSHIP OF ALBERTON

The CORPORATION OF THE TOWN OF FORT FRANCES

(herein collectively referred to as the "Parties")

WHEREAS Section 2. (6) of the *Fire Protection and Prevention Act, 1997*, S.O. 1997, c.4, authorizes a municipality to enter into an automatic aid agreement with other municipalities to provide and/or receive fire protection services;

AND WHEREAS the Townships of Chapple, Alberton, Emo, La Vallee & The Town of Fort Frances operate fire protection services and manage assets suitable to meet municipal responsibilities required by the *Fire Protection and Prevention Act, 1997*, through their respective volunteer fire departments;

AND WHEREAS each of The Townships Chapple, Alberton, Emo, La Vallee & The Town of Fort Frances are willing and prepared to make available fire protection services to the municipality nearest it via automatic aid and in coverage situations on certain terms and conditions;

NOW THEREFORE, in consideration of the mutual covenants conditions, considerations and payments herein contained, the respective Councils for the Townships of Chapple, Alberton, Emo, La Vallee & Town of Fort Frances mutually agree as follows:

1. Definitions for the purpose of this Agreement:

- a) **"Designate"** means a person who, in the absence of the Fire Chief, has the same powers and authority as the Fire Chief.
- b) **"Automatic Aid Agreement Services Fees"** means the current MTO provincial rate per apparatus.
- c) **"Emo Fire & Emergency Service"** means the Township of Emo Fire & Emergency Service, herein referred to as EFES. (District Station #7)
- d) **"Chapple Fire & Emergency Service"** means The Township of Chapple Fire & Emergency Service, herein referred to as CFES. (District Station #5 South and #5 North)

- e) **“La Vallee Fire & Emergency Service”** means the Township of La Vallee Fire & Emergency Service, herein referred to as LFES. (District Station #8)
- f) **“Alberton Volunteer Fire Department”** means the Township of Alberton Fire & Emergency Service, herein referred to as AVFD. (District Station #9)
- g) **“Fort Frances Fire & Rescue Service”** means the Town of Fort Frances Fire & Rescue Service, herin referred to as FFRS (District Station #11)
- g) **“Incident Commander”** means the person in command of an incident, also referred to in this Agreement as IC.
- h) **“Fire Protection Services”** means and includes the activities defined in the *Fire Protection and Prevention Act*, more particularly described as including fire suppression, rescue and emergency services, and the delivery of all those services,
- i) **“Sufficient Resources”** means staffing and equipment to provide a response that meets the most current OFM guidelines for the particular emergency type.
- j) **“Limited Services”** refers to a variation of services differentiating from the norm as a result of extenuating circumstances, including but not limited to, levels of training, resources available, environmental variables, obstructions, roads, remote properties, private road ways, lanes, and drives.

2. Automatic Aid:

- a) This agreement is intended to be used on a day to day basis in order to meet the following objectives:
 - (i) Ensuring the provision of equipment and personnel, which are neither practical nor reasonable for each Fire Service to provide due to economic and other conditions inherent to their provision.
 - (ii) Provide The Town of Fort Frances assist coverage for areas that are not hydrant protected, as deemed required by the Incident Commander. In the event of a hydrant system failure the coverage would also be provided to those areas.
 - (iii) Provide the Townships of Chapple, Emo, La Vallee & Alberton assist coverage for areas/situations that may require an aerial ladder apparatus, as deemed required by the Incident Commander.

3. Conditions of Response

- a) Each municipality is responsible to its own ratepayers first and, as such, may refuse to supply response if its Fire Service personnel, apparatus, and or equipment are required in its own jurisdiction at the time of an incident, or in the event it deems that another Fire Service cannot provide sufficient coverage to its jurisdiction for the duration of the incident response.

- b) In the event an incident occurs in the jurisdiction of the Fire Service that is assisting another, the applicable Commanding Officer or designate may order the release of any or all personnel, apparatus and/or equipment of their Service.
- c) Conditions a and b above will be decided by the assisting Fire Service as per the chain of command.

6. Conditions of Agreement

- a) This Agreement shall remain in force until any of the Parties provides written notice of termination to all other Parties not less than six months prior to the desired date of termination.
- b) This Agreement may be amended in writing by way of an Addendum to this Agreement or may be repealed and replaced with a revised Agreement at any time with the mutual consent of all Parties.
- c) In the event that there may be any dispute between the Parties to this Agreement, or any of them, with respect to any matter contained in this Agreement, including but not limited to the interpretation of this Agreement, such dispute shall be submitted to arbitration under the provisions of the *Municipal Arbitrations Act*, R.S.O 1990 c. M. 48, and the decision rendered in respect of such proceedings shall be final and binding upon the Parties to this Agreement.
- d) If for any reason the said arbitration cannot be conducted pursuant to the provisions of the *Municipal Arbitrations Act*, then the Parties hereto shall agree to the selection of a single arbitrator, and failing agreement on the selection of an arbitrator, such arbitrator shall be appointed by a judge of the Supreme Court of Ontario pursuant to the provisions of the Arbitrations Act, S.O. 1991 c. 17, or pursuant to any successor legislation.

6. Billing Conditions

- a) Billings under this Agreement will be completed on a monthly basis as required.
- b) The Chief Officer or designate shall notify the applicable Town or Township when any billable service has been provided by its Fire Service under this Agreement. The said Town or Township will, in accordance with its billing policies, prepare and submit a bill for all services provided during the month to each Town or Township which received such service.
- c) Billing shall be at the current MTO provincial rate per apparatus.
- d) The Township or Town receiving a bill for services under this Agreement shall remit payment of same upon receipt.

7. Legal

- a) This Agreement shall come into force and effect on the date of passing thereof by the Councils of the Townships of Chapple, Emo, LaVallee, Alberton & Town of Fort Frances.
- b) This Agreement shall be reviewed by the Parties at least once every five years.
- c) If for any reason, any section, clause or provision of this Agreement is declared to be inconsistent or is declared by a Court of competent jurisdiction to be invalid, the same shall not affect the validity of this Agreement as a whole or any part thereof and shall be deemed to be severed by this Agreement.
- d) Due to the reliance of all Parties on volunteer firefighters, the topographic and geographic configuration of the respective jurisdictions, the level of firefighter training in the area on any given day, limited levels of equipment, available resources, and other constraints, the services described in this by-law are provided as “Limited Services” as defined in Section 1 of this Agreement.
- e) The Townships of Chapple, Alberton, Emo, LaVallee, Alberton, and the Town of Fort Frances shall not accept, sustain or incur liability for the delay or inability of their respective Fire Services to supply any of the services under this Agreement due to the provision of its approved services as Limited Services or due to the existence of unsafe conditions encountered en route, environmental factors and impeded access.
- f) No liability shall attach or accrue to the Townships of Chapple, Alberton, Emo, La Vallee, Alberton, and the Town of Fort Frances under this Agreement by reason of any injury or damage sustained by personnel, apparatus, and/or equipment of the Fire Service while engaged in the provision of fire protection services to any area outside of the municipal jurisdictions of the Parties.
- g) That this Agreement may be cited as the “Chapple, Alberton, Emo, La Vallee & Fort Frances Automatic Aid Agreement”.
- h) This Agreement comes into effect on the day it is passed by the respective Councils of all Parties hereto.

IN WITNESS WHEREOF the Parties hereto have hereunto affixed their corporate seals duly attested by the hands of their authorized signatories.

The Corporation of the Township of Chapple

REEVE (seal)

CAO

WE HAVE AUTHORITY TO BIND THE CORPORATION.

The Corporation of the Township of Emo

MAYOR (seal)

CAO

WE HAVE AUTHORITY TO BIND THE CORPORATION.

The Corporation of the Township of LaVallee

REEVE (seal)

CLERK-TREASURER

WE HAVE AUTHORITY TO BIND THE CORPORATION.

The Corporation of the Township of Alberton

REEVE (seal)

CAO/CLERK-TREASURER

WE HAVE AUTHORITY TO BIND THE CORPORATION.

The Corporation of the Town of Fort Frances

MAYOR (seal)

CAO/CLERK-TREASURER
WE HAVE AUTHORITY TO BIND THE CORPORATION.

TO: Administration & Finance Executive Committee
FROM: Laurie Lindberg, Treasurer
DATE: May 4, 2018
SUBJECT: Provincial Offences Act Fine Debt Recovery Services

BACKGROUND

On November 26, 2007, Council passed By-Law No. 57/07, being a by-law to establish fees and charges for the costs of collection of Provincial Offences (POA) fines that are due and unpaid. The collection fees were added onto the debt to be recovered and do not have a financial impact on the expenses of the Fort Frances POA Court operations. The original collection agency was with Canadian Bonded Credits Limited (CBCL), transferred to iQor Canada Ltd in 2008, then a second transfer to Nordia in July of 2017.

On April 24, 2018, the attached letter was received by e-mail notifying that Nordia will be ceasing active collections activities on all accounts effective May 14th, 2018. In accordance with the Procurement Policy, that three (3) written quotes are required for purchases over \$5,000 but not exceeding \$35,000, contact has been made to known debt recovery/collection agencies to provide a quote for fee for service as the payable amount is between \$8,000 to \$11,000 on an annual basis. The following suppliers of collection services were contacted to provide a quote: A-1 Credit Recovery & Collection Services Inc., Credit Bureau Collections, Commercial Credit Adjusters Ltd. and Groupe Solution Collect.

We have received the following quotes of which are stated as a percentage of the debt owed/collected:

1. A-1 Credit Recovery & Collection Services Inc., Toronto, ON
 - a. 23% First Assignment
 - b. 40% Second Assignment – accounts dating back from 2001 through to December 2017
 - c. 1st, 2nd and 3rd assignment POA collection experience.
2. Credit Bureau Collections, Barrie, ON
 - a. 30% of all collections
 - b. No direct POA collection experience (some by-law infractions including parking tickets and fire department infractions)
3. Commercial Credit Adjusters Ltd., Winnipeg, MB
 - a. 16% 1st Placement Assignment
 - b. 23 % 2nd Placement Assignment (those accounts that have prior arrangements)
 - c. POA collection reference 2nd assignment for City of Toronto
4. Groupe Solution Collect, Branch offices in Montreal, Quebec & Pickering
 - a. 15.9% of collections
 - b. No POA collection experience in Ontario and no direct collection staff presently



Nordia Inc
3020 Jacques-Bureau, 2nd Floor
Laval, QC H7P 6G2

April 24th 2018

The Town of Fort Frances
Administration & Finance
320 Portage Avenue
Fort Frances, ON
Attention: Donna Kneisz

Via email
TO: dkneisz@fort-frances.com
CC:

RE: Contract# Collection Agency Services

Good day Donna,

This letter serves as notice, that at this time, and upon careful consideration, Nordia Inc. has decided to discontinue its relationship with The City of Fort Frances as it pertains to the Debt Recovery Program. Nordia will be ceasing active collection activities on all accounts effective May 14th 2018.

We kindly request that you forward to us any specific instructions pertaining to the termination of the services that do not already appear in the original agreement by April 30th 2018.

On behalf of Nordia, I would like to extend my gratitude to the City of Fort Frances team for the continued business over the years and wish you well in your future endeavors.

Best Regards,

A handwritten signature in black ink, appearing to read "R. Giguere", with a long, sweeping horizontal stroke extending to the right.

Rafael Giguere
Director of Operations
Nordia Inc.
5100 Rue Sherbrooke E,
Montreal, Quebec, H1V 3R9
rgiguere@nordia.ca



**ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2018/58**

TO: Administration & Finance Executive Committee
FROM: Laurie Lindberg, Treasurer
DATE: April 23, 2018
SUBJECT: Councillor Wendy Brunetta NOMA Executive Meeting Per Diem

BACKGROUND

Attached is a copy of the Town of Fort Frances Schedule "F" Travel Statement – Mayor/Council Honorarium per diem in the amount of \$160.00 to attend the Northern Ontario Municipal Association (NOMA) Executive Meeting held in Thunder Bay on April 4, 2018 as submitted by Councillor Wendy Brunetta.

The travel expenses and per diem claim is in compliance with Town of Fort Frances Travel Policy Number 3.11 and By-Law 02/10-B Schedule 'A'.

TOWN OF FORT FRANCES - SCHEDULE "F"
TRAVEL STATEMENT – MAYOR / COUNCIL HONORARIUM

Attendee <i>Wendy Brunetta</i>	
Conference / Seminar Attended	<i>NOMA EXEC</i>
Location	<i>Thunder Bay</i>
Dates	<i>April 4 / 18</i>

Details of Per Diem

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Date								
Amount			<i>\$ 160⁰⁰</i>					

Name (Please Print) <i>Wendy Brunetta</i>	Signature <i>Wendy Brunetta</i>
Approved	Date <i>April 9 / 18</i>

To be submitted to Payroll for processing when approved by Council



**ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2018/59**

TO: Administration & Finance Executive Committee
FROM: Laurie Lindberg, Treasurer
DATE: April 23, 2018
SUBJECT: Councillor Ken Perry NOMA Executive Meeting Per Diem

BACKGROUND

Attached is a copy of the Town of Fort Frances Schedule "F" Travel Statement – Mayor/Council Honorarium per diem in the amount of \$240.00 to attend the Northern Ontario Municipal Association (NOMA) Executive Meeting held in Thunder Bay on April 3 & 4, 2018 as submitted by Councillor Ken Perry.

The travel expenses and per diem claim is in compliance with Town of Fort Frances Travel Policy Number 3.11 and By-Law 02/10-B Schedule 'A'.

TOWN OF FORT FRANCES - SCHEDULE "F"
TRAVEL STATEMENT – MAYOR / COUNCIL HONORARIUM

Attendee	Kew Perry
Conference / Seminar Attended	NOMA Board Meeting
Location	Thunder Bay Victoria Inn
Dates	Apr 3/4

Details of Per Diem

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Date		Apr 3	Apr 4					
Amount		80. ⁰⁰	160. ⁰⁰					240. ⁰⁰

Name (Please Print)	Signature
Kew Perry	Kew Perry
Approved	Date

To be submitted to Payroll for processing when approved by Council

TO: Administration & Finance Executive Committee
FROM: Laurie Lindberg, Treasurer
DATE: April 24, 2018
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 700 Scott Street (2017) Roll# 5912-030-002-01500-00000

BACKGROUND

Attached is the 357/358 Application for reconsideration of assessment and adjustment for 2017 taxes for 700 Scott Street resulting from revised property valuation and classification from commercial to residential due to conversion of prior commercial space to residential apartments.

The Municipality may object to the applications for the above referenced properties filed under Section 39.1 of the *Assessment Act*. In accordance with Section 357 (5) of the *Municipal Act* on or before September 30 of the year following the year in respect of which the application was made, Council shall hold a meeting at which the applicants may make presentation to council.

Section 357 (5) (b) of the *Municipal Act* states that the Municipality must notify the applicant(s) of the meeting by mail sent 14 days before the meeting. Notice of Hearing to consider this Section 357/358 application for 2017 was mailed to the applicant indicating notification that the public hearing is scheduled for Monday, May 14, 2018.

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

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



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

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

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

April 24, 2018

Chris McKinnon
Aynsley McKinnon
648 Scott Street
Fort Frances, Ontario
P9A 1H6

Dear Mr. & Mrs. McKinnon:


Re: Hearing to Consider Section 357/358 Applications

Please be advised that a public hearing has been scheduled for immediately following the Committee of the Whole Meeting of Council on Monday, May 14, 2018 in the Council Chambers located at the Civic Centre, 320 Portage Avenue, Fort Frances. The Committee of the Whole begins at 5:30 p.m.

The Council of the Town of Fort Frances will be conducting the hearing to consider Section 357/358 Applications, including the application with regard to property located at 700 Scott Street in Fort Frances.

The hearing will give you the opportunity to speak to the application (copy of applications enclosed) if you should so desire.

Sincerely,


Laurie A. Lindberg, CMO
Treasurer

Enc.

SECTION 357/358 APPLICATION

Application/Appeal #

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Taxation Year: 2017

Municipality: TOWN OF FORT FRANKS Roll Number: 59-12-030-002-015-00
 Property Address: 700A SCOTT ST Applicant Name: AYNSLEY MCKINNON
 Owner Name: CHRIS AYNSLEY MCKINNON Contact Number: 807-876-7996
 Mailing Address: 648 SCOTT ST Alternative Num: _____
FF ON P9A146

Reason for Application: (Check one box only)

- ☒ Ceases to be liable for tax at rate it was taxed - 357(1)(a) ☐ Sickness or extreme poverty - 357(1)(d.1)
☐ Became exempt - 357(1)(c) ☐ Mobile unit removed - 357(1)(e)
☐ Razed by fire, demolition or otherwise - 357(1)(d)(i) ☐ Gross or manifest clerical/factual error - 357(1)(f)
☐ Damaged and substantially unusable - 357(1)(d)(ii) ☐ Repairs/Reno's preventing normal use (min. 3 months) - 357(1)(g)

Details of Reason: CONVERTED TO APARTMENTS (3)

Effective from: 01/01/17 to 12/31/17 Applicant Signature: C. McKinnon Date: 02/28/18
 (MM/DD/YY) (MM/DD/YY)

ASSESSMENT REPORT: MUNICIPALITY				ASSESSOR				
Assessment Roll As Returned		Revised Since Roll Return <input type="checkbox"/>		Assessment Report School Bd: <input checked="" type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other				
		Enter Revisions Below		<input type="checkbox"/> No Change In Assessment <input type="checkbox"/> S357 Required for Next Year				
RTC/RTQ	2005 Base-year CVA	2008 Base-year CVA	Current Phased Assessment	Revised RTC/RTQ	Revised 2005 Base-year CVA	Revised 2008 Base-year CVA	Revised Current Phased Assessment	Change to Current Phased Assessment
CT			38,475	RTP			128,736	
CU			17,325					
RTP			68,536					
Revised:				Reason for Change (Assessor Comments):				
Reason Original Assessment Revised:								
Assessor Name:				Signature:		Date: <u>01/01/18</u>		

TREASURER'S REPORT ON TAX LIABILITY

RTC/RTQ	Taxable Assessment Reduction	Tax Rate	(Days / Months)	Tax Adjustment	Original Levy
CT	- 38,475		365	- 1684 63	3,358 90
CU	- 17,325		365	- 531 00	
RTP	68,536		365	1,278 80	

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount: \$936.83

Comments:

Treasury Position: Treasurer Signature: Laurie G. Lindberg Date: 04/24/18

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY): 05/14/18

☐ Approved ☐ Amended & Approved ☐ Not Approved ☐ Applicant Did Not Appear ☐ Application Abandoned

Reason:

Appeared for Applicant: _____ Appeared for Municipality: _____

Signature of Council/ARB Member: _____ Name/Title: _____

Application made under Sec 357/358/359 of the Municipal Act, 2001

MPAC's RESPONSE

Owner name(s) MCKINNON, CHRISTOPHER JAMES
MCKINNON, AYSLEY VAN DOYLE
Roll number 5912-030-002-01500-0000
Property location 700A SCOTT ST
Property description PLAN ALB LOT 423 PCLS 423-1, 423-2
Municipality/Local taxing authority FORT FRANCES TOWN

Application number
Application reason Classification Change
Received date March 09, 2018
Claim relief period From: January 01, 2017 - To: December 31, 2017
Taxation year 2017

Current Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR ECL C U	16,900	18,600	17,325	17,750	18,175	18,600
OWNR OT C T	37,500	41,400	38,475	39,450	40,425	41,400
OWNR RU R T	58,600	65,000	60,200	61,800	63,400	65,000
Total	113,000	125,000	116,000	119,000	122,000	125,000

Change to the Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR RU R T	125,314	139,000	128,736	132,157	135,579	139,000
Total	125,314	139,000	128,736	132,157	135,579	139,000

MPAC Remarks

MPAC has revised the property valuation and classification from commercial to residential due to conversion of prior commercial space to residential apartment(s)

MPAC Representative:
Date:

Mark Cawston
March 27, 2018

2018 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

Batch #	Year Affected	Roll #	Assessment Change	RTC/RTQ	Municipal Rate	School Rate	Municipal Amount	English Public	English Separate	French Public	French Separate	No Sup School	BIA	TOTAL
	2017	3.2.01500	-38,475	CT	0.0326533	0.0111317	-1,256.34					-428.29		-1,684.63
	2017	3.2.01500	-17,325	CU	0.0228573	0.0077922	-396.00					-135.00		-531.00
	2017	3.2.01500	-60,200	RTEP	0.0168689	0.00179000	-1,015.51	-107.76						-1,123.26
							-2,667.85	-107.76	0.00	0.00	0.00	-563.29	0.00	-3,338.90
	2017	3.2.01500	128,736	RTEP	0.0168689	0.00179000	2,171.63	230.44						2,402.07
							-496.22	122.68	0.00	0.00	0.00	-563.29	-936.83	-936.83
357 Application														

TO: Administration & Finance Executive Committee
FROM: Laurie Lindberg. Treasurer
DATE: May 2, 2018
SUBJECT: 2017 Child Care – Audited Statement of Revenue & Expenses

BACKGROUND

Attached is the audited Statement of Revenue and Expenses for the Town of Fort Frances Child Care Programs for the year ended December 31, 2017 as provided by BDO Canada, as well as the invoice for this audit in the amount of \$3,234.06.

The audited Statement of Revenue and Expenses is a requirement of the Rainy River District Social Services Administration Board for Child Care funding.

Town of Fort Frances
Child Care Department
For the year ended December 31, 2017

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Tel: 807 274 9848
Fax: 807 274 5142
www.bdo.ca

BDO Canada LLP
607 Portage Avenue
Fort Frances ON P9A 0A7 Canada

Independent Auditor's Report on Statement of Revenue and Expenses

To the Council of the
Town of Fort Frances

We have audited the accompanying Statement of Revenue and Expenses for the Town of Fort Frances - Child Care Department for the year ended December 31, 2017, and notes, comprising the significant accounting policy and other explanatory information. The Statement of Revenue and Expenses has been prepared by management based on the basis of accounting described in the significant accounting policy attached to the Statement of Revenue and Expenses.

Management's Responsibility for the Statement

Management is responsible for the preparation of the Statement of Revenue and Expenses in accordance with the basis of accounting described in the significant accounting policy attached to the Statement, and for such internal control as management determines is necessary to enable the preparation of financial information 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 of Revenue and Expenses 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 of 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 Revenue and Expenses for the Town of Fort Frances - Child Care Department for the year ended December 31, 2017, is prepared, in all material respects, in accordance with the basis of accounting described in the significant accounting policy attached to the Statement of Revenue and Expenses.

Basis of Accounting

Without modifying our opinion, we draw attention to the significant accounting policy attached to the Statement of Revenue and Expenses (Note 1) which describes the basis of accounting. The Statement of Revenue and Expenses is prepared to assist the Town of Fort Frances to meet the requirements of the Rainy River District Social Services Administration Board. As a result, the financial information may not be suitable for another purpose.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants
Fort Frances, Ontario
April 25, 2018

Town of Fort Frances Child Care Department Statement of Revenue and Expenses

For the year ended December 31

2017

Revenue

Government transfers - operating - Fort Frances Children's Complex	
- Core service delivery (Note 2)	\$ 545,791
- Fee subsidy (Note 2)	300,816
- Provincial wage enhancement (Note 2)	43,146
- Best start hub (Note 2)	106,687
- Day care resource teacher (Note 2)	102,297
	<u>1,098,737</u>
User fees	407,992
Other revenue	<u>9,370</u>
Total revenue	<u>1,516,099</u>

Operating Expenses

Fort Frances Children's Complex	
Advertising	548
Audit	2,805
Accounting and bookkeeping	30,300
Buildings and yard - rental costs and utilities	52,339
Buildings and yard - other	6,288
Training and development	7,878
Equipment and leases	1,954
Events and activities	5,573
Food and meals	76,447
Insurance	1,867
Office supplies and expenses	4,726
Telephone and internet	2,335
Repairs and maintenance	13,699
Teaching supplies	17,328
Memberships, licenses and extended school purchases	2,320
Salaries, wages and benefits	1,096,919
Vehicle expenses	587
	<u>\$ 1,323,913</u>

**Town of Fort Frances
Child Care Department
Statement of Revenue and Expenses
(Continued)**

For the year ended December 31 **2017**

Operating Expenses (continued)

Carried forward \$ 1,323,913

Best Start Hub	
Advertising	152
Accounting and bookkeeping	3,550
Buildings and yard	4,499
Events and activities	1,502
Food and meals	1,457
Insurance	230
Office supplies and expenses	803
Telephone and internet	707
Repairs and maintenance	196
Teaching supplies	2,325
Salaries, wages and benefits	96,048
Vehicle expenses	246
	<u>111,715</u>

Day Care Resource Teacher	
Accounting and bookkeeping	2,550
Training and development	3,681
Office supplies and expenses	143
Telephone and internet	1,212
Teaching supplies	2,552
Memberships and licenses	240
Salaries, wages and benefits	103,073
	<u>113,451</u>

Total operating expenses **1,549,079**

**Capital expenses capitalized for Town of Fort
Frances accounting purposes**
 Fort Frances Children's Complex

69,560

Total department expenses **1,618,639**

Deficiency of revenue over expenses **\$ (102,540)**

**Town of Fort Frances
Child Care Department
Notes to Statement of Revenue and Expenses**

December 31, 2017

2. Schedule of Government Transfers

	Core service delivery	Fee subsidy	Provincial wage enhancement	Best start hub	Day care resource teacher
Base funding	\$ 545,791 \$	300,816 \$	45,516 \$	104,212 \$	102,297
Other funding	-	-	-	2,475	-
Estimated recovery	-	-	(2,370)	-	-
Revenue reported on the statement of revenue and expenses	\$ 545,791 \$	300,816 \$	43,146 \$	106,687 \$	102,297



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BDO Canada LLP
607 Portage Avenue
Fort Frances ON P9A 0A7 Canada



April 26, 2018

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

Attention: Ms. Laurie Lindberg

Invoice **89362969**

Electronic Banking Account No. 151360322599

HST Registration No. 131585366RT0043

For Professional Services

Preparing and auditing the Statement of Revenue and Expenses for the Town of Fort Frances - Child Care Department for the year ended December 31, 2017, as required by the Rainy River District Social Services Board.

\$2,700.00

Administration, technology and disbursement fee:

162.00

Our Fee \$2,862.00

HST 372.06

Total \$3,234.06

Please make cheques payable
To:
BDO Canada LLP

BDO is pleased to offer you
electronic bill payment
For more information, visit:
<http://www.bdo.ca/electronic-payment>

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

1825-KFF3035-4

TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Deputy Treasurer
DATE: May 2, 2018
SUBJECT: Ontario Regulation 284/09 – Budget Matters

BACKGROUND

The Town of Fort Frances is required under the Ontario Regulation 284/09 (O. Reg. 284/09) to report on whether amortization expenses, post employment benefits and solid waste landfill closure and post-closure expenses are included in the budget. The purpose of this report is to explain Ontario Regulation 284/09 and illustrate the impact on the 2018 budget if all these expenses had been included.

Accounting standards and reporting requirements changed dramatically in 2009, the most significant change being the introduction of tangible capital asset accounting. The accounting standards, however, do not require that budgets be prepared on the same basis. The Town of Fort Frances, like most municipalities, continues to prepare budgets based on the traditional cash basis.

For 2011 and subsequent years, the municipality or local board shall prepare a report about the excluded expenses and adopt the report by resolution before adopting a budget for that year that excludes from their estimated budget expense costs related to amortization expenses, post employment benefit expenses and solid waste landfill closure and post-closure expenses.

The regulation requires that the report contain information regarding:

- 1) An estimate of the change in the accumulated surplus of the municipality to the end of the year resulting from the exclusion of any of those expenses; and
- 2) An analysis of the estimated impact of the exclusion of any of those expenses on the future tangible capital asset funding requirements of the municipality.

Financial Impact

The Town of Fort Frances developed its 2018 Operating Budget excluding only amortization. The budget this year includes annual post-employment benefits for fire fighters and solid waste landfill closure and post-closure expenses.

- 1) The 2018 Operating Budget does not include expense for the amortization of its tangible capital assets estimated in the sum of \$4,473,900.00 as shown in **Schedule 3** attached to this report. However, the Capital budget includes Contributions from Reserve Funds in the amount of \$2,134,161 (\$2,640,719 less FGT \$506,558) for capital asset replacement as shown in **Schedule 2** attached to this report.

- 2) The 2018 Operating Budget includes the estimated cost of the post employment benefit expenses incurred in the current year for any retirees resulting from the 2011 firefighter arbitration award. The Town engages Morneau Shepell to provide a post-retirement non-pension benefits actuary report providing an accounting valuation. The post-retirement liability continues to be an unfunded liability.
- 3) The 2018 Operating budget includes the current year expense for landfill closure and post-closure expense, which is estimated at \$23,360. In 2012 EBA Engineering Consultants Ltd. completed a review our landfill to determine the remaining life of the permitted landfill footprint and provided an update of the closure and post closure liabilities for the site. The Post Landfill Closure Reserve Fund as at December 31, 2017 was \$641,958.65 and estimated to have a closing balance of \$764,242.91 at December 31, 2018.

Schedule 1 to this report provides an analysis of the impact on the 2018 Budget with the inclusion of the above noted expenses.

Schedule 1
2018 BUDGET
PSAB 3150 RECONCILIATION

Revenues

General Operating	\$22,324,295
Water Operating	2,808,219
Sewer Operating	2,579,930
Capital	8,187,424
	<hr/> 35,899,868
Less	
Transfers to Capital from other Funds ¹	(3,547,845)
Transfers to Capital from other Funds ¹	0
Transfers to Operating from other Funds ¹	0
Federal Gas Tax Recognized from Deferred Revenue	579,653
MTO Gas Tax Recognized from Deferred Revenue	0
Prior Year's Surplus	0
Proceeds from Long-Term Debt ²	0
Total Revenues	<hr/> \$32,931,676

Expenses

General Operating	\$22,324,295
Water Operating	2,808,219
Sewer Operating	2,579,930
Capital	8,187,424
	<hr/> 35,899,868
Less	
Transfers from Operating to other (Reserve) Funds ³	1,517,729
Transfer from Water & Sewer to other Funds ³	616,432
Prior Year's Deficit	
Capital Expenses	(8,187,424)
Debt Principal Repayments ⁴	438,282
Total Expenses	<hr/> \$30,284,887

Annual Surplus, before exclusion \$2,646,789

Excluded Expenses

Amortization of Tangible Capital Assets	4,473,900
Post Employment Benefits	0
Solid Waste Landfill Closure & Post-closure Expenses	0
Total Excluded exclusions	<hr/> \$4,473,900

Annual Surplus (Deficit), after excluded Expenses -\$1,827,111

NOTES

¹ Transfers from other funds represents transfers from Reserve Funds for Expenditures and is not considered a revenue source under accrual accounting

² Proceeds from debenture issued is a debt financing decision and is considered a liability and not a revenue source under accrual accounting

³Transfers to other funds represents contributions to reserves and is not considered an expense under accrual accounting

⁴Debt principal repayments are considered repayments of long-term liabilities and are not an expense under accrual accounting

Schedule 2
2018 Projected Reserve Funds

Account Name	G/L Account #	Reserve Fund Balance as at December 31, 2017	Estimated Interest Earned	Contributions to Reserve Funds	Reserve Fund Contributions to Capital/General	Estimated Reserve Fund Balance as at December 31, 2018
Museum Projects	30-002-0000-0810-20805	60,756.59	1,093.62			61,850.21
Handi-Transit MTO Gas Tax	30-002-0000-0810-20809	14,196.93	255.54			14,452.47
Children's Complex Projects	30-002-0000-0810-20811	65,299.04	1,175.38			66,474.42
Daycare/Toy Library Donations	30-002-0000-0810-20812	2,717.24	48.91			2,766.15
Parks & Cemeteries Projects	30-002-0000-0810-20823	50,402.22	907.24			51,309.46
Public Library & Technology Centre	30-002-0000-0810-20827	211,160.69	3,800.89			214,961.58
Sister Kennedy Centre Projects	30-002-0000-0810-20832	21,617.86	389.12			22,006.98
Post Landfill Closure	30-002-0000-0810-20851	641,958.65	11,555.26	110,729.00		764,242.91
Waterworks & Sanitary Sewer	30-002-0000-0810-20860	4,804,825.43	86,486.86	598,450.00		5,489,762.29
Watermeter Replacement	30-002-0000-0810-20870	95,152.73	1,712.75	17,982.00		114,847.48
Townshend Theatre	30-002-0000-0810-20871	113,264.45	2,038.76	7,000.00	(11,000.00)	111,303.21
Corporate Vehicles/Equipment	30-002-0000-0810-20874	819,668.40	14,754.03	150,000.00	(505,341.00)	479,081.43
Corporate Building	30-002-0000-0810-20875	1,892,156.07	34,058.81	450,000.00	(544,204.00)	1,832,010.88
Corp. Projects Reserve	30-002-0000-0810-20876	2,369,017.51	42,642.32	800,000.00	(1,882,647.00)	1,329,012.83
Corporate Contingency	30-002-0000-0810-20877	1,272,157.14	22,898.83			1,295,055.97
Federal Gas Tax Reserve	30-002-0000-0810-20878	72,160.96	934.45	506,557.59	(579,653.00)	0.00
Tax Rate Stabilization Reserve	30-002-0000-0810-20880	0.00				0.00
		12,506,511.91	224,752.77	2,640,718.59	(3,522,845.00)	11,849,138.27
Library Building	30-002-0000-0811-20828	423,735.79	7,725.00		(25,000.00)	406,460.79
		12,930,247.70	232,477.77	2,640,718.59	(3,547,845.00)	12,255,599.06

Clinic Financing Loan	311,110.56	244,443.84
Solar Panel Project Loan	119,920.97	90,535.29
Federal Gas Tax	72,160.96	-
Corporate Reserve Funds	6,892,180.57	5,694,587.79
Library/Technology Reserve Funds	634,896.48	621,422.37
Waterworks/Sanitary Sewer Reserves	4,899,978.16	5,604,609.77
	<u>12,930,247.70</u>	<u>12,255,599.06</u>

Reserve Funds Allocation

2018	Corporate Vehicles/ Equip	Corporate Buildings	Corporate Projects	Library & Tech Centre	Townshend Theatre	Federal Gas Tax	Total
Gen Government			215,500				215,500
Fire			182,009				182,009
Police Services Board							-
PW Building/General		35,000	8,763			62,250	106,013
PW Lg Equipment	330,000						330,000
Roads			433,134			517,403	950,537
Connecting Link			206,703				206,703
Sidewalks			351,615				351,615
Streetlight Poles			207,000				207,000
Airport	42,000						42,000
Parks/Cemetery	46,750	270,000	22,000				338,750
Waste Management			75,000				75,000
Children's Complex							-
Handi-van							-
Memorial Sports Centre	47,794	128,900	45,000				221,694
Recreation	10,000	56,000	56,000				122,000
Townshend Theatre					11,000		11,000
Sunny Cove							-
Library & Technology				25,000			25,000
Museum		27,405					27,405
Sorting Gap Marina							-
Planning & Development			9,923				9,923
Animal Shelter							-
Civic Centre	28,797	26,899					55,696
Market Square Project			70,000				70,000
Sanitary Sewer Projects							-
Waterworks Projects							-
Totals	505,341	544,204	1,882,647	25,000	11,000	579,653	3,547,845

Schedule 3
Amortization Budget

Department	Budget Distribution 2016 Amortization	Audited Actual 2016 Amortization	Budget Distribution 2017 Amortization	Audited Actual 2017 Amortization	Budget Distribution 2018 Amortization
General Government	125,000	123,676.79	125,000	148,213.58	164,300
Fire	40,000	36,675.10	40,000	71,848.05	86,100
Protective Inspection/Control	10,000	7,812.66	8,000	7,970.95	7,900
PW Admin/Buildings & Yards	12,500	14,990.70	15,000	19,512.02	20,500
Roads - Paved	1,240,000	1,288,546.41	1,300,000	1,326,858.19	1,341,000
Roads - Unpaved	47,000	46,584.56	47,000	42,636.08	42,700
Roads Structures	25,000	22,824.63	25,000	22,022.12	22,100
Roads - Winter Control	30,000	40,199.61	40,500	45,388.27	56,400
Sidewalks	235,000	234,867.42	235,000	245,708.79	256,500
Handi Transit	14,500	11,914.66	15,000	19,163.38	20,500
StreetLighting	107,500	106,426.00	107,500	108,191.75	114,200
Air Transportation	67,000	75,463.39	76,000	77,264.81	79,400
Urban Storm Sewer	165,000	166,911.92	167,000	170,362.03	180,400
Rural Storm Sewer	2,300	2,406.65	2,500	2,601.57	2,600
Waste Diversion (Recycling)	16,000	14,172.85	15,000	15,670.17	15,700
Cemeteries	12,000	8,856.69	9,800	8,445.74	8,500
Social & Family Serv	70,000	70,477.25	71,000	88,067.32	92,000
Parks	48,000	47,235.17	48,000	55,562.42	69,200
Recreation	285,000	294,404.48	300,000	310,060.12	322,900
Library	175,000	160,577.50	162,500	165,552.80	168,700
Cultural Services	82,000	83,657.99	85,000	81,706.76	85,300
Planning & Development	50	-	-	-	-
Building Inspection Services	200	199.32	200	315.63	1,200
Sanitary Sewer Collection	190,000	189,193.83	190,000	177,159.57	184,800
Sanitary Sewer Treatment Plant	281,220	375,626.01	400,000	487,550.19	490,400
Water Treatment Distribution	305,000	318,072.32	325,000	333,233.72	344,300
Water Treatment Plant	274,730	285,699.07	290,000	294,809.26	296,300
	3,860,000	4,027,472.98	4,100,000	4,325,875.29	4,473,900

TOWN OF FORT FRANCES
Water and Sewer Fund (Operating) Summary
For the Four Months Ending Monday, April 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% Variance</u>
Water and Sewer Fund				
WATER				
Waterworks Administration	(\$274,926.28)		\$274,926.28	0.00%
Water Treatment Plant	176,820.62		(176,820.62)	0.00%
Water Storage Facility	13,773.67		(13,773.67)	0.00%
	<u>(84,331.99)</u>	<u></u>	<u>84,331.99</u>	<u>0.00%</u>
SEWER				
Sanitary Sewer Administration	(338,888.02)		338,888.02	0.00%
Sewage Treatment Plant	217,655.58		(217,655.58)	0.00%
	<u>(121,232.44)</u>	<u></u>	<u>121,232.44</u>	<u>0.00%</u>

TOWN OF FORT FRANCES
General Fund (Operating) Summary
For the Four Months Ending Monday, April 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% Variance</u>
CORPORATE				
Municipal Tax Levy	(\$5,296,186.86)	-	\$5,296,186.86	0.00%
Education Tax Levy	(796,255.16)	-	796,255.16	0.00%
W/O Municipal	22,864.97	-	(22,864.97)	0.00%
W/O Education	28,251.30	-	(28,251.30)	0.00%
OMPF	(1,671,050.00)	-	1,671,050.00	0.00%
Payments-in-Lieu	(18,167.12)	-	18,167.12	0.00%
Sale of Land	(3,500.00)	-	3,500.00	0.00%
Mayor & Council	88,376.87	-	(88,376.87)	0.00%
Long Term Debt	162,669.25	-	(162,669.25)	0.00%
Election	3,001.38	-	(3,001.38)	0.00%
Riverside Health Care/Dr Recruitment	68,000.00	-	(68,000.00)	0.00%
RR DSSAB	650,238.39	-	(650,238.39)	0.00%
Northwestern Health Unit	153,672.25	-	(153,672.25)	0.00%
Economic Development	59,151.96	-	(59,151.96)	0.00%
Travel Information Centre	2,356.42	-	(2,356.42)	0.00%
Solar Panel Project	(1,360.17)	-	1,360.17	0.00%
English Public School Board	331,569.00	-	(331,569.00)	0.00%
English Separate School Board	67,351.47	-	(67,351.47)	0.00%
French Public School Board	330.51	-	(330.51)	0.00%
French Separate School Board	711.64	-	(711.64)	0.00%
Total Corporate	<u>(6,147,973.90)</u>	<u>-</u>	<u>6,147,973.90</u>	<u>0.00%</u>
ADMINISTRATION AND FINANCE				
Other Unassigned Revenue	(81,895.88)	-	81,895.88	0.00%
Administration	107,334.26	-	(107,334.26)	0.00%
Admin Vehicle	1,365.52	-	(1,365.52)	0.00%
Municipal Buildings	2,430.89	-	(2,430.89)	0.00%
HR Department	14,005.35	-	(14,005.35)	0.00%
Clerk	70,983.28	-	(70,983.28)	0.00%
Treasury	254,594.90	-	(254,594.90)	0.00%
FFPC Administration	39,859.55	-	(39,859.55)	0.00%
Total Administration and Finance	<u>408,677.87</u>	<u>-</u>	<u>(408,677.87)</u>	<u>0.00%</u>
EMERGENCY SERVICES				
Emergency Services	287,542.62	-	(287,542.62)	0.00%
Emergency Measures	5,150.57	-	(5,150.57)	0.00%
911 Service	11,366.60	-	(11,366.60)	0.00%
Police Revenue	(13,759.31)	-	13,759.31	0.00%
Police Services Board	2,326.54	-	(2,326.54)	0.00%
Police Administration	688,534.25	-	(688,534.25)	0.00%
Total Emergency Services	<u>981,161.27</u>	<u>-</u>	<u>(981,161.27)</u>	<u>0.00%</u>
COMMUNITY SERVICES				
Sister Kennedy Centre	18,338.71	-	(18,338.71)	0.00%
Fort Frances Children's Complex	59,311.65	-	(59,311.65)	0.00%
Best Start Hub	(19,500.87)	-	19,500.87	0.00%
Day Care Resource Teachers	(11,557.44)	-	11,557.44	0.00%
Handi-Transit System	7,137.80	-	(7,137.80)	0.00%
Townshend Theatre	(2,473.00)	-	2,473.00	0.00%

TOWN OF FORT FRANCES
General Fund (Operating) Summary
For the Four Months Ending Monday, April 30, 2018

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>% Variance</u>
Recreation Facilities	179,053.09	-	(179,053.09)	0.00%
Recreation Programs	7,425.94	-	(7,425.94)	0.00%
Community Services	42,182.52	-	(42,182.52)	0.00%
Sunny Cove Camp	(7,935.59)	-	7,935.59	0.00%
Fort Frances Public Library	167,482.03	-	(167,482.03)	0.00%
Museum	60,472.04	-	(60,472.04)	0.00%
Waterfront Development/Marina	(1,109.79)	-	1,109.79	0.00%
Total Community Services	<u>498,827.09</u>	<u>-</u>	<u>(498,827.09)</u>	<u>0.00%</u>

OPERATIONS AND FACILITIES

PW Administration	(110,605.52)	-	110,605.52	0.00%
PW Buildings & Yards	30,493.53	-	(30,493.53)	0.00%
Municipal Roads	400,434.59	-	(400,434.59)	0.00%
Public Parking Lots	937.30	-	(937.30)	0.00%
Sidewalks	42,374.69	-	(42,374.69)	0.00%
Private Works Charges	1,145.13	-	(1,145.13)	0.00%
Private Crossing Charges	251.08	-	(251.08)	0.00%
PW Vehicles	80,714.97	-	(80,714.97)	0.00%
PW Equipment	67,535.27	-	(67,535.27)	0.00%
PW Stores	25,571.25	-	(25,571.25)	0.00%
Traffic Signal Maintenance	1,624.21	-	(1,624.21)	0.00%
Streetlight Maintenance	14,610.83	-	(14,610.83)	0.00%
Garbage Collection	(21,318.91)	-	21,318.91	0.00%
Recycling Services	35,398.24	-	(35,398.24)	0.00%
Sanitary Landfill	(43,180.68)	-	43,180.68	0.00%
Engineering	10,548.74	-	(10,548.74)	0.00%
Airport	32,321.84	-	(32,321.84)	0.00%
Airport Building Maintenance	13,181.26	-	(13,181.26)	0.00%
Airport Grounds Maintenance	7,439.03	-	(7,439.03)	0.00%
Parks & Cemeteries Maintenance	21,933.35	-	(21,933.35)	0.00%
Fort Frances Cemetery	4,612.37	-	(4,612.37)	0.00%
Riverview Cemetery	10,771.52	-	(10,771.52)	0.00%
Point Park	312.51	-	(312.51)	0.00%
Parks - Outdoor Facilities	32,786.15	-	(32,786.15)	0.00%
RLSquare	1,068.38	-	(1,068.38)	0.00%
Lions Millennium Park	1,090.99	-	(1,090.99)	0.00%
Total Operations and Facilities	<u>662,052.12</u>	<u>-</u>	<u>(662,052.12)</u>	<u>0.00%</u>

PLANNING AND DEVELOPMENT

Civic Centre	26,254.29	-	(26,254.29)	0.00%
By-Law Enforcement	49,495.89	-	(49,495.89)	0.00%
Animal Shelter	1,007.79	-	(1,007.79)	0.00%
Building Official	15,945.87	-	(15,945.87)	0.00%
Planning & Zoning	10,613.50	-	(10,613.50)	0.00%
Total Planning and Development	<u>103,317.34</u>	<u>-</u>	<u>(103,317.34)</u>	<u>0.00%</u>

Sub-Total General Fund (Operating)	<u>(3,493,938.21)</u>	<u>-</u>	<u>3,493,938.21</u>	<u>0.00%</u>
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TOTAL BUDGET- Revenue	(9,374,531.66)	-	9,374,531.66	0.00%
TOTAL BUDGET- Expenditures	<u>5,880,593.45</u>	<u>-</u>	<u>(5,880,593.45)</u>	<u>0.00%</u>
	<u>(3,493,938.21)</u>	<u>-</u>	<u>3,493,938.21</u>	<u>0.00%</u>