

TOWN OF FORT FRANCES

Administration and Finance Executive Committee

AGENDA - January 8, 2019 - NOON

MEETING - Committee Room, Civic Centre

Session No. 2

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1. <u>Call to Order</u>	
2. <u>Non-agenda items identified to be considered later in this meeting, both in-camera and in open meeting.</u>	
3. <u>Disclosure of pecuniary interest and the general nature thereof</u>	
4. <u>Approval of Previous Committee Minutes</u>	
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10. <u>Adjourn / Next Meeting Date - January 22, 2019</u>	

TOWN OF FORT FRANCES

MINUTES

SESSION NO. # 2

December 4, 2018

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Committee Room on December 4, 2018 from Noon to 12:40 p.m.

PRESENT: Councillor W. Brunetta, Chair, Mayor J. Caul, Councillor A. Hallikas

ALSO PRESENT: D. Brown, CAO, L. Lindberg, Treasurer, D. Galusha, Deputy Treasurer, S. Freamo, Information Technology Manager and K. Lawson, Committee Secretary

REGRETS: Councillor D. Judson

1. Call to Order - Noon.

- 1.1 Appointment of Chair and Vice Chair.
 - Committee approved the appointment of Councillor Wendy Brunetta as Chair and Councillor Andrew Hallikas as Vice Chair.

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

- 2.1 Volunteer Bureau Community Christmas Dinner Financial Request.
- 2.2 Councillor Michael Behan - Council Orientation Per Diem.
- 2.3 Councillor John McTaggart - Councillor Orientation Per Diem.
- 2.4 Councillor Andrew Hallikas - Councillor Orientation Per Diem.

3. Disclosure of pecuniary interest and the general nature thereof

- 3.1 Councillor Wendy Brunetta disclosed an interest in item 7.2 as the NOMA Board Meeting Per Diem Claims were hers.
- 3.2 Councillor Wendy Brunetta disclosed an interest in item 7.4 as the Councillor Orientation Per Diem Claims were hers.
- 3.3 Councillor Andrew Hallikas disclosed an interest in non-agenda item 8.4 as the Councillor Orientation Per Diem Claims were his.

4. Approval of Previous Committee Minutes

- 4.1 Session No. 79 dated November 20, 2018.

5. In-Camera

6. Items Referred from Council - none identified

7. New Business

- 7.1 Award of RFP 18-AF-13 Delivery of Enterprise Network Switches
- committee recommended awarding RFP 18-AF-13 to Elco Systems Inc. for \$41,254.04 including HST.
- 7.2 Councillor Wendy Brunetta NOMA Executive Meeting.
- committee recommended approving the per diem claim in the amount of \$240.00 as submitted by Councillor Wendy Brunetta for her attendance at the Northern Ontario Municipal Association (NOMA) Executive Meeting held in Thunder Bay on November 27-28, 2018.
- 7.3 Councillor Ken Perry NOMA Executive Meeting.
- committee recommended approval of the per diem claim in the amount of \$240.00 as submitted by Councillor Ken Perry for his attendance at the Northern Ontario Municipal Association (NOMA) Executive Committee Meeting held in Thunder Bay on November 27-28, 2018.
- 7.4 Councillor Wendy Brunetta - Council Orientation Session.
- committee recommended approving the per diem claim in the amount of \$400.00 as submitted by Councillor Wendy Brunetta for her attendance at the Council Orientation Session on November 21-23, 2018.
- 7.5 Councillor Wendy Brunetta Expense Reimbursement.
- committee recommended this item be removed from the agenda and further recommended that the expense for the iPad Otterbox case be referred directly to Accounts Payable for payment.
- 7.6 Request for Reconsideration Minutes of Settlement (M.O.S.) Re: 641 Second Street East (2017).
- committee recommended processing the Minutes of Settlement for the property located at 641 Second Street East as received.
- 7.7 Rural Ontario Municipal Association (ROMA) Annual Conference - January 27, 28 and 29, 2018.
- committee recommended 1) deferring the sending of a delegation from the Town of Fort Frances to the 2019 ROMA Conference; 2) review attendance at the 2020 ROMA Conference in the 4th quarter of 2019 prior to the early bird registration for the event; and 3) have Administration provide Honourable Greg Rickford, Minister of Indigenous Affairs, Minister of Energy and Northern Development and Mines with a schedule of 2019 COW and Council meetings in order to establish regular monthly or quarterly meetings with Council to discuss local issues and challenges.

- 7.8 Investments Policy No. 1.15 Update
- committee recommended approval of the updated Investments Policy 1.15 as presented.
- 7.9 Doug Brown, CAO - Entertainment Purchase Card Expense.
- committee recommended approving the entertainment purchase card expense claim in the total amount of \$84.67 as submitted by Doug Brown, CAO for a luncheon meeting with M. Martel, Resolute Vice-President Operations, Mayor Roy Avis and Mayor Elect June Caul on November 28, 2018.

8. Non-agenda Items

- 8.1 Volunteer Bureau Community Christmas Dinner Financial Request.
- committee recommended approving a donation in the amount of \$100.00 to the Volunteer Bureau for the 2018 Christmas Dinner at the Knox United Church.
- 8.2 Councillor Michael Behan - Council Orientation Per Diem.
- committee recommended approving the per diem claim in the amount of \$400.00 as submitted by Councillor Michael Behan for his attendance at the Council Orientation Session on November 21-23, 2018.
- 8.3 Councillor John McTaggart - Councillor Orientation Per Diem.
- committee recommended approving the per diem claim in the amount of \$400.00 as submitted by Councillor John McTaggart for his attendance at the Council Orientation Session on November 21-23, 2018.
- 8.4 Councillor Andrew Hallikas - Councillor Orientation Per Diem.
- committee recommended approving the per diem claim in the amount of \$320.00 as submitted by Councillor Andrew Hallikas for his attendance at the Council Orientation Session on November 21-23, 2018.

9. Information - none received

10. Adjourn 12:40 p.m./ Next Meeting Date - January 8, 2019

Executive Committee Chair

D. Brown, CAO

December 18, 2018

Report To: Administration & Finance Executive Committee (Mayor & Council)

From: Doug Brown, CAO

SUBJECT: Municipal Reporting Burden

The letter dated December 5th, 2018 from the Steve Clark, Honourable Minister of Municipal Affairs and Housing was referred by Council to the Administration & Finance Executive committee for review and recommendation. (See attached letter).

The following pertinent background information on the subject matter is provided for your consideration:

- 1) December 13, 2018 – AMCTO- Advocacy Update- Municipal Reporting Burden
- 2) 2016 AMCTO Report – Bearing the Burden – Overview of Municipal reporting to the Province.

Administration has taken the liberty of confirming which reports are completed and forwarded to the Province on a regular basis. The 12 page spreadsheet outlining the Municipal – Provincial Reporting Inventory is attached for your reference. Overall, Administration is of the opinion that modernization of the reporting regime is necessary, so that it becomes streamlined and less burdensome to our organization.

Respectfully submitted,



Doug Brown, CAO

COUNCIL APPROVAL OF THIS REPORT WILL

**Ministry of
Municipal Affairs
and Housing**

Office of the Minister

777 Bay Street, 17th Floor
Toronto ON M5G 2E5
Tel.: 416 585-7000

**Ministère des
Affaires municipales
et du Logement**

Bureau du ministre

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DEC 05 2018

RE: Municipal Reporting Burden

Dear Heads of Council,

As you have heard me say, reducing the provincial reporting burden affecting the municipal sector is a priority for the government. I addressed municipal concerns about the reporting burden at the Association of Municipalities of Ontario (AMO) conference in Ottawa this past summer. I have heard from municipalities that the province asks for too many reports, which impacts the ability of municipalities to focus on local priorities.

I have struck a team in my ministry to lead the reduction of the municipal reporting burden across government. In addition to reducing the number of reports, we must make sure any remaining information collected is necessary for the province's work. We must confirm the information requested is not duplicative, and that the reporting requirements for small municipalities are appropriate.

To address these goals, my ministry will be convening a cross-government working group to bring together ministries with municipal reporting requirements. This group will be tasked with reducing reporting and undertaking the work to meet the aforementioned commitments.

In addition to our cross-government working group, in 2018, my team will be convening a stakeholder working group of various municipal associations with a shared common interest in municipal reporting requirements.

I invite you to share your thoughts on what changes can be made to municipal reporting directly to my office, as well.

Thank you for your support.

A handwritten signature in black ink, appearing to read 'Steve Clark'.

Steve Clark
Minister, Ministry of Municipal Affairs and Housing

c: Laurie LeBlanc, Deputy Minister, MMAH



December 13, 2018

AMCTO Advocacy Update – Municipal Reporting Burden

Last week, AMCTO was pleased that the Honourable Minister of Municipal Affairs & Housing Steve Clark committed to addressing the sector's reporting burden. A letter sent to all Ontario municipalities formalized his remarks from the 2018 AMO Conference where he echoed the concerns that AMCTO raised in its landmark 2017 report on municipal-provincial reporting; that municipal reporting is often onerous, excessive, fragmented, duplicative, and often a barrier to effective municipal service delivery.

AMCTO is pleased to see its recommendations being adopted as the Minister commits to convening a cross-government working group on their municipal reporting requirements. This group will be tasked with reducing reporting, ensuring the information collected is necessary for the province's work, eliminating duplicate reporting, and ensuring reporting requirements for small municipalities are appropriate.

To inform this process, a municipal stakeholder working group made up of key associations will be leveraged to provide an informed perspective as early as next week. AMCTO is pleased to work closely with our municipal partners on this group from AMO, MFOA and OMSSA to present a sector wide effort.

Background:

For the past several years, AMCTO has made the municipal reporting burden a key advocacy issue. These efforts began when research led to the release of the 'Bearing the Burden' report in early 2017. This prompted a series of activities that brought us to where we are today:

- Late in 2016, AMCTO staff shared a draft report with staff from the Ministry of Municipal Affairs for review and feedback.
- In late Spring of 2017, AMCTO staff were invited to brief the Secretary of the Cabinet, Steve Orsini on the reporting burden research along with briefing to the MARCO/LUMCO and Regional & Single Tier CAOs.
- During the summer of 2017, AMCTO staff briefed the then Municipal Affairs Critic and now Minister of Agriculture, Food & Rural Affairs Ernie Hardeman and his staff.
- Over 2017-18, AMCTO staff began to work with the previous government on reporting reduction related to the Human Services Integration portfolio.

While the above efforts raised the profile of the reporting burden, Minister Clark's commitment to the reporting burden file is a positive step to working toward improved municipal service delivery. We look forward to working with Minister Clark and his team on this issue.

For more:

[Bearing the Burden: Summary Report](#)

[Bearing the Burden: Technical Report](#)

[Municipal-Provincial Reporting Inventory](#) (as of early 2017)

AMCTO – The Municipal Experts

2680 Skymark Avenue Suite # 610, Mississauga ON L4W-5L6





BEARING THE BURDEN

AN OVERVIEW
OF MUNICIPAL
REPORTING TO
THE PROVINCE

Acknowledgements:

Lead Researcher

DEVAN LOBO

AMCTO would like to thank the following reviewers for providing their support and feedback for this research project.

JEFF ABRAMS,

City Clerk,
City of Vaughan

PETER LOEWEN,

Director at School of Public Policy
& Governance and Associate
Professor of Political Science,
University of Toronto

ZAC SPICER,

Assistant Professor of Political
Science,
Brock University

We would also like to extend our sincere thanks to the public servants across the province who completed our survey, participated in interviews and focus groups. A special thanks to the following municipalities for helping to facilitate this research:

**MUNICIPALITY OF BAYHAM
COUNTY OF GREY**

**CITY OF OSHAWA
TOWNSHIP OF PUSLINCH**

**MUNICIPALITY OF WAWA
REGIONAL MUNICIPALITY OF YORK**

Please note that the conclusions, recommendations, and opinions expressed in this report belong to AMCTO and do not necessarily reflect the views of the individual reviewers or municipalities who participated in this research.

INTRODUCTION

Every day in communities across Ontario local governments work hard to deliver crucial services to their citizens. Most of this is tangible and visible: garbage trucks collect trash, police officers patrol the streets, and road crews fix potholes. However, a key feature of municipal service delivery—municipal reporting to the province—is not visible to even well-informed citizens. Reporting is both important and necessary. It helps the province to ensure accountability, monitor performance of funded programs, and ensure that transferred money is being spent appropriately. However, over time municipal reporting has become unwieldy. New regulations, funding agreements and programs have made municipal-provincial relations more complex. As new requirements were added, too few were taken away. Steadily municipalities became deeply over regulated and burdened with requirements to report to the province on hundreds of programs and services.

Governments at all three levels in Canada have entered a period where evolution and change are imperative. Steep fiscal pressures, rapid technological and demographic change, globalization and the spread of populism have all dramatically altered the environment in which they deliver services and govern. Intergovernmental relationships must also evolve and adapt to meet the changing demands of Ontarians.

“ **Accountability is essential, but we often treat that goal as an absolute good. Taxpayers expect excellent management and transparent procurement, but an exclusive focus on rigorous financial reporting and compliance requires a significant investment of time, energy and resources that is subject to diminishing returns.** ”

— DRUMMOND REPORT, 2012

Far from achieving the goals of good governance and accountability, municipal-provincial reporting in Ontario now hinders the ability of municipalities to function like responsible orders of government. Reporting threatens to weaken municipal productivity at a time when municipalities must modernize to face increasing demands. This report provides an overview of the municipal reporting burden. It's based on interviews and focus groups with municipalities and municipal public servants from across the province. Its goal is to provoke a conversation about how to reimagine the reporting relationship between municipalities and the province.

PRECEDENTS FOR REFORM

While bringing meaningful change to the municipal reporting burden will be no easy task, over the past decade the government has demonstrated that it can tackle difficult challenges. Below are a few examples.

Open for Business: The government of Ontario has made a valuable contribution to reducing and streamlining regulation and reform for the private sector. In 2008 the government unveiled its Open for Business Strategy, which was designed to produce a regulatory environment more conducive to businesses. Open for Business is a government-wide burden reduction and service modernization effort, and includes the government's Red Tape Challenge, Regulatory Centre of Excellence, Regulatory Modernization Committee, Government Modernization Fund, and Regulatory Burden Reduction Team. According to the Ministry of Economic Development and Growth, the government has achieved 50% of its target to reduce the burden on businesses with \$100 million in savings by 2017. In 2014 alone, five ministries worked together to help save \$6 million and 150,000 hours for the businesses in Ontario. Similarly, in 2015, seventeen ministry initiatives saved \$44 million and 2.3 million hours (Ministry of Economic Development and Trade, 2015).

TPAM: The Transfer Payment Administrative Modernization Initiative (TPAM), run by the Government of Ontario's Treasury Board Secretariat is designed to streamline and modernize the government's approach to managing its transfer payments. One of the elements of TPAM is a Transfer Payment Common Registration system (TPCR); a one-window, online portal that enables organizations that receive transfer payments to maintain a single profile and allows this information to be accessed and used by all ministries. One of the goals of TPAM is to allow transfer payment recipients, such as municipalities, to spend less time on administrative processes and more time on delivering services.

METHODOLOGY

The purpose of this report is to better understand the impact of municipal reporting to the province, and identify recommendations to streamline and improve the effectiveness of reporting. The findings are based on interviews and focus groups with 29 local government professionals throughout July and August of 2016. This qualitative data was supplemented by an online survey of municipal public servants from across the province, which received over 300 responses. Research respondents represented a wide cross-segment of Ontario's municipal sector, including a variety of population sizes, tiers, years of employment in the sector, and regions of the province.

LIMITATIONS

While this research project was designed to provide a wholesome picture of municipal-provincial reporting in Ontario, several limitations must be acknowledged. The interviews and focus groups conducted for this project were conducted in six municipalities.¹ While this qualitative research was supplemented by a survey of municipal public servants from across the province, the conclusions presented in this report may not necessarily be representative of the experience of every municipality.

In addition, while this project provides an overview of municipal reporting to the province, it does not cover reporting to the federal government (which is extensive). Nor does it cover the effect of regulations, either provincial or federal, on municipalities. These are both important topics in their own right.

¹ The six municipalities included both upper and lower tier, small, medium, and large communities, and municipalities located in a number of regions of the province, including the north.

FINDINGS

This section presents the key findings of this research project. Full research results, and a broader discussion of the context of municipal reporting can be found in the full technical report, which is located on the AMCTO website.

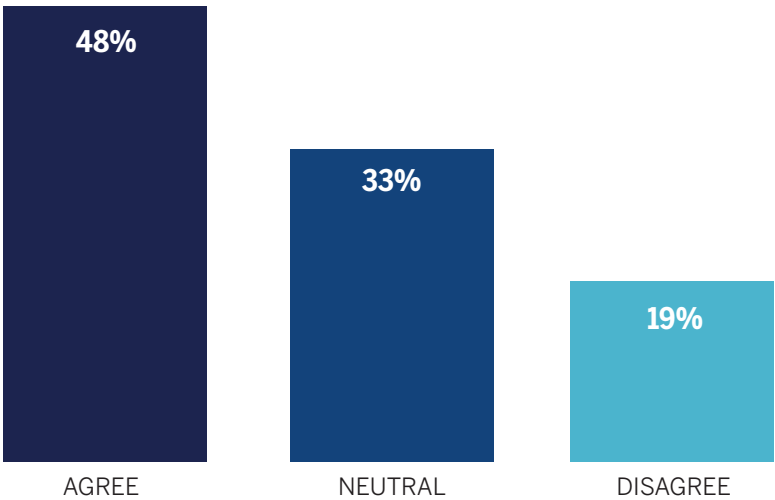
1. REPORTING NEGATIVELY IMPACTS SERVICE DELIVERY AND PREVENTS MUNICIPALITIES FROM INNOVATING AND PREPARING FOR THE FUTURE

The most alarming finding that emerged from this research is that reporting to the province is negatively impacting the ability of municipalities to effectively deliver services to the citizens of their communities, and to plan, prepare and innovate for the future. As seen in Figure 1, almost half of municipal public servants surveyed for this project agree that provincial reporting impacts their ability to effectively deliver services. This finding was validated by interview and focus group respondents who talked at length about how reporting obligations frequently draw them away from their service-delivery responsibilities.

“ Time and resources are the biggest drawbacks for municipalities when they are complying with reporting. It takes staff away from working on service-delivery and improving municipal business. ”

— FOCUS GROUP PARTICIPANT

FIGURE 1: PROVINCIAL REPORTING REQUIREMENTS ARE IMPACTING MY ABILITY TO PRODUCTIVELY DELIVER SERVICES



“ One of the main effects of reporting is that it sticks municipalities in a compliance, of-the-moment mentality, and prevents them from being proactive, and forward-looking. ”

— FOCUS GROUP PARTICIPANT

Respondents noted that they are forced squeeze reporting into their already busy schedules. Their time is prioritized and primarily devoted to delivering services in the community, and they find it difficult to keep up with the reporting that they are responsible for. However, they recognize the need to fulfill reporting requirements, especially as they become increasingly linked to provincial funding agreements.

In many cases municipalities expend substantial resources to manage and complete reporting by the deadlines. They deal with this problem in a variety of ways, from working overtime to hiring consultants. Both solutions are financially costly, diverting scarce municipal resources away from core service delivery.

Focus group and interview participants also emphasized that the amount of time they spend on reporting carries a broader and more profound implication for their municipality. Over and over again municipal public servants emphasized that in the current system the amount of time that they spent in reporting is preventing them from being able to plan for the future, and look for ways to innovate and improve. A fairly clear conclusion from this research is that reporting is a barrier to innovation. Every hour that is spent filling out reports to be sent the province is an hour not spent analyzing service-level data, conducting program reviews or consulting with stakeholders in the community. Some municipalities, especially those located in smaller communities, are so bogged down by reporting that they are forced to simply operate through business as usual. They don't have the time to think of the future because they are constantly looking back.

2. REPORTING IS ONEROUS AND EXCESSIVE

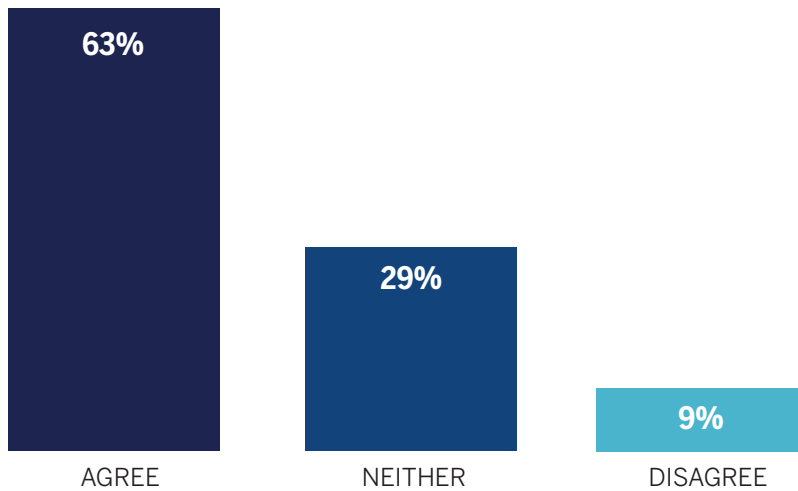
There was broad agreement amongst focus group, interview, and survey respondents that reporting is both onerous and excessive. Based on our research, we estimate that the province collects at least 422 reports from municipalities every year (225 separate reports, collected monthly, quarterly, biannually, and annually). We think that this is a conservative estimate. Consider that municipalities must complete reports for every environmental-related site, wastewater facility, or long-term care home in their jurisdiction. Moreover, this number doesn't include reports submitted on a unique frequency, like grant-based reporting. A full list of reports that we have collected can be found on the AMCTO website.

“ We estimate that the province collects at least 422 reports from municipalities every year (225 separate reports, collected monthly, quarterly, biannually, and annually). We think that this is a conservative estimate. ”

While no single municipality is responsible for filling out all 422 reports in any given year, we know from other estimates that some municipalities complete more than 200. The amount of reporting a municipality completes generally depends on the set of services they are responsible for. Some are required to complete as few as 90 reports, while others complete more than 200. For instance, in 2012 the City of Toronto documented that they submit about 270 reports to 11 separate provincial ministries or agencies, not considering grant-based reporting or audits. Similarly, the Drummond Report identified that one Ontario municipality submits 287 reports to the province every year.

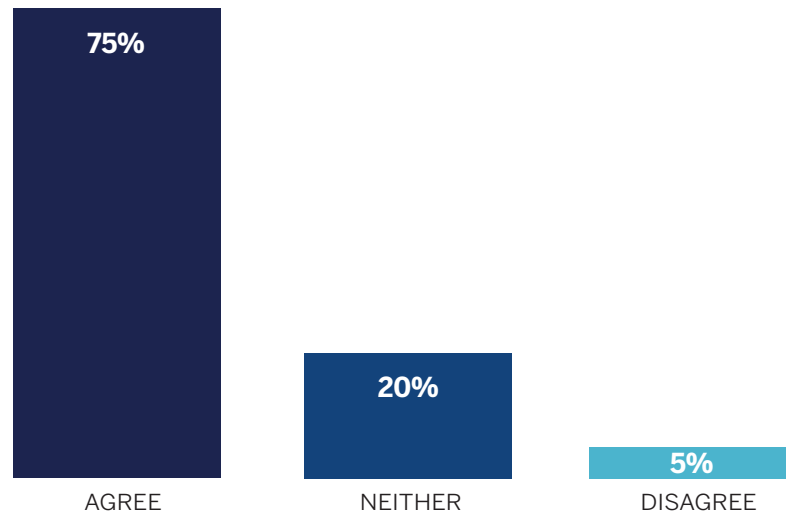
As seen in Figure 2, 63% of survey respondents agreed with the statement that there are too many provincial reporting requirements. Focus group and interview participants also agreed that there is more reporting now than 3-5 years ago, and that the trend seems to be for the province to consistently add new reporting requirements without taking many away. Reporting requirements are rarely if ever removed or streamlined. Even when reporting requirements are removed, there is usually a corresponding increase somewhere else. For instance, several respondents noted that when the Municipal Performance Measurement Program (MPMP) was removed, it didn't mitigate a corresponding increase in the difficulty of the Financial Information Return (FIR).

FIGURE 2: THERE ARE TOO MANY PROVINCIAL REPORTING REQUIREMENTS



Reporting is also time consuming. For example, the Long-Term Care Home Service Accountability Agreement takes municipalities anywhere from 21 to 45 days to complete for just one home. An overwhelming percentage of respondents believe provincial reporting takes too much time to complete, with 75% of survey respondents agreeing that provincial reporting is too time consuming (Figure 3).

FIGURE 3: PROVINCIAL REPORTING IS TOO TIME CONSUMING

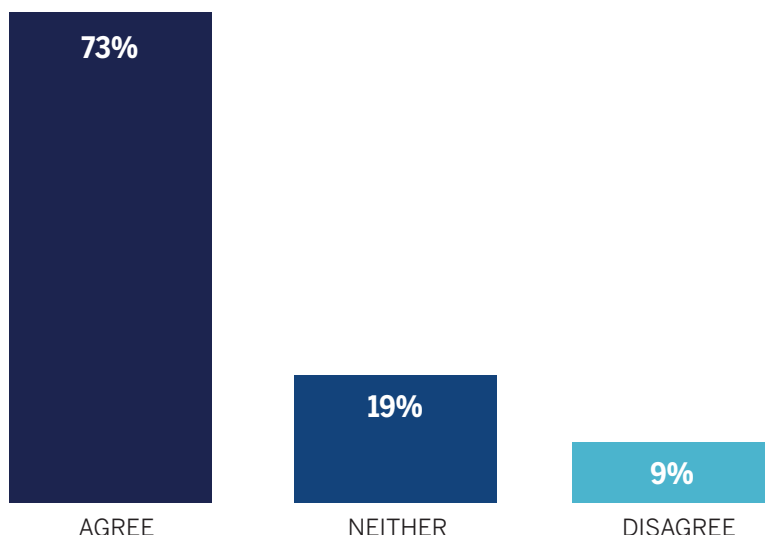


While the volume of reporting was a key area of concern, so too was the difficulty and complexity of some of the reporting. The process of reporting is considerably more complex than simply filling out a form or template. Reporting requires data gathering, data input, and record keeping. As seen in Figure 4, about 73% of survey respondents from all categories agree that complying with reporting requirements is onerous. Only 9% disagreed. Many respondents felt that the time and resources spent on reporting outweighed the benefit, or was not proportional to the program or service being reported on. Some described the report that they are responsible for as frustrating to complete, bringing them little or no added benefit, and taking time away from what they view as their actual job.

Some reporting requirements are described as straightforward and clear in terms of determining what is required. Others, however, are vague and leave crucial details up to a municipality's interpretation. For instance, respondents noted that compliance reporting for environmental assessments come with vague instructions, that ask for information based on what the municipality believes is "sufficient." In these cases, provincial staff are often not able to provide useful clarification. To mitigate this uncertainty, many municipalities go above and beyond what they think is necessary to ensure that they've met the require-

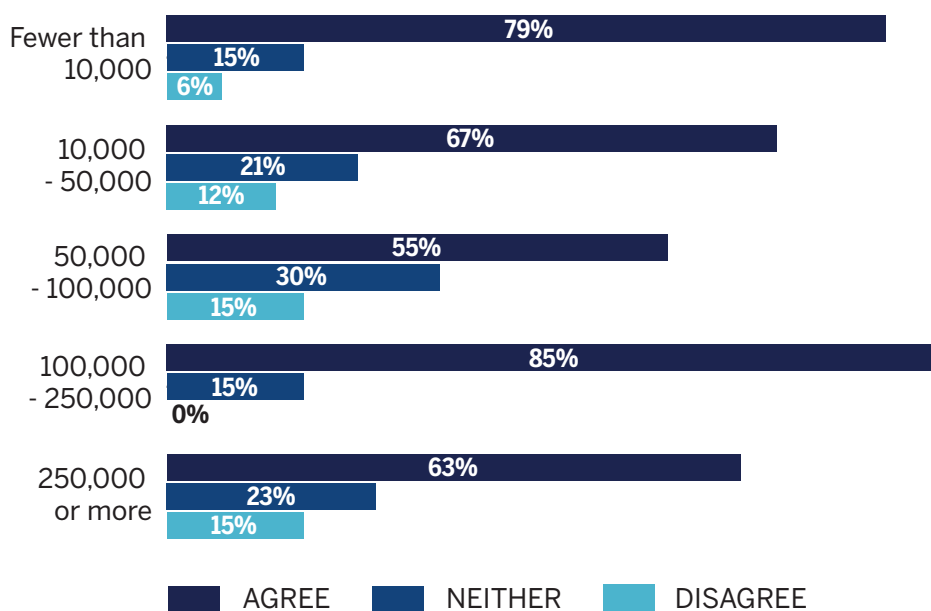
ments. One focus group respondent talked about sending huge stacks of binders to the province to ensure that all of their bases were covered. Should questions or problems arise with reporting, respondents said that when they seek clarification or support from provincial ministries or agencies the response is inconsistent. While some ministries and agencies are helpful, others were reported to be unreliable, slow and unhelpful. Some respondents indicated that it is common for municipal public servants to use their informal networks instead of official ministry contacts when they have questions about reporting.

FIGURE 4: COMPLYING WITH PROVINCIAL REPORTING REQUIREMENTS IS ONEROUS



As seen in Figure 5, every municipality faces its own unique challenges. Smaller municipalities have fewer coordination challenges but have less capacity and fewer resources to deal with reporting challenges. Conversely larger municipalities have greater staff capacity and resources but face more complex coordination challenges. Similar findings have been noted in the experience of provincial reporting to the federal government (Graefe et al., 2013, 76).

FIGURE 5: COMPLYING WITH PROVINCIAL REPORTING REQUIREMENTS IS ONEROUS, BY POPULATION SIZE



Respondents describe feeling frustrated with reporting, and note that it impacts their stress levels, mental health and ability to work effectively. As one senior municipal official noted, there are broader impacts to the health of municipal employees associated with being overworked. Several focus group respondents also reported that reporting has made it difficult for them to recruit qualified staff. Most public servants enter government to serve their community and work on programs and services that they think are important. They don't want to spend time filling out spreadsheets, or entering data into antiquated provincial portals.

“It is more the case that reporting to the province is done because it is mandatory, not because it generates value. If municipalities saw the value of the data they collect for reporting, they would be eager to coordinate, participate, and find the utility of the reporting.”

— FOCUS GROUP PARTICIPANT

3. THE PURPOSE OF REPORTING IS OFTEN UNCLEAR

In addition to the excessive amount of reporting that municipalities are subject to, research respondents also frequently acknowledged that they often didn't know the purpose of reporting. While the process of reporting can help municipalities become aware of inefficiencies, measure their progress, inform program decisions, or learn more about potential problems with the programs and services they deliver, our research suggests that this is the exception rather than the rule. Respondents painted a clear picture: in most instances municipalities derive little benefit from the reporting that they do, rarely have a good sense of what it is being used for, and are deeply sceptical that the information is actually being used.

Respondents also voiced very clearly that they wish the information that they were reporting was useful for the work that they do. In fact, many respondents indicated that they would be more enthusiastic about reporting if there was mutual benefit for both the province and municipality. However, as seen in Figure 6, public servants consider reporting to bring little or no value to their work, with only 21% of respondents selecting affirmative options.

One of the reasons why reporting brings little value to municipalities, is that the information reported to the province is rarely shared back with them. Numerous respondents indicated that it would be really helpful for them if data that they report to the province was published or shared in some form, so that they could benchmark or compare themselves against other municipalities. Even in the limited number of circumstances where data is shared back with the sector, many municipal public servants feel that the data is inconsistent, preventing true “apples to apples” comparisons.

FIGURE 6: RATE THE VALUE THAT REPORTING GENERALLY BRINGS TO YOUR WORK

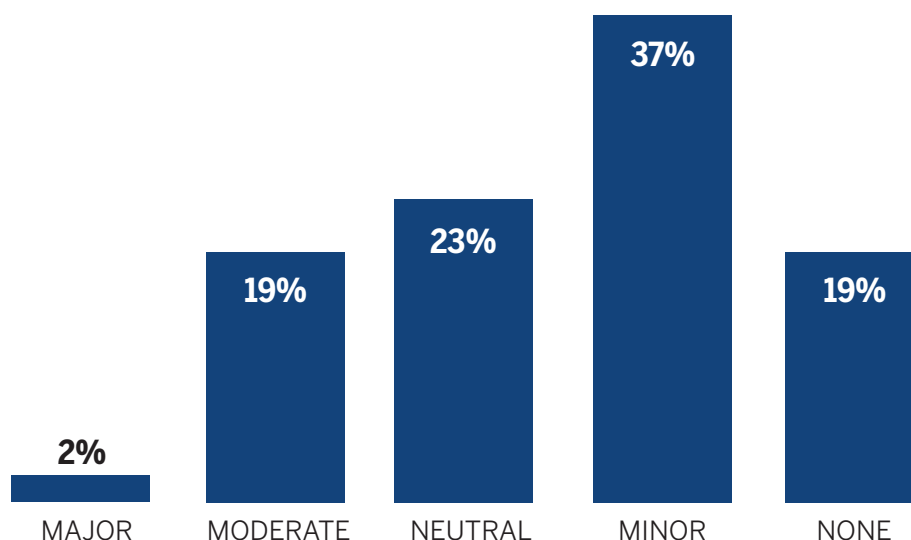
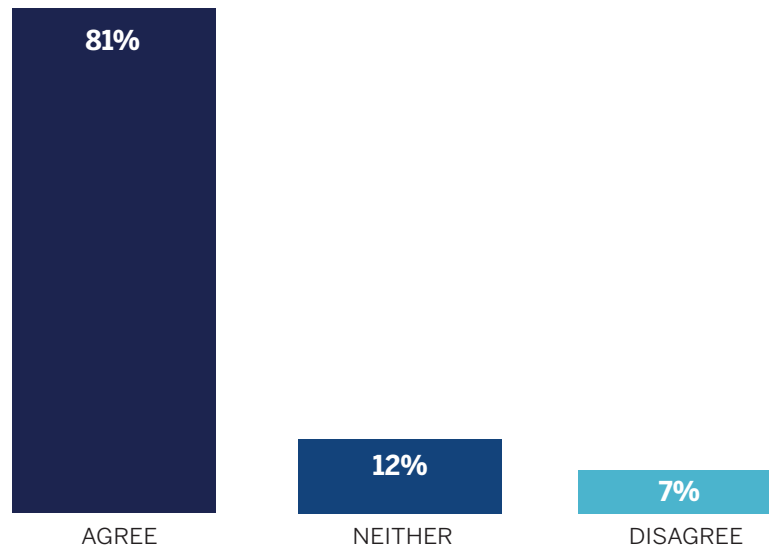


FIGURE 7: IT IS UNCLEAR HOW THE DATA I SUBMIT IS USED



However, perhaps a more significant problem underlying the municipal-provincial reporting relationship is that most municipal public servants don't know how the data the province is collecting is being used, or why it is being collected. This perception is confirmed by survey data, which shows that 81% of respondents agree that it is unclear how the data they submit as part of provincial reports is being used (Figure 7).

One interview participant noted that while there are circumstances where it seems like data the province collects is being used for program decisions, in other circumstances reporting seems to be used more for “surveillance” and accountability. The Drummond Report reached a similar conclusion, noting that “information reported is often not used at the other end to influence changes in policy or service delivery” (Drummond et al., 2012, 127).

“One major struggle is that municipalities don't always know what the data is used for, and the province doesn't communicate about the value of the information that is being collected.”

— FOCUS GROUP PARTICIPANT

4. MUNICIPAL-PROVINCIAL REPORTING IS HIGHLY FRAGMENTED

One possible reason why the province has been unable to communicate the value of reporting is that it is so fragmented that the even the province doesn't have a clear picture of the scale and scope of municipal reporting. Municipalities submit reports to at least 34 different ministries and agencies. Many ministries and agencies approach reporting in different ways, sometimes resulting in redundant requests for the same information. For example, data required for reporting on long-term care homes is duplicated in the Ontario Healthcare Reporting Standards and the Long-Term Care Service Accountability agreement, or simply in the quarterly and then annual reports on the same program. This is just one example of many, where municipalities submit the same data to different ministries, or to the same ministry in different reports.

The features of each report can also differ greatly making reporting even more onerous for municipalities. Reports are submitted to different provincial ministries or agencies at different points in time, some monthly, some quarterly, some bi-annually, and others annually or a combination. Provincial bodies do not appear to coordinate or create common standards for reporting results. Respondents described a picture where the government's left hand often doesn't know what the right hand is doing. The reporting architecture is so fragmented that municipal staff spend time seeking clarification from various agencies and ministries, reporting the same data multiple times, and constantly grappling with new and inconsistent reporting formats. Simply glancing at the list of reports that we have assembled paints a clear picture of how expansive and fragmented reporting has become.

The way that municipalities handle their reporting requirements is also highly varied. Every municipality handles municipal reporting in a slightly different way. Their response largely depends on their size, organizational structure, capacity, knowledge and skills, technological capacity, and annual revenue. In the interviews and focus groups conducted for this report, we discovered that in small municipalities reporting is usually completed by a smaller number of staff, though they still likely have to collect data from other departments. At the other end of the spectrum, larger municipalities used a more decentralized approach to reporting where individual departments were responsible for reporting in their own areas. One commonality was that in more technical areas (such as wastewater), those with the relevant technical experience were most likely to be completing reporting requirements.

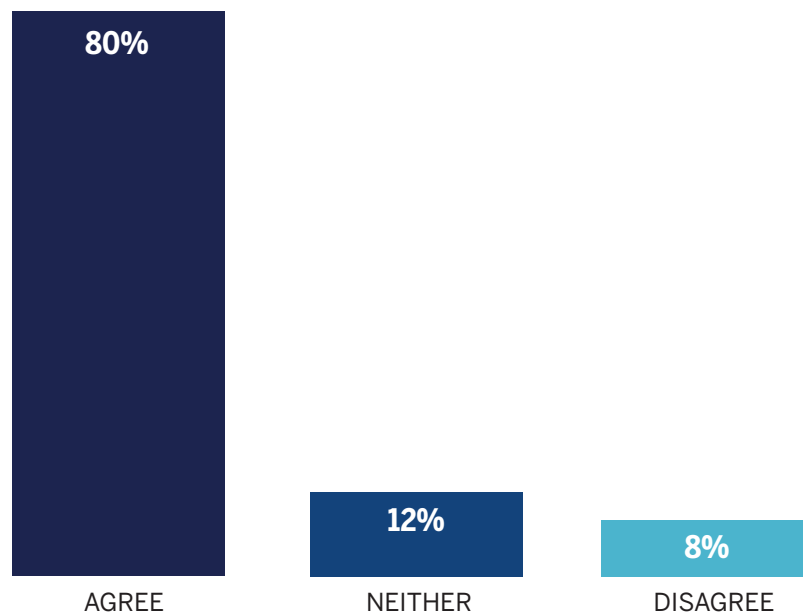
5. MUNICIPALITIES THINK REPORTING IS IMPORTANT

Finally, despite all the concerns that respondents expressed, and all the issues currently associated with reporting, there is a strong belief amongst municipal public servants that reporting is important. As seen in Figure 8, 80% of survey respondents agree that reporting is important; only 8% disagree. This message was confirmed in interviews and focus group conversations.

Respondents frequently expressed a recognition that certain reporting requirements are important and necessary, and that as a principle, reporting is an important component of intergovernmental arrangements. Respondents were able to identify a number of reporting processes that offered them opportunities to improve their core business. However, the elements of reporting that are useful are vastly overshadowed by the elements that are illogical and deeply frustrating to municipal officials.

There is no debate about whether or not reporting is important. The question is really to what extent is it useful and productive, and to what extent does it actually lead to worse outcomes for municipalities and the citizens that they serve. As noted by one focus group participant, “most public servants want to serve their communities, not fill out reports.” The important challenge going forward is to identify and preserve the important and productive elements of reporting, and look for opportunities to streamline and improve the duplication and waste.

FIGURE 8: COMPLYING WITH PROVINCIAL REPORTING IS IMPORTANT



RECOMMENDATIONS

The focus of this research project was to better understand the municipal reporting problem in Ontario. Throughout several months of research and conversations with municipal officials, we were also able to identify a series of recommendations that we believe can begin to move this issue forward.

FOR THE PROVINCE:

1. Establish and maintain a comprehensive list of provincially required reporting for municipalities. The key to solving any problem is to first understand it. To that end, the province should work towards creating a cross-ministry list that catalogues all the reports that provincial ministries require municipalities to submit. We think that the Treasury Board Policy Suite's Inventory and Schedule of reports that the federal government is required to produce would be a good model to follow.²

2. Explore more effective forms of reporting. There are a number of ways that the government could ensure that it is accomplishing its goals of monitoring policy progress, compliance and accountability at the local level, while not requiring municipalities to fill out an endless number of reports. For example, one option would be to establish a list of priority indicators that municipalities report on, allowing the multiple provincial ministries and external stakeholders to easily access data, and removing the requirement for municipalities to report the same data multiple times to multiple ministries. In the United Kingdom, a single data list exists naming the datasets and each indicator that local governments are required to submit to the central government. Having the list allowed the government to eliminate 81 reporting requirements since summer 2010, and scale down another 34 requirements.³ Another option, is a central data portal, similar to what is being used for TPAM, where municipalities report important data that could then be accessed by provincial ministries.

3. Recognize the burden and look for opportunities to streamline and reduce the regulatory and reporting regime for Ontario's municipalities. The province needs to demonstrate that any new reporting requirements are necessary, and recognize that reporting imposes a heavy burden on municipalities. We urge the government to strike a working group or committee to review and reduce the number of municipal reporting requirements. Ontario should also look to the United Kingdom, where the government developed a New Burden Doctrine, setting out a process for assessing new burdens and ensuring any new burden is fully funded.⁴

The government should also increase the extent to which it consults with the municipal sector, and approach municipal-provincial reporting as a partnership between two levels of government working at a common purpose. The province

“Best system would be for the province to have a centralized system for data that is reported, and then disseminated from ministry-to-ministry based on their need. This would allow municipalities to only report information once, rather than a number of times to different bodies.”

— INTERVIEW PARTICIPANT

² For Inventory, see <http://www.tbs-sct.gc.ca/ip-pi/trans/cal-eng.asp>

³ Department for Communities and Local Government, “2010 to 2015 Government Policy: Local Council Transparency and Accountability,” UK Government, 2015, Appendix 5

⁴ Department for Communities and Local Government, “New Burdens Doctrine: Guidance for Government Departments,” UK Government, 2011, 4

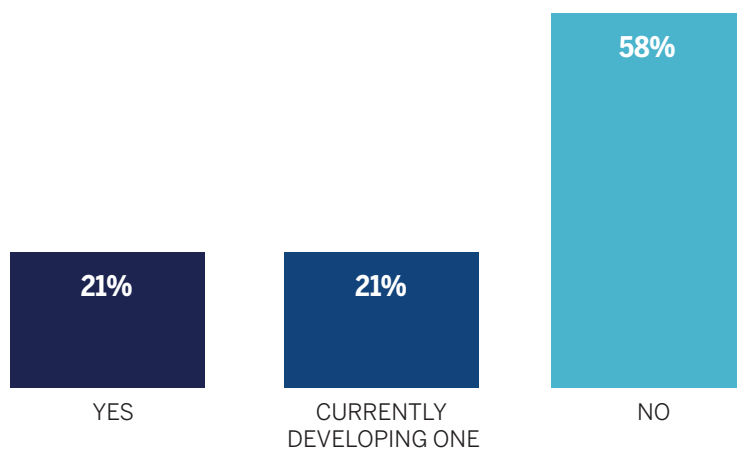
and municipalities should conduct open discussions surrounding current reporting requirements, upcoming changes or the introduction of any new reporting requirements. The government should also develop a review mechanism for any new reporting requirements that it plans to assign municipalities.

4. Communicate the purpose and value of reporting and look for opportunities to share aggregated reporting data with municipalities. For reporting to be successful, both the province and especially municipalities need to understand why data is being collected, or what it is going to be used for. Simply sharing with municipalities what the data is used for and its importance may provide a reporting incentive, helping encourage municipalities to complete reporting on-time and with accuracy. We also heard repeatedly from municipal officials throughout the course of this research that the best way to create buy-in for reporting is to make the data useful for them. One way to do this, is to share an aggregated version of some of the data that is being reported so that municipalities can use it to get a better sense of where they stand compared to other municipalities in the province, and look for opportunities to share best-practices. Municipalities are looking for a joint benefit in reporting, but it is up to the province to create it.

FOR MUNICIPALITIES:

1. Work to understand your municipality's reporting obligations and practices. If they have not already, municipalities should learn more about and assess their internal reporting responsibilities and practices. While working with the province to improve the nature of municipal reporting, municipalities should also assess their own goals and strengths and look for ways to be more effective in the way that they approach reporting. The research conducted for this study revealed that reporting in most municipalities is decentralized across the organization. While this may make practical sense for the organization, it likely also means that senior municipal officials don't have a clear picture about how reporting is affecting their community. Municipalities should try and get a comprehensive sense of their reporting systems and practices. Doing so will allow them to look for ways to optimize, and have better conversations with the province about the amount of reporting that they as a municipality are doing.

FIGURE 9: DOES YOUR MUNICIPALITY HAVE A CENTRAL APPROACH FOR DATA MANAGEMENT?



2. Develop data management approaches to improve quantitative records and optimize qualitative inputs within reporting requirements. Only about 19% of municipalities surveyed for this project indicated that they have a central data management system, while 51% do not (see Figure 9). Those municipalities that have invested in a rigorous centralized data management system find reporting relatively less onerous and program level data easier to obtain than those without one. In addition, staff from municipalities with centralized data management approaches express relatively less agreement with the statement that provincially required reporting impacts their ability to productively deliver services.

It seems clear from our survey results that more municipalities need to think about the way that they manage and operationalize data. One small Ontario municipality reports that they worked to save and find money in their budget to purchase a central software system. The system allows municipal staff to share and access data, which saved them a significant percentage of their budget and now reporting is less burdensome and they can more easily fulfill reporting requirements. A record management and data management system can help municipal staff quickly and easily share reporting data. Systems may be expensive and require planning and investment, but will likely see cost savings from better coordination and access to needed data.

CONCLUSION

Understanding the characteristics of provincial-municipal reporting presented in this report is an important step towards a modernized reporting regime. This report reveals that municipalities view reporting as negatively impacting service delivery, onerous, burdensome, fragmented, without a clearly defined or communicated purpose, but nevertheless important.

Recognizing and making changes to improve municipal reporting will not automatically solve the bigger policy issues that municipalities are tasked with, but it will give them the opportunity to mitigate barriers to effective service delivery. It will allow them to move away from focusing on historic activities and free up staff time and resources to develop innovative solutions that improve the lives of their citizens.

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ABOUT AMCTO:

AMCTO represents excellence in local government management and leadership. AMCTO has provided education, accreditation, leadership and implementation expertise for Ontario's municipal professionals for over 75 years.

With approximately 2,200 members working in 98 per cent of municipalities across Ontario, AMCTO is Canada's largest voluntary association of local government professionals, and the leading professional development organization for municipal administrative staff.

Our mission is to provide management and leadership service to municipal professionals through continuous learning opportunities, member support, and legislative advocacy.

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emuller@amcto.com | (905) 602-4294 x234

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TREASURER

OF Manager

Fire Chief
CEMC

Program (e.g., Strong Communities Rent Accessibility)	Name of Report (e.g., Service Manager Annual Accessibility Compliance Report)	Provincial Ministry/Agency (e.g., Ministry of Accessibility Directorate of Ontario)	Reporting Frequency		Method of Submission			Estimated Business Days to Complete	Internal Certification Requirement			Audit Certification			
			Monthly	Quarterly	Annually	Other	Electronic		Hardcopy	Both	Division Manager	City Manager	CFO	Other	External Auditor
Addition Services Initiative	Addition Services Initiative Budget Package	Ministry of Community & Social Services		x	x		x	5					x	x	
Affordable Housing	Annual Buildings Report	Ministry of Municipal Affairs & Housing			x		x	0.5							
Affordable Housing Program (AHP) Development - Annual Reports	Annual Reports	Ministry of Municipal Affairs & Housing			x		x			x					x
Affordable Housing Program (AHP) Mortgage Renewals	Mortgage Renewals	Ministry of Municipal Affairs & Housing				x	x			x					x
AIDS Bureau	Program Plan	Ministry of Health & Long- Term Care			x			1		x					
AIDS Bureau	Year End Financial Submission	Ministry of Health & Long- Term Care			x			2		x			x	x	
AIDS Bureau	Financial Projection Report	Ministry of Health & Long- Term Care			x			0.5							
Air Emissions	Air Emissions	Ministry of Environment & Climate Change			x			1		x					
Anonymous HIV Testing Program and HIV/IDU Outreach Project	Annual Reconciliation Report and Audited Financial Statement	Ministry of Health & Long- Term Care			x		x	3					x	x	
Anonymous HIV Testing Program and HIV/IDU Outreach Project	Budget Submission	Ministry of Health & Long- Term Care			x			3						x	
Anonymous HIV Testing Program and HIV/IDU Outreach Project	Financial Projections Report (Quarterly Report)	Ministry of Health & Long- Term Care		x	x		x	2						x	
Asset Management Plan	Asset Management Plan	Ministry of Infrastructure				x	x								
Bail Safety	Billing Statement	Ministry of Attorney General					x			x					
Blind Low Vision Early Intervention Program	Request for funding Schedule	Ministry of Children & Youth Services			x			1		x					
Blind Low Vision Early Intervention Program	Settlement Forms	Ministry of Children & Youth Services			x			7		x				x	
Blind Low Vision Early Intervention Program	In-Year Financial Reports	Ministry of Children & Youth Services		x				1		x			x		
Capital Development	Environmental Activity and Sector Registry (EASR) construction dewatering	Ministry of Environment & Climate Change			x		x								
Cemeteries License	Cemetery License	Bereavement Authority of Ontario			x			5							
Certificate of Approval	Certificate of Approval	Ministry of Environment & Climate Change			x		x	1		x					
Chemical, Biological, Radiological, and Nuclear (CBRN)	Claim for Office of the Fire Marshal Funds	Ministry of Community Safety & Correctional Services			x			1		x			x		x

Monthly
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Literacy Program	Budget and 4 quarterly reports	Ministry of Children & Youth Services	x	x						x	10		x					x	
Long Term Water Conservation Strategy	Annual Program Report	Ministry of Environment & Climate Change			x					x								x	
Long-Term Care Home and Services	Quarterly Physio Therapy Report	Ministry of Health & Long-Term Care	x					x			1							x	
Long-Term Care Home and Services	Quarterly Exercise Report	Ministry of Health & Long-Term Care	x					x			1							x	
Long-Term Care Home and Services	Staffing Survey Report	Ministry of Health & Long-Term Care			x						2							x	
Long-Term Care Home and Services	Revenue/Occupancy Report	Ministry of Health & Long-Term Care			x						2							x	
Long-Term Care Homes & Services	Short Stay Application	Ministry of Health & Long-Term Care and Local Health Integration Network			x						2							x	
Long-Term Care Homes & Services	Outbreak Days	Ministry of Health & Long-Term Care			x						2							x	
Long-Term Care Homes & Services	Accreditation Report	Ministry of Health & Long-Term Care and Local Health Integration Network			x						3							x	
Lottery Licensing	Municipal Lottery Licence Report	Alcohol and Gaming Commission of Ontario	x								1								
Methadone Works	Annual Budget	Local Health Integration Network			x						1							x	
Methadone Works	Annual Reconciliation Report	Local Health Integration Network			x						1							x	
Methadone Works	Quarterly Forecast	Local Health Integration Network	x								1								
Ministry of Health and Long term care- Compliance Branch	Critical Incidents	Ministry of Health & Long-Term Care			x													x	
Ministry of Health and Long-term Care Cost-shared and Related Program Based Funding Monitoring wells	Reconciliation Report (Certificate of Settlement)	Ministry of Health & Long-Term Care			x													x	
Monthly Process Reporting	R1 and R2 reporting systems	Ministry of Environment & Climate Change			x						1								
Municipal Hazards and Social Waste (MHSW) Funding	Municipal Hazards and Social Waste Financial/Tonnage Datacall	Waste Diversion Ontario			x						20							x	
Municipal Property Assessment Corporation	Property Income and Expense Return	Municipal Property Assessment Corporation			x						1							x	

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C.S. MANGROVE
LIBRARY CEO

TREASURER
DEPT. MANAGER
DIVISION MANAGER
TREASURER

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REASURER

57 Annual Compliance Report

Ministry of
Safety & Correctional
Services

Fire Chief/CEMC

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: January 2, 2019

SUBJECT: The Choraliers Request

BACKGROUND

At the December 10, 2018 Council Meeting, the attached letter of financial support dated December 6, 2018 from Diane Maxey, Choir Director of the Choraliers, was referred to the Administration and Finance Committee for recommendation.

As noted in the letter, the Choraliers were presenting their Christmas performance at the Townshend Theatre on Sunday, December 16. The cost to rent the facility was \$1,419.85 and they only collect goodwill donations at the door. They are looking for any donation that the Town is willing to make. In 2017, a \$500 donation was provided for assistance with the costs of their Christmas performance.

321 Kerr Place,
Fort Frances, ON
Dec. 6, 2018

Dear Mayor + Council,

The Christmas season is upon us and this year, the Fort Frances Chorale will be performing our Christmas Cantata entitled "Good News from Home" on Dec. 9th at Zion Lutheran Church in International Falls and Dec. 16th at our Townshend Theatre in Fort Frances. As you know, we are a non-profit community choir and solely depend upon donations to sustain our performances.

I am requesting, on behalf of the choir, any financial assistance that you might be able to provide to help with our rental of Townshend. Your previous support was very much appreciated.

Thanking you in advance for considering our request.

Sincerely,

Diane Moxey
(Choir Director)

To: Administration & Finance Executive Committee
From: Tyler Moffitt, Fire Chief/CEMC
Date: January 2, 2019
Subject: **Fire & Rescue Service 2019 Operating & Capital Budgets**

Some Major Highlights are as follows:

- 20.5% decrease in costs for Full Time Firefighters Overtime/Call Outs.
- 14.8% increase in forecasted costs associated with the Volunteer Firefighters as a result of increased training. As well, we will be actively training one of our Volunteer Firefighters for Fulltime fill-in relief.
- 7% increase in costs for Full Time Firefighters total direct wages.
- 7% increase in cost for Fire Chief/CEMC wage.
- 3.59% increase in the Net Operating Budget (\$36,574).
- 2.6% increase in user fee and charges are reflective in the user fee document.
- Currently our Fire & Rescue Service has a compliment of:
 - 1 - Full Time Fire Chief/CEMC;
 - 6 - Full Time Career Firefighters;
 - 16 - Volunteer Firefighters;
 - 4 - Volunteer Probationary Firefighters;

This budget is reflective to the fact our community has a **non-operational mill complex**.

If Repap Resources Group recent bid to purchase the mill-complex assets is successful, the alternate 2019 budget is completed and reflects an **operational mill-complex** within our community. The only change to this alternate budget is the addition of a full time 5th Class Firefighter.

Operating Budget

Attached is the operating budget for 2019 along with explanatory notes highlighting the major factors contributing to the variances. Please review Spreadsheet No. 1 (5 pages).

Capital Budgets

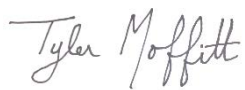
See attached spreadsheet No. 2 (1-page) for Fire & Rescue Service prioritized capital listing for 2019.

See attached spreadsheet No. 3 (1-page) for Emergency Measures prioritized capital listing for 2019. The \$125,000 is to be carried over from the 2018 Capital Budget for the purchase and installation of a generator at the Fort Frances High School.

Recommendation

That the Administration & Finance Executive Committee approves this report and directs Council to bring forward the resolution to approve the **Fire & Rescue Service 2019 Operating and Capital Budgets**

Respectfully submitted,

A handwritten signature in cursive script that reads "Tyler Moffitt".

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

2018 EMERGENCY SERVICES BUDGET

Spreadsheet No. 1 Fire and Rescue Service 2018 Operating Budget										
	NEW G/L ACCOUNT	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
Fire Emergency Services										
REVENUE:										
Sundry Revenue	10-040-0410-0330-40582			(150.00)		(50.00)		(50.00)	-	Asset Garage Sale
Fire Protection Charges	10-040-0410-0330-40585	(2,893.12)	(2,893.12)	(2,893.12)	(2,893)	(5,585.04)	(8,586)	(2,893.12)	(5,693)	Fire Protection Agreements Rusty Myers & Nanicost
Expense Recoveries (Training Recoveries)	10-040-0410-0330-40589			(130.55)	(1,000)	-	(150.00)	(43.52)	850	Fire Extinguisher Training etc.
User Fees - Inspections Etc.	10-040-0410-0330-40590	(1,638.00)	(420.00)	(730.90)	(150)	(128.05)	(150.00)	(929.63)	-	Inspection Requests
Private Works - Community Fire Protection Contracts	10-040-0410-0330-40595	(5,490.40)	(4,270.35)	(6,005.30)	(5,000)	(2,634.10)	(4,000)	(5,255.35)	1,000	District Air Cylinders (Less due to Emo Air-Comp.)
MTO (MVA)	10-040-0410-0430-40464	(450.00)	(5,175.00)	(7,816.20)	(5,000)	(4,421.49)	(6,000)	(4,480.40)	(1,000)	MTO - Motor Vehicle Crashes (MVC's)
Sundry Revenue	10-040-0410-0430-40582					-		-	-	
Expense Recoveries - Fire Instructor/Evacuation	10-040-0410-0430-40589			(510.00)	(150)	-		(170.00)	150	
User Fees	10-040-0410-0430-40590	(3,198.65)	(211.00)	(167.40)		(221.30)	(250)	(1,192.35)	(250)	Copies of Reports & Burn Permits
Donations	10-040-0410-0430-40632			(1,000.00)		(351.79)	(350)	(333.33)	(350)	Fire Calendar Sales etc.
Contribution from Reserve Fund (Retirement)	10-040-0410-0430-40952					-		-	-	
Total Revenue		(13,670.17)	(12,969.47)	(19,403.47)	(14,193)	(13,391.77)	(19,486)	(15,347.70)	(5,293)	
								-	-	
EXPENDITURES:								-	-	
Administration								-	-	
Distributed Salaries/Wages		(152,701.75)	(147,006.61)					(99,902.79)	-	
Distributed Benefits		(48,776.53)	(45,026.74)					(31,267.76)	-	
Overtime, Call Out, Shift	10-040-0410-1101-60013	59,024.01	49,357.93	27,406.81	42,187	29,915.27	35,000	45,262.92	(7,187)	Overtime call back
Leave (Ber, Sick, Other)		18,988.62	15,746.28					11,578.30	-	
Vacation, Stats, Etc.		43,929.84	88,207.17					44,045.67	-	Built into Fulltime Wages
Stat Day Payout		22,801.23						7,600.41	-	
Salaries/Wages Full Time	10-040-0410-1101-60010	431,490.68	431,474.30	510,671.93	539,389	402,116.30	577,538	457,878.97	38,149	Wages & Stat Pay Local 1012
Salaries/Wages Retirement								-	-	
Disability (STD/LTD)		20,888.19	18,394.92					13,094.37	-	
WSIB	10-040-0410-1101-60055	17,073.09	19,378.65	14,839.24	16,056	14,349.76	17,000	17,096.99	944	
CPP	10-040-0410-1101-60025	15,549.43	19,208.94	15,135.98	15,385	14,604.27	16,493	16,631.45	1,108	
EI	10-040-0410-1101-60030	7,197.76	8,820.63	6,399.24	5,935	6,142.04	6,085	7,472.54	150	
Dental Vision & Ext Health		35,009.60	37,485.74					24,165.11	-	
OMERS	10-040-0410-1101-60035	64,615.87	63,291.19	50,313.60	66,329	51,040.92	60,265	59,406.89	(6,064)	
Life Insurance		2,314.84	2,406.54					1,573.79	-	
EHT	10-040-0410-1101-60040	12,125.74	12,095.29	10,072.72	11,341	8,965.72	12,121	11,431.25	780	
Hourly Part-time Salaries/Wages	10-040-0410-1101-60020	1,805.04	1,504.20	378.26		-		1,229.17	-	
Employer Benefits	10-040-0410-1101-60050			56,045.39	75,713	64,726.57	74,184	18,681.80	(1,529)	
Hourly Volunteer Call Back Part Time	10-040-0410-1153-60020	51,439.96	14,569.49	4,154.34	38,309	7,578.86	8,000	23,387.93	(30,309)	Volunteer payroll costs for call backs
Volunteer Call Back Employer EI	10-040-0410-1153-60030					-		-	-	
Volunteer Call Back Employer EHT	10-040-0410-1153-60040					3.90		-	-	
Volunteer Call Back Employer Benefits	10-040-0410-1153-60050				747	-		-	(747)	
Volunteer Call Back Employer WSIB	10-040-0410-1153-60055			109.42	1,226	242.51	286	36.47	(940)	Volunteer Indirects payroll costs
Volunteer Training Hourly Part Time	10-040-0410-1154-60020	12,076.72	13,747.19	7,990.16	0	26,638.19	36,000	11,271.36	36,000	Volunteer payroll costs for training
Volunteer Training OT	10-040-0410-1154-60013					1,354.05		-	-	OT when training new fill in 2018
Volunteer Training Employer EI	10-040-0410-1154-60030					-		-	-	
Volunteer Training Employer EHT	10-040-0410-1154-60040					17.41		-	-	
Volunteer Training Employer Benefits	10-040-0410-1154-60050					-		-	-	
Volunteer Training Employer WSIB	10-040-0410-1154-60055			2,335.11		864.20	1,286	778.37	1,286	Volunteer Indirects payroll costs
Post-Retirement Benefits	10-040-0410-1101-71147	(3,591.00)	(8,987.00)	(12,389.00)	(13,714)	-	(13,714)	(8,322.33)	-	Post Retirement Benefits
Volunteer STD/LTD Benefits	10-040-0410-1101-71148	3,588.09	3,391.97	3,500.28	3,900	3,754.88	3,900	3,493.45	-	Volunteer Insurance etc.
Equipment Rental - Owned	10-040-0410-1101-71540	114.92		213.58		-		109.50	-	
Administration - Distributed Salary		95,783.87	100,568.37			-		65,450.75	-	
Administration - Distributed Benefits		28,496.51	29,026.95			-		19,174.49	-	
Administration Salaries Full Time	10-040-0410-1160-60010			65,470.33	97,585	80,611.35	104,486	21,823.44	6,901	Fire Chief (8 hours per day)

2018 EMERGENCY SERVICES BUDGET

Spreadsheet No. 1 Fire and Rescue Service 2018 Operating Budget	NEW G/L ACCOUNT	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
Admin Overtime	10-040-0410-1160-60013			26,484.88		-		8,828.29	-	
Admin Employer CPP	10-040-0410-1160-60025			2,564.10	2,564	2,419.43	2,748	854.70	184	Indirect payroll costs for Fire Chief
Admin Employer EI	10-040-0410-1160-60030			992.56	989	1,017.40	1,015	330.85	26	Indirect payroll costs for Fire Chief
Admin Employer OMERS	10-040-0410-1160-60035			10,393.39	11,150	9,769.02	12,040	3,464.46	890	Indirect payroll costs for Fire Chief
Admin Employer EHT	10-040-0410-1160-60040			1,955.64	1,903	1,673.11	2,037	651.88	134	Indirect payroll costs for Fire Chief
Admin Employer Benefits	10-040-0410-1160-60050			3,083.88	4,825	3,583.03	3,855	1,027.96	(970)	Indirect payroll costs for Fire Chief
Admin Employer WSIB	10-040-0410-1160-60055			2,806.44	2,890	2,757.49	2,916	935.48	26	Indirect payroll costs for Fire Chief
Operation & Training - Distributed Salary		64.47				-		21.49	-	
Operation & Training - Distributed Benefits		7.34				-		2.45	-	
Hourly Part Time	10-040-0410-1161-60020			7,825.82		966.53		2,608.61	-	
Employer EHT	10-040-0410-1161-60040			26.98		-		8.99	-	
Employer WSIB	10-040-0410-1161-60055			238.83		30.92		79.61	-	
Captain Differential - Distributed Salary		16,127.64	18,223.32			-		11,450.32	-	
Captain Differential - Distributed Benefits		5,828.98	6,681.41			-		4,170.13	-	
Emergency Call Back - Distributed Salary		41,003.56	28,214.92			-		23,072.83	-	
Emergency Call Back - Distributed Benefits		14,536.34	9,318.38			-		7,951.57	-	
Communications	10-040-0410-1200-71251	3,259.13	4,540.00	5,823.32	6,500	3,832.37	6,000	4,540.82	(500)	Service & Access Expenses: Radio's
Postage/Freight/Courier	10-040-0410-1200-71252	188.32	537.30	415.51	300	705.13	400	380.38	100	Shipping & Freight
Memberships	10-040-0410-1200-71260		249.31	100.00	500	349.31	350	116.44	(150)	OAFC / Public Fire Safety Council
Office Supplies	10-040-0410-1400-71410	1,970.74	4,183.84	1,992.67	2,000	1,696.02	2,000	2,715.75	-	Office Supplies
Supplies - Fire Fighting	10-040-0410-1400-71431	9,291.69	15,556.23	8,103.69	8,000	6,251.25	7,000	10,983.87	(1,000)	Equipment: Battery Operated Fan & Foam
Supplies - Shop	10-040-0410-1400-71432	1,036.53	2,311.24	2,111.81	2,000	2,652.05	2,000	1,819.86	-	Oils, Tools, Truck Wash, Fittings etc.
Training Materials	10-040-0410-1400-71478	4,726.54	4,001.25	1,297.94	1,500	1,897.86	3,000	3,341.91	1,500	Curriculum Documents, Liquid Smoke. Training Materials, and Training Site Development
Clothing - Protective	10-040-0410-1400-71480	9,140.88	10,355.79	8,791.90	6,000	8,353.01	6,000	9,429.52	-	Helmets, Boots, Gloves, Hoods, Nomex Coveralls
Clothing - Uniforms / Coveralls	10-040-0410-1400-71483	6,338.52	7,659.39	6,360.11	6,000	4,519.59	5,000	6,786.01	(1,000)	Clothing - Uniforms / Coveralls etc.
Food & Meals	10-040-0410-1400-71491		79.02	343.32		-		140.78	-	
Contracted Works/Services			113.05			-		37.68	-	
Contracted Services			10,786.57			-		3,595.52	-	
Travel	10-040-0410-1500-71530		231.80	649.72	500	-	500	293.84	-	Day travel expences
Conferences & Courses	10-040-0410-1500-71531		1,909.36	4,726.77	4,000	9,862.98	4,000	2,212.04	-	Conferences, Courses, Travel, etc.
Communication Equipment	10-040-0410-1500-71542	9,309.96	9,416.05	9,432.38	8,000	7,901.34	8,000	9,386.13	-	Radio's & Pagers
Annual Software Charges					1,900	-	2,000	-	100	Annual Fire Pro Licence

2018 EMERGENCY SERVICES BUDGET

Spreadsheet No. 1 Fire and Rescue Service 2018 Operating Budget		Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
	NEW G/L ACCOUNT									
Repairs & Maintenance	10-040-0410-1500-71545	28.32	1,063.08	929.19		255.16		673.53	-	
Volunteer Training Expenses	10-040-0410-1500-71546	8,401.60	7,655.91	2,285.78	3,000	3,490.42	3,000	6,114.43	-	Training Instructors etc.
General Insurance	10-040-0410-1500-71580	4,747.28	4,682.19	4,701.93	4,770	4,696.01	4,401	4,710.47	(369)	Information supplied by Deputy Treasurer
Insurance Deductible			799.22			-		266.41	-	
Fire Prevention	10-040-0410-1500-71583	4,522.27	6,933.64	3,372.82	4,000	4,048.18	4,000	4,942.91	-	Fire Prevention Kits, Books, Ads, etc.
Advertising & Public Notices	10-040-0410-1500-71591	362.00	282.89	669.09	500	517.61	500	437.99	-	Newspaper, Radio Ads, Recruitment etc.
Contributions to Others - Mutual Aid	10-040-0410-2110-72110	2,536.10	2,673.48	2,536.10	2,700	2,536.10	2,537	2,581.89	(163)	Mutual Aid Membership
		882,672.94	886,114.04	883,663.96	986,879	798,707.52	1,024,229	884,150.31	37,350	
Vehicles - Licensed								-	-	
Distributed Salaries/Wages		4,937.99	2,848.11					2,595.37	-	
Distributed Benefits		1,629.57	939.88					856.48	-	
Salaries Full Time	10-040-0410-2910-60010			2,749.83	3,400	2,776.72	3,400	916.61	-	Mechanics Wages
Employer CPP	10-040-0410-2910-60025			123.45		147.27		41.15	-	Indirect payroll costs for Mechanics
Employer EI	10-040-0410-2910-60030			47.13		54.43		15.71	-	Indirect payroll costs for Mechanics
Employer OMERS	10-040-0410-2910-60035			284.99		304.54		95.00	-	Indirect payroll costs for Mechanics
Employer EHT	10-040-0410-2910-60040			55.08		61.21		18.36	-	Indirect payroll costs for Mechanics
Employer Benefits	10-040-0410-2910-60050			442.39	1,100	188.65	1,100	147.46	-	Indirect payroll costs for Mechanics
Employer WSIB	10-040-0410-2910-60055			90.25		100.51		30.08	-	Indirect payroll costs for Mechanics
Gas & Fuel	10-040-0410-2910-71418	5,960.12	4,326.04	5,195.26	5,000	4,615.99	5,000	5,160.47	-	Gas & Fuel
Vehicle/Equipment Parts & Maintenance	10-040-0410-2910-71451	11,831.71	28,863.38	29,940.41	19,020	26,208.16	20,000	23,545.17	980	Maintenance & commercials on apparatus, maintenance on garage doors, annual pump testing, annual on air compressor, annual on self contained breathing apparatus (SCBA), winter tires & rims for 11-7 Heavy Rescue Truck
Contracted Works/Services	10-040-0410-2910-71523		429.71	910.48		-		446.73	-	
	10-040-0410-2910-71527					17.73		-	-	
Insurance	10-040-0410-2910-71580	4,069.83	2,532.17	2,638.07	3,099	2,994.93	2,527	3,080.02	(572)	Information supplied by Deputy Treasurer
Licenses	10-040-0410-2910-71582					-		-	-	
		28,429.22	39,939.29	42,477.34	31,619	37,470.14	32,027	36,948.62	408	
Emergency Measures								-	-	
Revenue								-	-	
Evacuation Expense Recoveries	10-040-0450-0430-40589	0.00	0.00			-		-	-	
								-	-	
Expenses								-	-	
GIS - Dist Salaries/Wages		4,404.55	2,226.56					2,210.37	-	
GIS - Distributed Benefits		1,413.67	734.72					716.13	-	
Salaries Full Time	10-040-0450-1101-60010			1,622.95	3,425	1,129.23	3,992	540.98	567	Indirect payroll costs for GIS
Hourly Part Time	10-040-0450-1101-60020					-		-	-	Indirect payroll costs for GIS
Employer CPP	10-040-0450-1101-60025			65.57		44.43		21.86	-	Indirect payroll costs for GIS
Employer EI	10-040-0450-1101-60030			29.02		19.62		9.67	-	Indirect payroll costs for GIS
Employer OMERS	10-040-0450-1101-60035			157.52		121.67		52.51	-	Indirect payroll costs for GIS
Employer EHT	10-040-0450-1101-60040			30.36		24.51		10.12	-	Indirect payroll costs for GIS
Employer Benefits	10-040-0450-1101-60050			109.81	969	90.19	1,011	36.60	42	Indirect payroll costs for GIS
Employer WSIB	10-040-0450-1101-60055			49.15		40.19		16.38	-	Indirect payroll costs for GIS
Equipment Rental - Owned	10-040-0450-1101-71540	50.00	25.00	50.00		-		41.67	-	
Emergency Management Dist Salary		201.11				-		67.04	-	

2018 EMERGENCY SERVICES BUDGET

Spreadsheet No. 1 Fire and Rescue Service 2018 Operating Budget	NEW G/L ACCOUNT	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
Emergency Management Dist Benefits		67.33				-		22.44	-	
Communications	10-040-0450-1200-71251	2,406.50	1,945.87	1,023.54	2,000	1,343.81	2,000	1,791.97	-	Satellite Phone Yearly Access and monitoring of Water Tower Communication Equipment
Legal	10-040-0450-1200-71253	2,573.01				-		857.67	-	
Office Supplies	10-040-0450-1400-71410	175.38	431.81	460.46	500	795.03	500	355.88	-	Office Supplies
Materials/Supplies	10-040-0450-1400-71471	836.29	742.85	1,458.80	3,000	4,225.73	4,000	1,012.65	1,000	Back-up Generator & Propane Tank Rental and Propane at Memorial Sports Centre, Emergency Siren Repairs, etc.
GIS Expense	10-040-0450-1500-71507		2,513.75	2,751.70	4,477	2,250.30	4,477	1,755.15	-	
Contracted Works	10-040-0450-1500-71523	3,019.75				-		1,006.58	-	
Conferences & Courses	10-040-0450-1500-71531	559.61	916.79		0	-	2,500	492.13	2,500	Northwest Response Forum in Dryden, Ontario, Training for Alternate CEMC, Two Sector meetings held in Thunder Bay etc.
Evacuation Costs	10-040-0450-1500-71549					-		-	-	
Advertising & Public Notices	10-040-0450-1500-71591	448.76	212.31		500	294.08	500	220.36	-	Ads and Notices
		16,155.96	9,749.66	7,808.88	14,871	10,378.79	18,980	11,238.17	4,109	
Total Revenue		(13,670.17)	(12,969.47)	(19,403.47)	(14,193)	(13,391.77)	(19,486)	(15,347.70)	(5,293)	
Total Expenditures		927,258.12	935,802.99	933,950.18	1,033,369	846,556.45	1,075,236	932,337.10	41,867	
Total Fire Emergency Services		913,587.95	922,833.52	914,546.71	1,019,176	833,164.68	1,055,750	916,989.39	36,574	
								-	-	
911 Dispatch Services								-	-	
REVENUE:								-	-	
Trans from Municipalities	10-040-0421-0330-40370	(16,029.76)	(14,410.51)	(14,901.54)	(14,880)	-	(14,880)	(15,113.94)	-	
		(16,029.76)	(14,410.51)	(14,901.54)	(14,880)	-		(15,113.94)	14,880	
EXPENDITURES:								-	-	
Communications	10-040-0421-1200-71251	4,734.88	771.83	1,054.80	500	572.86	500	2,187.17	-	
Contracted Works -911	10-040-0421-1500-71523	8,968.71	8,968.71		9,000		9,000	5,979.14	-	
Contracted Works - Fire	10-040-0421-1500-71523	12,400.00	14,080.00	22,728.71	13,000	16,993.74	13,000	16,402.90	-	
Repairs & Maintenance	10-040-0421-1500-71545	878.20	72.18		800	-	500	316.79	(300)	
		26,981.79	23,892.72	23,783.51	23,300	17,566.60	23,000	24,886.01	(300)	
Total Revenue		(16,029.76)	(14,410.51)	(14,901.54)	(14,880)	-	(14,880)	(15,113.94)	14,880	
Total Expenditures		26,981.79	23,892.72	23,783.51	23,300	17,566.60	23,000	24,886.01	(300)	
Total Dispatch Services		10,952.03	9,482.21	8,881.97	8,420	17,566.60	8,120	9,772.07	14,580	
								-	-	
POLICE SERVICES								-	-	
REVENUE:								-	-	
Sundry Revenue - User Fees	10-040-0420-0330-40582	(1,937.37)	(2,237.14)	(1,867.02)	(3,000)	(2,282.47)		(2,013.84)	3,000	
Solicitor General - R.I.D.E.	10-040-0420-0430-40415	(8,857.68)	(8,857.68)	(8,861.72)	(9,000)	(8,816.14)		(8,859.03)	9,000	
Sundry Revenue - User Fees	10-040-0420-0430-40582	(10,969.60)	(13,202.30)	(11,590.52)	(12,000)	(12,222.20)		(11,920.81)	12,000	
Total Revenue		(21,764.65)	(24,297.12)	(22,319.26)	(24,000)	(23,320.81)	-	(22,793.68)	24,000	

2018 EMERGENCY SERVICES BUDGET

Spreadsheet No. 1 Fire and Rescue Service 2018 Operating Budget	NEW G/L ACCOUNT	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
Police Services Board										
REVENUE:										
Other Sources of Revenue	10-040-0422-0430-40437			0.00		-		-	-	
		0.00	0.00	0.00	0	-	-	-	-	
EXPENDITURES:										
Salaries/Wages	10-040-0422-2910-60010			1,040.01		-		346.67	-	
CPP	10-040-0422-2910-60025	273.34	118.11	204.52	260	171.86		198.66	(260)	
EHT	10-040-0422-2910-60040	165.37	135.80	143.29	160	100.27		148.15	(160)	
Hourly Part-time	10-040-0422-2910-60020	12,180.00	10,663.36	12,205.00	12,300	8,770.00		11,682.79	(12,300)	
Employer OMERS	10-040-0422-2910-60035			0.00		-		-	-	
Memberships	10-040-0422-1200-71260	1,173.57	1,193.92	1,241.31	1,264	1,258.06		1,202.93	(1,264)	
Office Supplies	10-040-0422-1400-71410					-		-	-	
Conferences & Courses	10-040-0422-1500-71531	2,637.21	2,008.97	2,313.19	5,000	3,188.89		2,319.79	(5,000)	
Meeting Expense	10-040-0422-1500-71532	104.86	150.00	827.74	350	-		360.87	(350)	
Insurance	10-040-0422-1500-71580	800.00	800.00	387.72	870	144.00		662.57	(870)	
Public Relations/Promotions	10-040-0422-1500-71592		254.40	0.00	250	-		84.80	(250)	
		17,334.35	15,324.56	18,362.78	20,454	13,633.08	-	17,007.23	(20,454)	
Administration										
Revenue										
MCSCS Grant (Court Security)	10-040-0420-0430-40445	(51,138.00)	(73,443.00)	(115,193.00)	(151,952)	(37,988.00)		(79,924.67)	151,952	
Expenses										
Paid Duty - R.I.D.E.	10-040-0420-1100-71155	7,685.34	7,294.56	8,621.89	9,000	3,675.36		7,867.26	(9,000)	
Prisoners Meals	10-040-0420-1400-71491	1,869.81	2,556.75	3,854.27	3,000	975.50		2,760.28	(3,000)	
Travel			29.91					9.97	-	
OPP Contract	10-040-0420-1500-71565	2,681,401.00	2,391,675.00	2,130,792.00	2,166,288	1,805,190.00		2,401,289.33	(2,166,288)	
General Insurance	10-040-0420-1500-71580	4,170.66	3,447.12	3,246.51	3,312	3,101.95		3,621.43	(3,312)	
Advertising & Public Notices	10-040-0420-1500-71591		159.24		150	-		53.08	(150)	
		2,667,422.81	2,405,162.58	2,146,514.67	2,181,750	1,812,942.81	-	2,406,366.69	(2,181,750)	
								-	-	
Total Revenue		(72,902.65)	(97,740.12)	(137,512.26)	(175,952)	(61,308.81)	-	(102,718.34)	175,952	
Total Expenditures		2,684,757.16	2,420,487.14	2,164,877.45	2,202,204	1,826,575.89	-	2,423,373.92	(2,202,204)	
Total Police Services		2,611,854.51	2,322,747.02	2,027,365.19	2,026,252	1,765,267.08	-	2,320,655.57	(2,026,252)	
Total Emergency Services Revenue		(102,602.58)	(125,120.10)	(171,817.27)	(205,025)	(74,700.58)	(34,366)	(133,179.98)	185,539	
Total Emergency Services Expenditures		3,638,997.07	3,380,182.85	3,122,611.14	3,258,873	2,690,698.94	1,098,236	3,380,597.02	(2,160,637)	
TOTAL EMERGENCY SERVICES		3,536,394.49	3,255,062.75	2,950,793.87	3,053,848	2,615,998.36	1,063,870	3,247,417.04	(1,975,098)	

Spreadsheet No. 2
Fort Frances Fire & Rescue Service
Prioritized Capital 2019

Ranking	Item	2019
1	Six-Sets of Bunker Gear (Life Expectancy is 10-years)	\$12,000
2	Washer-Extractor and Bunker Gear Dryer to be compliant with MOL Hygiene & Decontamination	\$15,000
3	Self Contained Breathing Apparatus Equipment: Six Air Cylinders to replace non-compliant ones pulled out-of-service	\$16,000
4	Air Monitor & Testing/Charging Station (To replace 3-Air Monitors, which are not repairable, and non-compliant test station)	\$15,000
5	Fire Hose	\$3,000
6	Communication Equipment APX 4000 Portable Radio System (To be able to communicate with International Falls Fire Rescue)	\$4,000
Total		\$65,000

Spreadsheet No. 3
Town of Fort Frances Emergency Measures
Capital 2019

Ranking	Item	2019
1	Generator (Carry Over from 2018 Capital)	\$125,000
	Total	\$125,000



Administration & Finance Division

To: Administration and Finance Executive Committee

From: Jordan Forbes, Human Resources Manager, Shane Freamo, Information Technology Manager

Date: January 2, 2019

Subject: Proposed new intern position in Information Technology Department

Our Information Technology (IT) department is in the process of undertaking several major initiatives with the goal of providing a robust, secure IT platform that supports our operations, and helps us provide the level of service that our residents, and other stakeholders expect.

As the Town of Fort Frances has over 150 employees, and only one dedicated information technology staff member, it has proven to be challenging to bring our servers, network infrastructure, workstations, and software licensing up to date, while at the same time providing day to day support and ensuring that we are protected from ongoing cyber attacks, which occur continually.

In recent months, other Municipalities in Ontario have recently been victims of ransomware attacks which crippled their operations for a fairly significant period of time, and cost them several hundred thousand dollars. In order to reduce our risk level, and potential exposure, we are recommending that we prioritize bringing our Information Technology systems up to date, and ensuring our systems are secure, as soon as possible.

Pursuing funding for an intern position which would support our IT operations will help us achieve this goal. We believe that this proposed solution is optimal at the present time for the following reasons:

1. The vast majority of the cost will be covered by the funding agency. We plan to apply to the Northern Ontario Heritage Fund Corporation (NOHFC) for funding, and they will cover up to \$31,500.00 of the expected \$45,500 in wages. If the NOHFC is not able to fund the position, then we plan to apply to FedNor. Both the NOHFC and FedNor have indicated that the position is likely eligible.
2. Given that there isn't a significant cost difference between an intern and a student position. The intern position is preferable to a student position because it is a full year position versus a 16 week position. In addition, the intern will be a post secondary graduate. From a training perspective, the intern will become more fluent working with our systems, and can provide a true backup when our Information Technology Manager is away from the office.
3. While, a full-time employee is preferable to an intern in the long term, we feel that it is premature to move to a second full time employee in the Information Technology Department at this point. The internship offers the opportunity to provide additional support with completing a variety of projects, while helping to further identify an appropriate scope of work for a potential full time position. If the intern were to prove competent, our organizational direction supported it, and the

financial means were available to support the position in the future, then we could potentially look at hiring the intern to a full time position, at that point.

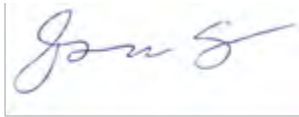
4. Given the highly technical, and specific skill set required to manage our IT systems, we don't feel that training someone internally is feasible. Only a full time, fully trained IT staff member would provide the level of fluency required to provide true backup services, that wouldn't require our IT Manager to essentially fix the issue themselves. It should be noted that while the Technology Coordinator at the Library has the required skillsets to potentially provide backup support, he has full time responsibilities at the Library, and the time required to train, and then to provide backup services would greatly impact the Library operations when he is away. As such, this option was not considered.

We have attached the proposed application for your information.

This application for a new position is presented for your review, and approval. We are happy to provide any additional information that is required to assist you in providing a recommendation regarding this matter.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jordan Forbes", enclosed in a thin black rectangular border.

Jordan Forbes
Human Resources Manager

A handwritten signature in blue ink, appearing to read "Shane Freamo", written in a cursive style.

Shane Freamo
Information Technology Manager

Instructions

Please note that the purpose of the Application Form is to determine potential eligibility of the Applicant and the proposed project. This form has been designed to allow clients to provide concise information. Additional information will be required if the Applicant and the project are deemed to meet initial requirements for eligibility.

Also note that the NOHFC will only consider providing assistance under one program for any project. Not all projects meeting the program criteria outlined will receive funding. Applications will be accepted under this program until March 31, 2017. This will be subject to change without prior notice.

For assistance with the Application Form, please contact a Ministry of Northern Development and Mines (MNDM) staff person at 1 866 711-8304 or visit the NOHFC web site at www.nohfc.ca

Please complete the Application Form, save it to your computer and submit it to the NOHFC by email to noxhc.ndm@ontario.ca

Fields marked with an asterisk (*) are mandatory.

A. Application Checklist *

- ☒ My business / organization is located in [Northern Ontario](#)
- ☒ I have completed Sections A, B, C, D, E, F, G, and H of this form
- ☒ I have completed the funding table on Section G
- ☒ I have referred to the example provided in section E before completing the application
- ☒ I have completed the Consent Form at the end of this application

B. Assistance Received in Completing this Application

Have you worked with a MNDM, NOHFC or [Small Business Enterprise Centre](#) staff person in the development of your project / application?

☒ Yes ☐ No

If yes, please indicate the staff person you worked with

[Leanne Mose, Fort Frances office](#)

C. Applicant and Contact Information

Legal Name of Business / Organization (as printed on articles of incorporation, letters patent, or partnership registration) or individual (as printed on birth certificate, passport or Ontario driver's licence) *

[The Corporation of the Town of Fort Frances](#)

Please select one of options below and provide the appropriate number or explanation *

- ☒ CRA/Business Registration Number ▶ [10698 45986 RT0001](#)
- ☐ CRA/Farm Registration Number ▶
- ☐ Other (please explain or specify) ▶

Operating Name of Business / Organization *	Ontario Corporation Number
The Corporation of the Town of Fort Frances	

Number of Employees	Number of Years in Business	Type of Workplace Insurance
~200	116	<input checked="" type="checkbox"/> WSIB <input type="checkbox"/> Alternate Workplace Safety Insurance Coverage

Type of Legal Entity of Applicant *

- ☒ Municipality ☐ Limited Liability Partnership ☐ General Partnership ☐ For-Profit (Business) Corporation
- ☐ First Nation ☐ Limited Partnership ☐ Sole Proprietorship ☐ Not-For-Profit Corporation
- ☐ Other (Specify) _____

Project Contact and Business / Organization Address

Last Name *		First Name *		Position (e.g. Manager)
Freamo		Shane		IT Manager
Unit Number	Street Number *	Street Name *		PO Box
	320	Portage Avenue		
City/Town *		Province *		Postal Code *
Fort Frances		Ontario		P9A 3P9
Business Telephone Number *		Business Fax Number	Email Address	
807 274-5323 ext. 1219		807 274-8479	sfreamo@fortfrances.ca	

C. Applicant and Contact Information (continued)

Briefly describe the nature of your business / organization, including its sector (e.g. manufacturing) *

The Town of Fort Frances, with a population of 7,739, is located in Northwestern Ontario within the District of Rainy River.

As of 2018, The Town employs approximately 200 employees, of which the numbers vary seasonally.

The Corporation of the Town of Fort Frances (The Town) offers many services to ratepayers and residents. Major functions provided include general administration; protection to persons and property; public works; airport; sewers and environmental; parks, recreational and cultural; health; social and family; childcare; planning and development; and waterworks. Sewer and water are separately funded utilities and hydroelectric services are provided under the auspices of the Fort Frances Power Corporation (FFPC), which also has as an affiliate Fort Frances Network Services.

D. Project Information

The [Growth Plan for Northern Ontario](#) is a long-term strategic framework that will guide decision-making and investment planning in Northern Ontario. NOHFC's mandate and programs have been designed to align with the Growth Plan's key directions and existing and emerging priority economic sectors.

Does your business / organization fall under one of the priority economic sectors listed below? ☒ Yes ☐ No

If yes, please identify which priority sector(s) your business / organization falls under by checking all boxes that apply

- | | | |
|---|---|---|
| <input type="checkbox"/> Advanced Manufacturing | <input type="checkbox"/> Agriculture, Aquaculture and Food Processing | <input checked="" type="checkbox"/> Arts, Culture and Creative Industries |
| <input type="checkbox"/> Digital Economy | <input type="checkbox"/> Forestry and Value-Added Forestry-Related Industries | <input type="checkbox"/> Health Sciences |
| <input type="checkbox"/> Renewable Energy and Services | <input type="checkbox"/> Minerals Sector and Mining Supply and Services | <input checked="" type="checkbox"/> Tourism |
| <input checked="" type="checkbox"/> Water Technologies and Services | <input checked="" type="checkbox"/> Transportation, Aviation and Aerospace | |

Please note that the **Consent Form** must be completed by the Project Contact and any other individuals associated with the Applicant who may be providing personal information to the NOHFC or to MNM or its authorized program administrator on behalf of NOHFC. Please submit the completed Consent Form(s) along with the completed application form.

Title of Internship Position *

Information Technology Coordinator

Project Location (Community) *

Town of Fort Frances

Proposed Project Start Date (yyyy/mm/dd) *

2019/04/01

Proposed Project End Date (yyyy/mm/dd) *

2020/03/31

*Please note that the proposed Internship position cannot be used to replace an employee on maternity or paternity leave, an employee who is on short-term disability or an employee who has been laid-off.

Is this Internship position either displacing or replacing a position that previously existed within your organization? ... ☐ Yes ☒ No

E. Position Details / Job Description

Please refer to [an example below](#) on how to complete this section.

What is the purpose / objective of the proposed internship? *

The Town of Fort Frances intends to expand its Information Technology (IT) department to support increased demand for service. This internship will provide a bridge to adding an additional position to the department by helping to determine the scope of work for any potential permanent position, and helping to manage key projects that will be undertaken by the IT department such as the deployment of fibre optic cable to Town facilities, deployment of network equipment, and implementation of accounting software applications.

What are the specific key duties and responsibilities that the intern will undertake during the course of the work placement? *

Some of the key responsibilities to be undertaken by the intern include:

- Implementation of Virtual City Hall (ratepayer portal).
- Office 365 plan for, and implement email migration from on premise mail server to the cloud.
- Enable Multifactor Authentication, and rollout to organization.
- Assist with support for cybersecurity functions including ongoing monitoring, and updates.
- Move all PCs to Windows 10, and upgrade common software applications as required.
- Disaster Recovery Plan Development, including review of best practices, and completion of implementation plan.

- Determine requirements for a disaster recovery site, develop implementation budget.

What is the educational background or field(s) of study being sought for the internship position? *

Completion of post secondary program, either degree or diploma in Bachelor of Information Technology, Bachelor of Commerce (with focus in Information Technology), Network Technician, Software Engineering, Computer Engineering, Application Developer.

F. Supervision and Monitoring

Will the intern have access to daily, on-site supervision? * ☒ Yes ☐ No

Title of Supervisor's Position *

Information Technology Manager

What qualifies the supervisor to provide the training and supervision for the proposed intern (e.g. previous supervisory experience, previous NOHFC interns, knowledge / experience in the field)? *

The Information Technology Manager, Shane Freamo has a Commerce degree, and a diverse background in Information Technology, including development, network administration, and project management. As a member of the senior management team, he provides strategic direction, and support for the entire organization in all areas of Information Technology. In addition, Mr. Freamo regularly manages contractors, and works with staff in all areas of the organization.

How will you measure the intern's progress and outcomes throughout the course of the placement (e.g. regular meetings, progress reports, performance development plans)? *

During onboarding, and orientation, working with the intern, a workplan will be prepared outlining the objectives for the intern. During the internship, ongoing performance management will occur to support the develop of the intern. In addition, the Town of Fort Frances will provide ongoing training during the course of the internship. Performance evaluations will occur at six months and one year.

G. Project Funding *

Please identify if you are a private or public sector applicant:

☐ Private Sector Applicants

NOHFC assistance will be in the form of a conditional grant and will not exceed 50% of a recent graduate's wages to a maximum of \$31,500

☒ Not For - Profit and Public Sector Applicants

NOHFC assistance will be in the form of a conditional grant and will not exceed 90% of a recent graduate's wages to a maximum of \$31,500

A. Number of Weeks	B. Hours Per Week	C. Hourly Rate	D. Total Wages Paid (A x B x C)	E. NOHFC Percentage of Wages	F. NOHFC Request (D x E)
52	35	\$25.00	\$45,500.00	69.2%	\$31,500.00

H. Other Information

Are you currently applying for or receiving funding from NOHFC for other internship positions or NOHFC programs? ☒ Yes ☐ No

If yes, list the file number(s) and status of the project(s)

NOHFC File # 8501633 – Asset Management Plan Coordinator - At public works - until July 2019.

NOHFC File #8502036- Community Engagement Coordinator - At Fort Frances Museum until March, 2019.

At present, we plan to hire our Asset Management Plan Coordinator to a full time position doing work related to Asset Management Planning. However, our intern at the Museum is leaving to pursue further education at the end of her contract. However, contingent on final approval, we are planning to hire a permanent Museum Attendant, and are seriously considering an individual who previously had an internship with us through the NOHFC for this position.

I. Certification *

☒ By checking the box to the left, as the Applicant or an authorized signing officer of the Applicant, I certify to NOHFC that the information contained in this Application Form, which includes the supporting documentation submitted herewith, is true and complete in all respects. If NOHFC discovers that the Application Form contains any material misrepresentation, this Application Form shall deemed to be withdrawn immediately by the Applicant. I agree to provide any additional information that the NOHFC, MNM or its authorized program administrator may reasonably require for the purposes of assessing this Application Form and administering its program. I also agree, as the Applicant or on behalf of the Applicant, that NOHFC or its authorized program administrator may share the business information contained in this Application Form and the Applicant's business plan (if applicable) with other ministries and agencies of the Ontario government, for due diligence and application evaluation purposes.

Name (First Name and Last Name) Doug Brown	Position (e.g. Manager) Chief Administrative Officer	Date (yyyy/mm/dd) 2019/01/03
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Contact the NOHFC

Northern Ontario Heritage Fund Corporation
70 Foster Drive, Suite 200
Sault Ste. Marie ON P6A 6V8
Telephone: 1 800 461-8329
Fax: 1 705 945-6701
E-mail nohfc.ndm@ontario.ca

Can You Help?

NOHFC is continually trying to improve the programming and outreach to a wide variety of organizations and individuals living and working in Northern Ontario. Will you help us evaluate our programming and marketing efforts by indicating which of the following descriptions apply to the Applicant? This information is being requested on a purely voluntary basis, you are free to refuse without any kind of penalty and, if you agree to provide it, the information will not be considered by NOHFC when evaluating your application. It will be used for statistical reporting and programming / marketing assessment purpose only.

If you are a private sector applicant, please check all boxes that apply to your business, where "ownership" refers to majority ownership or control.

- ☐ Aboriginal-Owned Business
- ☐ Francophone-Owned Business
- ☐ Metis-Owned Business
- ☐ Small-to-Medium Sized Business (Gross Income for the Preceding Fiscal Year of Less than \$5 million and with Fewer than 51 Employees)

Notice and Consent to the Collection, Use and Disclosure of Personal Information

From: Doug Brown "you"
(print name of consenting individual) *

To: Northern Ontario Heritage Fund Corporation ("NOHFC")

Re: The Corporation of the Town of Fort Frances
(print name of Applicant) (the "Applicant") *

To: NOHFC Internship Program
(the program) *

Authority for Collection

NOHFC's collection of personal information is governed by the *Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c. F.31 ("FIPPA"). Collection of personal information by NOHFC or by the Ministry of Northern Development and Mines ("MNDM") or NOHFC's authorized program administrator (the "Administrator") on behalf of NOHFC is necessary for administering NOHFC's financial assistance programs as authorized under the Northern Ontario Heritage Fund Act, R.S.O. 1990, c.N.5

Personal Information NOHFC Collects

NOHFC and MNDM and the Administrator on behalf of NOHFC may collect personal information that is necessary to properly administer the Program throughout the process of application, assessment, evaluation, and where applicable, implementation of the Applicant's project. Personal information may be collected from various project-related forms including the Application Form, the Business Plan (if applicable) and from written correspondence and any related documents provided by you. In addition, NOHFC and MNDM and the Administrator on behalf of NOHFC collect certain information about you from other persons and use and disclose this personal information as described in this form.

Personal information that may be collected from you:

1. name
2. birth date, address, telephone number, fax number, e-mail address
3. information relating to financial transactions in which you and/or the Applicant are/is or have/has been involved
4. employment history
5. education
6. social Insurance Number (during the Business Plan stage, if applicable) and
7. correspondence between you and NOHFC in relation to the Applicant's project

Personal information that may be collected from others (during the Business Plan stage, if applicable):

1. information relating to financial transactions in which you and/or the Applicant are/is or have/has been involved and
2. employment history, credit bureau reports, banking information, and opinions about you from personal and/or professional references

Use of Personal Information

NOHFC and MNDM and the Administrator on behalf of NOHFC may use your personal information to

1. obtain a credit bureau report about you, in the event the Applicant's project progresses to the Business Plan stage
2. obtain information about your business experience and financial transactions in which you and/or the Applicant are/is or have/has been involved from past and present employers, bankers, creditors and other references that you have provided to NOHFC, MNDM or the Administrator
3. determine the eligibility of the Applicant's project for NOHFC funding
4. assess, evaluate and verify information provided in NOHFC's project-related forms, all written correspondence and any documents provided by you and information received from third parties
5. administer the Applicant's project, where applicable and
6. contact you to administer the project and to seek feedback from you to administer, evaluate and improve the Program

Disclosure of Personal Information

NOHFC and MNDM and the Administrator on behalf of NOHFC may disclose your personal information to any one or more of the following

1. MNDM
2. other Ministries in the Ontario government
3. federal bodies
4. the Administrator
5. NOHFC's or MNDM's contractors
6. credit bureaus, banks and other persons with whom you have or have had financial dealings
7. personal and/or professional references and
8. collection agencies where necessary for the purposes set out below

The personal information collected will be disclosed with the parties listed above solely for the purposes listed in the "Use of Personal Information" section and for the collection of funding provided by NOHFC to the Applicant in the event the Applicant is in default under its funding agreement with NOHFC.

Consent *

- ☒ I am a principal (shareholder, director, officer or partner) of the Applicant or of a contributor to the project
- ☐ I am the Applicant or a contributor to the project
- ☐ Other (please explain your relationship with the Applicant here)

- ☒ By checking this box, I acknowledge that I have read and understand the terms of this Notice and Consent form and consent to the collection, use and disclosure of my personal information as described in this form. I agree to take such steps as may be necessary to authorize my banker(s), accountant, solicitor and insurance agent to disclose to NOHFC and MNDM and the Administrator on behalf of NOHFC such information as may be required for the purposes set out above.

Print Name (first name and last name) *	Date (yyyy/mm/dd) *
Doug Brown	2018/12/20
Organization *	Position *
The Corporation of the Town of Fort Frances	CAO

Contact

Questions about the collection of this personal information by NOHFC may be addressed to:

Executive Director
Northern Ontario Heritage Fund Corporation
Suite 200, Roberta Bondar Place, 70 Foster Drive
Sault Ste. Marie ON P6A 6V8
Telephone: 1 800 461-8329 or 705 945-6700

Use the example below to fill out Section E of the application

What is the purpose/objective of the proposed internship?

The purpose of the Cost Analysis Intern is to develop, implement and maintain an inventory control system and streamlined inventory processes.

What are the specific key duties and responsibilities that the intern will undertake to achieve the learning objectives?

Develop, implement and maintain an inventory control system by:

- Researching various systems utilized by other companies in a similar industry
- Investigate new available product lines
- Develop a report outlining the pros and cons of the available options, complete with costing, etc.

Develop inventory control processes by:

- Review existing inventory processes
- Investigate business practices and operations
- Conduct site reviews with floor staff to gain understanding of organizational needs
- Prepare a report of considerations and recommendations
- Implement approved process
- Report back on efficiencies

What is the educational background or field(s) of study being sought for the internship position?

Graduate of post-secondary university with a degree in business administration or accounting. Graduates with an educational background in computer science will also be considered.

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: January 2, 2019

SUBJECT: 2019 Administration and Finance Budget Considerations

BACKGROUND

Attached you will find draft budget documents for the 2019 Budget for the following areas:

- Corporate
- Administration and Finance
- Police Services
- Administration Capital

Corporate Budget

In the draft Corporate budget, the 2018 tax levy is the starting point for the 2019 tax levy until such time as there are firm figures for the entire Town Budget so we can determine tax rates. Further, the school board payments are consistent with the 2018 amounts as education taxes are levied and remitted to the school boards. We do not have information on the 2019 Ontario Municipal Partnership Funding. In 2018, the guaranteed amount for Northern Ontario was 95% of the 2017 funding, so for 2019 95% of 2018 funding is estimated. This causes a budget variance decrease in revenue of \$167,105.

There is a budget decrease in the Election area of \$34,750 as we only budget for the election in the year of the election. The Total Council budget has an increase of \$5,229.

The contributions to the various reserve funds have been left constant, but may be adjusted later based on the remaining amounts in each fund and the outcomes from the Asset Management Plan. The Travel Information Centre is presenting an increase of \$1,136 as the Provincial funding is reduced to \$15,000. We are estimating an increase to the revenue from the solar panels based on 2018 actuals.

The long-term debt section of the budget has a decrease of \$109,063 at this time, assuming no additional debt is incurred for capital projects in 2019.

The overall Corporate budget variance from 2017 to 2018 is an increase of \$31,601.

Administration and Finance Budget

In the draft Administration budget one of the most significant changes is a decrease to the interest and penalties on taxes by \$30,000. This is because of the most recent changes in tax legislation where the property can be placed for tax sale after 2 years, whereas it was 3 years previously. This means the taxes receivable should be lower than in previous years, thus the revenue from interest on the receivables will be lower. Due to rising interest rates, the estimated investment income is an increase of \$30,000 from

the prior year. A few other notable changes to revenue include a \$20,000 increase to the Town's share of POA Fines, a reduction of \$22,000 in the Administration Service Charges, and an increase of \$31,020 for NOHFC Internship grant for a potential IT intern. Overall, we are budgeting an increase of revenue of \$25,894 for the Administration and Finance division.

Administration expenses have a projected decrease of \$96,495 from 2018 to 2019. \$15,500 is a reduction in the HR section. Also, for 2019 we have moved IT to its own section, so the previous year the Administration section included salaries, benefits, office and conference fees for IT.

Town real estate has a decrease of \$6,800 due to the Clinic purchasing the parking lot that the Town was paying Hydro on, and the Clinic now covering the cost of insurance on the old library building.

The Clerk's department is also showing an increase of \$25,360, most of which is for a potential cross training for retirement as well as vacation coverage. The Treasury department shows a reduction of \$49,471. Some of this is due to grid changes for newer employees, as well, there is a reduction for software that is reallocated to IT as well as Contracted Services that were previously for IT. As IT is now in its own section in the budget, we can decipher the true cost of staff, Licensing and ongoing expenses. The overall Administration and Finance budget variance from 2018 to 2019 is an increase of \$100,014.

Police Services Budget

The draft Police Services Board budget is increased by \$2,500 for training in regards to new Board members. Police Services administration presents the same Court Security grant of \$151,952 as in 2018, although this funding has not been confirmed. We have been advised of an increase to OPP Contracted costs of \$396,805 which has a huge effect on our budget for 2019.

The overall Police Services budget variance from 2018 to 2019 is an increase of \$399,305.

Capital Budget

The capital requirements consist of High-Density Shelving units in the two Treasury vaults in order to ensure proper records retention, more room for records and the ability to store the information in the manner that our current files are processed. For example, years ago Treasury data was on ledger cards, small sundry receipts and large ledger paper. With the ability to obtain receipts from the financial system, we have been storing many reports, bills, receipts, payroll ledgers, etc. in binders. The current vault system is not conducive to this file format. The total cost for these two vaults is \$30,520.

Computer Hardware is in the budget for \$31,000 based on the expected replacement of computers in 2019.

2019 DRAFT CORPORATE BUDGET

		2018								Notes
	NEW G/L ACCOUNT	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	
REVENUE:										
MUNICIPAL LEVY:										
Levy Increase										
Farmland Tax	10-010-0150-0111-40014	(521.29)	(648.05)	(699.53)	(723)	(723.37)	(723)	(622.96)	-	
Residential - EP	10-010-0150-0111-40018	(5,419,070.51)	(5,597,935.55)	(5,699,421.68)	(5,717,388)	(5,717,387.94)	(5,717,388)	(5,572,142.58)	-	
Residential - ES	10-010-0150-0111-40019	(1,224,860.66)	(1,195,583.70)	(1,145,929.05)	(1,121,724)	(1,121,723.78)	(1,121,724)	(1,188,791.14)	-	
Residential - FP	10-010-0150-0111-40020	(11,117.94)	(11,232.53)	(11,508.78)	(11,414)	(11,413.65)	(11,414)	(11,286.42)	-	
Residential- FS	10-010-0150-0111-40021	(31,193.60)	(30,121.04)	(26,825.99)	(26,374)	(26,374.01)	(26,374)	(29,380.21)	-	
Commercial Tax Full - T (Including DT)	10-010-0150-0112-40014	(2,122,723.47)	(2,124,412.33)	(1,989,433.83)	(2,046,266)	(2,046,266.27)	(2,046,266)	(2,078,856.54)	-	
Commercial General - M	10-010-0150-0112-40017	(2,603.48)	(2,587.62)	(2,604.10)	(2,539)	(2,539.21)	(2,539)	(2,598.40)	-	
Commercial Shared - H	10-010-0150-0112-40023	(18,392.30)	(18,200.57)	(18,285.72)	(17,965)	(17,965.42)	(17,965)	(18,292.86)	-	
Commercial New Construction - XT	10-010-0150-0112-40034	(8,888.31)	(8,778.24)	(28,818.19)	(36,628)	(36,628.08)	(36,628)	(15,494.91)	-	
Commercial Vacant Unit - U	10-010-0150-0112-40015	(20,797.39)	(21,312.18)	(23,189.66)	(12,935)	(12,934.46)	(12,935)	(21,766.41)	-	
Commercial Vacant Land - X	10-010-0150-0112-40016	(47,568.48)	(47,486.68)	(43,411.75)	(43,475)	(43,474.87)	(43,475)	(46,155.64)	-	
Industrial Tax Full - T	10-010-0150-0113-40014	(73,933.75)	(75,975.89)	(76,486.36)	(72,777)	(72,776.97)	(72,777)	(75,465.33)	-	
Industrial Full, Not PIL - H	10-010-0150-0113-40022	(22,623.49)	(25,018.04)	(24,112.97)	(23,816)	(23,816.11)	(23,816)	(23,918.17)	-	
Industrial Vacant Unit - U	10-010-0150-0113-40015	(5,093.85)	(5,338.96)	(5,606.88)	(5,537)	(5,537.27)	(5,537)	(5,346.56)	-	
Industrial Vacant Land - X	10-010-0150-0113-40016	(19,601.82)	(24,664.79)	(23,702.32)	(28,163)	(28,163.15)	(28,163)	(22,656.31)	-	
Industrial Excess Land, Shared PIL - K	10-010-0150-0113-40033	(2,681.91)	(3,015.67)	(2,765.34)	(2,687)	(2,686.72)	(2,687)	(2,820.97)	-	
Large Industrial Tax Full - T	10-010-0150-0114-40014	(1,006,712.03)	(727,929.24)	(753,790.78)	(746,361)	(746,361.38)	(746,361)	(829,477.35)	-	
Multi-Residential Tax - EP	10-010-0150-0115-40018	(535,462.52)	(543,390.19)	(557,872.67)	(563,654)	(563,653.51)	(563,654)	(545,575.13)	-	
Multi-Residential Tax - ES	10-010-0150-0115-40019	(30,307.14)	(30,883.28)	(31,238.66)	(30,793)	(30,792.87)	(30,793)	(30,809.69)	-	
Multi-Residential Tax - FP	10-010-0150-0115-40020	(2,430.41)	(2,468.84)	(2,516.69)	(2,569)	(2,569.36)	(2,569)	(2,471.98)	-	
Pipeline Tax - T	10-010-0150-0116-40014	(118,655.73)	(120,901.49)	(127,110.10)	(126,566)	(126,566.48)	(126,566)	(122,222.44)	-	
Local Improvements		000.00				-		-	-	
Supp/Omits - Municipal	10-010-0150-0__-4__	(38,052.27)	(63,771.52)	(34,145.74)		(78,827.84)		(45,323.18)	-	
W/O Municipal Tax Levy (Including vacancy)	10-010-0150-0124-50024	404,742.67	485,731.18	226,137.24	226,140	71,377.64	226,140	372,203.70	-	
Total Municipal Levy		(10,358,549.68)	(10,195,925.22)	(10,403,339.55)	(10,414,214)	(10,647,805.08)	(10,414,214)	(10,319,271.48)	-	
SCHOOL BOARD LEVY:										
Farm - FT	10-010-0151-0111-40014	(60.69)	(73.65)	(74.23)	(74)	(74.40)	(74)	(69.52)	-	
Residential & Farm - EP	10-010-0151-0111-40018	(630,872.86)	(636,177.07)	(604,783.12)	(588,011)	(588,011.49)	(588,011)	(623,944.35)	-	
Residential & Farm - ES	10-010-0151-0111-40019	(142,594.77)	(135,872.05)	(121,597.98)	(115,365)	(115,365.00)	(115,365)	(133,354.93)	-	
Residential & Farm - FP	10-010-0151-0111-40020	(1,294.31)	(1,276.52)	(1,221.23)	(1,174)	(1,173.85)	(1,174)	(1,264.02)	-	
Residential & Farm - FS	10-010-0151-0111-40021	(3,631.47)	(3,423.10)	(2,846.57)	(2,712)	(2,712.46)	(2,712)	(3,300.38)	-	
PIL RPEP	10-010-0151-0111-40027	(10.98)	(10.65)	(10.32)	(10)	(10.01)	(10)	(10.65)	-	
PIL RPES	10-010-0151-0111-40029	(2.23)	(2.13)	(2.16)	(2)	(2.14)	(2)	(2.17)	-	
Commercial - T - NS (Including DT)	10-010-0151-0112-40014	(761,650.92)	(765,328.89)	(678,210.43)	(684,744)	(684,743.07)	(684,744)	(735,063.41)	-	
Commercial - U - NS	10-010-0151-0112-40015	(7,462.29)	(7,677.79)	(7,905.49)	(4,328)	(4,328.26)	(4,328)	(7,681.86)	-	
Commercial - X - NS	10-010-0151-0112-40016	(17,068.01)	(17,107.29)	(14,799.32)	(14,548)	(14,548.01)	(14,548)	(16,324.87)	-	
Commercial - P - NS	10-010-0151-0112-40031	(5,361.40)	(5,093.86)	(5,112.24)	(5,138)	(5,138.29)	(5,138)	(5,189.17)	-	
Commercial - XT	10-010-0151-0112-40034	(3,189.20)	(3,162.40)	(9,824.29)	(12,257)	(12,256.87)	(12,257)	(5,391.96)	-	
Industrial - T - NS	10-010-0151-0113-40014	(18,827.95)	(19,104.15)	(18,221.37)	(16,998)	(16,997.94)	(16,998)	(18,717.82)	-	
Industrial - U - NS	10-010-0151-0113-40015	(1,297.19)	(1,342.48)	(1,335.73)	(1,293)	(1,293.30)	(1,293)	(1,325.13)	-	
Industrial - X - NS	10-010-0151-0113-40016	(4,991.80)	(6,202.01)	(5,646.61)	(6,578)	(6,577.87)	(6,578)	(5,613.47)	-	

2019 DRAFT CORPORATE BUDGET

		Actual to	Actual to	Actual to December	2018 OPERATING	Actual to	2019 OPERATING	3 Year Average-	Variance 2019-	
	NEW G/L ACCOUNT	December 31/15	December 31/16	31/17	FORECAST	November 30/18	FORECAST	2015, 2016, 2017	2018	Notes
Large Industrial - T - NS	10-010-0151-0114-40014	(99,967.78)	(71,373.24)	(70,023.19)	(67,975)	(67,974.47)	(67,975)	(80,454.74)	-	
Multi-Residential - EP	10-010-0151-0115-40018	(23,328.43)	(22,537.80)	(22,341.50)	(22,295)	(22,294.98)	(22,295)	(22,735.91)	-	
Multi-Residential - ES	10-010-0151-0115-40019	(1,320.39)	(1,280.93)	(1,251.05)	(1,218)	(1,217.98)	(1,218)	(1,284.12)	-	
Multi-Residential - FP	10-010-0151-0115-40020	(105.88)	(102.40)	(100.79)	(102)	(101.63)	(102)	(103.02)	-	

2019 DRAFT CORPORATE BUDGET

		Actual to	Actual to	Actual to December	2018	Actual to	2019 OPERATING	3 Year Average-	Variance 2019-	Notes
NEW G/L ACCOUNT		December 31/15	December 31/16	31/17	OPERATING FORECAST	November 30/18	FORECAST	2015, 2016, 2017	2018	
Pipeline - T - NS	10-010-0151-0116-40014	(32,656.67)	(33,087.20)	(32,957.40)	(32,424)	(32,424.37)	(32,424)	(32,900.42)	-	Need to input Supps # Need to input Write offs #
Railroad - WT - NS	10-010-0151-0117-40026	(1,585.43)	(1,585.43)	(1,585.43)	(1,585)	(1,585.43)	(1,585)	(1,585.43)	-	
Supplementary/Omits	10-010-0151-0____-4____	(5,357.85)	(15,454.75)	76,759.65		(11,343.18)		18,649.02	-	
Write off - School Tax Levy	10-010-0151-0124-50024	54,059.64	46,027.60		21,007	49,690.11	21,007	33,362.41	-	
Total School Board Levy		(1,708,578.86)	(1,701,248.19)	(1,523,090.80)	(1,557,824)	(1,540,484.89)	(1,557,824)	(1,644,305.95)	-	
Total Revenue		(12,525,930.85)	(12,428,932.19)	(12,152,567.59)	(12,219,185)	(12,309,357.72)	(12,219,185.00)	(12,369,143.54)	-	
Total Expenses		458,802.31	531,758.78	226,137.24	247,147	121,067.75	247,147.00	405,566.11	-	
TOTAL TAXATION LEVY		(12,067,128.54)	(11,897,173.41)	(11,926,430.35)	(11,972,038)	(12,188,289.97)	(11,972,038.00)	(11,963,577.43)	-	
PAYMENTS-IN-LIEU:										
Municipal Tax Assistance:										
Court House	10-010-0152-0131-40150	(29,044.56)	(29,249.88)	(31,118.61)	(31,953)	(31,953.06)	(31,953)	(29,804.35)	-	
Land Registry Office	10-010-0152-0131-40151	(4,991.40)	(5,044.21)	(5,110.24)	(7,602)	(7,601.86)	(7,602)	(5,048.62)	-	
Eighth St North Side	10-010-0152-0131-40152	(2,689.50)				-		(896.50)	-	
Tourist Information Bureau	10-010-0152-0131-40153	(10,480.25)	(10,350.46)	(9,436.81)	(9,116)	(9,115.93)	(9,116)	(10,089.17)	-	
Min. Citizenship & Culture	10-010-0152-0131-40154	(7,097.38)	(7,009.49)	(6,824.54)	(6,592)	(6,592.49)	(6,592)	(6,977.14)	-	
Ont. Realty Corp Parking Lot	10-010-0152-0131-40155	(2,089.42)	(2,063.74)	(2,318.39)	(2,492)	(2,491.90)	(2,492)	(2,157.18)	-	
Natural Resources	10-010-0152-0131-40175	(25,559.64)	(25,384.84)	(26,506.33)	(34,512)	(32,945.13)	(34,512)	(25,816.94)	-	
820 Eighth St E./Youth Centre	10-010-0152-0131-40159					-		-	-	
		(81,952.15)	(79,102.62)	(81,314.92)	(92,267)	(90,700.37)	(92,267)	(80,789.90)	-	
Municipal Act:										
Confederation College	10-010-0152-0132-40156	(6,225.00)	(6,600.00)	(5,500.00)	(5,500)	(5,475.00)	(5,475)	(6,108.33)	25	
Rainy River Valley Health	10-010-0152-0132-40157	(11,625.00)	(11,625.00)	(11,625.00)	(11,625)	(11,625.00)	(11,625)	(11,625.00)	-	
Fort Frances Jail	10-010-0152-0132-40158	(1,650.00)	(1,650.00)	(1,650.00)	(1,650)	(1,650.00)	(1,650)	(1,650.00)	-	
Ge-Da-Gi-Binez Youth Centre	10-010-0152-0132-40159		(672.38)			-		(224.13)	-	
		(19,500.00)	(20,547.38)	(18,775.00)	(18,775)	(18,750.00)	(18,750)	(19,607.46)	25	
Municipal Enterprises:										
General Municipal PIL	10-010-0152-0133-40160	(24,501.67)	(24,208.85)	(25,974.93)	(26,954)	(26,954.34)	(26,954)	(24,895.15)	-	
Sewage Facilities PIL	10-010-0152-0133-40161	(41,153.68)	(41,738.78)	(41,049.57)	(39,747)	(39,747.06)	(39,747)	(41,314.01)	-	
Waterworks Facilities PIL	10-010-0152-0133-40162	(137,096.68)	(137,504.49)	(131,592.65)	(127,164)	(127,164.08)	(127,164)	(135,397.94)	-	
FFPC	10-010-0152-0133-40163	(10,838.22)	(10,915.88)	(9,720.28)	(9,346)	(9,345.81)	(9,346)	(10,491.46)	-	
		(213,590.25)	(214,368.00)	(208,337.43)	(203,211)	(203,211.29)	(203,211)	(212,098.56)	-	
Ontario Enterprises:										
Water Lots & Marina	10-010-0152-0134-40164	(11,959.31)	(11,815.72)	(12,107.96)	(12,013)	(12,013.06)	(12,013)	(11,961.00)	-	
L.C.B.O.	10-010-0152-0134-40167	(8,293.05)	(8,450.69)	(8,163.33)	(7,886)	(7,885.75)	(7,886)	(8,302.36)	-	
Power Dam Compensation	10-010-0152-0136-40172	(350,807.05)	(350,807.05)	(350,807.05)	(350,800)	(350,807.05)	(350,800)	(350,807.05)	-	
		(371,059.41)	(371,073.46)	(371,078.34)	(370,699)	(370,705.86)	(370,699)	(371,070.40)	-	
Bridges:										
International Bridge (per Regulation)	10-010-0152-0136-40169	(23,259.17)	(33,462.25)	(33,547.00)	(33,000)	(29,432.67)	(30,000)	(30,089.47)	3,000	This can vary depending on exch. Rate
Canada Enterprises:										
Canada Post Corp	10-010-0152-0137-40173	(36,243.81)	(36,534.80)	(37,698.92)	(37,973)	(37,972.62)	(37,973)	(36,825.84)	-	
Natural Resources-Butler Ave	10-010-0152-0137-40175	(3,188.37)	(3,163.38)	(2,187.77)	(2,113)	(2,113.38)	(2,113)	(2,846.51)	-	
Indian Affairs	10-010-0152-0137-40176		(373.40)	(687.36)	(968)	(968.37)	(968)	(353.59)	-	
		(39,432.18)	(40,071.58)	(40,574.05)	(41,054)	(41,054.37)	(41,054)	(40,025.94)	-	

2019 DRAFT CORPORATE BUDGET

NEW G/L ACCOUNT	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING	3 Year Average-	Variance 2019-	Notes
						FORECAST	2015, 2016, 2017	2018	

2019 DRAFT CORPORATE BUDGET

		Actual to	Actual to	Actual to December	2018	Actual to	2019 OPERATING	3 Year Average-	Variance 2019-	Notes
NEW G/L ACCOUNT		December 31/15	December 31/16	31/17	OPERATING FORECAST	November 30/18	FORECAST	2015, 2016, 2017	2018	
Per Acreage Charges:										
Ontario Hydro Acreage	10-010-0152-0135-40165	(35,107.73)	(35,107.73)	(35,107.73)	(35,108)	(35,107.73)	(35,108)	(35,107.73)	-	
Railroad Acreage	10-010-0152-0135-40168	(3,622.97)	(3,622.97)	(8,220.00)	(11,302)	(11,302.50)	(11,302)	(5,155.31)	-	
Total Per Acreage		(38,730.70)	(38,730.70)	(43,327.73)	(46,410)	(46,410.23)	(46,410)	(40,263.04)	-	
Total P.I.L.		(787,523.86)	(797,355.99)	(796,954.47)	(805,416)	(800,264.79)	(802,391)	(793,944.77)	3,025	
Contributions to Reserve Fund										
Sale of Land	10-020-0266-0410-40315	(93,705.34)	(584,791.50)	(201,100.00)		(236,900.00)	-	(293,198.95)	-	
Other Grant (In-Lieu of Taxation W/O)								-	-	
Prov Assist /Tax Rate Stabilization								-	-	
Tax Rate Stabilization Reserve Fund	10-020-0266-1620-45390	(448,804.00)	(436,738.88)			-	-	(295,180.96)	-	
Surplus/Deficit from Prior Years								-	-	
OMPF (Ontario Municipal Partnership Fund)	10-020-0240-0129-40199	(2,983,600.00)	(2,934,100.00)	(3,106,500.00)	(3,342,100)	(3,342,100.00)	(3,174,995)	(3,008,066.67)	167,105	Estimated at this time-95% of 2018
TOTAL REVENUE		(16,380,761.74)	(16,650,159.78)	(16,030,984.82)	(16,119,554)	(16,567,554.76)	(15,949,424)	(16,353,968.78)	170,130	
EXPENDITURES:										
Election Revenue:										
Nomination Filing Fee	10-020-0261-0430-40310					(2,200.00)		-	-	
Election Expenses										
Hourly Part-Time Wages	10-020-0261-1101-60020				3,300	3,175.70		-	(3,300)	
Overtime	10-020-0261-1101-60013					149.40		-	-	
Employer CPP	10-020-0261-1101-60025					134.21		-	-	
Employer EI	10-020-0261-1101-60030					72.33		-	-	
Employer OMERS	10-020-0261-1101-60035					13.23		-	-	
Employer EHT	10-020-0261-1101-60040					63.62		-	-	
Employer Benefits	10-020-0261-1101-60050					34.43		-	-	
Employer WSIB	10-020-0261-1101-60055					104.39		-	-	
Postage, Freight, Courier	10-020-0261-1200-71252				2,000	-		-	(2,000)	
Office Supplies	10-020-0261-1400-71410				750	255.62		-	(750)	
Contracted Services	10-020-0261-1500-71527	213.70			22,000	14,685.49		71.23	(22,000)	
Conference & Courses	10-020-0261-1500-71531				1,500	514.35		-	(1,500)	
Equipment Rental - Other	10-020-0261-1500-71541				2,500	5,455.74		-	(2,500)	
Advertising	10-020-0261-1500-71591				2,700	1,829.08		-	(2,700)	
Subtotal		213.70	0.00	0.00	34,750	26,487.59	-	71.23	(34,750)	
Total Revenue		0.00	0.00	0.00	0	(2,200.00)	-	-	-	
Total Expenses		213.70	0.00	0.00	34,750	26,487.59	-	71.23	(34,750)	
Total Election		213.70	0.00	0.00	34,750	24,287.59	-	71.23	(34,750)	
Council:										
REVENUE										
Court Cost Recoveries	10-020-0240-0430-40579					-				
Expense Recoveries	10-020-0240-0430-40589	(5,655.82)	(7.50)			-		(1,887.77)	-	
Donation	10-020-0240-0430-40632	(7,000.00)	(2,380.00)	(4,350.00)	(2,000)	(4,800.00)	(2,000)	(4,576.67)	-	

2019 DRAFT CORPORATE BUDGET

		Actual to	Actual to	Actual to December	2018	Actual to	2019 OPERATING	3 Year Average-	Variance 2019-	
	NEW G/L ACCOUNT	December 31/15	December 31/16	31/17	OPERATING FORECAST	November 30/18	FORECAST	2015, 2016, 2017	2018	Notes
EXPENDITURES								-	-	
Salaries/Wages	10-020-0240-1101-60010	108,269.55	105,200.36	105,176.68	109,365	94,010.69	111,979	106,215.53	2,614	
Disability - Long & Short								-	-	

2019 DRAFT CORPORATE BUDGET

		Actual to	Actual to	Actual to December	2018	Actual to	2019 OPERATING	3 Year Average-	Variance 2019-	Notes
NEW G/L ACCOUNT		December 31/15	December 31/16	31/17	OPERATING FORECAST	November 30/18	FORECAST	2015, 2016, 2017	2018	
Hourly Part Time	10-020-0240-1101-60020			0.00		659.28		-	-	
Employer CPP	10-020-0240-1101-60025	1,596.23	1,644.95	1,530.24	1,700	1,488.78	3,930	1,590.47	2,230	
Employer EI	10-020-0240-1101-60030					-		-	-	
Extended Health (Dental, Vision)								-	-	
O.M.E.R.S.	10-020-0240-1101-60035	3,539.90	2,928.42	4,051.88	3,045	1,312.80	8,824	3,506.73	5,779	
Employer Health Tax	10-020-0240-1101-60040	1,463.23	1,486.99	1,481.52	2,135	1,226.65	2,184	1,477.25	49	
Employer Benefits	10-020-0240-1101-60050					-		-	-	
Employer WSIB	10-020-0240-1101-60055					-		-	-	
Telephone & Communications	10-020-0240-1200-71251	1,504.26	991.75	896.52	1,000	785.00	1,000	1,130.84	-	
Legal	10-020-0240-1200-71253	13,119.51	3,334.68	401.89	10,000	3,637.92	10,000	5,618.69	-	
Point Park Litigation	10-020-0240-1200-71259	80,649.21	86,905.11	377,392.01	490,000	279,358.75	490,000	181,648.78	-	kept same as 2018 Budget- confirm
Memberships	10-020-0240-1200-71260	10,450.51	11,779.05	11,103.39	11,000	13,473.19	14,000	11,110.98	3,000	
Subscriptions & Publications	10-020-0240-1200-71261		984.64	656.95	1,000	-	1,000	547.20	-	
Office Supplies	10-020-0240-1400-71410	2,129.49	3,972.81	968.51	2,000	1,201.65	2,000	2,356.94	-	
Distributed Salaries/Wages - Community Events		10,415.13	8,065.96					6,160.36	-	
Distributed Benefits - Community Events		2,984.04	2,321.49					1,768.51	-	
Salaries Full Time	10-020-0240-1500-60010			16,532.65	15,000	4,665.48	10,000	5,510.88	(5,000)	
Overtime	10-020-0240-1500-60013			528.44		346.10		176.15	-	
Hourly Full Time	10-020-0240-1500-60015					-		-	-	
Hourly Part Time	10-020-0240-1500-60020			4,179.16		1,427.74		1,393.05	-	
Employer CPP	10-020-0240-1500-60025			998.18		327.44		332.73	-	
Employer EI	10-020-0240-1500-60030			461.83		152.70		153.94	-	
Employer OMERS	10-020-0240-1500-60035			1,576.04		513.97		525.35	-	
Employer EHT	10-020-0240-1500-60040			395.02		139.02		131.67	-	
Employer Benefits	10-020-0240-1500-60050			842.60	4,500	714.12	2,857	280.87	(1,643)	
Employer WSIB	10-020-0240-1500-60055			661.41		225.10		220.47	-	
Contracted Serv	10-020-0240-1500-71527	310.45	374.52	472.74	500	297.10	500	385.90	-	
Travel	10-020-0240-1500-71530	251.99	528.28	570.87	600	-	600	450.38	-	
Conferences & Courses	10-020-0240-1500-71531	22,924.80	21,774.31	19,156.16	19,200	17,548.49	19,000	21,285.09	(200)	
Meeting Expense	10-020-0240-1500-71532	2,673.74	2,804.58	2,237.04	2,500	1,255.43	2,500	2,571.79	-	
Equipment Rentals - Owned- Community Even	10-020-0240-1500-71540	1,887.48	1,578.18	3,756.72	3,500	2,137.30	2,400	2,407.46	(1,100)	
Advertising & Public Notices	10-020-0240-1500-71591	3,417.24	4,479.88	5,747.82	4,500	2,364.88	4,500	4,548.31	-	
Public Relations Expense	10-020-0240-1500-71592	24,601.33	20,141.37	17,208.08	19,500	9,449.45	19,500	20,650.26	-	
Events & Activities	10-020-0240-1500-71593	3,330.08				-		1,110.03	-	
Annual Appreciation Dinner	10-020-0240-1500-71596	6,019.54	6,213.74	6,380.28	6,500	5,801.58	6,500	6,204.52	-	
Annual Tug-of-War Event	10-020-0240-2110-71592	.00				-		-	-	
Meals on Wheels	10-020-0240-2110-72112	19,000.00	19,000.00	19,000.00	22,000	22,000.00	22,000	19,000.00	-	
Rainy River District Safety Coalition	10-020-0240-2110-72113	3,977.50	3,977.50	3,977.50	4,000	3,977.50	4,000	3,977.50	-	
Fun In The Sun & Fireworks Grant	10-020-0240-2110-72116	7,000.00	9,850.00	11,850.00	10,000	14,800.00	10,000	9,566.67	-	2500 Fun in the Sun & 7500 Fireworks
Dragon Boat Festival	10-020-0240-2110-72117	1,000.00	500.00	500.00	500	-	-	666.67	(500)	
								-	-	
Total Revenue		(12,655.82)	(2,387.50)	(4,350.00)	(2,000.00)	(4,800.00)	(2,000)	(6,464.44)	-	
Total Expenses		332,515.21	320,838.57	620,692.13	744,045	485,298.11	749,274	424,681.97	5,229	
Total Council		319,859.39	318,451.07	616,342.13	742,045	480,498.11	747,274	418,217.53	5,229	
								-	-	

2019 DRAFT CORPORATE BUDGET

		Actual to	Actual to	Actual to December	2018	Actual to	2019 OPERATING	3 Year Average-	Variance 2019-	Notes
NEW G/L ACCOUNT		December 31/15	December 31/16	31/17	OPERATING FORECAST	November 30/18	FORECAST	2015, 2016, 2017	2018	
Contribution from Capital Fund		10-020-0272-0000-71040		(18,387.00)		-		(6,129.00)	-	
								-	-	
Contribution to Reserve for Working Capital			264,094.48					88,031.49	-	
Cont to Reserve Funds (PY Surplus)	10-020-0272-0000-71020					332,319.99	-	-	-	
Cont to Reserve Funds (Vehicles/Equip)	10-020-0272-0000-71020	247,500.00	150,000.00	200,000.00	150,000		150,000	199,166.67	-	
Cont to Reserve Funds (Buildings)	10-020-0272-0000-71020	670,000.00	540,135.50	497,507.69	450,000		450,000	569,214.40	-	
Cont to Reserve Funds (Corp Projects)	10-020-0272-0000-71020	1,183,750.00	887,403.00	1,259,412.97	800,000		800,000	1,110,188.66	-	
Cont to Reserve Funds (Corp Contingency)	10-020-0272-0000-71020	248,750.00	200,000.00	75,000.00				174,583.33	-	
Cont to Reserve Funds (Waterworks & Sewer)	10-020-0272-0000-71020		182,253.00	132,929.34				105,060.78	-	
Total Contribution to/from Reserve/Reserve Funds		2,350,000.00	2,223,885.98	2,164,850.00	1,400,000	332,319.99	1,400,000	2,246,245.33	-	
Uncontrollable Costs:										
Annual Hospital Grant		68,001.00						22,667.00	-	
Healthcare Donation (CT Scan/Mammography)								-	-	
Doctor Recruitment	10-020-0260-2110-72140		68,000.00	68,000.00	68,000	68,000.00	68,000	45,333.33	-	
Clinic Financing Interest	10-020-0260-2110-72141	9,212.19	2,571.59	11,245.06	4,000	-	6,000	7,676.28	2,000	
								-	-	
Rainy River District Social Services Brd	10-020-0260-2110-72149	1,986,092.26	2,055,506.02	1,935,733.30	1,950,715	1,700,170.37	1,950,715	1,992,443.86	-	Levy NOT confirmed
Rainy River District Social Services Refund	10-020-0260-2110-72149		(234,118.88)	(15,081.59)				(83,066.82)	-	
Rainy River DSSAB One-Time Supp Levy	10-020-0260-2110-72150				0	-		-	-	
Rainycrest Home for the Aged	10-020-0260-2110-72160	121,255.60	60,627.80			-		60,627.80	-	
Northwestern Health Unit	10-020-0260-2110-72161	350,143.83	368,813.40	368,813.40	368,814	338,078.95	368,814	362,590.21	-	Levy is confirmed
Total Health & Uncontrollable Costs		2,534,704.88	2,321,399.93	2,368,710.17	2,391,529	2,106,249.32	2,393,529	2,408,271.66	2,000	
Economic Development										
Expenses:										
Telecommunications (Web hosting)	10-180-1820-1200-71251	597.12	266.12	218.80	250	175.04	250	360.68	-	
EDFIP Distributed Salaries			1,306.96					435.65	-	
EDFIP Distributed Benefits			431.30					143.77	-	
Residential Revitalization Grant	10-180-1820-1500-71514	8,750.00	5,887.66	4,000.00	7,500	-	7,500	6,212.55	-	
Contracted Works (RRFDC Per Capita)	10-180-1820-1500-71523	55,685.00	55,685.00	55,685.00	55,685	55,685.00	55,685	55,685.00	-	
Development Issues/Enhanced Econ Dev	10-180-1820-1500-71526	116,979.69	67,191.15	99,430.60	100,000	37,052.33	100,000	94,533.81	-	
Meeting Expenses	10-180-1820-1500-71532	1,964.56	1,867.69	1,583.96	1,000	1,437.75	1,800	1,805.40	800	
EDFIP Equipment Rentals-Owned	10-180-1820-1500-71532		155.75					51.92	-	
Fort Frances Chamber of Commerce	10-180-1820-2110-72114			2,833.00	2,833	2,833.00	2,833	944.33	-	
		183,976.37	132,791.63	163,751.36	167,268	97,183.12	168,068	160,173.12	800.00	
Total Revenue		.00	.00	0.00	0	-	-	-	-	
Total Expenses		183,976.37	132,791.63	163,751.36	167,268	97,183.12	168,068	160,173.12	800	
Total Economic Development		183,976.37	132,791.63	163,751.36	167,268	97,183.12	168,068	160,173.12	800	
								-	-	

2019 DRAFT CORPORATE BUDGET									
NEW G/L ACCOUNT		Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018
Travel Information Centre									
Revenue:									
Sunset Country Grant	10-180-1821-0430-40582	(20,000.00)	(10,000.00)	(20,000.00)	(19,000)	(19,000.00)	(15,000)	(16,666.67)	4,000
Student/Intern Grants	10-180-1821-0430-40404							-	-
RRFDC Grants	10-180-1821-0430-40410							-	-
		(20,000.00)	(10,000.00)	(20,000.00)	(19,000)	(19,000.00)	(15,000)	(16,666.67)	4,000
Expenses:									
Telephone & Communications	10-180-1821-1200-71251			43.76		-		14.59	-
Hydro Charges	10-180-1821-1240-71420	3,782.40	3,437.87	3,068.30	4,712	1,994.83	2,080	3,429.52	(2,632)
Water & Sewer Charges	10-180-1821-1240-71421	725.36	335.08	695.52	523	615.72	620	585.32	97
Janitorial Cleaning Supplies	10-180-1821-1240-71470		445.42		555	-	500	148.47	(55)
Taxes	10-180-1821-1400-71425		7,673.87	12,078.89	9,580	9,115.93	9,200	6,584.25	(380)
Repairs & Maintenance	10-180-1821-1500-71545	391.05	1,912.05	30.52	500	256.43	500	777.87	-
Lease	10-180-1821-1530-71564	11,040.84	11,040.84	8,280.63	6,000	7,326.72	6,106	10,120.77	106
		15,939.65	24,845.13	24,197.62	21,870	19,309.63	19,006	21,660.80	(2,864)
								-	-
Total Revenue		(20,000.00)	(10,000)	(20,000.00)	(19,000)	(19,000.00)	(15,000)	(16,666.67)	4,000
Total Expenses		15,939.65	24,845.13	24,197.62	21,870	19,309.63	19,006	21,660.80	(2,864)
Total Travel Information Centre		(4,060.35)	14,845.13	4,197.62	2,870	309.63	4,006	4,994.13	1,136
Solar Panels									
Revenue:									
Operational Revenue	10-180-1825-0330-40320	(26,167.16)	(22,960.92)	(17,281.85)	(20,000)	(23,711.52)	(24,000)	(22,136.64)	(4,000)
								-	-
Expenses:									
Distributed Salaries		837.93	212.69					350.21	-
Distributed Benefits		276.52	70.19					115.57	-
Hourly Full Time	10-180-1825-1101-60015				750	-	750	-	-
Employer Benefits	10-180-1825-1101-60050				225	-	225	-	-
Equipment Rental - Owned	10-180-1825-1101-71540	100.00	25.00		100	-	100	41.67	-
Materials	10-180-1825-1400-71471	44.77				-		14.92	-
Contracted Services	10-180-1825-1500-71527	339.63		377.85		-		239.16	-
Insurance	10-180-1825-1500-71580	475.32	1,301.98	1,278.92	1,306	1,321.20	1,425	1,018.74	119
Transfer to Reserve Funds	10-180-1825-1620-75390		5,792.63	4,820.71		-		3,537.78	-
Total Revenue		(26,167.16)	(22,960.92)	(17,281.85)	(20,000)	(23,711.52)	(24,000)	(22,136.64)	(4,000)
Total Expenses		2,074.17	7,402.49	6,477.48	2,381	1,321.20	2,500	5,318.05	119
Total Solar Panels		(24,092.99)	(15,558.43)	(10,804.37)	(17,619)	(22,390.32)	(21,500)	(16,818.60)	(3,881)
								-	-
School Board Requisitions:									
EP	10-010-0151-2110-72991	1,407,193.98	1,409,330.75	1,262,958.18	1,308,881	981,661.04	1,308,881	1,359,827.64	-
EP (Resolute Write-off)	10-010-0151-2110-72991				(17,306)		(17,306)	-	-
ES	10-010-0151-2110-72992	296,319.79	287,115.42	255,969.30	265,962	199,471.86	265,962	279,801.50	-
ES (Resolute Writ-off)	10-010-0151-2110-72992				(3,701)		(3,701)	-	-
FP	10-010-0151-2110-72993	1,400.19	1,378.92	1,331.14	1,276	956.61	1,276	1,370.08	-
FS	10-010-0151-2110-72994	3,664.90	3,423.10	2,832.18	2,712	2,034.35	2,712	3,306.73	-
Total School Board Requisitions		1,708,578.86	1,701,248.19	1,523,090.80	1,557,824	1,184,123.86	1,557,824	1,644,305.95	-

2019 DRAFT CORPORATE BUDGET

NEW G/L ACCOUNT	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING	3 Year Average-	Variance 2019-	Notes
						FORECAST	2015, 2016, 2017	2018	
							-	-	

2019 DRAFT CORPORATE BUDGET

NEW G/L ACCOUNT				2018	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	OPERATING FORECAST					
Long Term Debt							-	-	
Loan - I (Roads)	10-020-0270-1300-71303	12,308.67	8,879.94	5,344.00	1,486	1,796.14	8,844.20	(1,486)	
Loan - P (Roads)	10-020-0270-1300-71304			0.00	83,016	69,171.90	-	(83,016)	
Loan - I (Solar Panels)	10-020-0270-1300-71309	6,731.26		0.00	3,814	2,957.02	2,243.75	(1,042)	
Loan - P (Solar Panels)	10-020-0270-1300-71310			0.00	29,386	21,942.98	-	1,042	
Loan - I (Heritage Tourism)	10-020-0270-1300-71315	1,554.00	1,121.11	674.70	188	226.77	1,116.60	(188)	
Loan - P (Heritage Tourism)	10-020-0270-1300-71316			0.00	10,470	8,733.20	-	(10,470)	
Honeywell Project Interest	10-020-0270-1300-71317	64,756.47	60,184.10	55,175.93	63,114	53,764.54	60,038.83	(13,903)	
Honeywell Project Principal	10-020-0270-1300-71318			0.00	315,410	262,841.80	-	-	
Debenture - Interest (Townshend)	10-020-0270-1300-71321	12,140.94	7,813.10	3,208.32		-	7,720.79	-	
Debenture - Principal (Townshend)	10-020-0270-1300-71322			0.00		-	-	-	
Debenture - Interest Arena	10-020-0270-1300-71341	33,724.85	21,703.07	8,911.95		-	21,446.62	-	
Debenture - Principal Arena	10-020-0270-1300-71342			0.00		-	-	-	
Total Long Term Debt		131,216.19	99,701.32	73,314.90	506,884	421,434.35	101,410.80	(109,063)	
TOTAL REVENUE		(16,898,387.03)	(17,217,266.98)	(16,317,140.91)	(16,407,701)	(16,738,334.03)	(16,804,802.64)	170,130	
TOTAL EXPENSES		7,718,021.34	7,363,872.02	7,171,221.70	7,073,698	4,794,794.92	7,417,705.02	(138,529)	
TOTAL CORPORATE		(9,180,365.69)	(9,853,394.96)	(9,145,919.21)	(9,334,003)	(11,943,539.11)	(9,387,097.62)	31,601	

2019 DRAFT ADMINISTRATION FINANCE BUDGET

NEW G/L ACCOUNT		Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
Administration Department										
REVENUE:										
Sundry Revenues	10-020-0266-0310-40582	(113.00)		(445.00)		-		(186.00)	-	
Interest & Penalties on Taxes	10-020-0266-0320-40911	(152,814.20)	(142,454.89)	(116,938.41)	(120,000)	(92,905.04)	(90,000)	(137,402.50)	30,000	Changes to Tax Arrears Rules
Accounts Receivable Interest	10-020-0266-0320-40916	(5,147.63)	(7,323.86)	(6,729.33)	(7,500)	(5,687.21)	(6,400)	(6,400.27)	1,100	
Investment Income - Bank/Short Term GIC	10-020-0266-0320-40926	(34,798.45)	(18,925.31)	(30,889.19)	(30,000)	(48,293.89)	(60,000)	(28,204.32)	(30,000)	Incresed interest rates
Agreement Fee	10-020-0266-0410-40309					-		-	-	
Sundry Revenues	10-020-0266-0410-40582					-		-	-	
Tax Certificates	10-020-0266-0410-40584	(17,812.90)	(13,392.81)	(14,634.75)	(14,000)	(12,657.71)	(14,000)	(15,280.15)	-	
Business Licenses	10-020-0266-0410-40721	(32,918.16)	(32,592.20)	(36,425.65)	(36,576)	(34,523.37)	(35,000)	(33,978.67)	1,576	
Lottery Licenses	10-020-0266-0410-40727	(8,843.26)	(8,322.82)	(13,082.77)	(10,000)	(8,642.99)	(10,000)	(10,082.95)	-	
Town Property Rentals	10-020-0266-0410-40774					-		-	-	
POA Fines	10-020-0266-0410-40930	(56,109.50)	(122,090.42)	(88,633.54)	(55,000)	(41,079.62)	(75,000)	(88,944.49)	(20,000)	Based on POA Budget & estimates
Natural Gas Rebate	10-020-0266-0411-40316	(5,335.92)	(4,276.93)	(5,935.31)	(5,000)	-	(5,000)	(5,182.72)	-	
Purchase Card Rebate	10-020-0266-0411-40317	(17,744.93)	(18,779.81)	(18,082.12)	(18,500)	(19,530.57)	(18,500)	(18,202.29)	-	
WSIB Safety Group Rebate	10-020-0266-0411-40318	(4,766.59)	0.00			-	-	(1,588.86)	-	
Expense Recovery	10-020-0266-0430-40589		(50.20)	(1,206.00)		-	-	(418.73)	-	
Moffat Family Grant Rec'd	10-020-0262-0430-40480	(48,978.63)	(51,021.37)	(55,000.00)	(60,000)	(60,000.00)	(60,000)	(51,666.67)	-	Same as PY- But unknown
Admin Expense Recovery	10-020-0262-0430-40589					-		-	-	
HR Expense Recovery	10-020-0252-0330-40589	(262.50)				-		(87.50)	-	
HR Expense Recovery	10-020-0252-0430-40589					-		-	-	
Civil Marriage	10-020-0264-0330-40334	(4,499.65)	(5,497.05)	(4,609.80)	(4,000)	(2,693.07)	(2,500)	(4,868.83)	1,500	
Certify True Copies	10-020-0264-0330-40335	(78.45)	(151.72)	(105.30)	(100)	(77.09)	(100)	(111.82)	-	
Commissioning Oaths & Affidavits	10-020-0264-0330-40336	(780.24)	(870.55)	(907.30)	(750)	(1,247.95)	(900)	(852.70)	(150)	
Sundry Revenues	10-020-0264-0330-40582	(103.60)		(32.00)		(66.40)	-	(45.20)	-	
Death/Still Birth Registration	10-020-0264-0430-40332	(3,468.45)	(4,062.00)	(3,104.00)	(3,200)	(3,776.00)	(3,500)	(3,544.82)	(300)	
Marriage Licenses	10-020-0264-0430-40333	(6,990.00)	(8,120.00)	(7,700.00)	(7,000)	(8,680.00)	(7,600)	(7,603.33)	(600)	
Expense Recoveries	10-020-0264-0430-40589	(295.00)	(305.00)	(515.00)	(250)	(330.93)	(250)	(371.67)	-	
Contributions from Reserve Funds						-		-	-	
Sundry Revenues	10-020-0265-0330-40582	(35.00)				-	-	(11.67)	-	
Administration Service Charges	10-020-0265-0430-40581	(206,863.44)	(228,959.99)	(193,909.92)	(222,000)	(154,657.27)	(200,000)	(209,911.12)	22,000	FFPC, POA Mgmt Fee
Sundry Revenues	10-020-0265-0430-40582	(3,756.57)		(984.63)		(838.52)		(1,580.40)	-	
Expense Recoveries	10-020-0265-0430-40589		(1,486.63)	(301.16)		(1,394.00)		(595.93)	-	
NOHFC Internship Grant	10-020-0268-0430-40467						(31,020)	-	(31,020)	For Potential IT Intern
Total Revenue		(612,516)	(668,684)	(600,171)	(593,876)	(497,082)	(619,770)	(627,124)	(25,894)	
Administration Department										
EXPENDITURES:										
Distributed Salaries/Wages		3,148.98	(15,401.96)					(4,084.33)	-	
Distributed Benefits		637.43	(3,822.20)					(1,061.59)	-	
Overtime			532.17					177.39	-	
Leaves (Ber, Sick, Other)		3,624.66	1,322.55					1,649.07	-	
Vacation, Stats, Etc		28,112.42	30,666.24					19,592.89	-	
Salaries/Wages Full Time	10-020-0262-1101-60010	161,089.64	119,082.05	275,100.73	282,420	225,370.18	227,704	185,090.81	(54,716)	Moved IT Down to Separate Area

2019 DRAFT ADMINISTRATION FINANCE BUDGET

	NEW G/L ACCOUNT	Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
Overtime	10-020-0262-1101-60013			3,242.25		1,646.96		1,080.75	-	
Disability - Long & Short		4,968.68	3,298.59					2,755.76	-	
CPP	10-020-0262-1101-60025	4,959.90	3,733.73	7,777.55	8,089	7,587.29	5,498	5,490.39	(2,591)	

2019 DRAFT ADMINISTRATION FINANCE BUDGET

		Actual to	Actual to	Actual to	2018	Actual to	2019	3 Year Average-	Variance 2019-	
	NEW G/L ACCOUNT	December 31/15	December 31/16	December 31/17	OPERATING FORECAST	November 30/18	OPERATING FORECAST	2015, 2016, 2017	2018	Notes
EI	10-020-0262-1101-60030	2,278.14	1,694.23	3,226.45	3,247	3,272.39	2,032	2,399.61	(1,215)	
Dental, Vision, Ext Health		7,916.56	2,028.91					3,315.16	-	
O.M.E.R.S.	10-020-0262-1101-60035	22,280.42	15,168.74	29,680.19	30,558	27,308.64	26,816	22,376.45	(3,742)	
Life Insurance		675.48	481.17					385.55	-	
EHT	10-020-0262-1101-60040	3,879.30	2,956.83	5,142.51	5,408	4,687.65	4,440	3,992.88	(968)	
Employer Benefits	10-020-0262-1101-60050			14,361.55	23,295	18,955.99	16,446	4,787.18	(6,849)	
WSIB	10-020-0262-1101-60055	5,867.49	4,692.49	4,221.88	7,305	6,875.20	5,411	4,927.29	(1,894)	
Communications	10-020-0262-1200-71251	2,809.72	1,832.15	4,539.95	4,200	4,305.58	4,300	3,060.61	100	
Postage, Freight, Courier	10-020-0262-1200-71252	422.84	142.79	0.90	250	-	250	188.84	-	
Legal	10-020-0262-1200-71253	537.04	6,088.10		2,500	3,707.88	4,000	2,208.38	1,500	Includes MTAG for Tax Appeals
Consultants Fees	10-020-0262-1200-71255					-		-	-	
Memberships	10-020-0262-1200-71260	376.51	604.69	86.65	1,000	1,113.37	1,200	355.95	200	
Subscriptions & Publications	10-020-0262-1200-71261	537.29	622.92	1,154.63	1,200	710.53	1,000	771.61	(200)	
Office Supplies	10-020-0262-1400-71410	2,667.90	1,663.78	720.72	5,500	3,846.91	2,000	1,684.13	(3,500)	Back to 2017 level, 2018 included desk
Moffat Family Fund	10-020-0262-1500-71511	48,978.63	51,021.37	55,000.00	60,000	60,000.00	60,000	51,666.67	-	
Contracted Works	10-020-0262-1500-71523	8,637.67	7,228.27	5,943.80	6,500	3,403.71	6,500	7,269.91	-	Photocopier Reads
Contracted Services	10-020-0262-1500-71527	69,308.76	138,590.78	21,054.71	2,000	6,121.92	2,000	76,318.08	-	
Travel	10-020-0262-1500-71530	121.85	241.99	658.85	600	1,042.62	1,000	340.90	400	
Conferences & Courses	10-020-0262-1500-71531	3,501.00	6,462.40	7,838.52	13,500	7,589.35	6,000	5,933.97	(7,500)	Decreased by \$7,500 for IT Conf
Meeting Expenses	10-020-0262-1500-71532	144.29	1,063.78	81.41	250	276.93	250	429.83	-	
Advertising & Public Notices	10-020-0262-1500-71591	655.75	474.41	264.98	500	-	500	465.05	-	
Public Relations/Promotions	10-020-0262-1500-71592					190.19		-	-	
Moffat Family Fund - Meeting Expense	10-020-0262-1500-71599		278.67		250	-	250	92.89	-	
HR Legal Fees	10-020-0252-1200-71253	65,852.78	122,064.07	43,613.99	30,000	2,253.36	30,000	77,176.95	-	
HR Consultants	10-020-0252-1200-71255	4,479.56	3,728.61	5,409.86	4,500	2,951.04	4,500	4,539.34	-	
HR Pay Equity Consultant	10-020-0252-1500-71257				39,000	18,398.20	20,000	-	(19,000)	
HR Subscriptions	10-020-0252-1200-71261	4,450.35	4,141.22	5,128.77	4,500	4,311.90	5,000	4,573.45	500	
HR Office Supplies	10-020-0252-1400-71410	512.58	624.00	555.94	500	412.35	500	564.17	-	
HR Travel	10-020-0252-1500-71530		127.85	47.58		131.52	500	58.48	500	
HR Manager Conferences & Courses	10-020-0252-1500-71531			1,424.64	1,500	1,119.45	3,000	474.88	1,500	
HR Training & Development	10-020-0252-1500-71535	2,147.04	3,984.68	2,969.74	4,000	1,033.41	3,000	3,033.82	(1,000)	
HR Health & Safety	10-020-0252-1500-71537	6,103.32	5,475.05	2,630.93	5,500	1,565.94	5,500	4,736.43	-	
Negotiations Costs	10-020-0252-1500-71569		1,130.62		1,000	-	1,000	376.87	-	
Insurance Claims Deductible	10-020-0252-1500-71581					-		-	-	
HR Recruitment of Staff	10-020-0252-1500-71597	5,614.61	22,262.74	9,668.43	8,000	7,568.16	10,000	12,515.26	2,000	
		477,298.59	546,288.48	511,548.11	557,072	427,758.62	460,597	511,711.73	(96,475)	
Town Real Estate								-	-	
Distributed Salaries/Wages		149.01	769.95					306.32	-	
Distributed Benefits		49.17	254.10					101.09	-	
Hourly Full Time	10-020-0251-1101-60010			1,200.31	700	-	700	400.10	-	
Hourly Part Time	10-020-0251-1101-60020					-		-	-	
Employer CPP	10-020-0251-1101-60025			57.72		-		19.24	-	
Employer EI	10-020-0251-1101-60030			25.74		-		8.58	-	
Employer OMERS	10-020-0251-1101-60035			113.54		-		37.85	-	

2019 DRAFT ADMINISTRATION FINANCE BUDGET

		Actual to	Actual to	Actual to	2018	Actual to	2019	3 Year Average-	Variance 2019-	
	NEW G/L ACCOUNT	December 31/15	December 31/16	December 31/17	OPERATING FORECAST	November 30/18	OPERATING FORECAST	2015, 2016, 2017	2018	Notes
Employer EHT	10-020-0251-1101-60040			22.89		-		7.63	-	
Employer Benefits	10-020-0251-1101-60050			0.00	210	-	210	-	-	
Employer WSIB	10-020-0251-1101-60055			26.33		-		8.78	-	
Equipment Rentals - Owned	10-020-0251-1101-71540	25.00	383.60	757.50		-		388.70	-	

2019 DRAFT ADMINISTRATION FINANCE BUDGET

		Actual to	Actual to	Actual to	2018	Actual to	2019	3 Year Average-	Variance 2019-	Notes
NEW G/L ACCOUNT		December 31/15	December 31/16	December 31/17	OPERATING FORECAST	November 30/18	OPERATING FORECAST	2015, 2016, 2017	2018	
Town's Condo Expense	10-020-0251-1300-71399	293.84	299.17	841.34	300	269.66	-	478.12	(300)	Condo Corp is dissolved
Hydro Charges	10-020-0251-1400-71420	2,508.42	7,443.37	5,062.57	5,500	4,068.32	-	5,004.79	(5,500)	Parking lot by clinic- now sold to clinic
Water & Sewer Charges	10-020-0251-1400-71421	255.87				-		85.29	-	
Property Taxes	10-020-0251-1400-71425	24,177.59	24,208.85			2,127.22	-	16,128.81	-	
Contracted Works	10-020-0251-1500-71523					-		-	-	
Contracted Services	10-020-0251-1500-71527		2,035.20			-		678.40	-	
Repairs & Maintenance	10-020-0251-1500-71545			3.99		-		1.33	-	
Lawn & Yard Maintenance.	10-020-0251-1500-71555		46.19	1,028.48		-		358.22	-	
Insurance	10-020-0251-1500-71580	62.00	486.77	2,594.72	1,000	306.54	-	1,047.83	(1,000)	previously was for old library
Advertising & Public Notices	10-020-0251-1500-71591					-		-	-	
		27,520.90	35,927.20	11,735.13	7,710	6,771.74	910	25,061.08	(6,800)	
Administration Expenses		504,819.49	582,215.68	523,283.24	564,782	434,530.36	461,507	536,772.80	(103,275)	
Clerk's Department										
Distributed Salaries & Wages			1,415.24					471.75	-	
Distributed Benefits			408.67					136.22	-	
Overtime/Shift/Recall	10-020-0264-1101-60013			349.36		357.96		116.45	-	
Leave (Ber, Sick, Other)		2,608.57	1,068.89					1,225.82	-	
Vacation, Stats, Etc		15,063.97	18,647.91					11,237.29	-	
Full Time Salaries & Wages	10-020-0264-1101-60010	112,309.41	120,977.14	150,892.79	148,685	127,076.85	169,495	128,059.78	20,810	Potential training for retirement
Hourly Part Time	10-020-0264-1101-60020			39.58		-		13.19	-	
Disability - Long & Short		4,711.44	4,798.08					3,169.84	-	
CPP	10-020-0264-1101-60025	4,959.90	5,343.97	5,167.42	5,188	4,910.18	6,240	5,157.10	1,052	
EI	10-020-0264-1101-60030	2,278.12	2,432.95	2,141.71	2,037	2,067.92	2,457	2,284.26	420	
Dental, Vision, Ext Health		7,506.96	7,352.15					4,953.04	-	
O.M.E.R.S.	10-020-0264-1101-60035	12,186.97	14,618.71	15,648.48	15,447	14,400.14	17,306	14,151.39	1,859	
Life Insurance		695.88	709.74					468.54	-	
EHT	10-020-0264-1101-60040	2,469.89	2,829.58	2,916.22	2,899	2,674.54	3,305	2,738.56	406	
Employer Benefits	10-020-0264-1101-60050			12,182.44	15,542	13,707.85	14,708	4,060.81	(834)	
WSIB	10-020-0264-1101-60055	3,647.76	5,797.54	4,631.09	4,697	4,414.26	5,294	4,692.13	597	
Postage, Freight, Courier	10-020-0264-1200-71252		44.88	207.77	200	236.71	250	84.22	50	
Memberships	10-020-0264-1200-71260	376.51	382.62	612.59	625	395.85	625	457.24	-	
Subscriptions & Publications	10-020-0264-1200-71261					201.00		-	-	
Office Supplies	10-020-0264-1400-71410	5,103.07	4,671.96	3,799.30	4,500	3,804.24	4,500	4,524.78	-	
Contracted Services (Mtg Investigator/shredding)	10-020-0264-1500-71527	1,008.30	825.63	805.28	1,600	805.28	1,600	879.74	-	
iCompass Services	10-020-0264-1500-71527	9,413.12	9,962.32	9,972.48	10,800	9,972.48	10,800	9,782.64	-	
Travel	10-020-0264-1500-71530	46.83	85.87	87.90	100	70.00	100	73.53	-	
Conferences & Courses	10-020-0264-1500-71531	1,487.26	2,341.74	5,174.29	3,500	1,784.07	4,500	3,001.10	1,000	
Advertising & Public Notices	10-020-0264-1500-71591	2,148.61	772.94	716.58	1,000	256.44	1,000	1,212.71	-	
Total Clerk's Department		188,022.57	205,488.53	215,345.28	216,820	187,135.77	242,180	202,952.13	25,360	

2019 DRAFT ADMINISTRATION FINANCE BUDGET

		Actual to	Actual to	Actual to	2018	Actual to	2019	3 Year Average-	Variance 2019-	Notes	
NEW G/L ACCOUNT		December 31/15	December 31/16	December 31/17	OPERATING FORECAST	November 30/18	OPERATING FORECAST	2015, 2016, 2017	2018		
Treasury Department											
EXPENDITURES:											
Accounting Allocation (W/S)	10-020-0265-1000-71090	(344,250.00)	(351,135.00)	(356,400.00)	(361,750)	(362,740.00)	(370,000)	(350,595.00)	(8,250)		
Accounting Allocation (Daycare/SKC/Handi-van)	10-020-0265-1000-71096	(35,700.00)	(43,500.00)	(44,150.00)	(44,800)	(33,600.00)	(45,700)	(41,116.67)	(900)		
Distributed Salaries/Wages		(77,010.76)	(67,004.66)					(48,005.14)	-		
Distributed Benefits		(15,898.60)	(18,952.04)					(11,616.88)	-		
Overtime/Shift/Recall	10-020-0265-1101-60013	5,660.93	9,850.57	8,246.80	5,000	8,596.93	8,000	7,919.43	3,000		
Leave (Ber, Sick, Other)		6,563.92	9,248.33					5,270.75	-		
Vacation, Stats, Etc		78,594.25	64,790.04					47,794.76	-		
Full Time Salaries & Wages	10-020-0265-1101-60010	402,177.46	437,030.82	419,558.20	459,123	359,054.23	448,181	419,588.83	(10,942)		
Hourly Part-time Salaries/Wages	10-020-0265-1101-60020	100,469.46	38,329.55	35,495.89	67,880	37,291.94	70,415	58,098.30	2,535		
Disability - Long & Short		16,898.91	18,789.85					11,896.25	-		
WSIB	10-020-0265-1101-60055	14,954.53	16,053.32	13,765.74	16,220	13,482.54	16,262	14,924.53	42		
CPP	10-020-0265-1101-60025	23,224.88	23,057.97	17,900.12	20,294	16,626.89	21,626	21,394.32	1,332		
EI	10-020-0265-1101-60030	11,743.90	11,363.13	7,951.94	8,795	7,583.86	8,934	10,352.99	139		
Dental, Vision, Ext Health		35,186.80	33,107.38					22,764.73	-		
O.M.E.R.S.	10-020-0265-1101-60035	44,962.00	49,679.02	38,360.58	41,998	36,174.52	47,607	44,333.87	5,609		
Life Insurance		2,731.63	3,113.04					1,948.22	-		
EHT	10-020-0265-1101-60040	11,159.39	11,209.81	9,886.02	10,249	8,343.84	10,239	10,751.74	(10)		
Employer Benefits	10-020-0265-1101-60050			33,177.33	48,831	40,226.45	50,760	11,059.11	1,929		
Equipment Rentals & Maintenance	10-020-0265-1101-71540	62.50	62.50	50.00	100	-		58.33	(100)		
Doctor's Note	10-020-0265-1101-71150			140.00		-		46.67	-		
Communications	10-020-0265-1200-71251	48,535.67	20,679.66	23,666.36	20,650	14,060.34	20,650	30,960.56	-		
Postage/Freight/Courier	10-020-0265-1200-71252	15,453.83	10,236.75	15,903.19	12,000	34,341.85	15,000	13,864.59	3,000		
Legal Fees	10-020-0265-1200-71253	30.39		517.53		-		182.64	-		
Audit Fees	10-020-0265-1200-71254	10,005.88	56,865.87	68,785.90	63,000	47,450.08	62,000	45,219.22	(1,000)		
Memberships	10-020-0265-1200-71260	2,204.68	2,579.90	2,388.58	2,600	2,428.27	2,600	2,391.05	-		
Subscriptions & Publications	10-020-0265-1200-71261		132.25	132.25	500	132.55	500	88.17	-		
Tax Write-Offs (EDFIP/Tax Sale)	10-020-0265-1210-54510			0.00		-		-	-		
Tax Capping & Phase-In	10-020-0265-1210-54511	1,560.82	1,715.84	0.59	1,800	(0.02)	1,800	1,092.42	-		
Rebates to Charities/ R.C. Legion	10-020-0265-1210-54512	24,179.06	29,452.36	28,224.29	30,000	31,143.52	32,000	27,285.24	2,000		
Sundry A/R Written Off	10-020-0265-1210-74514	2,968.41	5,862.17	1,683.88	3,000	(14.02)	3,000	3,504.82	-		
Tax Sale Expenses	10-020-0265-1210-74516			1,175.34		4,248.48	5,000	391.78	5,000		
Collection Costs	10-020-0265-1210-74550	741.00	284.32	276.84	500	588.13	500	434.05	-		
Office Supplies	10-020-0265-1400-71410	19,611.00	19,234.87	15,560.55	18,000	12,574.84	18,000	18,135.47	-		
Computer Maintenance (H & S)	10-020-0265-1500-71502	37,279.23	52,311.59	41,221.37	65,000	27,592.33	20,000	43,604.06	(45,000)	Financial hardware/software only	
Custom Software Changes	10-020-0265-1500-71503		992.16	765.74	3,300	2,480.40	3,800	585.97	500	Additional Licence to software	
Computer Training (Diamond Consultant)	10-020-0265-1500-71505			12,930.76		1,027.78		4,310.25	-		
MPAC Assessment Fees	10-020-0265-1500-71522	94,390.60	93,909.56	93,631.08	94,171	94,170.48	94,293	93,977.08	122		
Contracted Services	10-020-0265-1500-71527	1,414.39	1,573.59	1,186.67	11,000	1,361.91	2,000	1,391.55	(9,000)		
Land Title Fees	10-020-0265-1500-71529	29.35	236.80			-		88.72	-		
Travel	10-020-0265-1500-71530		13.01	23.88		-		12.30	-		
Conferences & Courses	10-020-0265-1500-71531	2,492.83	2,860.58	2,750.44	3,561	3,510.21	4,000	2,701.28	439		
Meeting Expenses	10-020-0265-1500-71532	98.89	28.02	14.75		-		47.22	-		

2019 DRAFT ADMINISTRATION FINANCE BUDGET

		Actual to	Actual to	Actual to	2018	Actual to	2019	3 Year Average-	Variance 2019-	
	NEW G/L ACCOUNT	December 31/15	December 31/16	December 31/17	OPERATING FORECAST	November 30/18	OPERATING FORECAST	2015, 2016, 2017	2018	Notes
Equipment Rentals & Maintenance	10-020-0265-1500-71541	7,540.33	9,825.76	11,315.35	10,000	9,248.42	10,000	9,560.48	-	
General Insurance	10-020-0265-1500-71580	14,365.89	13,225.22	10,778.76	10,836	10,559.57	9,390	12,789.96	(1,446)	
Advertising & Public Notices	10-020-0265-1500-71591	153.67				-		51.22	-	
Bank Service Charges	10-020-0265-1600-71660	3,082.76	2,995.74	4,398.60	3,000	3,218.56	3,500	3,492.37	500	EFT pmts increase costs slightly

2019 DRAFT ADMINISTRATION FINANCE BUDGET

		Actual to	Actual to	Actual to	2018	Actual to	2019	3 Year Average-	Variance 2019-	Notes
NEW G/L ACCOUNT		December 31/15	December 31/16	December 31/17	OPERATING FORECAST	November 30/18	OPERATING FORECAST	2015, 2016, 2017	2018	
Cash Over/Under	10-020-0265-1600-71661	(98.46)	(14.50)	316.05		(8.86)		67.70	-	
Foreign Exchange	10-020-0265-1600-71662	(29.30)	(3.11)	(20.23)		(2.96)		(17.55)	-	
Credit Card Discount/Penny Rounding	10-020-0265-1600-71665	824.92	596.21	716.55	800	434.62	800	712.56	-	
Penny Rounding	10-020-0265-1600-71668					-		-	-	
		568,367.04	570,688.25	522,327.69	625,658	431,587.68	575,157	553,794.33	(50,501)	
Vehicles - Licensed								-	-	
Distributed Salaries/Wages		2,025.48	1,024.67					1,016.72	-	
Distributed Benefits		668.42	338.13					335.52	-	
Hourly Full Time	10-020-0263-2910-60010			2,390.09	1,000	1,119.04	1,000	796.70	-	
Overtime/Shift/Recall	10-020-0263-2910-60013					42.57		-	-	
Hourly Part Time	10-020-0263-2910-60020					-		-	-	
Employer CPP	10-020-0263-2910-60025			86.44		62.36		28.81	-	
Employer EI	10-020-0263-2910-60030			35.81		27.89		11.94	-	
Employer OMERS	10-020-0263-2910-60035			224.84		128.47		74.95	-	
Employer EHT	10-020-0263-2910-60040			44.55		25.91		14.85	-	
Employer Benefits	10-020-0263-2910-60050			341.95	300	256.90	300	113.98	-	
Employer WSIB	10-020-0263-2910-60055			71.46		41.60		23.82	-	
Communications	10-020-0263-2910-71251	302.92	481.77	345.58	500	156.05	500	376.76	-	
Vehicle Parts & Maintenance	10-020-0263-2910-71451	2,528.62	341.56	1,832.24	1,000	347.86	1,000	1,567.47	-	
Insurance	10-020-0263-2910-71580	395.50	510.00	418.64	413	479.92	823	441.38	410	2 vehicles
Licenses	10-020-0263-2910-71582	98.00	108.00	120.00	120	120.00	240	108.67	120	
		6,018.94	2,804.13	5,911.60	3,333	2,808.57	3,863	4,911.56	530	
Treasury Expenses		574,385.98	573,492.38	528,239.29	628,991	434,396.25	579,020	558,705.88	(49,971)	
								-	-	
FFPC Administration								-	-	
Distributed Salaries/Wages		65,006.10	60,845.09					41,950.40	-	
Distributed Benefits		14,224.54	17,244.35					10,489.63	-	
Hourly Full Time	10-020-0267-1101-60010			98,746.81	98,420	79,302.90	99,458	32,915.60	1,038	
Overtime	10-020-0267-1101-60013					-		-	-	
Hourly Part Time	10-020-0267-1101-60020			10,855.45	11,979	6,901.88	12,426	3,618.48	447	
Employer CPP	10-020-0267-1101-60025			4,909.06	4,965	4,295.90	5,165	1,636.35	200	
Employer EI	10-020-0267-1101-60030			2,222.05	2,166	1,988.46	2,141	740.68	(25)	
Employer OMERS	10-020-0267-1101-60035			8,320.78	8,286	7,494.12	9,588	2,773.59	1,302	
Employer EHT	10-020-0267-1101-60040			1,967.25	2,148	1,834.77	2,177	655.75	29	
Employer Benefits	10-020-0267-1101-60050			12,430.35	13,580	11,722.39	13,428	4,143.45	(152)	
Employer WSIB	10-020-0267-1101-60055			3,306.84	3,510	3,038.63	3,509	1,102.28	(1)	
Equipment Rentals Owned	10-020-0267-1101-71540	175.00	262.50	175.00		-		204.17	-	
Communications								-	-	
Total FFPC Administration		79,405.64	78,351.94	142,933.59	145,054	116,579.05	147,892	100,230.39	2,838	

2019 DRAFT ADMINISTRATION FINANCE BUDGET

		Actual to	Actual to	Actual to	2018	Actual to	2019	3 Year Average-	Variance 2019-	
	NEW G/L ACCOUNT	December 31/15	December 31/16	December 31/17	OPERATING FORECAST	November 30/18	OPERATING FORECAST	2015, 2016, 2017	2018	Notes
Information Technology										
Hourly Full Time	10-020-0268-1101-60010						110,110		110,110	Includes Potential Intern
Overtime	10-020-0268-1101-60013								-	
Hourly Part Time	10-020-0268-1101-60020								-	
Employer CPP	10-020-0268-1101-60025						4,320		4,320	
Employer EI	10-020-0268-1101-60030						1,670		1,670	
Employer OMERS	10-020-0268-1101-60035						7,854		7,854	
Employer EHT	10-020-0268-1101-60040						2,147		2,147	
Employer Benefits	10-020-0268-1101-60050						7,687		7,687	
Employer WSIB	10-020-0268-1101-60055						3,468		3,468	
Communications	10-020-0268-1200-71251						2,000		2,000	
Memberships	10-020-0268-1200-71260						1,000		1,000	
Subscriptions & Publications	10-020-0268-1200-71261						500		500	
Office Supplies	10-020-0268-1400-71410						1,000		1,000	
Travel	10-020-0268-1500-71530						-		-	
Conferences & Courses	10-020-0268-1500-71531						7,000		7,000	
Computer Hardware	10-020-0268-1500-71502						6,000		6,000	
Software Licensing	10-020-0268-1500-715XX						68,000		68,000	Includes proper licensing costs
Fibre Network	10-020-0268-1500-715XX						20,000		20,000	
Internet	10-020-0268-1500-715XX						5,700		5,700	
Computer Training	10-020-0268-1500-71505						2,500		2,500	
		0.00	0.00	0.00	0	0.00	250,956	0.00	250,956	
Total A & F Revenue										
		(612,516.07)	(668,683.56)	(600,171.18)	(593,876)	(497,081.63)	(619,770)	(627,123.60)	(25,894)	
Total A & F Expenditures										
		1,346,633.68	1,439,548.53	1,409,801.40	1,555,647.00	1,172,641.43	1,681,555	1,398,661.20	125,908	
TOTAL A & F										
		734,117.61	770,864.97	809,630.22	961,771	675,559.80	1,061,785	771,537.60	100,014	

2019 DRAFT POLICE SERVICES BUDGET

NEW G/L ACCOUNT		Actual to December 31/15	Actual to December 31/16	Actual to December 31/17	2018 OPERATING FORECAST	Actual to November 30/18	2019 OPERATING FORECAST	3 Year Average- 2015, 2016, 2017	Variance 2019- 2018	Notes
POLICE SERVICES								-	-	
REVENUE:								-	-	
Sundry Revenue - User Fees	10-040-0420-0330-40582	(1,937.37)	(2,237.14)	(1,867.02)	(3,000)	(2,282.47)	(2,000)	(2,013.84)	1,000	
Solicitor General - R.I.D.E.	10-040-0420-0430-40415	(8,857.68)	(8,857.68)	(8,861.72)	(9,000)	(8,816.14)	(8,800)	(8,859.03)	200	
Sundry Revenue - User Fees	10-040-0420-0430-40582	(10,969.60)	(13,202.30)	(11,590.52)	(12,000)	(12,222.20)	(12,000)	(11,920.81)	-	
Total Revenue		(21,764.65)	(24,297.12)	(22,319.26)	(24,000)	(23,320.81)	(22,800)	(22,793.68)	1,200	
Police Services Board										
REVENUE:										
Other Sources of Revenue	10-040-0422-0430-40437			0.00		-		-	-	
		0.00	0.00	0.00	0	-	-	-	-	
EXPENDITURES:										
Salaries/Wages	10-040-0422-2910-60010			1,040.01		-		346.67	-	
CPP	10-040-0422-2910-60025	273.34	118.11	204.52	260	171.86	260	198.66	-	
EHT	10-040-0422-2910-60040	165.37	135.80	143.29	160	100.27	160	148.15	-	
Hourly Part-time	10-040-0422-2910-60020	12,180.00	10,663.36	12,205.00	12,300	8,770.00	12,300	11,682.79	-	
Employer OMERS	10-040-0422-2910-60035			0.00		-		-	-	
Memberships	10-040-0422-1200-71260	1,173.57	1,193.92	1,241.31	1,264	1,258.06	1,264	1,202.93	-	
Office Supplies	10-040-0422-1400-71410					-		-	-	
Conferences & Courses	10-040-0422-1500-71531	2,637.21	2,008.97	2,313.19	5,000	3,188.89	2,500	2,319.79	(2,500)	
Meeting Expense	10-040-0422-1500-71532	104.86	150.00	827.74	350	-	350	360.87	-	
Insurance	10-040-0422-1500-71580	800.00	800.00	387.72	870	144.00	870	662.57	-	
Public Relations/Promotions	10-040-0422-1500-71592		254.40	0.00	250	-	250	84.80	-	
		17,334.35	15,324.56	18,362.78	20,454	13,633.08	17,954	17,007.23	(2,500)	
Administration										
Revenue										
MCSCS Grant (Court Security)	10-040-0420-0430-40445	(51,138.00)	(73,443.00)	(115,193.00)	(151,952)	(37,988.00)	(151,952)	(79,924.67)	-	Estimated- still unknown
Expenses										
Paid Duty - R.I.D.E.	10-040-0420-1100-71155	7,685.34	7,294.56	8,621.89	9,000	3,675.36	9,000	7,867.26	-	
Prisoners Meals	10-040-0420-1400-71491	1,869.81	2,556.75	3,854.27	3,000	975.50	3,000	2,760.28	-	
Travel			29.91					9.97	-	
OPP Contract	10-040-0420-1500-71565	2,681,401.00	2,391,675.00	2,130,792.00	2,166,288	1,805,190.00	2,563,093	2,401,289.33	396,805	168,384 2017 YE Adj included
General Insurance	10-040-0420-1500-71580	4,170.66	3,447.12	3,246.51	3,312	3,101.95	2,112	3,621.43	(1,200)	
Advertising & Public Notices	10-040-0420-1500-71591		159.24		150	-	150	53.08	-	
		2,667,422.81	2,405,162.58	2,146,514.67	2,181,750	1,812,942.81	2,577,355	2,406,366.69	395,605	
								-	-	
Total Revenue		(72,902.65)	(97,740.12)	(137,512.26)	(175,952)	(61,308.81)	(174,752)	(102,718.34)	1,200	
Total Expenditures		2,684,757.16	2,420,487.14	2,164,877.45	2,202,204	1,826,575.89	2,595,309	2,423,373.92	393,105	
Total Police Services		2,611,854.51	2,322,747.02	2,027,365.19	2,026,252	1,765,267.08	2,420,557	2,320,655.57	394,305	

2019 DRAFT ADMINISTRATION & FINANCE CAPITAL BUDGET

	Account #	RESERVE FUND	TOTAL BUDGET	FEDERAL GRANTS	PROVINCIAL GRANTS	CONTRIBUTION FROM OTHERS OR DONATIONS	FEDERAL GAS TAX RESERVE	RESERVE FUNDS	WATER & SEWER RESERVE FUNDS	FUNDED BY WATER & SEWER RATES
GENERAL GOVERNMENT										
High Density Shelving- Vaults- Records Retention	20-020-0265-9109-71471	P	30,520					30,520		
Computer Hardware	20-020-0268-9109-71471	P	31,000					31,000		
TOTAL GENERAL GOVERNMENT			61,520	0	0	0	0	61,520	0	0

P= Corporate Projects Reserve Fund



Administration & Finance Division

To: Administration and Finance Executive Committee

From: Jordan Forbes, Human Resources Manager

Date: January 2, 2019

Subject: Policy Update: WHMIS Compliance – Policy 5.33
Policy Update: Critical Injury Reporting and Investigation – Policy 5.6

Attached, for your review, please find copies of the proposed updates to our WHMIS Compliance, and Critical Injury Reporting and Investigation Policies.

The WHMIS Compliance policy has been updated to reflect the change from MSDS to SDS effective December 1, 2018.

The Critical Injury Reporting and Investigation Policy has been updated with current contact information.

It should be noted that neither of these updates create a material change to the policies, or how they are implemented. However, I have attached the proposed updates to assist with your review.

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jordan Forbes", is enclosed in a thin black rectangular border.

Jordan Forbes
Human Resources Manager

THE TOWN OF FORT FRANCES

Section: Health and Safety

Policy: WHMIS Compliance

Creation Date:	2007
Revised Date:	January 2019
Resolution Number:	TBD
Supersedes Resolution Number:	406 (consent)
Policy Number:	5.33

PURPOSE

To ensure the establishment of a standard for the purchase and use of hazardous products in the workplace so that all the requirements of the Workplace Hazardous Materials Information System (WHMIS) regulation are met.

PROCEDURES

The following procedures shall be followed regarding hazardous materials:

1. If a controlled product is currently on site, ensure there is an up-to-date Safety Data Sheet (SDS) available, if not, one shall be requested.
2. If the product is not currently on site, determine whether it is a controlled product. If it is, ensure the supplier provides a copy of the SDS prior to purchasing.
3. If the product has a high hazard rating, determine whether a less hazardous material can be used.
4. If no alternative is available, review the SDS to determine the risks, protective equipment needed, special storage requirements, etc.
5. When a controlled product is delivered, ensure that it is properly labeled and has the appropriate SDS. If the product is not properly labeled, either apply a workplace label, or send the product back to the supplier.
6. The supervisor shall inform workers working with the product of the hazards and what precautions are to be taken for safe handling of this product.
7. The SDS shall be placed in a location where all workers have easy access to it.
8. The supervisor and, if possible, the Joint Health and Safety Committee and/or Health and Safety representative, should be consulted prior to purchasing any hazardous product.

TRAINING

1. All Municipal workers who use or may be exposed to a hazardous product shall be given generic and workplace specific WHMIS training within a reasonable period of time from when they are employed by the Town.
2. The supervisor shall ensure all workers working with specific hazardous products have been informed of the hazards, and on how to work safely with these products
3. The Joint Health and Safety Committee and/or Health and Safety Representative shall review the WHMIS training program on an annual basis to determine whether or not the training provided is up-to-date and adequate to protect workers.

LABELLING

1. All hazardous products shall be labeled with either a supplier label or a workplace label as defined by WHMIS regulations.
2. All bulk containers and pipes containing hazardous products shall be labeled according to the WHMIS regulations.

MATERIAL SAFETY DATA SHEETS

1. An SDS shall be easily accessible for all WHMIS controlled products.
2. Copies of all SDS's shall be made available to emergency personnel in case of fire.
3. All SDS's shall be less than three (3) years old.

WORKPLACE SURVEY / INVENTORY

1. Each worksite must be inspected and all hazardous products shall be identified and noted on an inventory sheet.
2. The inventory shall be reviewed and updated annually.

THE TOWN OF FORT FRANCES

Section: Health & Safety

Policy: Critical Injury Reporting & Investigation

Creation Date:	August 2004
Revised Date:	November 2007, March 2016, February 2018, January 2019
Resolution Number:	121 (consent)
Supersedes Resolution Number:	406 (consent)
Policy Number:	5.6

1. Intent

Where a worker or any other person is critically injured or dies at a Town of Fort Frances workplace or facility as a consequence of the workplace, the Corporation shall ensure that prompt medical attention is provided, that a thorough investigation to identify causes is completed, and the appropriate corrective measures are implemented. The Corporation shall also ensure that proper notifications are made in a timely fashion.

These guidelines are intended to ensure that in the event of a Critical Injury or Death as a consequence of The Town of Fort Frances workplace or facility the Critical Injury or Death Reporting and Investigation Policy is adhered to.

2. Objectives

- A. To ensure an injured worker or person is immediately provided the necessary medical care.
- B. To ensure notification of family occurs in a timely and discrete manner.
- C. To ensure compliance with the notification requirements of the Occupational Health and Safety Act.
- D. To ensure that all safety hazards are identified and promptly corrected.

3. Definitions

A critical injury as defined by Ontario Regulation 834 under the Occupational Health and Safety Act is an injury of a serious nature that:

- A. Places life in jeopardy;
- B. Produces unconsciousness;
- C. Results in substantial loss of blood;
- D. Involves the fracture of a leg or arm but not a finger or toe;
- E. Involves the amputation of a leg or arm, hand or foot, but not a finger or toe.
- F. Consists of burns to a major portion of the body; or
- G. Causes the loss of sight in an eye.

4. Post-Accident Procedures

- A. The first Town of Fort Frances employee to arrive on the scene shall call for an emergency service to respond to provide health care and shall secure the area to prevent further injury if necessary. They must then immediately notify their supervisor of the accident. If their supervisor is not available, then the employee must notify their Division Manager, or Human Resources Manager.
- B. The first Town of Fort Frances employee who is qualified to administer First Aid to arrive on the scene should provide first aid to the injured person. The first consideration should always be the well-being of the injured person as well as to the safety of the responding employee (in preventing any additional injuries).

5. Notification Procedure

Legislated

- A. If a person (Corporation employee, visitor, etc.) dies or is critically injured as a consequence of a Corporation workplace or facility, or while working for the Corporation, the supervisor with authority over the workplace in which the accident occurred shall immediately notify their immediate supervisor, Division Manager, and the Human Resources Manager.
- B. Where there is doubt as to whether the accident occurred as a consequence of a Town of Fort Frances workplace the supervisor shall proceed with the requirements of these guidelines.
- C. The Division Manager shall notify all the parties identified below in accordance with procedures attached in Appendix A. Notifications will be by telephone, fax or other direct means. Contact numbers are listed in Appendix B:
 - i. Ministry of Labour
 - ii. Chief Administrative Officer
 - iii. Human Resources Manager
 - iv. Designated worker representative from Joint Health and Safety Committee.
 - v. President of appropriate Union Local/Association
 - vi. Fort Frances O.P.P. Detachment
- D. The Division Manager shall complete the Notification Form (Appendix A) including the date and time at which the initial report of injury was received, the name of the supervisor reporting the occurrence and any other relevant details. The Division Manager will also record the date, time and name of the persons notified in accordance with the notification listing (Appendix B).

Notification of Family

Where an employee dies or is critically injured at work the Division Manager with authority over the work place or Chief Administrative Officer or designate will notify the injured employee's immediate family or other persons if so directed by the injured employee. Where required the Division Manager or designate may request the assistance of a co-worker, Police Officer, clergyperson, employee's supervisor, union representative etc.

Maintenance of Emergency Notification Contact Numbers

The Joint Health and Safety Committee shall review and revise, as needed the contact numbers on a regular basis but at least annually. Divisions are expected to notify the Joint Health and Safety Committee of any changes needed at any time.

6. Accident Investigation

Supervisor's Responsibility

The most senior supervisor in attendance at the death or critical injury scene shall be responsible to cordon off the area, ensure that, no person interferes with, disturbs, destroys, alters or carries away any wreckage, article or thing at the scene of or connected with the occurrence until permission to do so has been given by a Ministry of Labour Inspector.

The supervisor with authority over the workplace shall immediately commence an accident investigation. The investigation shall be performed in accordance with the **Town of Fort Frances Accident Investigation Policy.**

The provisions of *Notification* may be disregarded only where required for the purpose of:

- A. Saving life or relieving human suffering.
- B. Maintaining an essential public utility service or a public transportation system; or
- C. Preventing unnecessary damage to equipment or other property.

7. Health and Safety Committee Investigation

A designated worker representative from the Joint Health and Safety Committee has the right to inspect the place where an accident has occurred in which a Town of Fort Frances employee is killed or critically injured.

8. Statements to Authorities

Employees of the Corporation are expected to co-operate fully with any police, Ministry of Labour, or other authority investigating when questioned.

9. Statements to the Media

All media inquiries are to be directed to the CAO's Office. The CAO or their designate shall be responsible for all media inquiries.

Under no circumstance shall any employee of the Corporation make any statement(s) to the media, unless they have been authorized to do so.

10. Employer Report of Occurrence

The Division Manager or designate shall ensure that the Notice of Critical Injury or Death report is completed and forwarded to the Human Resources Manager within twenty-four (24) hours of the occurrence (see Appendix C).

The Notice of Critical Injury or Death report as outlined in the Occupational Health and Safety Act, contains the following information:

- A. Name and address of the employer (Corporation of the Town of Fort Frances) and constructor (if appropriate).
- B. The nature and circumstances of the occurrence and the bodily injury sustained;
- C. A description of the machinery or equipment involved.
- D. The time and place of the occurrence;
- E. The name and address of the person who died or was critically injured.
- F. The names and addresses of all witnesses to the occurrence.
- G. The name and address of the physician or surgeon, if any by whom the person was or is being attended for the injury.

Members of the Joint Health and Safety Committee are available to assist in the completion of the report, as required.

The Human Resources Manager shall review the report for accuracy and completeness and forward it to the appropriate Director, Ministry of Labour, Head Office, Toronto, within **forty-eight (48) hours** of the critical injury or death. If for any reason, the Human Resources Manager is unavailable to provide the report to the Ministry of Labour within the timeframe specified, the Division Manager will forward the report to the Ministry of Labour within the specified timeframe.

The Human Resources Manager, or designate, shall also provide notification to the Workplace Safety and Insurance Board (WSIB) in accordance with the Workplace Safety and Insurance Act (WSIA).



CORPORATION OF THE TOWN OF FORT FRANCES CRITICAL INJURY OR DEATH REPORTING PROCEDURE

APPENDIX A

In the event that a critical injury or death is sustained at a Town of Fort Frances workplace / facility (excluding the Fort Frances O.P.P. Detachment), the following procedures are to be followed:

1. The Division Manager receives a telephone call from a supervisor advising that there has been a critical injury at a Town of Fort Frances workplace or facility. The Division Manager will contact the Human Resources Manager and the Chief Administrative Officer.
2. The Human Resources Manager, or designate, will work in conjunction with the Division Manager to ensure that all of the following steps are completed.
3. The Division Manager determines if the police and ambulance have been notified (if required). If they have not, they are to be notified immediately by the Division Manager. Once they are notified this should be recorded on Form B. The Division Manager ensures that the reporting supervisor provides all information outlined in Form A.
4. The Division Manager contacts all parties listed on Form B if the accident occurs during regular working hours (8:30 a.m. to 4:30 p.m.)
5. If the accident occurs after working hours (4:30 p.m. to 8:30 a.m. the Supervisor with authority over the workplace will notify those persons listed on Form B.
6. The following information will be provided to the contact person by the Division Manager:
 - a. A person has been critically injured or has died at a Town of Fort Frances workplace/facility
 - b. Name of the victim
 - c. Exact location of incident
 - d. Date and time of incident
 - e. Nature of injury as provided by supervisor who called in report (do not speculate or assume)
 - f. Advise the person contacted that they may contact the supervisor who reported the incident for further information.
7. The Division Manager will log the name of the person contacted as well as the date and time. Should the designated contact person be unavailable, a message will be left with an alternate person whose name they will document. The Manager will make a minimum of three attempts, (over the course of one hour) to contact the designated person or to leave a message.
8. After the initial telephone contact is made, the Division Manager will send a copy of Form A to the attention of each contact person. This must be **CONFIDENTIAL**.
9. The Chief Administrative Officer will be kept informed at all stages of the process.



FORM A

CORPORATION OF THE TOWN OF FORT FRANCES

CRITICAL INJURY OR DEATH NOTIFICATION

Date:	Time:
Reporting Supervisor and Work Location Phone #	
Division	
Name of Injured Employee	
Location of Incident	
Date and Time of Incident	
Details (nature of Injury, witnesses, Etc.	



FORM B

CORPORATION OF THE TOWN OF FORT FRANCES

CRITICAL INJURY OR DEATH NOTIFICATION

Notification List	Date	Time	Contact Person
Police Department			
Ambulance			
Chief Administrative Officer			
Ministry of Labour Regional Office			
Human Resources Manager			
Certified Worker Representative			
Union Steward / Association			

Division Manager or Designate	Date
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CORPORATION OF THE TOWN OF FORT FRANCES

CRITICAL INJURY OR DEATH EMERGENCY NOTIFICATION NUMBERS

APPENDIX B

Contact	Primary Number	Alternate Number
Police Services	911	1-888-310-1122
Ambulance	911	274-0077
Ministry of Labour	1-800-465-5016	
Chief Administrative Officer	274-5323 (work)	
JHSC Worker Representatives		
Trevor McKinnon, Parks and Cemeteries	274-5502	276-5761 (mobile)
David Martin – Public Works	274-9893	
Chad Hanson – Public Works	274-9893	
Bob Green– Memorial Sports Centre	274-4561	
Marilyn Ogden – Children’s Complex	274-5457	274-6918
Doug Wright – Fire Department	274-9841	
Patrick Briere – Civic Centre	274-5323	
Cara Yellowega – Civic Centre	274-5323	
Jeremy Hughes – Library	274-9879	
JHSC Management Representatives		
Jordan Forbes - Human Resources Manager	274-5323	
Jason Kabel - Memorial Sports Centre	274-4561	
Alicia Gattoni - Children’s Complex	274-5457	274-6918
Travis Rob – Public Works & Parks	274-9893	275-9757 (mobile)
Milt Strachan – Public Works & Parks	274-9893	
Craig Miller – Public Works	274-9893	
Tyler Moffitt – Fire Chief	274-9841	271-0766 (mobile)
Caroline Goulding – Library	274-9879	
Tyson Dennis – Civic Centre	274-5323	271-3057 (mobile)



CORPORATION OF THE TOWN OF FORT FRANCES
CRITICAL INJURY OR DEATH REPORTING NOTICE

APPENDIX C

This report is to be completed by the Division Manager or designate within 24 hours of occurrence.

Town of Fort Frances
320 Portage Avenue
Fort Frances, Ontario
P9A 3P9

Contractor Name and Address (if applicable):

Describe the nature and circumstances of the occurrence and the bodily injury sustained:

Describe the machinery or equipment involved:

Time of the Occurrence: _____ a.m./p.m.

Exact Location of Occurrence:

Person Killed or Critically Injured:

Name and Address:

Witnesses:

Witness #/ Name and Address:

Witness #2 Name and Address:

Treating Physician Name and Address:

Name of person completing the report:_____ Date:_____

This report should be forwarded to the Human Resources Coordinator within 24 hours of occurrence. For any questions refer to the Critical Injury Reporting and Investigation Policy and Guidelines.

TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Treasurer
DATE: January 2, 2019
SUBJECT: Councillor Douglas Judson Council Orientation 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 \$400.00 to attend the Council Orientation Session on November 21-23, 2018 as submitted by Councillor Douglas Judson.

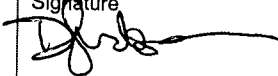
The per diem claim is in compliance with the Town of Fort Frances By-Law 02/10-D Schedule 'A' as Other Special Functions as Approved by Resolution.

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

Attendee	Douglas Judson
Conference / Seminar Attended	Council Orientation
Location	Civic Centre, Fort Frances
Dates	Nov 21-23, 2018

Details of Per Diem

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Date			Nov 21	Nov 22	Nov 23			
Amount			\$160	\$160	\$80			\$400

Name (Please Print)	Signature
DOUGLAS W. JUDSON	
Approved	Date

To be submitted to Payroll for processing when approved by Council

TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Treasurer
DATE: January 2, 2019
SUBJECT: Councillor Rick Wiedenhoeft Council Orientation 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 \$400.00 to attend the Council Orientation Session on November 21-23, 2018 as submitted by Councillor Rick Wiedenhoeft.

The per diem claim is in compliance with the Town of Fort Frances By-Law 02/10-D Schedule 'A' as Other Special Functions as Approved by Resolution.

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

Attendee <i>RICK WIEDENHOEFT</i>	
Conference / Seminar Attended	<i>COUNCILLOR TRAINING</i>
Location	<i>CIVIC CENTRE.</i>
Dates	<i>NOV.</i>

Details of Per Diem

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Total
Date			<i>NOV. 21</i>	<i>NOV 22</i>	<i>NOV 23</i>			
Amount			<i>160.00</i>	<i>160.00</i>	<i>80.00</i>			<i>400.00</i>

Name (Please Print) <i>RICK WIEDENHOEFT</i>	Signature <i>R. Wiedenhoef</i>
Approved	Date <i>December 4, 2018</i>

To be submitted to Payroll for processing when approved by Council

TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Treasurer
DATE: January 2, 2019
SUBJECT: 2019 Temporary Borrowing to Meet Current Expenditures

BACKGROUND

Section 407 of the Municipal Act authorizes the Town to provide for temporary borrowing, until taxes are collected and other revenue is received, necessary to meet the current expenditures of the municipality for the year. Pursuant to the Act, the total amount borrowed at any one time plus any outstanding principal borrowed and accrued interest shall not exceed 50 per cent of the total estimated revenues of the municipality from January 1 to September 30 and 25 per cent of the total estimated revenues of the municipality from October 1 to December 31 for the year. The recommendation is a temporary borrowing limit of \$4,000,000.00 to meet 2019 expenditures, as in past years.

Attached is the CIBC required documentation for borrowing for the 2019 fiscal year. An authorizing by-law must be passed.



By-Law No. _____

A by-law authorizing the borrowing of money to meet current expenditures of the council of _____
(the "Municipality")

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

Therefore, the Council of the Municipality enacts as follows:

1. The Head and the Treasurer are authorized on behalf of the Municipality to borrow from time to time from **Canadian Imperial Bank of Commerce** ("CIBC") a sum or sums not exceeding in the aggregate \$ 4,000,000.00 to meet, until taxes are collected, the current expenditures of the Municipality for the year pursuant to subsection 407(1) of the Act, and to execute any documents that are required in connection with the borrowing of the above sum, plus interest, at a rate to be agreed upon from time to time with CIBC, in addition to any reasonable charges of CIBC associated with this borrowing.
2. All sums borrowed pursuant to this by-law, as well as all other sums borrowed pursuant to the Act in this year and in previous years from CIBC for any purpose will, with interest thereon, be a charge upon the whole of the revenues of the Municipality for the current year and for all preceding years as and when this revenue is received.
3. The Treasurer is authorized and directed to apply in payment of all sums borrowed plus interest, all of the moneys collected or received on account in respect of taxes levied for the current year and preceding years or from any other source which may lawfully be applied for this purpose.
4. The Treasurer is authorized to furnish to CIBC a statement showing the nature and amount of the estimated revenues of the Municipality not yet collected and also showing the total of any amounts borrowed that have not been repaid.

Passed this _____ day of _____, _____



Head of the Municipality

Clerk

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

Dated this _____ day of _____, _____

Witness the corporate seal



Clerk

TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Treasurer
DATE: January 8, 2019
SUBJECT: Interim Tax Levy for 2019

BACKGROUND

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

It is in the best interest of the municipality to begin the collection of taxes each year in a timely manner to reduce borrowing costs. The traditional due dates for interim taxes are the last working day in February 2019 (February 28th) and the last working day in March 2019 (March 29th).



FIRE & RESCUE SERVICE

"PRIDE & HONOUR"

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NOVEMBER 2018 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

Total Hours: Incidents; Training; and Public Service	Training Sessions:	Public Ed & Prevention; Public Events; Public Service:	Fire Safety Standards Enforcement Inspections:	Fire Drills	EMS Calls:	Fire Calls:	Fire Loss estimated values in Dollars:
41.6	5	2	13	1	1	2	\$ 0
Alarm Calls:	MVC Calls:	Ice / Water Calls:	(CO) Carbon Monoxide / Gas Leak Calls:	Hazmat Calls:	Mutual Aid Calls:	Other Calls:	Tickets Issued:
6	2	0	2	0	0	0	0

TEAM MEMBERS RESPONDED TO 13 EMERGENCY RESPONSE CALLS DURING NOVEMBER 2018.

Total Hours:

7.8 Hours was spent on responding to emergency incidents, **1.75 Hours** was spent on public service, **28 Hours** was spent on training, and **4 Hours** was spent on **Public Fire Safety Education**.

Time of Day:

During this month, **77%** of our calls for service occurred on the Day Shift between 07:00 & 19:00 and **23%** of our calls for service occurred during the Night Shift between 19:00 & 07:00.

Fire Prevention Inspections / Re-inspections:

13 (thirteen) inspections / re-inspections were completed in November, which brings our total to **176** inspections / re-inspections completed since January 1st, of this year.

Emergency Medicals Service (EMS) Response Calls:

There were **1 (one)** Emergency Medical Service (EMS) requests.

Fire Response Calls:

There were **2 (two)** Fire Response Calls. 1 (one) fire was an oven fire, and another fire was a burning mattress, which was outside.

Fire Alarms:

There were **6 (six)** False Fire Alarm calls this month.

Fire Drills:

Our team members participated in **1 (one)** Fire Drill this month.



FIRE & RESCUE SERVICE

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NOVEMBER 2018 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

MVC (Motor Vehicle Crashes):

There were **2 (two)** MVC Calls.

(CO) Carbon Monoxide / Gas Leak Calls:

There was **1 (one)** False (CO) Carbon Monoxide call, and **1 (one)** actual (CO) Carbon Monoxide call this month.

Public Fire Safety Education / Public Events / Public Service / Highlights:

Weekly Fire Safety Tips continues in the Thursday edition of the Fort Frances Bulletin. As well, Fire & Life Safety Tips on our towns official Facebook Page continues onward.

For November, Fire Prevention activities included Fire Safety Education presentations to all the students at St. Michael's School (approx. 200 students and 23 teachers/aids), as well as to a Grade 9 class at the Fort Frances High School.

Training:

Doug Wright, Gavin Payne, and Tyler Moffitt attended a Court Room Procedures course in Fort Frances, which was instructed by Tim Irish of the OFMEM (Office of the Fire Marshal and Emergency Management).

As well, Doug Wright who attended the NFPA 1521 Incident Safety Officer course back in September of this year ... was successful in attaining his certification. Well done Doug!



HISTORICAL ACCOMPLISHMENT:

November 11th, 2018 was Remembrance Day ... a day everyone should remember.

This day also marks one-year since our last documented fully involved structure fire in our community. I have been a member of the Fire & Rescue Service for almost 32-years. I can't recall the Fort Frances Fire & Rescue Service ever going over 12-months ... without having a fully involved structure fire within our community.



FIRE & RESCUE SERVICE

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DECEMBER 2018 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

Total Hours: Incidents; Training; Public Education; and Public Service	Training Sessions:	Public Ed & Prevention; Public Events; Public Service:	Fire Safety Standards Enforcement Inspections / Re-inspections for 2018:	Fire Drills	EMS Calls:	Fire Calls:	Fire Loss estimated values in Dollars:
16.6	2	3	213	0	4	5	\$ 0
Alarm Calls:	MVC Calls:	Ice / Water Calls:	(CO) Carbon Monoxide / Gas Leak Calls:	Hazmat Calls:	Mutual Aid Calls:	Other Calls:	Tickets Issued:
4	2	0	0	0	0	1	0

TEAM MEMBERS RESPONDED TO 16 EMERGENCY RESPONSE CALLS DURING DECEMBER 2018.

Total Hours:

- **6.6 Hours** was spent on responding to emergency incidents.
- **4 Hours** was spent on public service,
- **4 Hours** was spent on training,
- **2 Hours** was spent on **Public Fire Safety Education**.

Time of Day:

During this month, **62%** of our calls for service occurred on the Day Shift between 07:00 & 19:00 and **38%** of our calls for service occurred during the Night Shift between 19:00 & 07:00.

Fire Prevention Inspections / Re-inspections:

Wayne Riches - Captain of Fire Prevention & Education did an audit of our Fire Prevention Inspections / Re-inspections. A total of **213 (Two Hundred Thirteen) Inspections / Re-inspections** were completed in **2018**.

Emergency Medicals Service (EMS) Response Calls:

There were **4 (four)** Emergency Medical Service (EMS) requests.

Fire Response Calls:

There were **5 (five)** Fire Response Calls. **4 (four)** were cooking related (no actual fire), and **1 (one)** was related to a light bulb ballast (no actual fire), which set off a smoke alarm.

Fire Alarms:

There were **4 (four)** False Fire Alarm calls this month.



FIRE & RESCUE SERVICE

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DECEMBER 2018 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

MVC (Motor Vehicle Crashes):

There were **2 (two)** MVC Calls in the Town of Fort Frances.

Other Calls:

There was **1 (one)** call, which involved a person in a wheelchair who was stuck in their van; their powered wheelchair ramp stopped working. Our team members followed the person home to assist them out of their van.

Public Fire Safety Education / Public Events / Public Service / Highlights:

Weekly Fire Safety Tips continues in the Thursday edition of the Fort Frances Bulletin. As well, Fire & Life Safety Tips on our towns official Facebook Page continues onward.

A Grade 9 class from the Fort Frances High School visited our Fire Hall. As well, Wayne Riches and Gavin Payne gave a tour and fire safety education presentation.

Fort Frances Christmas Parade – December 2, 2018:

Once again, our Team Members participated in the annual Christmas Parade.





FIRE & RESCUE SERVICE

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DECEMBER 2018 REPORT FROM: TYLER MOFFITT – FIRE CHIEF/CEMC

Giving Back to Our Community (Salvation Army Christmas Hampers: Dec 17, 2018): Our Team continued onward with our annual tradition of giving back to our community. We put together over **160-plus Christmas Hampers** for the local Salvation Army. (Thanks to Duane Hicks for supplying the photo's).



HISTORICAL ACCOMPLISHMENT:

We went the entire year of 2018 without a structure fire in the Town of Fort Frances, which is a remarkable accomplishment for our community!

With regards to our records and knowledge ... the Fort Frances Fire & Rescue Service has never gone an entire calendar year ... without having a structure fire within our community.

We did have fumes from contact cement ignite inside a home; it was quickly extinguished by an occupant. As well, we did have a stereo unit ignite inside a garage; it was partially extinguished by an occupant of the home ... our fire suppression team fully extinguished it.

Thanks, and praise needs to go out to our Professional Staff, our Part-time Staff, as well as to the people of Fort Frances for taking the responsibility to embrace Fire & Life Safety behaviors ... in protecting yourself and others.

POST-ELECTION ACCESSIBILITY REPORT

December 31, 2018

FROM: Elizabeth (Lisa) Slomke, Clerk

SUBJECT: Accessibility – 2018 Municipal Elections

INTRODUCTION

The Town of Fort Frances committed to making the 2018 Municipal Election accessible by working to accommodate the needs of electors to remove barriers to vote for persons with disabilities.

The purpose of this report is to review and evaluate the accessible services offered to all electors and candidates in the 2018 Municipal Election and contains details related to the actions taken during the course of the 2018 Municipal Election regarding the identification, removal and prevention of barriers that affect electors and candidates with disabilities.

By choosing Telephone/Internet Voting, the intention is to:

- Provide easy access for voters to cast their ballot
- Have the vote results calculated and available quickly
- Have results that are accurate
- Allow qualified electors to vote anywhere, and anytime during the voting period
- Eliminate traditional advance voting
- Reduce staffing requirements
- Eliminate proxy voting.

The “vote anywhere, anytime” perspective allows voters to cast their ballot when convenient.

In accordance with section 12.1(3) of the Municipal Elections Act, 1996, the Clerk shall prepare a report about the identification, removal and prevention of barriers that affect electors and candidates with disabilities and shall make the report available to the public. This report will be made available to the public by being posted on the Town’s website.

The Accessibility Standards for Customer Service, Regulation 429/07 requires municipalities to provide for:

- Electors with service animals and support staff
- Notice of temporary disruptions of service
- Accessibility training for all election staff
- Procedures for responding to feedback
- Notice of availability of documents.

The Town of Fort Frances policy on Accessibility, approved by Council in June 2009, addresses these issues. (It is important to remember that the Municipality is obligated by law, when requested by a member of the public, to provide any document pertaining to the Municipal Elections in a format that shall take into account the person's disability.)

ACTIONS TAKEN

- Telephone/Internet Voting provided the electors with the ability to vote from anywhere at any time. This allowed increased rights of privacy to electors with disabilities whom may find voting at traditional paper-based locations more difficult as they had the ability to vote with little or no assistance required from others.
- Election Officials made electors aware of the availability of assistance for person requiring same. Elections Officials were positioned to greet electors as they came in to the Voting Centre and assist them as may be necessary.
- Election information was communicated through various channels and alternative formats including e-mails, social media, newspaper and radio. For election related inquiries, all residents were able to contact the Clerk/Returning Officer or other election staff via telephone or through a designated e-mail address.
- Election staff ensured that all information was made available to candidates in alternate formats upon request. No such requests were received. All relevant election information was posted to the Town website which includes an option that allows the font size to be adjusted.
- Voterview was available leading up to the election as an online platform for electors to search the Voters' List from their personal device to determine whether they were on the list and add their information.
- Voting Centre was established in Council Chambers at the Civic Centre during daytime hours for electors who required assistance to be added to the list or to vote. The Voting Centre is barrier free with no obstructions at the entrance, includes handi-cap parking at grade, entrances equipped with automatic door openers, doorway width accommodates mobility devices and seats available for those that need a rest.
- Big Button Phones and a magnifier were available at the Voting Centre. No requests were received to use either the phones or magnifier. Election Officials were present to provide assistance upon the completion of an 'Oath of a Friend'.
- Arrangements were made with Long Term Care facility and the local hospital to arrange mutually convenient dates to attend their facility to provide residents the ability to be added to the voters list, obtain a Voter Information letter and vote using laptop. The following was

provided.

Date	Time	Location	# of Election Officials
October 15, 2018 (Monday)	1:00 to 3:00 p.m.	Rainycrest Long Term Care Home 550 Osborne Street	2
October 17, 2018 (Wednesday)	1:00 to 3:00 p.m.	LaVerendrye General Hospital (Extended Care Wing) 110 Victoria Avenue	2
October 18, 2018 (Thursday)	1:00 to 3:00 p.m.	Columbus Place 425 Nelson Street	2

This report is prepared by the Clerk as per requirements of the Municipal Elections Act, 1996, section 12.1(3) and is being provided to Council as information only. The report will be posted on the Town website for the public.

No further action is required by Council.

Ministry of Finance
Provincial-Local Finance Division
10th Floor
777 Bay Street
Toronto, ON M5G 2C8
Tel (416) 327-0264
Fax (416) 325-7644

Ministère des Finances
Division des relations provinciales-
municipales en matière de finances
777, rue Bay, 10^e étage
Toronto (Ontario) M5G 2C8
Tél. : 416 327-0264
Télééc : 416 325-7644



December 12, 2018

Dear Municipal Treasurer/Clerk-Treasurer:

I am writing to follow up on the council resolution received from your municipality requesting consideration for a high-tonnage property tax rate for railway rights-of-way.

As you know, railway right-of-way property tax rates were adjusted in 2018 to address issues related to indexation and variation between rates. These rates will remain in place.

This means that the 2018 property tax rates are unchanged from the rates previously communicated. The attachment reconfirms the rate for your municipality and provides additional information, for your reference.

If you have questions or would like further information about the railway right-of-way property taxation system, please contact Chris Broughton, Director, Property Tax Policy, Ministry of Finance, at chris.broughton@ontario.ca.

Sincerely,

Original signed by

Allan Doheny
Assistant Deputy Minister
Provincial-Local Finance Division

Enclosure

Railway Right-of-Way Property Taxation

Ministry of Finance
Provincial-Local Finance Division

Town of Fort Frances

5912

Table 1: Railway Right-of-Way Property Tax Rates (\$ per acre)

Year	Municipal Mainline	Education
2018	110.00	15.43

Table 2: Railway Right-of-Way Property Details ¹

Roll Number	Line Operator	Property Owner	RTQ	Site Area (Acres)	Line Type
5912010001181000000	CN	CANADIAN NATIONAL RAILWAY	T	102.75	Mainline

1. Actual roll details are subject to MPAC's determination.

FINANCIAL INDICATOR REVIEW

(Based on 2017 Financial Information Return)

Fort Frances T

Date Prepared:	09-Nov-18
MSO Office:	Northwest
Prepared By:	Karen Bradica
Tier	ST

2017 Households:	3,812
2017 Population	7,739
2018 MFCI Index	7.6

Median Household Income:	62,928
Taxable Residential Assessment as a % of Total Taxable Assessment:	64.8%
Own Purpose Taxation:	10,495,794

SUSTAINABILITY INDICATORS

Indicator	Ranges		Actuals	North - Population > 2500 <= 10000		Level of Risk
				Median	Average	
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2013	9.2%	10.4%	13.8%	LOW
		2014	6.3%	12.5%	14.5%	LOW
		2015	6.3%	10.3%	14.2%	LOW
		2016	4.7%	9.3%	13.4%	LOW
		2017	2.8%	9.7%	11.7%	LOW
Net Financial Assets or Net Debt as % of Own Purpose Taxation, User Fees and Service Charges	Low: > -50% Mod: -50% to -100% High: < -100%	2013	64.7%	-15.1%	-17.0%	LOW
		2014	80.8%	-3.5%	-8.2%	LOW
		2015	84.2%	1.1%	-10.3%	LOW
		2016	76.0%	-17.2%	-10.5%	LOW
		2017	89.2%	12.9%	-7.4%	LOW
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2013	42.0%	29.9%	34.7%	LOW
		2014	57.6%	32.5%	37.9%	LOW
		2015	59.4%	32.9%	39.5%	LOW
		2016	48.2%	32.8%	37.3%	LOW
		2017	55.8%	35.8%	40.0%	LOW
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	Low: > 0.5:1 Mod: 0.5:1 to 0.25:1 High: < 0.25:1	2013	0.3:1	1.69:1	2.82:1	MODERATE
		2014	1.84:1	1.84:1	2.55:1	LOW
		2015	0.2:1	1.78:1	2.35:1	HIGH
		2016	0.14:1	1.73:1	2.34:1	HIGH
		2017	0.36:1	2.16:1	3.18:1	MODERATE

FLEXIBILITY INDICATORS

Debt Servicing Cost as a % of Total Revenues	Low: < 5% Mod: 5% to 10% High: >10%	2013	4.1%	4.6%	5.6%	LOW
		2014	3.3%	4.2%	6.4%	LOW
		2015	2.6%	4.6%	9.8%	LOW
		2016	2.5%	4.5%	5.0%	LOW
		2017	2.4%	4.0%	4.7%	LOW
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	Low: < 50% Mod: 50% to 75% High: > 75%	2013	43.0%	42.9%	44.2%	LOW
		2014	44.6%	43.8%	44.5%	LOW
		2015	44.8%	44.6%	45.3%	LOW
		2016	44.6%	46.1%	46.1%	LOW
		2017	45.3%	46.9%	47.1%	LOW
Annual Surplus / (Deficit) as a % of Own Purpose Taxation, User Fees and Service Charges (Operating Surplus Ratio)	Low: > -1% Mod: -1% to -30% High: < -30%	2013	2.1%	7.7%	15.8%	LOW
		2014	21.5%	10.8%	15.8%	LOW
		2015	23.6%	8.3%	3.0%	LOW
		2016	18.7%	9.3%	20.4%	LOW
		2017	21.4%	5.2%	9.0%	LOW

The data and information contained in this document is for informational purposes only. It is not an opinion about a municipality and is not intended to be used on its own - it should be used in conjunction with other financial information and resources available. It may be used, for example, to support a variety of strategic and policy discussions.

FINANCIAL INDICATOR REVIEW

(Based on 2017 Financial Information Return)

Fort Frances T

NOTES

Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information. On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs. It is important to remember that these financial indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with municipal officials.

Supplementary Indicators of Sustainability and Flexibility

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4.

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider the elements of sustainability and flexibility.
- Sustainability in this context may be seen as the degree to which a municipality can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without inappropriately increasing the debt or tax burden relative to the economy within which it operates.
- Sustainability is an important element to include in an assessment of financial condition because it may help to describe a government's ability to manage its financial and service commitments and debt burden. It may also help to describe the impact that the level of debt could have on service provision.
- Flexibility is the degree to which a government can change its debt or tax level on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Flexibility provides insights into how a government manages its finances. Increasing taxation or user fees may reduce a municipality's flexibility to respond when adverse circumstances develop if the municipality approaches the limit that citizens and businesses are willing to bear.
A municipality may temporarily use current borrowing, subject to the requirements set out in the Municipal Act to meet expenses and certain other amounts required in the year, until taxes are collected and other revenues are received. Municipal current borrowing cannot be carried over the long term or converted to long term borrowing except in very limited circumstances.
- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

Additional Notes on what Financial Indicators may indicate:

Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied - *How much of the taxes billed are not collected.*

Net Financial Assets or Net Debt as % of Own Purpose Taxation, User Fees and Service Charges - *How much tax and fee revenue is servicing debt?*

Reserves and Reserve Funds as a % of Municipal Expenses - *How much money is set aside for future needs / contingencies?*

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities) - *Measures the ability of the municipality to meet its current obligations with its current resources on hand.*

Debt Servicing Cost as a % of Total Revenues - *Indicates the extent to which past borrowing decisions may impact the current budget.*

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio) - *measures the age of a municipality's physical assets. It measures the extent to which depreciable assets have been consumed by comparing the amount of the assets that have been used up and their historical cost.*

Annual Surplus / (Deficit) as a % of Own Purpose Taxation, User Fees and Service Charges (Operating Surplus Ratio) - *Indicates the municipality's ability to cover its operational costs and have funds available for other purposes (i.e. reserves, debt repayment, etc.)*

The Northern and Rural Municipal Fiscal Circumstances Index (MFCI) *is used by the Ministry of Finance to calculate the "Northern and Rural Fiscal Circumstances Grant" aimed at northern as well as single and lower-tier rural municipalities. The index measures a municipality's fiscal circumstances. The MFCI is determined by six indicators: Weighted Assessment per Household, Median Household Income, Average Annual Change in Assessment (New Construction), Employment Rate, Ratio of Working Age to Dependent Population, and Per Cent of Population Above Low-Income Threshold. A lower MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances. (Note: the MFCI index is only available for northern and rural municipalities)*

FINANCIAL INDICATOR REVIEW

(Based on 2017 Financial Information Return)

Fort Frances T

CALCULATIONS

Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied	$\text{SLC } 70 \text{ } 0699 \text{ } 01 / (\text{SLC } 26 \text{ } 9199 \text{ } 03 - \text{SLC } 72 \text{ } 2899 \text{ } 09)$
Net Financial Assets or Net Debt as % of Own Purpose Taxation, User Fees and Service Charges	$\text{SLC } 70 \text{ } 9945 \text{ } 01 / (\text{SLC } 10 \text{ } 0299 \text{ } 01 + \text{SLC } 10 \text{ } 1299 \text{ } 01)$
Total Reserves and Reserve Funds as a % of Municipal Expenses	$(\text{SLC } 60 \text{ } 2099 \text{ } 02 + \text{SLC } 60 \text{ } 2099 \text{ } 03) / (\text{SLC } 40 \text{ } 9910 \text{ } 11 - \text{SLC } 12 \text{ } 9910 \text{ } 03 - \text{SLC } 12 \text{ } 9910 \text{ } 07)$
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	$\text{SLC } 70 \text{ } 0299 \text{ } 01 / (\text{SLC } 70 \text{ } 2099 \text{ } 01 + \text{SLC } 70 \text{ } 2299 \text{ } 01)$
Debt Servicing Cost as a % of Total Revenues	$(\text{SLC } 74 \text{ } 3099 \text{ } 01 + \text{SLC } 74 \text{ } 3099 \text{ } 02) / \text{SLC } 10 \text{ } 9910 \text{ } 01$
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	$\text{SLC } 51 \text{ } 9910 \text{ } 10 / \text{SLC } 51 \text{ } 9910 \text{ } 06$
Annual Surplus / (Deficit) as a % of Own Purpose Taxation, User Fees and Service Charges (Operating Surplus Ratio)	$\text{SLC } 10 \text{ } 2099 \text{ } 01 / (\text{SLC } 10 \text{ } 0299 \text{ } 01 + \text{SLC } 10 \text{ } 1299 \text{ } 01)$

MUNICIPAL FINANCIAL PROFILES									
(Based on 2017 Financial Information Return)									
Fort Frances T									
Date Prepared:				November 9, 2018		2017 FIR Load Status:		Submitted Under Review	
MSO Office:				Northwest		Last Updated:		May 29, 2018	
Prepared By:				Karen Bradica		2017 Households:		3,812	
						2017 Population:		7,739	
						2018 MFCL Index: ⁻⁸		7.6	
						Median Household Income (2016) : ⁻⁴		62,928	
						2018 Annual Repayment Limit:		4,436,916	
						Borrowing Capacity 7% over 10 yrs:		31,163,038	

STATISTICAL INFORMATION																					
											2017 AVERAGES FOR:										
											North - Population > 2500 <= 10000	PROVINCE									
											2013	2014	2015	2016	2017			17/16 %	16/15 %	15/14 %	14/13 %
Population ⁻³	S02X-B00-L0041-C01.01:N		Avg_S02X-B00-L0041-C01.01:N								7,952	7,952	7,955	7,739	7,739	4,582	48,188	0.0%	-2.7%	0.0%	0.0%
Households ⁻³	S02X-B00-L0040-C01.01:N		Avg_S02X-B00-L0040-C01.01:N								3,816	3,816	3,815	3,815	3,812	2,483	19,061	-0.1%	0.0%	0.0%	0.0%
Municipal Expenses *7	S40X-L9910-C01.11 - S12X-L9910-C01.(03+07)		Avg_S40X-L9910-C01.11 - S12X-L9910-C01.(03+07)								\$ 24,650,023	\$ 24,509,921	\$ 23,968,439	\$ 25,160,045	\$ 24,813,657	\$ 16,296,017	\$ 101,040,656	-1.4%	5.0%	-2.2%	-0.6%
Own Source Revenues	S10X-L(9910-0699-0899-1098-1099-1811-1812-1813-1814-1830-1831)-S12-L1850-C04		Avg_S10X-L(9910-0699-0899-1098-1099-1811-1812-1813-1814-1830-1831)-S12-L1850-C04								\$ 18,954,247	\$ 21,068,251	\$ 20,305,783	\$ 20,426,730	\$ 20,735,925	\$ 12,728,640	\$ 85,360,591	1.5%	0.6%	-3.6%	11.2%
Own Source Revenue per Household	Profiles_Own_Source_Revenues_per_Household		Avg_Profiles_Own_Source_Revenue_per_Household								\$ 4,967	\$ 5,521	\$ 5,323	\$ 5,354	\$ 5,440	\$ 5,297	\$ 3,418	1.6%	0.6%	-3.6%	11.2%
Own Source Revenue as a % of Total Revenues	Profiles_Own_Source_Revenue_%_Total_Operating_Revenues		Avg_Profiles_Own_Source_Revenue_%_Total_Operating_Revenues								75.8%	74.0%	71.5%	71.1%	71.8%	73.8%	73.9%	0.9%	-0.5%	-3.4%	-2.4%
Total Revenues	S10X-B00-L9910-C01.01:C		Avg_S10X-B00-L9910-C01.01:C								\$ 25,016,249	\$ 28,476,832	\$ 28,413,829	\$ 28,717,903	\$ 28,884,903	\$ 17,781,288	\$ 119,178,125	0.6%	1.1%	-0.2%	13.8%
Annual Repayment Limit	Profiles_AnnualRepaymentLimit		Avg_Profiles_AnnualRepaymentLimit								\$ 3,939,951	\$ 4,059,320	\$ 3,727,778	\$ 4,467,188	\$ 4,352,247	\$ 2,218,890	\$ 14,824,031	-2.6%	19.8%	-8.2%	3.0%
Own Purpose Taxation	S10X-B00-L0299-C01.01:C		Avg_S10X-B00-L0299-C01.01:C								\$ 9,109,355	\$ 10,655,562	\$ 10,790,587	\$ 10,631,943	\$ 10,495,794	\$ 7,317,034	\$ 46,831,925	-1.3%	-1.5%	1.3%	17.0%
Direct Water Billings as % of Gross Water Expenditures	S12X-L0831+L0832-C01.04 / S40X-L0831+L0832-C01.11		Avg_S12X-L0831+L0832-C01.04 / S40X-L0831+L0832-C01.11								131.0%	109.4%	125.6%	128.7%	121.9%	77.4%	64.8%				
Taxable Res. Assessment as a % of Total Taxable Assessme	S26A-(L0010/L9199)-C01.17		Avg_S26A-(L0010/L9199)-C01.17								55.2%	58.8%	62.3%	64.4%	64.8%	71.7%	79.1%				

DISCOUNTED WEIGHTED ASSESSMENT ⁻¹ (Source: Financial Information Return)												
						2017 AVERAGES FOR:						
						North - Population > 2500 <= 10000	PROVINCE					
			2013	2014	2015	2016	2017					
Taxable	S26A-B00-L9199-C01.17:C	Avg_S26A-B00-L9199-C01.17:C	676,870,961	657,606,841	640,408,121	641,598,233	630,186,037	563,376,021			8,878,268,975	
PIL	S26A-B00-L9299-C02.17:C	Avg_S26A-B00-L9299-C02.17:C	17,227,534	17,039,474	17,257,016	17,407,238	17,562,843	11,012,429			117,732,067	
Total	S26A-L9199+L9299-C17	Avg_S26A-L9199+L9299-C17	694,098,495	674,646,315	657,665,137	659,005,471	647,748,880	574,388,450			8,996,001,042	

RESIDENTIAL TAXES																				
										2017 AVERAGES FOR:										
										North - Population > 2500 <= 10000	PROVINCE									
										2013	2014	2015	2016	2017			17/16 %	16/15 %	15/14 %	14/13 %
# of Residential Households	Profiles_NumRESProperties_wRDU	Avg_Profiles_NumRESProperties_wRDU				3,144	3,144	3,143	3,142	3,139	2,294	14,681	-0.1%	0.0%	0.0%	0.0%				
Avg Municipal Property Taxes Per Avg Residential Household	Profiles_AvgMunTaxesPerRESProperty_wRDU	Avg_Profiles_AvgMunTaxesPerRESProperty_wRDU				\$ 1,935	\$ 2,023	\$ 2,077	\$ 2,126	\$ 2,149	\$ 2,037	\$ 2,344	1.1%	2.3%	2.7%	4.5%				
Avg Total Property Taxes per Avg Residential Household	Profiles_AvgTotalTaxesPerRESProperty_wRDU	Avg_Profiles_AvgTotalTaxesPerRESProperty_wRDU				\$ 2,181	\$ 2,267	\$ 2,319	\$ 2,368	\$ 2,377	\$ 2,319	\$ 2,766	0.4%	2.1%	2.3%	3.9%				
Avg Total Property Taxes per Avg Residential Household as a % of Median Household Income (Tax Effort)	AvgTotalTaxesPerRESProperty_wRDU_%_of_MedianHouseIncome	Avg_AvgTotalTaxesPerRESProperty_wRDU_%_of_MedianHouseIncome				3.7%	3.9%	3.9%	3.8%	3.8%	3.3%	3.9%								
# of Residential Households Excluding Recreational Properties	Profiles_NumRESProperties	Avg_Profiles_NumRESProperties				3,139	3,139	3,138	3,137	3,134	1,984	13,903	-0.1%	0.0%	0.0%	0.0%				
Avg Municipal Property Taxes Per Avg Residential Household	Profiles_AvgMunTaxesPerRESProperty	Avg_Profiles_AvgMunTaxesPerRESProperty				\$ 1,934	\$ 2,022	\$ 2,076	\$ 2,125	\$ 2,148	\$ 2,007	\$ 2,320	1.1%	2.4%	2.6%	4.6%				
Avg Total Property Taxes per Avg Residential Household (Including RDUs)	Profiles_AvgTotalTaxesPerRESProperty	Avg_Profiles_AvgTotalTaxesPerRESProperty				\$ 2,180	\$ 2,266	\$ 2,318	\$ 2,367	\$ 2,376	\$ 2,274	\$ 2,733	0.4%	2.1%	2.3%	3.9%				
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs) as a % of Median Household Income (Tax Effort)	AvgTotalTaxesPerRESProperty_%_of_MedianHouseIncome	Avg_AvgTotalTaxesPerRESProperty_%_of_MedianHouseIncome				3.7%	3.9%	3.9%	3.8%	3.8%	3.2%	3.8%								

RESIDENTIAL TAX RATES ² (Source: Financial Information Return)														
			2013	2014	2015	2016	2017							
Lower / Single-Tier General Rate	S22A-L0010-C01.(12/16)	Avg_S22A-L0010-C01.(12/16)	0.0167055	0.0168781	0.0167502	0.0165427	0.0168689	17/16 %	16/15 %	15/14 %	14/13 %			
Upper-Tier General Rate	S22A-L0010-C01.(13/16)	Avg_S22A-L0010-C01.(13/16)	-	-	-	-	-	2.0%	-1.2%	-0.8%	1.0%			
Education Rate	S22A-L0010-C01.(14/16)	Avg_S22A-L0010-C01.(14/16)	0.0021200	0.0020300	0.0019500	0.0018800	0.0017900	0.0%	0.0%	0.0%	0.0%			
								-4.8%	-3.6%	-3.9%	-4.2%			

TAXES RECEIVABLE																			
										2017 AVERAGES FOR:									
										North - Population > 2500 <= 10000	PROVINCE								
										2013	2014	2015	2016	2017					
Total Taxes Receivable less Allowance for Uncollectibles	S70X-B00-L0699-C01.01:C				Avg_S70X-B00-L0699-C01.01:C				\$ 971,238	\$ 782,999	\$ 789,235	\$ 583,529	\$ 331,719	\$ 847,332	\$ 3,198,225	17/16 %	16/15 %	15/14 %	14/13 %
Total Taxes Rec. less Allowance for Uncollectibles as % of	S70X-L0699-C01.01 / (S26A-L9199-C01.03 - S72B-L2899-C01.09)				Avg_S70X-L0699-C01.01 / (S26A-L9199-C01.03 - S72B-L2899-C01.09)				9.2%	6.3%	6.3%	4.7%	2.8%	11.7%	9.4%	-43.2%	-26.1%	0.8%	-19.4%
Current Year Taxes Receivable as % of Total Taxes Receiv.	S70X-L0610-C01.01 / (S70X-(L0699+L0690)-C01.01)				Avg_S70X-L0610-C01.01 / (S70X-(L0699+L0690)-C01.01)				53.4%	35.0%	31.9%	30.7%	8.3%	44.2%	51.0%				
Working Fund Reserves & Contingency Funds as % of Curr	S60X-L5010-C02 + S60X-L5020-C03 / S70X-L0610-C01.01				Avg_S60X-L5010-C02 + S60X-L5020-C03 / S70X-L0610-C01.01				138.3%	268.7%	291.9%	558.9%	3611.5%	443.3%	247.7%				
Previous and Prior Years Taxes Receivable as % of Total T	S70X-(L0620+L0630)-C01.01 / S70X-(L0699+L0690)-C01.01				Avg_S70X-(L0620+L0630)-C01.01 / S70X-(L0699+L0690)-C01.01				35.9%	50.3%	53.9%	54.3%	71.1%	44.1%	32.3%				

GRANTS									
						2017 AVERAGES FOR:			

MUNICIPAL FINANCIAL PROFILES																			
(Based on 2017 Financial Information Return)																			
Fort Frances T																			
Date Prepared:				November 9, 2018	2017 FIR Load Status:				Submitted Under Review	2017 Households:		3,812	Median Household Income (2016) : \$		62,928				
MSO Office:				Northwest	Last Updated:				May 29, 2018	2017 Population:		7,739	2018 Annual Repayment Limit:		4,436,916				
Prepared By:				Karen Bradica						2018 MFCL Index: ⁻⁸		7.6	Borrowing Capacity 7% over 10 yrs:		31,163,038				

MUNICIPAL FINANCIAL PROFILES
(Based on 2017 Financial Information Return)
Fort Frances T

Date Prepared:	November 9, 2018	2017 FIR Load Status:	Submitted Under Review	2017 Households:	3,812	Median Household Income (2016) : ¹ 4	62,928
MSO Office:	Northwest	Last Updated:	May 29, 2018	2017 Population:	7,739	2018 Annual Repayment Limit:	4,436,916
Prepared By:	Karen Bradica			2018 MFCL Index: ¹⁸	7.6	Borrowing Capacity 7% over 10 yrs:	31,163,038

							North - Population > 2500 <= 10000	PROVINCE					
		2013	2014	2015	2016	2017			17/16 %	16/15 %	15/14 %	14/13 %	
Annual Surplus / (Deficit)	\$10X-B00-L2099-C01.01:C	Avg_\$10X-B00-L2099-C01.01:C	\$ 351,940	\$ 3,954,258	\$ 4,429,360	\$ 3,543,447	\$ 4,056,344	\$ 1,297,848	\$ 17,323,472	14.5%	-20.0%	12.0%	1023.6%
Annual Surplus / (Deficit) Adjusted for Ontario Budget Reg	ANNUAL SURPLUS / DEFICIT ADJUSTED FOR ONT. BUDGET REG. 284	Avg_ANNUAL SURPLUS / DEFICIT ADJUSTED FOR ONT. BUDGET REG. 284	\$ 3,317,723	\$ 6,953,688	\$ 7,659,404	\$ 6,461,218	\$ 7,781,896	\$ 3,296,008	\$ 27,064,034	20.4%	-15.6%	10.1%	109.6%
Annual Surplus / (Deficit) as a % of Own Purpose Taxation, \$10-L2099-C01.01 / \$10-(L0299+L1299)-C01.01		Avg_\$10-L2099-C01.01 / \$10-(L0299+L1299)-C01.01											
Service Charges (Operating Surplus Ratio)			2.1%	21.5%	23.6%	18.7%	21.4%	9.0%	18.2%				
Current Ratio (Target: >= 100%)	\$70X-(L9930-L0829-L0845-L0898)-C01.01 / \$70X-L(L2099+L2299)-C01.01	Avg_\$70X-(L9930-L0829-L0845-L0898)-C01.01 / \$70X-L(L2099+L2299)-C01.01	166.6%	369.1%	168.1%	121.9%	160.6%	488.7%	552.1%				

OTHER INDICATORS

							2017 AVERAGES FOR:		
							North - Population > 2500 <= 10000	PROVINCE	
			2013	2014	2015	2016	2017		
Rates Coverage Ratio (Target: >=40%)	<i>\$10X-(L0299+L1299)-C01.01 / \$40X-L9910-C01.11_Prof</i>	<i>Avg_\$10X-(L0299+L1299)-C01.01 / \$40X-L9910-C01.11</i>	67.7%	74.9%	78.1%	75.1%	76.5%	67.9%	73.4%
Cash Ratio (Total Cash and Cash Equivalents as a % of Curr	<i>\$70X-B00-L0299-C01.01:C / \$70X-(L2099+L2299)-C01.01</i>	<i>Avg_\$70X-B00-L0299-C01.01:C / \$70X-(L2099+L2299)-C01.01</i>	0.3:1	1.84:1	0.2:1	0.14:1	0.36:1	3.18:1	3.92:1
Operating Balance as a % of Total Revenues ¹⁵	<i>OperatingBalance_%%_of_TotalOperatingRevs</i>	<i>Avg_OperatingBalance_%%_of_TotalOperatingRevs</i>	1.4%	13.9%	15.6%	12.3%	14.0%	5.0%	10.2%
Cumulative Annual Growth Rate ¹⁶	<i>CUMULATIVE ANNUAL GROWTH RATE</i>	<i>Avg_CUMULATIVE ANNUAL GROWTH RATE</i>	-3.7%	4.2%	4.6%	4.0%	0.1%	-0.8%	1.7%
Interest Payments as a % of Total Revenues	<i>TotalInterst_%%_of_TotalOperatingRev</i>	<i>Avg_TotalInterst_%%_of_TotalOperatingRev</i>	0.7%	0.6%	0.5%	0.4%	0.3%	1.2%	0.9%

VULNERABILITY MEASURES

										2017 AVERAGES FOR:					
										North - Population > 2500 <= 10000	PROVINCE				
			2013	2014	2015	2016	2017								
Own Source Revenue as a % of Total Revenues	Profiles_Own_Source_Revenue_%,Total_Operating_Revenues	Avg_Profiles_Own_Source_Revenue_%,Total_Operating_Revenues	75.8%	74.0%	71.5%	71.1%	71.8%	73.8%	73.9%		0.9%	-0.5%	-3.4%	-2.4%	
Own Source Revenue per Household	Profiles_Own_Source_Revenues_per_Household	Avg_Profiles_Own_Source_Revenue_per_Household	\$ 4,967	\$ 5,521	\$ 5,323	\$ 5,354	\$ 5,440	\$ 5,297	\$ 3,418	1.6%	0.6%	-3.6%	11.2%		
Avg Municipal Property Taxes Per Avg Residential Househt	Profiles_AvgMunTaxesPerRESProperty_wRDU	Avg_Profiles_AvgMunTaxesPerRESProperty_wRDU	\$ 1,935	\$ 2,023	\$ 2,077	\$ 2,126	\$ 2,149	\$ 2,037	\$ 2,344	1.1%	2.3%	2.7%	4.5%		
as a % of Median Household Income (Tax Effort)	AvgTotalTaxesPerRESProperty_wRDU_%,of_MedianHouseIncome	Avg_AvgTotalTaxesPerRESProperty_wRDU_%,of_MedianHouseIncome	3.7%	3.9%	3.9%	3.8%	3.8%	3.3%	3.9%						

SUPPLEMENTARY INDICATORS OF SUSTAINABILITY, FLEXIBILITY AND VULNERABILITY

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4:

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider, at a minimum, the elements of sustainability, flexibility and vulnerability.
- Vulnerability in this context may be seen as the degree to which a municipality is dependent on sources of funding outside its control or influence or is exposed to risks that could impair its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Vulnerability is an important element of financial condition because it provides insights into a municipality's reliance on funding sources outside its direct control or influence and its exposure to risks. A municipality whose vulnerability is relatively low has greater control over its financial condition.
- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

ADDITIONAL NOTES ON WHAT FINANCIAL MEASURES MAY INDICATE:

Own Source Revenue as a % of Total Revenues

Indicates the extent to which a municipality has a high proportion of revenues for its own sources, reducing its impact to a change in transfers from other levels of government.

Own Source Revenue per Household

Indicates the demand for resources and the municipality's ability and willingness to provide resources.

Average Municipal Property Taxes per Average Residential Household

Indicates the level of taxes on residential households for municipal purposes.

Average Municipal Property Taxes per Average Residential Household as a % of Average Household Income

Indicates the portion of a ratepayer's income used to pay municipal property taxes.

The data and information contained in this document is for informational purposes only. Any use of the data and information in this document should be done by qualified individuals. This information is not intended to be used on its own and should be used in conjunction with other financial information and resources available.

NOTES

1* 2013, 2014, 2015 and 2016 assessment use phase-in assessment based on 2012 property values. 2017 assessment uses phase-in assessment based on 2016 property values.

2* Average tax rates are calculated where necessary when amalgamations occur.

3* Household and Population data are as reported by the municipality on Schedule 02 of the FIR.

MUNICIPAL FINANCIAL PROFILES

(Based on 2017 Financial Information Return)

Fort Frances T

Date Prepared:

MSO Office:

Prepared By:

November 9, 2018

Northwest

Karen Bradica

2017 FIR Load Status:

Submitted Under Review

Last Updated:

May 29, 2018

2017 Households:

3,812

2017 Population:

7,739

2018 MFCI Index: ^{*8}

7.6

Median Household Income (2016) : ^{*4}

62,928

2018 Annual Repayment Limit:

4,436,916

Borrowing Capacity 7% over 10 yrs:

31,163,038

- 4* Median Household Income - Source: Statistics Canada - 2016 Census - File: 98-402-X2016006-11-CSD-ENG.
5* Total Revenues include revenues from other municipalities.
6* The Cumulative Annual Growth Rate has been measured over a three year period. Infrastructure Ontario uses a five year period.
7* Total Municipal Expenses exclude amounts for other municipalities
8* MFCI index - Source: Ministry of Finance. This index is only available for northern and rural municipalities.

NUMBER OF MUNICIPALITIES IN COMPARISON GROUPS

	North - Population > 2500 <= 10000	Province
2013	25	444
2014	25	444
2015	25	444
2016	25	444
2017	25	425

CALCULATIONS

STATISTICAL INFORMATION

Population ^{*3}	SLC 02 0041 01
Households ^{*3}	SLC 02 0040 01
Municipal Expenses ^{*7}	SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07
Own Source Revenues	SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04
	Own Source Revenues / SLC 02 0040 01
Own Source Revenue per Household	Own Source Revenues / SLC 10 9910 01
Own Source Revenue as a % of Total Revenues	The annual repayment limit is calculated annually as per Ontario regulation 403/02. To view the full calculation of the annual repayment limit, please go to the FIR website.
Total Revenues	https://efis.fma.csc.gov.on.ca/fir/ViewARL.htm
Annual Repayment Limit	ARLs for all municipalities (except the City of Toronto) are posted here as they are made available.
	SLC 10 0299 01
	(SLC 12 0831 04 + SLC 12 0832 04) / (SLC 40 0831 11 + SLC 40 0832 11)
	SLC 26 0010 17 / SLC 26 9199 17
Own Purpose Taxation	
Direct Water Billings as % of Gross Water Expenditures	
Taxable Res. Assessment as a % of Total Taxable Assessment	

DISCOUNTED WEIGHTED ASSESSMENT ^{*1} (Source: Financial Information Return)

Taxable	SLC 26 9199 17
PIL	SLC 26 9299 17
Total	SLC 26 9199 17 + SLC 26 9299 17

RESIDENTIAL TAXES

# of Residential Households	Residential CVA and corresponding household counts are provided by OPTA (excludes the City of Toronto). Residential assessment includes: Single Family, 2 - 6 Units, Farm Residential and Recreational (where included). Note: does not include vacant land.
Avg Municipal Property Taxes Per Avg Residential Household	
Avg Total Property Taxes per Avg Residential Household	
Avg Total Property Taxes per Avg Residential Household as a % of Median Household Income (Tax Effort)	
	If labeled (Excl. RDUs) Recreational units are excluded.
# of Residential Households Excluding Recreational Properties (Excl. RDUs)	An average household assessment is calculated by taking the sum of the CVA for these residential groups divided by the corresponding households.
Avg Municipal Property Taxes Per Avg Residential Household (Excl. RDUs)	
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs)	An estimated tax rate for each tier (i.e. lower tier, upper tier and school) is applied to the average household assessment to calculate the averages taxes per household by tier. (the estimated tax rates are provided by OPTA).
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs) as a % of Median Household Income (Tax Effort)	

RESIDENTIAL TAX RATES ^{*2} (Source: Financial Information Return)

Lower / Single-Tier General Rate	SLC 22 0010 12 / SLC 22 0010 16
Upper-Tier General Rate	SLC 22 0010 13 / SLC 22 0010 16
Education Rate	SLC 22 0010 14 / SLC 22 0010 16

TAXES RECEIVABLE

Total Taxes Receivable less Allowance for Uncollectibles	SLC 70 0699 01
Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied	SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)
Current Year Taxes Receivable as % of Total Taxes Receivable	SLC 70 0610 01 / (SLC 70 0690 01 + SLC 70 0699 01)
Working Fund Reserves & Contingency Funds as % of Current Yr Taxes Rec.	(SLC 60 5010 02 + SLC 60 5020 03) / SLC 70 0610 01
Previous and Prior Years Taxes Receivable as % of Total Taxes Receivable	(SLC 70 0620 01 + SLC 70 0630 01) / (SLC 70 0699 01 + SLC 70 0690 01)

GRANTS

Total Unconditional Grants	SLC 10 0699 01
Ontario Municipal Partnership Fund	SLC 10 0620 02
As % of Municipal Expenses	SLC 10 0620 01 / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Total Ontario Conditional Grants	SLC 10 0699 01 - SLC 10 0620 01
As a % of Municipal Expenses	SLC 10 0810 01 + SLC 10 0815 01
Total Ontario Conditional and Unconditional Grants	(SLC 10 0810 01 + SLC 10 0815 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
As a % of Municipal Expenses	(SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)

MUNICIPAL FINANCIAL PROFILES
(Based on 2017 Financial Information Return)
Fort Frances T

Date Prepared:
MSO Office:
Prepared By:

November 9, 2018
Northwest
Karen Bradica

2017 FIR Load Status:
Last Updated:

Submitted Under Review
May 29, 2018

2017 Households:	3,812
2017 Population:	7,739
2018 MFCL Index: ⁻⁸	7.6

Median Household Income (2016) : ⁻⁴	62,928
2018 Annual Repayment Limit:	4,436,916
Borrowing Capacity 7% over 10 yrs:	31,163,038

TOTAL DEBT BURDEN

Total Debt Burden	SLC 74 9910 01
Per Household	SLC 74 9910 01 / SLC 02 0040 01
Debt Servicing Cost	SLC 74 3099 01 + SLC 74 3099 02
Per Household	(SLC 74 3099 01 + SLC 74 3099 02) / SLC 02 0040 01
As a % of Municipal Expenses	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
As a % of Own Purpose Taxation	(SLC 74 3099 01 + SLC 74 3099 02) / SLC 10 0299 01
As a % of Own Source Revenue	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
As a % of Total Revenues	(SLC 74 3099 01 + SLC 74 3099 02) / SLC 10 9910 01
Debt Service Coverage Ratio (Target: Ratio >= 2)	(SLC 10 9910 01 - SLC 40 9910 11 + SLC 40 9910 02 + SLC 40 9910 16) / (SLC 74 3099 01 + SLC 74 3099 02)

LIABILITIES (Including Post-Employment Benefits)

Temp. Loans for Current Purposes as % of Municipal Expenses	SLC 70 2010 01 / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Post-Employment Benefits	SLC 70 2899 01
Total Reserves and Reserve Funds for Post-Employment Benefits	SLC 60 5060 02 + SLC 60 5060 03 + SLC 60 5070 02 + SLC 60 5070 03 + SLC 60 5080 02 + SLC 60 5080 03 + SLC 60 5090 02 + SLC 60 5090 03

RESERVES AND RESERVE FUNDS

Total Reserves	SLC 60 2099 03
Total Discretionary Reserve Funds	SLC 60 2099 02
Total Reserves and Discretionary Reserve Funds	SLC 60 2099 02 + SLC 60 2099 03
Per Household	(SLC 60 2099 02 + SLC 60 2099 03) / SLC 02 0040 01
As a % of Total Taxes Receivable	(SLC 60 2099 02 + SLC 60 2099 03) / (SLC 70 0699 01 + SLC 70 0690 01)
As a % of Municipal Expenses	(SLC 60 2099 02 + SLC 60 2099 03) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
As a % of Own Purpose Taxation	(SLC 60 2099 02 + SLC 60 2099 03) / SLC 20 0299 01

FINANCIAL ASSETS

Net Financial Assets or Net Debt as a % of Total Revenues	SLC 70 9945 01 / SLC 10 9910 01
Net Financial Assets or Net Debt as % of Own Purpose Taxation, User Fees and Service Charges	SLC 70 9945 01 / (SLC 10 0299 01 + SLC 10 1299 01)
Net Working Capital as a % of Municipal Expenses	(SLC 70 0299 02 + SLC 70 0499 01 + SLC 70 0699 01 + SLC 70 0830 01 + SLC 70 0835 01 + SLC 70 6250 01 + SLC 70 6260 01 + SLC 70 2010 01 + SLC 70 2299 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Net Book Value of Capital Assets as a % of Cost of Capital Assets	(SLC 70 6210 01 - SLC 51 2005 11 - SLC 51 2205 11) / (SLC 51 9910 06 - SLC 51 2005 11 - SLC 51 2205 11)
Asset Sustainability Ratio (Target: > 90%)	SLC 51 9910 03 / SLC 51 9910 08
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	SLC 51 9910 10 / SLC 51 9910 06

SURPLUS / DEFICIT

Annual Surplus / (Deficit)	SLC 10 2099 01
Annual Surplus / (Deficit) Adjusted for Ontario Budget Reg. 284/09)	SLC 10 2099 01 + SLC 40 9910 16 + (SLC 70 2799 01 (CY) - SLC 70 2799 01 (PY)) + (SLC 70 2899 01 (CY) - SLC 70 2899 01 (PY)) - SLC 74 3099 01 (CY - CURRENT YEAR, PY - PREVIOUS YEAR)
Annual Surplus / (Deficit) as a % of Own Purpose Taxation, User Fees and Service Charges (Operating Surplus Ratio)	SLC 10 2099 01 / (SLC 10 0299 01 + SLC 10 1299 01)
Current Ratio (Target: >= 100%)	(SLC 70 9930 01 - SLC 70 0829 01 - SLC 70 0845 01 - SLC 70 0898 01) / (SLC 70 2099 01 + SLC 70 2299 01)

OTHER INDICATORS

Rates Coverage Ratio (Target: >=40%)	(SLC 10 0299 01 + SLC 10 1299 01) / SLC 40 9910 01
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)
Operating Balance as a % of Total Revenues ⁻⁵	(SLC 10 9910 01 - SLC 40 9910 07) / SLC 10 9910 01
Cumulative Annual Growth Rate ⁻⁶	((SLC 10 9910 01 (CY) / SLC 10 9910 01 (CY - 3) ^ (1/3) - 1) - ((SLC 40 9910 07 (CY) / SLC 40 9910 07 (CY - 3) ^ (1/3) - 1)
Interest Payments as a % of Total Revenues	SLC 74 2099 02 / SLC 10 9910 01