



**FINANCE & ADMINISTRATION COMMITTEE  
AGENDA**

Monday, March 20, 2017, 4:15 pm  
COUNCIL CHAMBERS

Pages

1. ROLL CALL
2. DECLARATION OF CONFLICT OF INTEREST
3. MINUTES OF THE PREVIOUS MEETINGS
  - 3.1 February 22, 2017 3
4. PUBLIC PRESENTATIONS
5. INTRODUCTION AND CONSIDERATION OF CORPORATE REPORTS
  - 5.1 SR FIN2017-07, Banking Services RFP 6
  - 5.2 SR FIN 2017-08, Taxation By-Laws  
Vacant Commercial / Industrial Properties 9
  - 5.3 SR FIN 2017-09, Property Tax Policy  
Rates & Levy 16
  - 5.4 SR FIN 2017-10, 2017 Budget Matters  
Ontario Regulation 284/09 30
  - 5.5 Disbursements 34
  - 5.6 VISA Statements 47
6. PRESENTATION OF COMMITTEE REPORTS

**7. UNFINISHED BUSINESS**

**7.1 Wildcats Junior A Hockey**

Staff was directed to bring this item forward as "Unfinished Business" and the Director of Community Service is to report on the Wildcats Operating Variance.

The report is to coincide with the end of the hockey season.

**8. CORRESPONDENCE**

**9. PUBLIC QUESTION PERIOD**

**10. ADDENDUM**

**11. CLOSED SESSION**

**12. SCHEDULING OF NEXT MEETING**

**13. ADJOURNMENT**



## **FINANCE & ADMINISTRATION COMMITTEE MEETING MINUTES**

Wednesday, February 22, 2017 5:00 pm  
Committee Room

Present: N. Mann, Chair, S. Reinhardt, Member, D. Marchisella, Mayor & Ex Officio  
Regrets: C. Martin, Member  
Resources: M. Humble, Dir. Corporate Services, S. McGhee, Dir. of Infrastructure Services, J. Thomas, Dir. Protective Services  
Other (1)

### **1. ROLL CALL**

The meeting was called to order by the Chair at 5:00pm

### **2. DECLARATION OF CONFLICT OF INTEREST**

None

### **3. MINUTES OF THE PREVIOUS MEETINGS**

#### **3.1 January 16, 2017**

##### **Res#: 17-08**

Moved By: S. Reinhardt

Seconded By: D. Marchisella

That the minutes of the January 16, 2017 meeting of the Finance and Administration Committee be adopted.

**Carried**

### **4. PUBLIC PRESENTATIONS**

None

## 5. INTRODUCTION AND CONSIDERATION OF CORPORATE REPORTS

### 5.1 SR FIN 2017-05 Council & Board Remuneration

**Res#: 17-09**

Moved By: S. Reinhardt

Seconded By: D. Marchisella

That Report FIN 2017-05 of the Director of Corporate Services dated 7th February 2017 be received;

And That in accordance with Section 284 (1) of the Municipal Act, S.O. 2001, c.25, as amended, the Statement of Remuneration and Expenses Paid to Members of Council and Board Members In the Year 2016 (the "Statement") dated 7th February 2017 be received; and

And That in accordance with Section 284 (4) of the Municipal Act, S.O. 2001, c.25, as amended, the Statement be published on the City of Elliot Lake's website.

**Carried**

### 5.2 SR FIN 2017-06 Report on Building Fees

**Res#: 2017-10**

Moved By: S. Reinhardt

Seconded By: D. Marchisella

That Report FIN 2017-06 of the Director of Corporate Services dated 8th February 2017 be received;

And That in accordance with Section 1.9.1.1 of Division C, Part 1 of the 2012 Building Code, the 2016 report on Building Fees be received,

And That in accordance with the Building Code, to the extent that persons or organizations have requested notice of the preparation of this report, it shall be published on the City of Elliot Lake's website.

**Carried**

### 5.3 Disbursements

**Res#: 17-11**

Moved By: S. Reinhardt

Seconded By: D. Marchisella

That the cheque disbursements be received.

**Carried**

### 5.4 VISA Statements

**Res#: 17-12**

Moved By: D. Marchisella

Seconded By: S. Reinhardt

That the VISA statements be received.

**Carried**

**6. PRESENTATION OF COMMITTEE REPORTS**

None

**7. UNFINISHED BUSINESS**

**7.1 Wildcats Junior A Hockey**

Staff was directed to bring this item forward as "Unfinished Business" and the Director of Community Service is to report on the Wildcats Operating Variance.

The report is to coincide with the end of the hockey season and is to include how the City participates, level(s) of sponsorship and level(s) of risk.

**8. CORRESPONDENCE**

None

**9. PUBLIC QUESTION PERIOD**

None

**10. ADDENDUM**

None

**11. CLOSED SESSION**

None

**12. SCHEDULING OF NEXT MEETING**

The next scheduled Finance & Administration meeting is March 20, 2017, 5:00 p.m.

**13. ADJOURNMENT**

**Res#: 17-13**

Moved By: S. Reinhardt

Seconded By: D. Marchisella

That the meeting be adjourned at the hour of 5:12pm

**Carried**



The Corporation of the City of Elliot Lake

**Staff Report FIN2017-07**

Report of the **Director of Corporate Services**  
for the Consideration of Council

**RE: BANKING SERVICES RFP**

**OBJECTIVE**

To provide Mayor and Council with information regarding the outcome of the Request for Proposals for the provision of Municipal Banking Services

**RECOMMENDATION**

**THAT** Report FIN 2017-07 of the Director of Corporate Services dated 6<sup>th</sup> March 2017 be received;

**AND THAT** Council accept the proposal for a five-year term municipal banking services agreement as submitted by the Royal Bank of Canada.

Respectfully Submitted

A blue ink signature of Michael Humble, consisting of several loops and a horizontal stroke.

Michael Humble CPA, CGA  
Director of Corporate Services

Approved

Jeff Renaud  
Chief Administrative Officer

6<sup>th</sup> March 2017

## BACKGROUND

The Corporation of the City of Elliot Lake's banking services have not been tendered or quoted since 2007. The City has used Royal Bank of Canada for its banking services since at least 1998, and once the contract with RBC expired in 2012, the City remained with RBC on a non-contract basis.

On 19<sup>th</sup> October 2016 an open Request for Proposal (RFP) for municipal banking services was issued to all banking institutions. Four institutions responded by the deadline of 31<sup>st</sup> January 2017 with qualified submissions received from Royal Bank of Canada, Toronto Dominion, Bank of Nova Scotia, CIBC.

Respondents were advised the City planned to gain Council approval to award the new contract on 20<sup>th</sup> March 2017 with the agreement to commence 1<sup>st</sup> June 2017 and to be in effect for a period of five (5) years.

## ANALYSIS

Staff reviewed the proposals considering and considered, among other criteria,

- interest rate paid on deposits,
- interest rate charged on short term borrowing,
- complete fee schedule for bank services and associated charges,
- on-line services offered,
- Consideration was also given to respondents that made additional recommendations to the City regarding future options and/or improvements that could be offered by the respondent, as requested in the RFP.

All proponents are able to offer all services required by the City, and all proposals had their own particular merits.

In order to quantify the true cost / benefit of each proposal, Staff evaluated each proposal against a typical transaction activity model for the year. We based our model on 2016 activity with average daily balances available to earn deposit interest and average monthly cheques, electronic funds transfers (eft's) and payroll entries issued, as well as pre-authorized payments (PAP's) received for water/sewer and tax accounts, plus a myriad of smaller banking activities.

The control column compared all results to the interest paid and fees charged to us by RBC in 2016

	<b>Control RBC</b>	<b>CIBC</b>	<b>Scotia</b>	<b>TD</b>	<b>RBC</b>
Interest & cash back	(\$46,430.26)	(\$66,265.00)	(\$60,463.50)	(\$67,590.30)	(\$75,691.20)
Fees	\$ 8,387.63	\$ 2,773.20	\$ 1,190.98	\$ 6,042.96	\$ 1,740.00
<b>TOTAL</b>	<b>(\$38,042.63)</b>	<b>(\$63,491.80)</b>	<b>(\$59,272.52)</b>	<b>(\$61,547.34)</b>	<b>(\$73,951.20)</b>

Each of the proposals bettered the contract terms we have been operating under since 2012 by at least \$21,000 per year. The best value proposition to the City is our existing provider, RBC, who have sharpened their pencils to the tune of approximately \$35,900 per annum through a general elimination of service fees and an increase to the interest rate paid on overnight deposits from 0.95% to 1.08%.

## **FINANCIAL IMPACT**

Interest earned and banking fees paid by the City will be around \$35,900 (annual basis) better than budgeted for 2017, or approximately \$26,900 for the remainder of the current year based on a contract signing date of 1<sup>st</sup> April 2017.

## **LINKS TO STRATEGIC PLAN**

Strong Municipal Corporate Administration and Governance

## **SUMMARY**

Our current banking provider, Royal Bank of Canada has submitted the most beneficial proposal for continuation of municipal banking services to the City.





The Corporation of the City of Elliot Lake

**Staff Report FIN2017-08**

Report of the **Director of Corporate Services**  
for the Consideration of Council

**RE: Taxation By-Laws – Vacant Commercial / Industrial Properties**

**OBJECTIVE**

To ensure compliance with statutory tax policy responsibilities pursuant to the Municipal Act, 2001 by adopting prescribed bylaws respecting Tax Reductions for Vacant Industrial and Commercial Properties.

**RECOMMENDATION**

**That** Report SR FIN 2017-08 of the Director of Corporate Services dated 6<sup>th</sup> March 2017 be received;

**And That** a by-law to establish rebate tax reductions for Vacant Industrial and Commercial properties be adopted by Council

**And Further That** a by-law to establish the tax treatment for Vacant and Excess Land Subclasses be adopted by Council.

Respectfully Submitted

A blue ink signature of Michael Humble, consisting of several loops and a horizontal line.

Michael Humble CPA, CGA  
Director of Corporate Services

Approved

Jeff Renaud  
Chief Administrative Officer

6<sup>th</sup> March 2017

Until now the tax treatment of Vacant and Excess Land and the Rebate Program for Vacant Commercial and Industrial Units has been rigidly prescribed by the content of the *Municipal Act, 2001* and supporting Regulations.

For the most part, no significant concerns have arisen in respect of Vacant and Excess Land Sub-Classes but the Vacant Unit Rebate Program has become increasingly problematic. Although the program has generally functioned as intended, it has been marked by some critical weaknesses since its inception. In the absence of any Provincial policy attention, and no avenues for meaningful local enhancement, the issues have grown over time along with the administrative burden and cost to municipalities.

**Vacant Unit Rebates:** provide a tax rebate to property owners who have vacancies in commercial and industrial buildings. This application-based program is administered by single or upper-tier municipalities.

**Vacant and Excess Land Property Tax Subclass:** commercial and industrial properties or portions of these properties in the Vacant and Excess Land Property Tax Subclasses are taxed at a fixed percentage rate below the tax rate of the broad class.

The City has historically approved the same discount rate of 30% for all eligible properties.

## ANALYSIS

The Province has reviewed the Vacant Unit Rebate and the Vacant/Excess Land Subclasses in consultation with municipal and business stakeholders, and is moving forward with providing municipalities broad flexibility for 2017 and future years.

This change is intended to allow municipalities to tailor the vacant rebate and reduction programs to reflect specific community needs and circumstances. As of 2017 upper and single-tier municipalities will have the opportunity to assume more responsibility and control over how these programs function locally. Municipalities are now able to consider changes in respect of:

- The percentage reductions for Vacant and Excess Land;
- The percentage or percentages used for Vacant Unit Rebates;
- Administrative policies, application procedures and information requirements;
- Enhanced and refined eligibility requirements; and
- In some instances, municipalities may choose to eliminate a program in its entirety.

What the Province has not done, is provide any specific *menu* of options to pick from; it is up to each municipal jurisdiction to craft their own local policies. Municipalities interested in pursuing policy refinements and enhancements must take on the policy making task locally and submit their desired program designs to the Province for review and consideration. As part of any such submission, the municipality must demonstrate that it has:

- Considered its policy objectives carefully;
- Crafted policy solutions and policy tools that are consistent with, and will effectively meet its policy objectives;
- Planned for the administrative and practical requirements of implementing the proposed policy changes;
- Considered the impact of change on the taxpayer and business community; and
- Integrated the feedback and perspective of stakeholders in the decision making process.

Attached is an overview prepared by MTE outlining their analysis of this opportunity for greater tax policy control by the City. Options vary from enhancing the tax rebate program to considering ways to phase out the program;

- Continue program for Commercial and/or Industrial class as-is
- Pursue immediate opt-out
- Pursue a universal staged phase-out over time
- Implement a declining benefit program on a property by property basis
- Alter rebate percentage(s)
- Exclude specific property types
- Eliminate partial building / unit rebates

Even if Council desired to make changes, there is insufficient time and direction from the Province to consider and initiate changes for the 2017 fiscal year with the timelines provided by the provincial government (1<sup>st</sup> July 2017) Considered program changes would need to be designed within general equity principals and implemented in a consistent and equitable manner, and any direction provided to staff by Council will be evaluated for the 2018 fiscal year.

Notwithstanding this increased flexibility, Staff recommends that Council maintain both the “*Vacant Unit*” rebate and the “*Vacant and Excess Land Property Tax Subclass*” rebate factors at 30% for 2017. The 30% subsidy reasonably recognizes the financial hardship experienced by property owners during periods when eligible buildings are vacant and provides sufficient incentive to return buildings to occupied status.

## FINANCIAL IMPACT

Fixed rate reductions to property sub-classes are absorbed by all other taxpayers within the City.

Vacancy rebates for eligible buildings are a loss of revenue to the City and impact our bottom line.

## LINKS TO STRATEGIC PLAN

Strong Municipal Corporate Administration and Governance

## SUMMARY

It is recommended that Council maintain the Vacant Unit Rebate at 30% for commercial and industrial buildings for 2017.

It is recommended that Council maintain the rate reduction for commercial and industrial Vacant and Excess Land property tax subclasses at the 30% level for 2017.



Ministry of Finance

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**VACANCY REBATE AND REDUCTION PROGRAM CHANGES  
CHECKLIST  
January 2017**

**BUSINESS COMMUNITY ENGAGEMENT**

- ✓ Have you engaged the local business community?
- ✓ Can you provide details on how and when you have engaged the local business community?
- ✓ Have you considered the potential impacts the proposed changes may have on local businesses?
- ✓ Have you communicated potential impacts of proposed changes to the business community?
- ✓ Has Council been made aware of the potential impacts on the business community?

**PROGRAM DETAILS**

- ✓ Have you outlined details of program changes in your submission?
- ✓ For municipalities in a two-tiered system, have you discussed proposed changes with lower-tier municipalities?
- ✓ Have you considered how you will implement or administer any potential changes to the vacancy programs?
- ✓ Have you considered these changes as part of a multi-year strategy?
- ✓ Has Council passed a resolution indicating approval of these changes?

**FURTHER INFORMATION**

If you have any questions about implementation of changes to the vacant rebate and reduction programs, please contact the Ministry of Finance at [info.propertytax@ontario.ca](mailto:info.propertytax@ontario.ca).

# CLIENT MEMO: VACANCY REFORM

FEBRUARY 2017

## (Overview of Recommended Step 1: Interest Identification)

### STEP 1: IDENTIFICATION OF POLICY INTERESTS

This interest documentation matrix has been prepared to assist municipalities in identifying their “first pass wish list” of potential changes and improvements in respect of vacant and excess land and the vacant unit rebate program. It is recommended that the process begin with identifying general policy interests and not advancing specific policy tools or solutions (these will follow).

To help organize the process, we have simply broken the programs out by their constituent elements. Under each element the participant should note whether they see change as desirable / needed and if so list:

- ✓ Problematic Elements that require **Remedial Policy** attention (e.g. applicant delays, eligibility rules, etc.) and
- ✓ **Progressive Policy** Changes and Improvements (e.g. reduce costs, more robust administrative procedures, etc.)

### SUB-CLASS DISCOUNTS

Is a discount outside the 30-35% range desirable for any or all of the following?

If so, why and to what end?

- Industrial Excess Land Discount
- Industrial Vacant Land Discount
- Commercial Excess Land Discount
- Commercial Vacant Land Sub-Class

### VACANT UNIT REBATES

#### **Big Picture**

- Continue Program for Commercial and/or Industrial Class As-Is (if yes, stop here)
- Pursue Immediate Opt-Out
- Pursue a Universal Staged Phase-Out over Time
- Implement a Declining Benefit Program on a Property By Property Basis
- Alter Rebate Percentage(s)
- Exclude Specific Property Types
- Eliminate Partial Building / Unit Rebates

#### **Application and Administrative Elements**

- Applications and Due Dates
- Application Completeness
- Compelling Additional Information and Inspections
- Vetting what is Submitted to MPAC
- Response Timing and Information Submission / MPAC Responses and Interest Timing
- Vacancy Period Start Notification for Full and/or Partial Vacancies
- Establish “File Close” Dates / Timing

#### **Full Building Eligibility**

- Enhanced Definitions Surrounding “Use”
- Eligibility / Exclusion Rules for Certain Property, Building or Structure Types
- Eligibility / Exclusion Rules for Specific Property Use or Function
- Add additional conditions surrounding availability and potential for occupancy as per partial vacancies?

# CLIENT MEMO: VACANCY REFORM

FEBRUARY 2017

## (Overview of Recommended Step 1: Interest Identification)

### Partial Building Eligibility Commercial

- Eliminate Partial Vacancies
- Set Differential Rebate Amount
- Eligibility / Exclusion Rules for Certain Property, Building or Structure Types
- Eligibility / Exclusion Rules for Specific Property Use or Function
- Set Minimum Size / Area
- Enhance Definitions Such as "Occupancy", "Lease", "Leasehold Interest"
- Strengthen Exceptions for Repairs, Renovations and Unfit
- Mandate Notification at Start of Vacancy
- Establish Standards for Separation of Unused Units

### Partial Building Eligibility Industrial

Same Considerations as Commercial Plus:

- Standardize Criteria with Commercial
- Establish Standards for Separation of Unused Space (clearly delineated?)
- Mandate Notification at Start of Vacancy

### Institute Declining Benefit

A declining benefit program would involve some form of systematic reduction to a taxpayer's rebate and/or eligibility over time. For example, an applicant would be eligible for a traditional rebate for one or more years, but at some point (Yr. 2, 3, 5, etc.) the benefit would begin to decline; perhaps seeing the rebate reduced by 5% or 10% per year. Some of the details and secondary issues/outcomes a municipality would want to consider include:

- When does the decline begin?
- What is the rate of decline?
- Will it apply on a property / roll number basis, or by a portion of property (unit)?
- Will it be a total decline to 0%, or will it end with a minimal amount 10% or 5%?
- How will "gap years" be dealt with and will there be any reset points or reset eligible events?
- How will this be tracked and what administrative resources/systems will be required? (Cost?)

A property specific declining benefit scheme may be capable of addressing some very specific and significant policy objectives; however it is expected to be the most complex and administratively burdensome approach. It also has the potential of creating a wide spectrum of unintended consequences and issues over time. Any municipality considering such a plan must do with extreme care.

### Opt-Out / Phase-Out

Some municipalities are considering eliminating the vacancy rebate program in its entirety.

Concepts being looked at include immediate discontinuation, or universal phase-out.

A phase-out might look similar to a declining balance program, but it would be based solely on time/year rather than on any property-by-property activity within the program. Necessary considerations may include:

- Is immediate opt-out / cancellation of the program desirable/possible?
- How many years will the phase-out take?
- What is the rate of decline?
- Is it worth the effort, time and resources to consider other refinements that will apply during the phase-out?
- Will this trigger a surge in other forms of relief being pursued (appeals, 357's, etc.)?
- Will there be any *competitiveness* issues with neighbouring jurisdictions?



# CLIENT MEMO: VACANCY REFORM

FEBRUARY 2017

## (Overview of Recommended Step 1: Interest Identification)

Opting out may be one of the most dramatic avenues of reform to pursue, however, in a practical sense, it could prove to be less complex and less demanding to administer than a declining benefit program. That said, there is the potential for downsides that might not be fully known until the program has expired.

### Approach to and Potential for Reform

The above points are simply intended to assist the policy maker organize their own thoughts and preferences. It may or may not be possible to develop or implement policy tools that would address these items. That will depend on how well the policies are planned, considered and presented. MTE suggests that an essential element of any successful reform effort in this regard will be the drafters' ability to connect the policy tools and choices being pursued with specific and reasonable policy objectives and reasonably expected policy outcomes. That is, we encourage our clients to focus on what they want to correct and/or achieve first. With this clearly sketched out municipalities will be better positioned to begin carefully selecting policy tools that have a reasonable expectation of achieving those outcomes.

What we suggest be avoided at all cost, is attaching to a seemingly attractive policy tool without considering how it will be implemented, what might happen, and how it fits with the municipality's broader goals, principles and objectives. This is particularly important to avoid at the early stages of policy development when the risk of initiating a narrowly conceived and path dependent process is at its greatest.

It is expected that policies approved by the Ministry will most likely need to fit with the general logic of the broader programs. It can also be expected that policy changes that go against general equity principles, conflict with existing policy, or propose the imposition of controls on other aspects of the property tax regime will prove problematic. Some of the policy suggestions to avoid might include, but may not be limited to:

- Rules that would treat similar properties differently based on a variable irrelevant to the realm of property tax;
- Rules that would curtail a taxpayer's opportunity to pursue recourse measures unrelated to the vacancy of their property (appeal against value);
- Program elements can't practically be implemented in a consistent and equitable manner;
- Any mechanism that presents more as punitive or obstructive as opposed to a refinement or enhancement to promote compliance and limit exposure; and
- Rules that attempt to consider motive, interest or intent may also be problematic (Would the taxpayer rather be vacant, strike circumstances, looking for buyer rather than tenant, etc.)

### ADDITIONAL INFORMATION AND SUPPORT

As noted, Municipalities have been presented with a unique opportunity, but successful implementation of an enhanced local vacancy program will require careful consideration and deliberate design efforts. Should you have any questions regarding these matters, or would like to undertake any locally specific analysis or review, please do not hesitate to contact the undersigned at any time.

*Peter*

**Peter R. Frise**

Tel: 905-878-7978 Ext. 411 /

Email: peterf@mte.ca

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The Corporation of the City of Elliot Lake

***Staff Report FIN2017-09***

Report of the **Director of Corporate Services**  
for the Consideration of Council

**RE: Property Tax Policy, Rates and Levy**

**OBJECTIVE**

To provide for the final levying and collection of the 2017 property tax requirements for the City of Elliot Lake, based upon estimates contained in By-Law 16-79 of the City and to ensure compliance with statutory tax policies pursuant to the Municipal Act by setting tax rates, ratios and other mandatory parameters for the current taxation year.

**RECOMMENDATION**

That Report SR FIN 2017-09 of the Director of Corporate Services dated 13<sup>th</sup> March 2017 be received;

And That the preferred tax policy be identified by Council resolution

And That a by-Law to Levy and Collect Property Taxes for the 2017 Taxation Year be adopted by Council.

Respectfully Submitted

A blue ink signature of Michael Humble, consisting of a series of loops and a horizontal line.

Michael Humble CPA, CGA  
Director of Corporate Services

13<sup>th</sup> March 2017



## BACKGROUND

The Municipal Act, 2001 ("Municipal Act") requires single-tier municipalities to establish own-purpose property tax estimates and tax rates to raise those estimates each year. The tax rates set to raise these amounts must be established in accordance with compliant tax ratios and subclass reductions, which will govern the distribution of the burden among the different property tax classes.

The municipality must also define its levying and collection protocols for the year including installment due dates and penalties and interest that will be imposed for late or non-payment of taxes. All of these must be set annually via By-Law.

The City's "2017 Tax Policy and Assessment Change Impact Study" was prepared by Municipal Tax Equity Consultants Inc. (MTE) to assist Council and staff in understanding the local assessment and taxation landscape and to provide a background context for considering these decisions within a locally sensitive context.

## ANALYSIS

At the regular Council meeting on 27<sup>th</sup> February, Council heard a presentation from Peter Frise of MTE Consultants Inc.

Council heard the impact of the new assessment cycle on the relative distribution of taxes between and within property tax classes.

Staff were directed to bring back a number of very specific scenarios that

- reduce multi-residential ratio from 2.07 to 2.0
- maintain a consistent balance of taxation between urban and rural property owners at 2016 levels
- and indicate ratio reductions in Commercial / Industrial of 5%, 10%, and 15% for discussion and selection purposes of Council.

Attached are three scenarios (Attachment One).

In order to better understand the impact of these scenarios I have prepared a table that explains these tax rate shifts on the residential tax class. (Attachment Two).

This class contains 4,360 individual properties and this table considers 4,219 of them (97% of all affected properties). We consider the City portion of property taxes only as the 2017 education rates are yet to be released by the Province.

The baseline is the amount of taxes paid by an average property for each class and type in 2016.

The 2016 reassessment cycle affected different property types in varying degrees.

301 Single Family Detached	-1.163%
311 Semi-Detached Residential	0.376%
309 Freehold Townhouse	-11.894%
370 Residential Condominium	-1.899%
391 Seasonal Recreational Dwelling On Water	-14.483%
313 Single Family Detached on Water	-14.572%

On average, semi-detached properties saw a small increase in current value assessment (CVA), while waterfront properties experienced large decreases in the region of 14.5%.

No two properties are the same, and even within the property classes, some individual properties will have experienced increases larger than the average presented here, while an equal number will have experienced larger decreases than the average quoted.

The 'Taxes at 2017 base' on Attachment Two shows what taxes would be paid by an average residential property with the base changes requested by Council at their last meeting.

- 2017 levy requirement \$11,137,068
- Urban surcharge at 12.9% of total levy requirement
- Reducing multi-residential ratio from 2.07 to 2.0

The next three columns show the impact on residential property types if Council were to reduce the Occupied Commercial and Industrial property class ratios by 5%, 10% and 15% respectively.

At the 15% ratio reduction level (from 1.679 times the residential rate in 2016 to 1.42715 in 2017) the impact on residential property owners would be the following

Class & Description	Taxes 2016	2017 (15%)	\$ Increase/ (decrease)	% Increase/ (decrease)
301 Single Family Detached	\$ 1,928	\$ 1,972	\$ 43	2.25%
311 Semi-Detached Residential	\$ 1,337	\$ 1,389	\$ 51	3.84%
309 Freehold Townhouse	\$ 1,127	\$ 1,027	\$ (100)	-8.85%
370 Residential Condominium	\$ 927	\$ 940	\$ 14	1.49%
391 Seasonal Recreational Dwelling On Water	\$ 3,376	\$ 3,292	\$ (85)	-2.51%
313 Single Family Detached on Water	\$ 4,718	\$ 4,595	\$ (123)	-2.61%

It should be noted that waterfront property owners will still see an average reduction of 2.5% to 2.6% in their 2017 property tax bill (due to large CVA assessment reductions) while Urban residents will experience general increases of 2.25%.

This suggests that the Urban Surcharge remains unbalanced and still somewhat inequitable.

The Urban Surcharge was based on the availability of storm sewers, streetlights, transit, garbage collection, recycling and Fire Department costs.

It should also be noted that Administration is receiving a significant amount of correspondence from property owners who desire to be included in this subsidized area even though they do not qualify geographically, and reside within Town boundaries.

Some do not have street lights, others question the level of garbage collection service they receive, and others do not use public transit, patronize the Library or dial 911 to request Police, Fire or Ambulance assistance. Others do not have children and seek exemption from the Education component of their tax bill.

The Ontario property tax system is based on market value assessment and equality and is not menu-based where property owners select the services they receive or utilize. I believe Council will receive an increasing number of questions about the Urban Surcharge as other property owners outside of Polls 17 to 22 wish to receive the same subsidy these residents currently enjoy.

## **FINANCIAL IMPACT**

The 2017 municipal taxable levy requirement (2017 tax supported operating budget) is \$11,137,068. This does not include provincial education tax amounts or the City's Central Commercial Area (CCA) levy which are calculated separately.

This report addresses how the levy requirement is distributed amongst property classes and between urban and rural properties.

## **LINKS TO STRATEGIC PLAN**

Strong Municipal Corporate Administration and Governance

## **SUMMARY**

Staff are presenting three scenarios of reducing the occupied commercial and industrial class ratios by 5%, 10% and 15%.

The impact of these reductions on residential property tax payers is explained.

Council are requested to identify their preferred tax policy by resolution.

The by-law to formally set tax rates will be brought forward once the Province releases education tax rates and multi-residential ratio caps for 2017.

**CONFIDENTIAL**

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**TAX RATIO SENSITIVITY AND  
MUNICIPAL LEVY IMPACT ANALYSIS**

*Prepared For:*  
**THE CITY OF ELLIOT LAKE**

*By:*  
**MUNICIPAL TAX EQUITY (MTE) CONSULTANTS INC.**  
GEORGETOWN, ONTARIO  
WWW.MTE.CA

*Published On:*  
**MONDAY, MARCH 13, 2017**



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**DISCLAIMER AND CAUTION**

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Regulatory and statutory references are, in many instances, not directly quoted excerpts and the reader should refer to the relevant provisions of the legislation and regulations for complete information.

The discussion and commentary contained in this report do not constitute legal advice or the provision of legal services as defined by the *Law Society Act*, any other Act, or Regulation. If legal advice is required or if legal rights are, or may be an issue, the reader must obtain an independent legal opinion.

Decisions should not be made in the sole consideration of or reliance on the information and discussions contained in this report. It is the responsibility of each individual in either of a decision-making or advisory capacity to acquire all relevant and pertinent information required to make an informed and appropriate decision with regards to any matter under consideration concerning municipal finance issues.

No attempt has been made by MTE to establish the completeness or accuracy of the data prepared by the Municipal Property Assessment Corporation (MPAC). MTE, therefore, makes no warranties or guarantees that the source data is free of error or misstatement.

MTE is not responsible to the municipality, nor to any other party for damages arising based on incorrect data or due to the misuse of the information contained in this study, including without limitation, any related, indirect, special or consequential damages.

**CONFIDENTIAL****Discussion and Explanation**

The assistance of Municipal Tax Equity (MTE) Consultants Inc. has been sought by the City of Elliot Lake to generate models to illustrate the impacts of reducing the Commercial and Industrial tax ratios by 5%, 10% and 15%.

In preparing these results, MTE has relied on the following general parameters to create a base-line, status quo levy model:

1. A 2017 Municipal Taxable Levy Requirement of City General levy target of \$11,137,068.
2. An apportionment factor of 12.9% has been used to calculate the Urban Surcharge portion of the total requirement in order to maintain the balance of municipal taxation between Urban and Rural areas consistent with the balance of taxation for 2016. This factor has been adjusted to account for the impacts of reassessment change across the City.
3. The City's starting tax ratios as documented in the 2017 Tax Policy Study dated January 24, 2017, which include a reduction in the Multi-Residential ratio to 2.0 and a Landfill ratio matching the City's 2016 Commercial ratio. Both of these ratios must be considered interim until such time as final Regulations are filed by the Province.
4. Provincial Education tax amounts and the City's Central Commercial levy have not been included in any of the calculations.

*Results Tables*

Tables 1, 2 and 3 have been prepared to summarize and document these three scenarios.

"A" Tables summarize the ratios and general levy rates for each model.

"B" Tables contain the general levies raised by the rates in the "A" tables.

"C" Tables summarize the ratios and urban service area rates for each model.

"D" Tables contain the general levies raised by the rates in the "C" tables.

**CONFIDENTIAL**

**Table 1-A  
2017 General Ratios and Rates**

Realty Tax Class	Tax Ratios			General Levy Rates		
	Start	Alternate	Difference	Start Rates	Alternate	Difference
Residential	1.000000	1.000000	0.00%	0.01644142	0.01655465	0.69%
Managed Forest	0.250000	0.250000	0.00%	0.00411036	0.00413866	0.69%
Multi-Residential	2.000000	2.000000	0.00%	0.03288284	0.03310930	0.69%
Commercial	1.679000	1.595050	-5.00%	0.02760514	0.02640549	-4.35%
Industrial	1.679000	1.595050	-5.00%	0.02760514	0.02640549	-4.35%
Pipeline	0.700000	0.700000	0.00%	0.01150899	0.01158826	0.69%

**Table 1-B  
2017 General Levy**

Realty Tax Class	General Levy		Difference	
	Start Ratios	Alternate	\$	%
<b><i>Taxable</i></b>				
Residential	\$7,078,451	\$7,127,200	\$48,749	0.69%
Managed Forest	\$133	\$134	\$1	0.75%
Multi-Residential	\$1,248,576	\$1,257,175	\$8,599	0.69%
Commercial	\$1,265,897	\$1,210,884	-\$55,013	-4.35%
Industrial	\$61,015	\$58,363	-\$2,652	-4.35%
Pipeline	\$46,312	\$46,631	\$319	0.69%
<b>Sub-Total Taxable</b>	<b>\$9,700,384</b>	<b>\$9,700,387</b>	<b>\$3</b>	<b>0.00%</b>
<b><i>Payment In Lieu</i></b>				
Residential	\$9,612	\$9,678	\$66	0.69%
Commercial	\$174,804	\$167,207	-\$7,597	-4.35%
Industrial	\$3,946	\$3,774	-\$172	-4.36%
Landfill	\$520	\$524	\$4	0.77%
<b>Sub-Total PIL</b>	<b>\$188,882</b>	<b>\$181,183</b>	<b>-\$7,699</b>	<b>-4.08%</b>
<b>Total Taxable + PIL</b>	<b>\$9,889,266</b>	<b>\$9,881,570</b>	<b>-\$7,696</b>	<b>-0.08%</b>

**CONFIDENTIAL**

**Table 1-C**  
**2017 Urban Surcharge Ratios and Rates**

Realty Tax Class	Tax Ratios			Urban Surcharge Rates		
	Start	Alternate	Difference	Start	Alternate	Difference
Residential	1.000000	1.000000	0.00%	0.00276651	0.00278632	0.72%
Multi-Residential	2.000000	2.000000	0.00%	0.00553302	0.00557264	0.72%
Commercial	1.679000	1.595050	-5.00%	0.00464497	0.00444432	-4.32%
Industrial	1.679000	1.595050	-5.00%	0.00464497	0.00444432	-4.32%
Pipeline	0.700000	0.700000	0.00%	0.00193656	0.00195042	0.72%

**Table 1-D**  
**2017 Urban Surcharge Special Area Levy**

Realty Tax Class	Urban Surcharge		Difference	
	Start Ratios	Alternate	\$	%
<b><i>Taxable</i></b>				
Residential	\$1,014,450	\$1,021,714	\$7,264	0.72%
Multi-Residential	\$210,091	\$211,596	\$1,505	0.72%
Commercial	\$195,325	\$186,888	-\$8,437	-4.32%
Industrial	\$9,023	\$8,633	-\$390	-4.32%
Pipeline	\$7,793	\$7,848	\$55	0.71%
<b>Sub-Total Taxable</b>	<b>\$1,436,682</b>	<b>\$1,436,679</b>	<b>-\$3</b>	<b>0.00%</b>
<b><i>Payment In Lieu</i></b>				
Residential	\$73	\$73	\$0	0.00%
Commercial	\$17,028	\$16,292	-\$736	-4.32%
Industrial	\$664	\$635	-\$29	-4.37%
<b>Sub-Total PIL</b>	<b>\$17,765</b>	<b>\$17,000</b>	<b>-\$765</b>	<b>-4.31%</b>
<b>Total Taxable + PIL</b>	<b>\$1,454,447</b>	<b>\$1,453,679</b>	<b>-\$768</b>	<b>-0.05%</b>



**CONFIDENTIAL**

**Table 2-A**  
**2017 General Ratios and Rates**

Realty Tax Class	Tax Ratios			General Levy Rates		
	Start	Alternate	Difference	Start Rates	Alternate	Difference
Residential	1.000000	1.000000	0.00%	0.01644142	0.01666944	1.39%
Managed Forest	0.250000	0.250000	0.00%	0.00411036	0.00416736	1.39%
Multi-Residential	2.000000	2.000000	0.00%	0.03288284	0.03333888	1.39%
Commercial	1.679000	1.511100	-10.00%	0.02760514	0.02518919	-8.75%
Industrial	1.679000	1.511100	-10.00%	0.02760514	0.02518919	-8.75%
Pipeline	0.700000	0.700000	0.00%	0.01150899	0.01166861	1.39%

**Table 2-B**  
**2017 General Levy**

Realty Tax Class	General Levy		Difference	
	Start Ratios	Alternate	\$	%
<b><i>Taxable</i></b>				
Residential	\$7,078,451	\$7,176,620	\$98,169	1.39%
Managed Forest	\$133	\$135	\$2	1.50%
Multi-Residential	\$1,248,576	\$1,265,892	\$17,316	1.39%
Commercial	\$1,265,897	\$1,155,108	-\$110,789	-8.75%
Industrial	\$61,015	\$55,675	-\$5,340	-8.75%
Pipeline	\$46,312	\$46,954	\$642	1.39%
<b>Sub-Total Taxable</b>	<b>\$9,700,384</b>	<b>\$9,700,384</b>	<b>\$0</b>	<b>0.00%</b>
<b><i>Payment In Lieu</i></b>				
Residential	\$9,612	\$9,745	\$133	1.38%
Commercial	\$174,804	\$159,505	-\$15,299	-8.75%
Industrial	\$3,946	\$3,600	-\$346	-8.77%
Landfill	\$520	\$527	\$7	1.35%
<b>Sub-Total PIL</b>	<b>\$188,882</b>	<b>\$173,377</b>	<b>-\$15,505</b>	<b>-8.21%</b>
<b>Total Taxable + PIL</b>	<b>\$9,889,266</b>	<b>\$9,873,761</b>	<b>-\$15,505</b>	<b>-0.16%</b>

**CONFIDENTIAL**

**Table 2-C**  
**2017 Urban Surcharge Ratios and Rates**

Realty Tax Class	Tax Ratios			Urban Surcharge Rates		
	Start	Alternate	Difference	Start	Alternate	Difference
Residential	1.000000	1.000000	0.00%	0.00276651	0.00280643	1.44%
Multi-Residential	2.000000	2.000000	0.00%	0.00553302	0.00561286	1.44%
Commercial	1.679000	1.511100	-10.00%	0.00464497	0.00424080	-8.70%
Industrial	1.679000	1.511100	-10.00%	0.00464497	0.00424080	-8.70%
Pipeline	0.700000	0.700000	0.00%	0.00193656	0.00196450	1.44%

**Table 2-D**  
**2017 Urban Surcharge Special Area Levy**

Realty Tax Class	Urban Surcharge		Difference	
	Start Ratios	Alternate	\$	%
<b><i>Taxable</i></b>				
Residential	\$1,014,450	\$1,029,088	\$14,638	1.44%
Multi-Residential	\$210,091	\$213,123	\$3,032	1.44%
Commercial	\$195,325	\$178,330	-\$16,995	-8.70%
Industrial	\$9,023	\$8,238	-\$785	-8.70%
Pipeline	\$7,793	\$7,905	\$112	1.44%
<b>Sub-Total Taxable</b>	<b>\$1,436,682</b>	<b>\$1,436,684</b>	<b>\$2</b>	<b>0.00%</b>
<b><i>Payment In Lieu</i></b>				
Residential	\$73	\$74	\$1	1.37%
Commercial	\$17,028	\$15,546	-\$1,482	-8.70%
Industrial	\$664	\$606	-\$58	-8.73%
<b>Sub-Total PIL</b>	<b>\$17,765</b>	<b>\$16,226</b>	<b>-\$1,539</b>	<b>-8.66%</b>
<b>Total Taxable + PIL</b>	<b>\$1,454,447</b>	<b>\$1,452,910</b>	<b>-\$1,537</b>	<b>-0.11%</b>



**CONFIDENTIAL**

**Table 3-A**  
**2017 General Ratios and Rates**

Realty Tax Class	Tax Ratios			General Levy Rates		
	Start	Alternate	Difference	Start Rates	Alternate	Difference
Residential	1.000000	1.000000	0.00%	0.01644142	0.01678584	2.09%
Managed Forest	0.250000	0.250000	0.00%	0.00411036	0.00419646	2.09%
Multi-Residential	2.000000	2.000000	0.00%	0.03288284	0.03357168	2.09%
Commercial	1.679000	1.427150	-15.00%	0.02760514	0.02395591	-13.22%
Industrial	1.679000	1.427150	-15.00%	0.02760514	0.02395591	-13.22%
Pipeline	0.700000	0.700000	0.00%	0.01150899	0.01175009	2.09%

**Table 3-B**  
**2017 General Levy**

Realty Tax Class	General Levy		Difference	
	Start Ratios	Alternate	\$	%
<b><i>Taxable</i></b>				
Residential	\$7,078,451	\$7,226,733	\$148,282	2.09%
Managed Forest	\$133	\$136	\$3	2.26%
Multi-Residential	\$1,248,576	\$1,274,732	\$26,156	2.09%
Commercial	\$1,265,897	\$1,098,553	-\$167,344	-13.22%
Industrial	\$61,015	\$52,949	-\$8,066	-13.22%
Pipeline	\$46,312	\$47,282	\$970	2.09%
<b>Sub-Total Taxable</b>	<b>\$9,700,384</b>	<b>\$9,700,385</b>	<b>\$1</b>	<b>0.00%</b>
<b><i>Payment In Lieu</i></b>				
Residential	\$9,612	\$9,813	\$201	2.09%
Commercial	\$174,804	\$151,696	-\$23,108	-13.22%
Industrial	\$3,946	\$3,424	-\$522	-13.23%
Landfill	\$520	\$531	\$11	2.12%
<b>Sub-Total PIL</b>	<b>\$188,882</b>	<b>\$165,464</b>	<b>-\$23,418</b>	<b>-12.40%</b>
<b>Total Taxable + PIL</b>	<b>\$9,889,266</b>	<b>\$9,865,849</b>	<b>-\$23,417</b>	<b>-0.24%</b>



**CONFIDENTIAL**

**Table 3-C**  
**2017 Urban Surcharge Ratios and Rates**

Realty Tax Class	Tax Ratios			Urban Surcharge Rates		
	Start	Alternate	Difference	Start	Alternate	Difference
Residential	1.000000	1.000000	0.00%	0.00276651	0.00282682	2.18%
Multi-Residential	2.000000	2.000000	0.00%	0.00553302	0.00565364	2.18%
Commercial	1.679000	1.427150	-15.00%	0.00464497	0.00403430	-13.15%
Industrial	1.679000	1.427150	-15.00%	0.00464497	0.00403430	-13.15%
Pipeline	0.700000	0.700000	0.00%	0.00193656	0.00197877	2.18%

**Table 3-D**  
**2017 Urban Surcharge Special Area Levy**

Realty Tax Class	Urban Surcharge		Difference	
	Start Ratios	Alternate	\$	%
<b><i>Taxable</i></b>				
Residential	\$1,014,450	\$1,036,565	\$22,115	2.18%
Multi-Residential	\$210,091	\$214,671	\$4,580	2.18%
Commercial	\$195,325	\$169,646	-\$25,679	-13.15%
Industrial	\$9,023	\$7,837	-\$1,186	-13.14%
Pipeline	\$7,793	\$7,963	\$170	2.18%
<b>Sub-Total Taxable</b>	<b>\$1,436,682</b>	<b>\$1,436,682</b>	<b>\$0</b>	<b>0.00%</b>
<b><i>Payment In Lieu</i></b>				
Residential	\$73	\$74	\$1	1.37%
Commercial	\$17,028	\$14,789	-\$2,239	-13.15%
Industrial	\$664	\$577	-\$87	-13.10%
<b>Sub-Total PIL</b>	<b>\$17,765</b>	<b>\$15,440</b>	<b>-\$2,325</b>	<b>-13.09%</b>
<b>Total Taxable + PIL</b>	<b>\$1,454,447</b>	<b>\$1,452,122</b>	<b>-\$2,325</b>	<b>-0.16%</b>



SR FIN 2017-09 Property Tax Policy - ATTACHMENT TWO

Average Residential Properties (Urban & Rural)					City Share Property Taxes (No Education)							
Class & Description	Count	2016 Average CVA	2017 Average CVA	Taxes 2016	Taxes at 2017 Base	% Increase/ (decrease)	Taxes in 2017 (5%)	% Increase/ (decrease)	Taxes in 2017 (10%)	% Increase/ (decrease)	Taxes in 2017 (15%)	% Increase/ (decrease)
301 Single Family Detached	2436	\$ 101,706	\$ 100,523	\$ 1,928	\$ 1,931	0.14%	\$ 1,944	0.84%	\$ 1,958	1.54%	\$ 1,972	2.25%
311 Semi-Detached Residential	952	\$ 70,546	\$ 70,811	\$ 1,337	\$ 1,360	1.70%	\$ 1,370	2.41%	\$ 1,379	3.12%	\$ 1,389	3.84%
309 Freehold Townhouse	276	\$ 59,450	\$ 52,379	\$ 1,127	\$ 1,006	-10.73%	\$ 1,013	-10.11%	\$ 1,020	-9.49%	\$ 1,027	-8.85%
370 Residential Condominium	289	\$ 48,878	\$ 47,950	\$ 927	\$ 921	-0.60%	\$ 927	0.09%	\$ 934	0.78%	\$ 940	1.49%
391 Seasonal Recreational Dwelling On Water	174	\$ 229,302	\$ 196,091	\$ 3,376	\$ 3,224	-4.51%	\$ 3,246	-3.85%	\$ 3,269	-3.19%	\$ 3,292	-2.51%
313 Single Family Detached on Water	92	\$ 320,430	\$ 273,736	\$ 4,718	\$ 4,501	-4.61%	\$ 4,532	-3.95%	\$ 4,563	-3.29%	\$ 4,595	-2.61%



The Corporation of the City of Elliot Lake

***Staff Report FIN2017-10***

Report of the **Director of Corporate Services**  
for the Consideration of Council

**RE: 2017 Budget Matters – Ontario Regulation 284/09**

**OBJECTIVE**

To provide information pursuant to Ontario regulation 284/09.

**RECOMMENDATION**

That Report SR FIN 2017-10, "Budget Matters – Ontario Regulation 284/09" of the Director of Corporate Services dated 14<sup>th</sup> March 2017 be received;

And That the report be forwarded to Council for adoption by resolution.

Respectfully Submitted

A blue ink signature of Michael Humble, consisting of a series of loops and a horizontal line.

Michael Humble CPA, CGA  
Director of Corporate Services

14<sup>th</sup> March 2017

## BACKGROUND

Ontario Regulation 284/09 permits Municipalities to exclude certain expenses from their estimated expenditures when setting its budget and tax rates. The permitted exclusions include all or part of (1) amortization expense, (2) post-employment benefits expense and (3) landfill closure and post-closure expenses.

If the budget does not include these expenses, a report to Council is required. The report shall include (1) an estimate of the change in the accumulated surplus of the municipality resulting from the exclusion of any of these expenses and (2) an analysis of the estimated impact of the exclusion of any of the expenses on the future tangible capital asset funding requirements.

## ANALYSIS

Attached are two schedules - Schedule "A" re: General Municipal Budget and Schedule "B" re: the Water and Sewer Plants Budget, for 5 years, 2013 to 2017 inclusive. The Water and Sewer Plants figures are presented separately because the Safe Drinking Water Act addresses cost recovery of municipal systems.

### Amortization Expense and Current Capital expenditures:

The City's average annual amortization expense is about \$2.36 Million. The average investment in capital (capital levy plus net transfers to capital reserves) is about \$697,000. The average difference is about \$1.66 Million.

The Water and Sewer Plants average annual amortization expense is about \$433,000. The average investment in Plants capital is about \$451,000 and the difference is about \$19,000.

If the City were to fully fund amortization as a current expense, the tax levy would have to be increased by \$1.66 Million per year.

### Post-Employment Benefits Expense:

The City provides health & dental benefits to retirees who meet policy criteria. Every three years, an actuarial consultant reviews the benefits package and the workforce demographics, and forecasts future benefit obligations. The operating budget covers current costs, but no provision is set aside to cover future costs. If the City were to fully fund post-employment benefits obligations based on the past five years' forecasts, the budget would have to include an additional \$1.5 Million.

### Landfill Closure and Post-Closure Costs:

The City's landfill site is nearing its capacity, and the City is in the process of expanding the site. Based on current capacity, closure and post-closure costs are estimated at \$1.14 Million. Landfill reserves are \$2.18 Million.

The landfill liability is funded by existing reserve balances.

Cost of Asset Replacement:

It is important to note that the difference between annual amortization expense and the City's capital investment as represented by the annual budget is not an accurate reflection of the "Infrastructure Deficit".

Amortization is an accounting entry that is recorded based on the historical cost of an asset when it was purchased or originally constructed, and is expensed in our financial statements over the expected useful life of the asset.

Many of the City's infrastructure assets are already fully amortized and beyond their useful lives so there is no ongoing write-down recorded.

Historical cost tends to be only a fraction of today's replacement cost, so by not setting aside even amortization costs in the years that assets were depreciating, the City was not acknowledging the need to finance replacement costs as those assets reach the end of their useful life.

Waiting until the end of an assets useful life and then attempting to pay the entire cost in one year on a cash basis is problematic when infrastructure costs can reach the millions of dollars. Borrowing is always a capital financing option, but that places the cost of asset replacement on future taxpayers, not the taxpayers who used the asset during its useful life.

The 2017 capital budget has acknowledged this infrastructure funding deficit and reserves are now being built to address the City's future capital replacement needs.

## **FINANCIAL IMPACT**

No immediate impact; may affect long-term financing of capital projects.

## **LINKS TO STRATEGIC PLAN**

Strong Municipal Corporate Administration and Governance

## **SUMMARY**

Ontario Regulation 284/09 requires that a report be prepared for Council and that Council adopts the report by resolution.



**Schedule A**  
**City of Elliot Lake - not including Water & Sewer Plants**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u> <u>Budget</u>
<u>Unfunded expenses:</u>					
amortization expense	3,028,888	2,620,968	2,178,625	1,977,598	2,000,000
unfunded liability - landfill closure and post-closure costs	940,561	944,374	0	0	0
unfunded liability - post-employment benefits	1,429,700	1,478,600	1,509,800	1,525,100	1,550,000
	5,399,149	5,043,942	3,688,425	3,502,698	3,550,000
<u>Less:</u>					
capital levy	535,862	920,123	0	0	0
transfer to capital reserves	907,492	939,846	1,564,776	3,405,671	2,484,610
reduced by transfer from reserve to current capital projects	-499,670	-372,943	-830,692	-2,212,510	-3,357,636
reduction in municipal surplus:	4,455,465	3,556,916	2,954,341	2,309,537	4,423,026
average difference (2013 - 2017)					3,539,857

**Schedule B**  
**Water and Sewer Plants**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u> <u>Budget</u>
<u>Unfunded expenses:</u>					
amortization expense	433,619	387,915	402,636	469,139	470,000
<u>Less:</u>					
capital funded by current year water billing	269,418	341,875	244,000	0	0
transfer to capital reserves	220,000	220,000	245,000	1,099,297	844,980
reduced by transfer from reserve to current capital projects	-241,357	0	0	-236,580	-749,015
	185,558	-173,960	-86,364	-393,578	374,035
average difference (2013 - 2017)					-18,862



**Memo to:** Finance & Administration Committee  
**From:** Michael Humble, Dir. Corporate Services  
**Subject:** 2/22/17 - 3/9/17 2017 Disbursements

Description	Date	Amount
Cheque Write	2/23/17	\$ 346,623.06
EFT Payments	2/22/17	\$ 482,834.29
Cheque Write	3/9/17	\$ 182,607.83
EFT Payments	3/8/17	\$ 698,311.76
Quick Cheques*	3/9/17	\$ 42,780.12
* one quick cheque in the amount of \$21,395.04 was cancelled. Net total of quick cheques issued on 3/9/17 was \$21,385.08		
TOTAL:		\$ 1,753,157.06

*A listing of payments issued over \$20,000 is attached*

Received by Finance & Administration Committee Resolution #: \_\_\_\_\_

at a regular committee meeting held on: March 20, 2017

\_\_\_\_\_  
Michael Humble  
Director of Corporate Services



To: Treasury

Date: Feb 23, 2017

Cheque Write #: 02/23/17

For F&amp;A Meeting of: \_\_\_\_\_

Cheque #	Vendor Name	Amount \$	Query

Cheque write 02/23/17

System: 2/23/2017 8:44:33 AM  
 User Date: 2/23/2017

City Of Elliot Lake  
 VENDOR CHEQUE REGISTER REPORT  
 Payables Management

Agenda Package Pg 36  
 Page: 1  
 User ID: sprest

Ranges:	From:	To:	From:	To:
Cheque Number	66027	66079	Cheque Date	First
Vendor ID	First	Last	Chequebook ID	First
Vendor Name	First	Last		Last

Sorted By: Cheque Date

\* Voided Cheques

Cheque Number	Vendor ID	Vendor Cheque Name	Cheque Date	Chequebook ID	Audit Trail Code	Amount
66027	4SEAS001	4 SEASONS SEPTIC SERVICE	2/23/2017	GENERAL	PMCHQ00000732	\$18,272.10
66028	BELL001	BELL CANADA	2/23/2017	GENERAL	PMCHQ00000732	\$7,897.70
66029	BELL002	BELL CANADA	2/23/2017	GENERAL	PMCHQ00000732	\$141.36
66030	BELLCA002	BELL CANADA	2/23/2017	GENERAL	PMCHQ00000732	\$2,355.54
66031	BEREA001	BEREAVEMENT AUTHORITY OF ONTAR	2/23/2017	GENERAL	PMCHQ00000732	\$1,023.00
66032	BORDE002	MR. DAVE BORDELEAU	2/23/2017	GENERAL	PMCHQ00000732	\$1,695.00
66033	CANTE002	CANTECH CONSTRUCTION LTD.	2/23/2017	GENERAL	PMCHQ00000732	\$703.43
66034	CARRI001	CARRIERE INDUSTRIAL SUPPLY LTD	2/23/2017	GENERAL	PMCHQ00000732	\$1,116.21
66035	CFXBA001	CFX BACKHOE SERVICES	2/23/2017	GENERAL	PMCHQ00000732	\$226.00
66036	CLUB001	CLUB 90	2/23/2017	GENERAL	PMCHQ00000732	\$200.00
66037	CORPO004	CORPORATE EXPRESS CANADA	2/23/2017	GENERAL	PMCHQ00000732	\$911.25
66038	CUMMI001	CUMMINS EASTERN CANADA LP	2/23/2017	GENERAL	PMCHQ00000732	\$390.88
66039	DREAM001	DREAM CATCHER FIREWORKS	2/23/2017	GENERAL	PMCHQ00000732	\$3,000.00
66040	ELLI0003	ELLIOT LAKE SECONDARY SCHOOL	2/23/2017	GENERAL	PMCHQ00000732	\$500.00
66041	ELLI0054	ELLIOT LAKE TRADING POST	2/23/2017	GENERAL	PMCHQ00000732	\$1,728.80
66042	ELLI0102	ELLIOT LAKE SUMMER ARTS RETREA	2/23/2017	GENERAL	PMCHQ00000732	\$5,000.00
66043	FOODL001	FOODLAND	2/23/2017	GENERAL	PMCHQ00000732	\$24.75
66044	GROEN001	GROENVELD LUBRICATION SOLUTION	2/23/2017	GENERAL	PMCHQ00000732	\$587.31
66045	HYDRO001	HYDRO ONE NETWORKS INC.	2/23/2017	GENERAL	PMCHQ00000732	\$86,502.34
66046	ICECU001	ICE CULTURE INC.	2/23/2017	GENERAL	PMCHQ00000732	\$10,147.40
66047	JLRIC001	J.L. RICHARDS & ASSOCIATES LTD	2/23/2017	GENERAL	PMCHQ00000732	\$5,195.74
66048	KIRKH001	ROXANN KIRKHAM	2/23/2017	GENERAL	PMCHQ00000732	\$48.59
66049	KSWIN001	K + S WINDSOR SALT LTD.	2/23/2017	GENERAL	PMCHQ00000732	\$28,287.55
66050	LONDO001	LONDON LIFE INSURANCE COMPANY	2/23/2017	GENERAL	PMCHQ00000732	\$343.90
66051	MASON001	MASONIC HERITAGE HALL	2/23/2017	GENERAL	PMCHQ00000732	\$300.00
66052	MCGU001	PATRICIA MCGURK	2/23/2017	GENERAL	PMCHQ00000732	\$190.89
66053	MCKEN001	IAN MCKENZIE	2/23/2017	GENERAL	PMCHQ00000732	\$1,356.00
66054	MINFIN014	MINISTER OF FINANCE	2/23/2017	GENERAL	PMCHQ00000732	\$4,622.05
66055	MINIS001	MINISTRY OF COMMUNITY & SOCIAL	2/23/2017	GENERAL	PMCHQ00000732	\$266.50
66056	MINIS002	MINISTER OF FINANCE	2/23/2017	GENERAL	PMCHQ00000732	\$100.14
66057	MINIS004	MINISTER OF FINANCE	2/23/2017	GENERAL	PMCHQ00000732	\$342.28
66058	MOBIL005	JEFF BERUBE	2/23/2017	GENERAL	PMCHQ00000732	\$300.00
66059	NORTR001	NORTRAX CANADA INC.	2/23/2017	GENERAL	PMCHQ00000732	\$71.11
66060	OMERS001	OMERS-ONT.MUN.EMPLOYEES RETIRE	2/23/2017	GENERAL	PMCHQ00000732	\$39,493.56
66061	ONBUI001	ONTARIO BUILDING OFFICIALS ASS	2/23/2017	GENERAL	PMCHQ00000732	\$395.50
66062	ONPLU001	ONTARIO PLUMBING INSP.ASSOCIAT	2/23/2017	GENERAL	PMCHQ00000732	\$70.00
66063	PHELA002	LARRY PHELAN	2/23/2017	GENERAL	PMCHQ00000732	\$150.00
66064	PREFE001	K HOPE	2/23/2017	GENERAL	PMCHQ00000732	\$450.00
66065	PUROL001	PUROLATOR COURIER LTD.	2/23/2017	GENERAL	PMCHQ00000732	\$208.05
66066	RECGEN006	RECEIVER GENERAL FOR CANADA	2/23/2017	GENERAL	PMCHQ00000732	\$65,862.15
66067	RELIA002	RELIANCE HOME COMFORT	2/23/2017	GENERAL	PMCHQ00000732	\$82.04
66068	RICHE003	ERIC RICHER	2/23/2017	GENERAL	PMCHQ00000732	\$100.00
66069	ROGER001	ROGERS WIRELESS	2/23/2017	GENERAL	PMCHQ00000732	\$905.44
66070	ROGER007	ROGERS TELECOM - BUSINESS	2/23/2017	GENERAL	PMCHQ00000732	\$20.72
66071	RPMT001	R.P.M. TECH INC.	2/23/2017	GENERAL	PMCHQ00000732	\$74.24
66072	SJMCO001	S.J.M. CONSTRUCTION LTD.	2/23/2017	GENERAL	PMCHQ00000732	\$3,164.00
66073	SOLOM001	GREG SOLOMON	2/23/2017	GENERAL	PMCHQ00000732	\$23,600.00
66074	STPHE001	STP HEALTH CARE SERVICES	2/23/2017	GENERAL	PMCHQ00000732	\$128.82
66075	SWYRI001	SWYRICH CORPORATION	2/23/2017	GENERAL	PMCHQ00000732	\$1,582.10
66076	TOROM001	TOROMONT INDUSTRIES LIMITED	2/23/2017	GENERAL	PMCHQ00000732	\$905.85
66077	TULLO003	TULLOCH AUTOMOTIVE POWERSPORTS	2/23/2017	GENERAL	PMCHQ00000732	\$11,929.49
66078	VISTA001	VISTA RADIO LTD.	2/23/2017	GENERAL	PMCHQ00000732	\$960.50
66079	WORKP001	WORKPLACE SAFETY & INSURANCE B	2/23/2017	GENERAL	PMCHQ00000732	\$12,692.78

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\* Voided Cheques

Cheque Number	Vendor ID	Vendor Cheque Name	Cheque Date	Chequebook ID	Audit Trail Code	Amount
Total Cheques: 53						Total Amount of Cheques: \$346,623.06

EFT#215

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 Cheque Number First Last Cheque Date 2/22/2017 2/22/2017  
 Vendor ID First Last Chequebook ID First Last  
 Vendor Name First Last

Sorted By: Cheque Date

\* Voided Cheques

Cheque Number	Vendor ID	Vendor Cheque Name	Cheque Date	Chequebook ID	Audit Trail Code	Amount
EFT000000003339	AJBUS EFT 001	A. J. BUS LINES LIMITED	2/22/2017	GENERAL	PMCHQ00000731	\$22,249.85
EFT000000003340	ALGOM EFT 015	ALGOM CHRYSLER INC	2/22/2017	GENERAL	PMCHQ00000731	\$3,939.29
EFT000000003341	ALPIN EFT 001	ALPINE FLOWERS & GIFTS	2/22/2017	GENERAL	PMCHQ00000731	\$43.17
EFT000000003342	ALTHE EFT 001	AL THE LOCKSMITH	2/22/2017	GENERAL	PMCHQ00000731	\$60.00
EFT000000003343	BATTLE EFT 001	BATTLEFIELD EQUIPMENT RENTALS	2/22/2017	GENERAL	PMCHQ00000731	\$204.21
EFT000000003344	BEART EFT 001	BEARTECH SOLUTIONS INC	2/22/2017	GENERAL	PMCHQ00000731	\$703.11
EFT000000003345	BMAMA EFT 001	BMA MANAGEMENT CONSULTING INC	2/22/2017	GENERAL	PMCHQ00000731	\$1,243.00
EFT000000003346	BOIS EFT 002	BOIS, PAUL	2/22/2017	GENERAL	PMCHQ00000731	\$1,029.40
EFT000000003347	CANAD EFT 055	CANADIAN TIRE ASSOCIATE STORE	2/22/2017	GENERAL	PMCHQ00000731	\$2,190.76
EFT000000003348	CAVAN EFT 001	CAVANAGH, JACQUES	2/22/2017	GENERAL	PMCHQ00000731	\$431.00
EFT000000003349	CHOIC EFT 001	CHOICE TIRE AND REPAIR CENTRE	2/22/2017	GENERAL	PMCHQ00000731	\$873.03
EFT000000003350	CREAT EFT 003	CREATIVE CARRIAGE INC	2/22/2017	GENERAL	PMCHQ00000731	\$965.35
EFT000000003351	CUPE EFT 001	CUPE UNION DUES	2/22/2017	GENERAL	PMCHQ00000731	\$1,319.68
EFT000000003352	CUPE EFT 002	CUPE - PART TIME EMPLOYEES	2/22/2017	GENERAL	PMCHQ00000731	\$116.24
EFT000000003353	DESJA EFT003	DESJARDINS CARD SERVICES	2/22/2017	GENERAL	PMCHQ00000731	\$16,254.64
EFT000000003354	ELLIO EFT 016	ELLIOT EQUIPMENT RENTALS, SALE	2/22/2017	GENERAL	PMCHQ00000731	\$342.79
EFT000000003355	ELLIO EFT 020	ELLIOT LAKE FIRE FIGHTERS ASSO	2/22/2017	GENERAL	PMCHQ00000731	\$630.00
EFT000000003356	FIREC EFT 001	FIRECHEK PROTECTION SERVICES I	2/22/2017	GENERAL	PMCHQ00000731	\$596.64
EFT000000003357	G&KSE EFT 001	G & K SERVICES CANADA INC	2/22/2017	GENERAL	PMCHQ00000731	\$747.24
EFT000000003358	GARDE EFT 001	GARDEWINE GROUP LP	2/22/2017	GENERAL	PMCHQ00000731	\$151.31
EFT000000003359	GINCO EFT 001	GIN-COR INDUSTRIES INC	2/22/2017	GENERAL	PMCHQ00000731	\$897.14
EFT000000003360	GRAHA EFT 004	GRAHAM ENERGY LTD	2/22/2017	GENERAL	PMCHQ00000731	\$10,387.84
EFT000000003361	GREEN EFT 004	GREEN SHIELD CANADA	2/22/2017	GENERAL	PMCHQ00000731	\$39,009.28
EFT000000003362	H&CPO EFT 001	H & C POLELINE CONTRACTORS	2/22/2017	GENERAL	PMCHQ00000731	\$949.20
EFT000000003363	JBREE EFT 001	J BREEN COFFEE SERVICE LTD.	2/22/2017	GENERAL	PMCHQ00000731	\$670.69
EFT000000003364	JIMS EFT 002	JIM'S PORTABLE TOILETS AND SEP	2/22/2017	GENERAL	PMCHQ00000731	\$322.05
EFT000000003365	KKEMB EFT 001	K & K EMBROIDERY	2/22/2017	GENERAL	PMCHQ00000731	\$5,282.75
EFT000000003366	LARRY EFT 003	LARRY MYLREA C.E.T	2/22/2017	GENERAL	PMCHQ00000731	\$5,711.86
EFT000000003367	LOBLA EFT 001	LOBLAW CO. LTD - WINNIPEG	2/22/2017	GENERAL	PMCHQ00000731	\$88.30
EFT000000003368	MANIT EFT 001	MANITOULIN TRANSPORT INC	2/22/2017	GENERAL	PMCHQ00000731	\$176.69
EFT000000003369	MASLA EFT 001	MASLACK SUPPLY LTD	2/22/2017	GENERAL	PMCHQ00000731	\$690.48
EFT000000003370	MASSE EFT 002	MASSEY WHOLESALE	2/22/2017	GENERAL	PMCHQ00000731	\$372.71
EFT000000003371	MCDOU EFT 002	MCDUGALL ENERGY INC.	2/22/2017	GENERAL	PMCHQ00000731	\$32,872.58
EFT000000003372	MEDTE EFT 001	MEDICAL TECHNOLOGY (W.B.) INC	2/22/2017	GENERAL	PMCHQ00000731	\$85.22
EFT000000003373	MILLT EFT 002	MILLTOWN MOTORS LTD	2/22/2017	GENERAL	PMCHQ00000731	\$101.70
EFT000000003374	MORGA EFT 002	GARY MORGAN	2/22/2017	GENERAL	PMCHQ00000731	\$5,137.50
EFT000000003375	MUNIC EFT 011	MUNICIPAL PROPERTY ASSESSMENT	2/22/2017	GENERAL	PMCHQ00000731	\$113.00
EFT000000003376	NEDCO EFT 001	NEDCO ONTARIO	2/22/2017	GENERAL	PMCHQ00000731	\$57.78
EFT000000003377	NORTH EFT 009	NORTH END AUTO COLLISION & TOW	2/22/2017	GENERAL	PMCHQ00000731	\$84.75
EFT000000003378	NORTH EFT 078	NORTH CHANNEL MUSIC	2/22/2017	GENERAL	PMCHQ00000731	\$227.34
EFT000000003379	NORTH EFT 089	NORTH CHANNEL SAFETY MANAGEMEN	2/22/2017	GENERAL	PMCHQ00000731	\$127.50
EFT000000003380	OVERL EFT 002	OVERLAND CUSTOM COACH (2007) I	2/22/2017	GENERAL	PMCHQ00000731	\$1,007.45
EFT000000003381	PINCH EFT 001	PINCHIN LTD	2/22/2017	GENERAL	PMCHQ00000731	\$10,407.30
EFT000000003382	R&DMA EFT 001	R & D MANAGEMENT	2/22/2017	GENERAL	PMCHQ00000731	\$232.44
EFT000000003383	RENAI EFT 001	RENAISSANCE SENIORS CENTRE	2/22/2017	GENERAL	PMCHQ00000731	\$25,000.00
EFT000000003384	RESOL EFT 001	RESOLUTION MEDIA GROUP	2/22/2017	GENERAL	PMCHQ00000731	\$73.45
EFT000000003385	RLBRU EFT 001	R.L. BRUNET LTD	2/22/2017	GENERAL	PMCHQ00000731	\$3,898.50
EFT000000003386	RTSEX EFT 001	RTS EXPRESS	2/22/2017	GENERAL	PMCHQ00000731	\$135.60
EFT000000003387	SOCIE EFT 002	SOCIETY FOR ANIMALS IN DISTRES	2/22/2017	GENERAL	PMCHQ00000731	\$400.00
EFT000000003388	SOOMI EFT 001	SOO MILL BUILDALL	2/22/2017	GENERAL	PMCHQ00000731	\$170.31
EFT000000003389	SUNME EFT 001	SUN MEDIA CORPORATION	2/22/2017	GENERAL	PMCHQ00000731	\$56.50
EFT000000003390	TIMBE EFT 001	TIMBEROCK INTERNATIONAL	2/22/2017	GENERAL	PMCHQ00000731	\$1,977.50
EFT000000003391	TMS EFT 002	TMS TRUCK CENTRE	2/22/2017	GENERAL	PMCHQ00000731	\$146.32
EFT000000003392	TOPL EFT 001	TOPLINE ELECTRIC LTD	2/22/2017	GENERAL	PMCHQ00000731	\$251,483.35
EFT000000003393	TOWNM EFT 001	TOWN MANAGEMENT FUND	2/22/2017	GENERAL	PMCHQ00000731	\$100.00
EFT000000003394	TULLO EFT 001	TULLOCH ENGINEERING INC	2/22/2017	GENERAL	PMCHQ00000731	\$53.68

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\* Voided Cheques

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EFT000000003395	UNION EFT 001	UNION GAS	2/22/2017	GENERAL	PMCHQ00000731	\$24,287.01
EFT000000003396	VALET EFT 001	VALET ENTERPRISES ELLIOT LAKE	2/22/2017	GENERAL	PMCHQ00000731	\$109.45
EFT000000003397	VIANE EFT 001	VIANET INC	2/22/2017	GENERAL	PMCHQ00000731	\$514.15
EFT000000003398	WAMCO EFT 001	WAMCO	2/22/2017	GENERAL	PMCHQ00000731	\$2,944.41
EFT000000003399	WATSU EFT 001	WAT SUPPLIES	2/22/2017	GENERAL	PMCHQ00000731	\$62.60
EFT000000003400	WENDE EFT 001	WENDELL FARQUHAR TRUCKING LTD.	2/22/2017	GENERAL	PMCHQ00000731	\$1,661.10
EFT000000003401	WORKE EFT 001	WORK EQUIPMENT LTD	2/22/2017	GENERAL	PMCHQ00000731	\$162.22
EFT000000003402	WURTH EFT 001	WURTH CANADA LTD	2/22/2017	GENERAL	PMCHQ00000731	\$493.88

Total Cheques: 64

Total Amount of Cheques: \$482,834.29

**Payments Over \$ 20,000.00****02/23/2017**

<b>PAYMENT</b>	<b>NAME</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
66045	HYDRO ONE	FEBRUARY HYDRO PAYMENT	\$ 86,502.34
66049	K & S WINDSOR SALT	SAFETY SALT	\$ 28,287.55
66060	OMERS	SAL022417	\$ 39,493.56
		HRL022417	
66066	RECEIVER GENERAL	SAL022417	\$ 65,862.15
		HRL022417	
66073	GREG SOLOMON	ICE FISHING DERBY 1ST PLACE WINNER	\$ 23,600.00
EFT #215	AJ BUSLINES	FEBRUARY REGULAR TRANSIT	\$ 22,249.85
	GREEN SHIELD CANADA	JANUARY HEALTH & DENTAL BENEFITS	\$ 39,009.28
	MCDUGALL ENERGY	REGULAR GAS, CLEAR & DYED DIESEL,	\$ 32,872.58
		PROPANE,	
	RENAISSANCE SENIORS	2017 GRANT	\$ 25,000.00
	CENTRE		
	TOPLINE ELECTRIC	LIBRARY CONSTRUCTION CONTRACT	\$ 251,483.35
	UNION GAS	FEBRUARY NATURAL GAS PAYMENT	\$ 24,287.01



## Disbursement Sheet Enquiries

March 9, 2017

**For F&A Meeting of:**

[illegible]

Cheque write 03/09/17

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Cheque Number	66080	66128	Cheque Date	First
Vendor ID	First	Last	Chequebook ID	First
Vendor Name	First	Last		Last

Sorted By: Cheque Date

\* Voided Cheques

Cheque Number	Vendor ID	Vendor Cheque Name	Cheque Date	Chequebook ID	Audit Trail Code	Amount
66080	9EWAL001	BRUCE EWALD	3/9/2017	GENERAL	PMCHQ00000734	\$74.26
66081	ALGOM012	ALGOMA BUILDERS SUPPLY - RONA	3/9/2017	GENERAL	PMCHQ00000734	\$967.41
66082	BELL001	BELL CANADA	3/9/2017	GENERAL	PMCHQ00000734	\$745.34
66083	BELL002	BELL CANADA	3/9/2017	GENERAL	PMCHQ00000734	\$138.14
66084	BELLCA002	BELL CANADA	3/9/2017	GENERAL	PMCHQ00000734	\$638.89
66085	BELLT001	BELL TV	3/9/2017	GENERAL	PMCHQ00000734	\$71.02
66086	BRENT002	BRENT AND SARAH	3/9/2017	GENERAL	PMCHQ00000734	\$1,864.50
66087	CARRI001	CARRIERE INDUSTRIAL SUPPLY LTD	3/9/2017	GENERAL	PMCHQ00000734	\$2,986.79
66088	CENTR008	SAULT STE MARIE CACC	3/9/2017	GENERAL	PMCHQ00000734	\$1,904.00
66089	CORPO004	CORPORATE EXPRESS CANADA	3/9/2017	GENERAL	PMCHQ00000734	\$47.14
66090	DAYBU001	ROGER DAYBUTCH	3/9/2017	GENERAL	PMCHQ00000734	\$56.00
66091	ELLIO054	ELLIOT LAKE TRADING POST	3/9/2017	GENERAL	PMCHQ00000734	\$120.11
66092	ELLIO099	ELLIOT LAKE ANIMAL HOSPITAL	3/9/2017	GENERAL	PMCHQ00000734	\$10.86
66093	FOODL001	FOODLAND	3/9/2017	GENERAL	PMCHQ00000734	\$114.60
66094	GUITE001	PATRICK GUTE	3/9/2017	GENERAL	PMCHQ00000734	\$56.00
66095	HUMBL001	MICHAEL HUMBLE	3/9/2017	GENERAL	PMCHQ00000734	\$381.75
66096	HYDRO001	HYDRO ONE NETWORKS INC.	3/9/2017	GENERAL	PMCHQ00000734	\$6,966.39
66097	JOBIL001	JOBILLICO CANADA INC	3/9/2017	GENERAL	PMCHQ00000734	\$1,627.20
66098	JOHNS011	MALIN JOHNSON	3/9/2017	GENERAL	PMCHQ00000734	\$55.00
66099	KSWIN001	K + S WINDSOR SALT LTD.	3/9/2017	GENERAL	PMCHQ00000734	\$14,751.65
66100	LONDO001	LONDON LIFE INSURANCE COMPANY	3/9/2017	GENERAL	PMCHQ00000734	\$507.50
66101	MANIT002	MANITOULIN EXPOSITOR	3/9/2017	GENERAL	PMCHQ00000734	\$595.51
66102	MAREN001	MR. GERRY MARENGERE	3/9/2017	GENERAL	PMCHQ00000734	\$140.00
66103	MINFIN014	MINISTER OF FINANCE	3/9/2017	GENERAL	PMCHQ00000734	\$4,847.84
66104	MINFIN029	MINISTER OF FINANCE	3/9/2017	GENERAL	PMCHQ00000734	\$3,681.02
66105	MINIS001	MINISTRY OF COMMUNITY & SOCIAL	3/9/2017	GENERAL	PMCHQ00000734	\$266.50
66106	MINIS002	MINISTER OF FINANCE	3/9/2017	GENERAL	PMCHQ00000734	\$104.92
66107	MINIS004	MINISTER OF FINANCE	3/9/2017	GENERAL	PMCHQ00000734	\$342.28
66108	NORTR001	NORTRAX CANADA INC.	3/9/2017	GENERAL	PMCHQ00000734	\$6,742.63
66109	OAKRE001	OAK REALTY LTD	3/9/2017	GENERAL	PMCHQ00000734	\$565.00
66110	OMERS001	OMERS-ONT.MUN.EMPLOYEES RETIRE	3/9/2017	GENERAL	PMCHQ00000734	\$38,862.42
66111	PIETT001	AMBER PIETTE	3/9/2017	GENERAL	PMCHQ00000734	\$126.00
66112	POTOC001	DAVID POTOCKI	3/9/2017	GENERAL	PMCHQ00000734	\$197.75
66113	PUROL001	PUROLATOR COURIER LTD.	3/9/2017	GENERAL	PMCHQ00000734	\$85.11
66114	RECGEN006	RECEIVER GENERAL FOR CANADA	3/9/2017	GENERAL	PMCHQ00000734	\$70,713.07
66115	RECGEN010	RECEIVER GENERAL FOR CANADA	3/9/2017	GENERAL	PMCHQ00000734	\$840.00
66116	RELIA002	RELIANCE HOME COMFORT	3/9/2017	GENERAL	PMCHQ00000734	\$180.53
66117	RESOU002	RESOURCE SOFTWARE INTERNATIONAL	3/9/2017	GENERAL	PMCHQ00000734	\$565.00
66118	SAUNA001	SAUNAMATIC LTD.	3/9/2017	GENERAL	PMCHQ00000734	\$467.82
66119	SCRIV001	ROBERT SCRIVER	3/9/2017	GENERAL	PMCHQ00000734	\$200.00
66120	SEMPLO01	SEMPLE-GOODER NORTHERN LIMITED	3/9/2017	GENERAL	PMCHQ00000734	\$10,407.30
66121	SOFTC001	SOFTCHOICE LP	3/9/2017	GENERAL	PMCHQ00000734	\$1,207.76
66122	SOVER001	SOVEREIGN COMMUNICATIONS LLC	3/9/2017	GENERAL	PMCHQ00000734	\$500.00
66123	SUPER011	SUPERIOR BUSINESS SOLUTIONS LT	3/9/2017	GENERAL	PMCHQ00000734	\$100.57
66124	TIMHO002	TIM HORTONS	3/9/2017	GENERAL	PMCHQ00000734	\$468.75
66125	TOROM001	TOROMONT INDUSTRIES LIMITED	3/9/2017	GENERAL	PMCHQ00000734	\$2,372.06
66126	TULLO003	TULLOCH AUTOMOTIVE POWERSPORTS	3/9/2017	GENERAL	PMCHQ00000734	\$2,587.57
66127	VISTA001	VISTA RADIO LTD.	3/9/2017	GENERAL	PMCHQ00000734	\$771.48
66128	WORKP001	WORKPLACE SAFETY & INSURANCE B	3/9/2017	GENERAL	PMCHQ00000734	\$584.39

Total Cheques: 49

Total Amount of Cheques: \$182,607.83

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Cheque Number	First	Last	Cheque Date	3/8/2017
Vendor ID	First	Last	Chequebook ID	First
Vendor Name	First	Last		Last

Sorted By: Cheque Date

\* Voided Cheques

Cheque Number	Vendor ID	Vendor Cheque Name	Cheque Date	Chequebook ID	Audit Trail Code	Amount
EFT000000003403	ABELL EFT 002	ABELL PEST CONTROL	3/8/2017	GENERAL	PMCHQ00000733	\$209.84
EFT000000003404	ACKLA EFT 001	ACKLANDS-GRAINGER INC	3/8/2017	GENERAL	PMCHQ00000733	\$1,164.69
EFT000000003405	AIRD EFT 001	AIRD & BERLIS LLP	3/8/2017	GENERAL	PMCHQ00000733	\$1,026.51
EFT000000003406	ALGOM EFT 001	ALGOMA DISTRICT SERVICES ADMIN	3/8/2017	GENERAL	PMCHQ00000733	\$549,964.50
EFT000000003407	ALGOM EFT 003	ALGOMA OFFICE EQUIPMENT INC.	3/8/2017	GENERAL	PMCHQ00000733	\$802.01
EFT000000003408	AMIRA EFT 001	AMIRAULT SHREDDING SERVICE	3/8/2017	GENERAL	PMCHQ00000733	\$113.00
EFT000000003409	AVONS EFT 001	AVON SECURITY PRODUCTS	3/8/2017	GENERAL	PMCHQ00000733	\$119.89
EFT000000003410	BEART EFT 001	BEARTECH SOLUTIONS INC	3/8/2017	GENERAL	PMCHQ00000733	\$795.51
EFT000000003411	BIGFI EFT 001	BIG FISH GRAPHICS	3/8/2017	GENERAL	PMCHQ00000733	\$2,310.85
EFT000000003412	BOIS EFT 002	BOIS, PAUL	3/8/2017	GENERAL	PMCHQ00000733	\$1,339.05
EFT000000003413	CANAD EFT 055	CANADIAN TIRE ASSOCIATE STORE	3/8/2017	GENERAL	PMCHQ00000733	\$520.70
EFT000000003414	CARLE EFT 001	CARLETON UNIFORMS INC	3/8/2017	GENERAL	PMCHQ00000733	\$2,081.69
EFT000000003415	CAVAN EFT 001	CAVANAGH, JACQUES	3/8/2017	GENERAL	PMCHQ00000733	\$542.36
EFT000000003416	CHOIC EFT 001	CHOICE TIRE AND REPAIR CENTRE	3/8/2017	GENERAL	PMCHQ00000733	\$371.95
EFT000000003417	COLLI EFT 003	COLLIERS PROJECT LEADERS INC	3/8/2017	GENERAL	PMCHQ00000733	\$4,062.92
EFT000000003418	CREAT EFT 003	CREATIVE CARRIAGE INC	3/8/2017	GENERAL	PMCHQ00000733	\$5,673.13
EFT000000003419	CUPE EFT 001	CUPE UNION DUES	3/8/2017	GENERAL	PMCHQ00000733	\$1,324.42
EFT000000003420	CUPE EFT 002	CUPE - PART TIME EMPLOYEES	3/8/2017	GENERAL	PMCHQ00000733	\$117.26
EFT000000003421	EASTL EFT 001	EASTLINK	3/8/2017	GENERAL	PMCHQ00000733	\$65.21
EFT000000003422	EBERT EFT 001	EBERT WELDING LTD	3/8/2017	GENERAL	PMCHQ00000733	\$1,032.62
EFT000000003423	ELLIO EFT 020	ELLIOT LAKE FIRE FIGHTERS ASSO	3/8/2017	GENERAL	PMCHQ00000733	\$720.00
EFT000000003424	ELLIO EFT 046	ELLIOT LAKE SNOWBIRDS SNOWMOBI	3/8/2017	GENERAL	PMCHQ00000733	\$66.54
EFT000000003425	ELLIO EFT 078	ELLIOT LAKE VOLUNTEERS FIREFIG	3/8/2017	GENERAL	PMCHQ00000733	\$360.00
EFT000000003426	FIREC EFT 001	FIRECHEK PROTECTION SERVICES I	3/8/2017	GENERAL	PMCHQ00000733	\$2,251.94
EFT000000003427	G&KSE EFT 001	G & K SERVICES CANADA INC	3/8/2017	GENERAL	PMCHQ00000733	\$572.14
EFT000000003428	GARDE EFT 001	GARDEWINE GROUP LP	3/8/2017	GENERAL	PMCHQ00000733	\$103.75
EFT000000003429	GINCO EFT 001	GIN-COR INDUSTRIES INC	3/8/2017	GENERAL	PMCHQ00000733	\$92.21
EFT000000003430	GLOBA EFT 002	GLOBALSTAR CANADA SATELLITE CO	3/8/2017	GENERAL	PMCHQ00000733	\$45.19
EFT000000003431	GREEN EFT 004	GREEN SHIELD CANADA	3/8/2017	GENERAL	PMCHQ00000733	\$11,046.20
EFT000000003432	HUGHE EFT 001	HUGHES SUPPLY CO	3/8/2017	GENERAL	PMCHQ00000733	\$621.15
EFT000000003433	HURON EFT 002	HURON LODGE COMMUNITY SERVICE	3/8/2017	GENERAL	PMCHQ00000733	\$11,001.00
EFT000000003434	JBREE EFT 001	J BREEN COFFEE SERVICE LTD.	3/8/2017	GENERAL	PMCHQ00000733	\$136.26
EFT000000003435	JIMS EFT 002	JIM'S PORTABLE TOILETS AND SEP	3/8/2017	GENERAL	PMCHQ00000733	\$536.75
EFT000000003436	JPMAR EFT 001	JP MARTIN HEATING, AIR CONDITI	3/8/2017	GENERAL	PMCHQ00000733	\$834.51
EFT000000003437	KJBEA EFT 001	K. J. BEAMISH CONSTRUCTION CO.	3/8/2017	GENERAL	PMCHQ00000733	\$24,339.93
EFT000000003438	KKEMB EFT 001	K & K EMBROIDERY	3/8/2017	GENERAL	PMCHQ00000733	\$711.90
EFT000000003439	LAIRD EFT 001	LAIRD SIGNS	3/8/2017	GENERAL	PMCHQ00000733	\$1,368.46
EFT000000003440	LARRY EFT 003	LARRY MYLREA C.E.T	3/8/2017	GENERAL	PMCHQ00000733	\$6,005.87
EFT000000003441	LIBRA EFT 001	LIBRAIRIE RENAUD-BRAY	3/8/2017	GENERAL	PMCHQ00000733	\$171.39
EFT000000003442	LIFES EFT 001	LIFESAVING SOCIETY ONTARIO	3/8/2017	GENERAL	PMCHQ00000733	\$103.20
EFT000000003443	LOBLA EFT 001	LOBLAW CO. LTD - WINNIPEG	3/8/2017	GENERAL	PMCHQ00000733	\$568.98
EFT000000003444	MANIT EFT 001	MANITOULIN TRANSPORT INC	3/8/2017	GENERAL	PMCHQ00000733	\$139.59
EFT000000003445	MASLA EFT 001	MASLACK SUPPLY LTD	3/8/2017	GENERAL	PMCHQ00000733	\$1,348.05
EFT000000003446	MASSE EFT 002	MASSEY WHOLESALE	3/8/2017	GENERAL	PMCHQ00000733	\$159.11
EFT000000003447	MATTH EFT 001	MATTHEWS CANADA LTD	3/8/2017	GENERAL	PMCHQ00000733	\$1,036.34
EFT000000003448	MCDOU EFT 002	MCDUGALL ENERGY INC.	3/8/2017	GENERAL	PMCHQ00000733	\$11,447.11
EFT000000003449	MCSHE EFT 001	TAMARA MCSHEFFREY	3/8/2017	GENERAL	PMCHQ00000733	\$100.00
EFT000000003450	MIKES EFT 001	MIKES LOCKSMITHING - EL	3/8/2017	GENERAL	PMCHQ00000733	\$55.00
EFT000000003451	MILLT EFT 002	MILLTOWN MOTORS LTD	3/8/2017	GENERAL	PMCHQ00000733	\$1,666.43
EFT000000003452	MORGA EFT 002	GARY MORGAN	3/8/2017	GENERAL	PMCHQ00000733	\$2,530.00
EFT000000003453	NEDCO EFT 001	NEDCO ONTARIO	3/8/2017	GENERAL	PMCHQ00000733	\$548.95
EFT000000003454	NORTH EFT 078	NORTH CHANNEL MUSIC	3/8/2017	GENERAL	PMCHQ00000733	\$85.00
EFT000000003455	NORTH EFT 084	NORTH SHORE ADVERTISING & PRIN	3/8/2017	GENERAL	PMCHQ00000733	\$2,760.84
EFT000000003456	ORKIN EFT 001	ORKIN CANADA CORP.	3/8/2017	GENERAL	PMCHQ00000733	\$210.18
EFT000000003457	PAULI EFT 001	PAULI'S MAID SERVICE	3/8/2017	GENERAL	PMCHQ00000733	\$180.80
EFT000000003458	QUERN EFT 001	QUERNY'S OFFICE PLUS	3/8/2017	GENERAL	PMCHQ00000733	\$560.20

System: 3/8/2017 3:42:47 PM  
User Date: 3/8/2017

City Of Elliot Lake  
VENDOR CHEQUE REGISTER REPORT  
Payables Management

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User ID: sprest

\* Voided Cheques

Cheque Number	Vendor ID	Vendor Cheque Name	Cheque Date	Chequebook ID	Audit Trail Code	Amount
EFT000000003459	RALPH EFT 003	WILLIAM RALPH	3/8/2017	GENERAL	PMCHQ00000733	\$150.00
EFT000000003460	REALT EFT 001	REALTERM ENERGY	3/8/2017	GENERAL	PMCHQ00000733	\$9,013.76
EFT000000003461	RESURF EFT 001	RESURFICE CORP	3/8/2017	GENERAL	PMCHQ00000733	\$321.94
EFT000000003462	RLBRU EFT 001	R.L. BRUNET LTD	3/8/2017	GENERAL	PMCHQ00000733	\$7,653.58
EFT000000003463	SGS EFT 001	SGS CANADA INC	3/8/2017	GENERAL	PMCHQ00000733	\$2,278.08
EFT000000003464	SLING EFT 002	SLING CHOKER MFG (SAULT) LTD	3/8/2017	GENERAL	PMCHQ00000733	\$604.92
EFT000000003465	SOOMI EFT 001	SOO MILL BUILDALL	3/8/2017	GENERAL	PMCHQ00000733	\$585.34
EFT000000003466	STONE EFT 003	STONE ORCHARD SOFTWARE INC	3/8/2017	GENERAL	PMCHQ00000733	\$611.57
EFT000000003467	SUNME EFT 001	SUN MEDIA CORPORATION	3/8/2017	GENERAL	PMCHQ00000733	\$3,010.32
EFT000000003468	TMS EFT 002	TMS TRUCK CENTRE	3/8/2017	GENERAL	PMCHQ00000733	\$2,558.41
EFT000000003469	TOWNM EFT 001	TOWN MANAGEMENT FUND	3/8/2017	GENERAL	PMCHQ00000733	\$100.00
EFT000000003470	TULLO EFT 001	TULLOCH ENGINEERING INC	3/8/2017	GENERAL	PMCHQ00000733	\$1,186.50
EFT000000003471	VIPON EFT 001	VIPOND INC.	3/8/2017	GENERAL	PMCHQ00000733	\$3,323.44
EFT000000003472	WAMCO EFT 001	WAMCO	3/8/2017	GENERAL	PMCHQ00000733	\$193.95
EFT000000003473	WATSU EFT 001	WAT SUPPLIES	3/8/2017	GENERAL	PMCHQ00000733	\$1,508.79
EFT000000003474	WENDE EFT 001	WENDELL FARQUHAR TRUCKING LTD.	3/8/2017	GENERAL	PMCHQ00000733	\$5,048.28
EFT000000003475	WORKE EFT 001	WORK EQUIPMENT LTD	3/8/2017	GENERAL	PMCHQ00000733	\$1,979.80
EFT000000003476	YATES EFT 001	MARGARET YATES	3/8/2017	GENERAL	PMCHQ00000733	\$60.00
Total Cheques:	74				Total Amount of Cheques:	\$698,311.76

0303170C Cheque Write 03/09/17 - Quick Cheques

System: 3/8/2017 10:44:10 AM  
User Date: 3/8/2017

City Of Elliot Lake  
VENDOR CHEQUE REGISTER REPORT  
Payables Management

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User ID: sprest

Ranges: From: To: From: To:  
Cheque Number 71928 71931 Cheque Date First Last  
Vendor ID First Last  
Vendor Name First Last

Sorted By: Cheque Date

\* Voided Cheques

Cheque Number	Vendor ID	Vendor Cheque Name	Cheque Date	Chequebook ID	Audit Trail Code	Amount
71928	9MCGH001	SEAN MCGHEE	2/24/2017	GENERAL	PMTRX00005811	\$180.00
71929	RENAU001	JEFF RENAUD	2/24/2017	GENERAL	PMTRX00005811	\$180.00
<del>71930</del>	<del>ONTAR028</del>	<del>2541489 ONTARIO INC</del>	<del>3/1/2017</del>	<del>GENERAL</del>	<del>PMTRX00005811</del>	<del>\$21,395.04</del>
71931	ONTAR028	2541489 ONTARIO INC	3/2/2017	GENERAL	PMTRX00005811	\$21,025.08
Total Cheques: 4		Total Amount of Cheques:				\$42,780.12

\* CANCELLED

## Payments Over \$ 20,000.00

**03/09/2017**

[illegible]



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## PURCHASING

Statement Date	Day	Month	Year	AA
	31	01	2017	APP

ACCOUNT NUMBER

000010

ELIZABETH LOUIS  
C/O ELIZABETH LOUIS  
45 HILLSIDE DR N  
ELLIOT LAKE ON P5A 1X5

## VISA RECONCILIATION

Date:

Feb 22 '17

Name (print):

Elizabeth Louis

Sign:

Elizabeth Louis

Supervisor / CAO:

STATEMENT DATE Day 31 Month 01 Year 2017

## REGULAR TRANSACTIONS DETAILS

Transaction Date D M	Posting Date D M	Transaction Number	Description	Amount
Transactions made with the card of: ELIZABETH LOUIS				
10 01	11 01	001	1 MUNICIPAL WORLD UNION ON	450.87
13 01	13 01	002	2 GUS*SPOT MESSENGER 866-651-7768 CA	20.23
			14.99 US DOLLAR XRT: 1.349566	
13 01	13 01	003	3 CORPORATE EXPRESS BOUCHERVILLE QC	37.06
13 01	13 01	004	4 CORPORATE EXPRESS BOUCHERVILLE QC	84.92
18 01	19 01	005	5 G&T Don Mills ON	202.04
20 01	20 01	006	6 BELL MOBILITY VERDUN QC	5.65
28 01	30 01	007	7 XPLORNET MARKHAM ON	84.74
Total				\$885.51
Account operations				
31 01	31 01	001	TRANS TO MAIN ACCT	885.51CR

① membership, TAX Clerk

② Mississagi Park GPS

③ ④ office supplies

⑤ office supplies

⑥ mississagi Park phone

⑦ Mississagi Park

## MESSAGE

## ACCOUNTS PAYABLE

FEB 13 2017

City of Elliot Lake

PURCHASES / DEBITS	885.51
PAYMENTS / CREDITS	- 0.00
CASH ADVANCES	+ 0.00
CREDIT CHARGES ON CASH ADVANCES	+ 0.00
CORPO ROLLUP CREDITS	\$885.51

CREDIT LIMIT

\$5,000







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**PURCHASING**

Statement Date	Day	Month	Year	AA APP
	31	01	2017	APP

ACCOUNT NUMBER

000010

JUDY CROSKERY  
C/O ELIZABETH LOUIS  
45 HILLSIDE DR N  
ELLIOT LAKE ON P5A 1X5

**VISA RECONCILIATION**

Date: Feb 22/17

Name (print): J. Croskery

Sign: *Judy Croskery*

Supervisor / CAO: *[Signature]*

STATEMENT DATE Day 31 Month 01 Year 2017

**REGULAR TRANSACTIONS DETAILS**

Transaction Date D M	Posting Date D M	Transaction Number	Description	Amount
Transactions made with the card of: JUDY CROSKERY				
05 01	05 01	001	4IMPRINT 877-4467746 ON	1,519.70
07 01	09 01	002	SUBWAY #16854 ELLIOT LAKE ON	19.74
09 01	09 01	003	SHOPPERS DRUG MART #667 ELLIOT LAKE ON	11.30
11 01	11 01	004	CORPORATE EXPRESS BOUCHERVILLE QC	187.59
13 01	13 01	005	ALGOMA OFFICE EQUIPMENT SAULT STE-MARON	87.07
19 01	19 01	006	4IMPRINT 877-4467746 ON	1,311.08
19 01	19 01	007	PAYPAL *OAEM 4029357733 ON	125.00
20 01	20 01	008	ALGOMA OFFICE EQUIPMENT SAULT STE-MARON	122.85
Total				\$3,384.33
Account operations				
31 01	31 01	001	TRANS TO MAIN ACCT	3,384.33CR

fire prevent  
exam lunch  
reg letter  
stationary  
photocopy  
fire prev  
membership  
photocopy

**MESSAGE**

**ACCOUNTS PAYABLE**

FEB 13 2017

**City of Elliot Lake**

PURCHASES / DEBITS 3,384.33  
PAYMENTS / CREDITS + 0.00  
CASH ADVANCES + 0.00  
CREDIT CHARGES ON CASH ADVANCES + 0.00  
CORPO ROLLUP CREDITS \$3,384.33

CREDIT LIMIT

\$5,000



**PURCHASING**

Statement Date	Day	Month	Year	AA APP
	31	01	2017	APP

**ACCOUNT NUMBER**

000010

JEFF RENAUD  
C/O ELIZABETH LOUIS  
45 HILLSIDE DR N  
ELLIOT LAKE ON P5A 1X5

## VISA RECONCILIATION

Date: Feb 22 / 17  
Name (print): Jeff Renaud  
Sign: [Signature]  
Supervisor / CAO: [Signature]

**STATEMENT DATE** Day 31 Month 01 Year 2017

**REGULAR TRANSACTIONS DETAILS**

Transaction Date D M	Posting Date D M	Transaction Number	Description	Amount
Transactions made with the card of: JEFF RENAUD				Card:
05 01	09 01	001	AIR CANADA 0142171766083AIRCANADA.COMMB	499.74
13 01	13 01	002	STAPLES STORE #229 BURLINGTON ON	126.31
16 01	17 01	003	APPLEBY GO STATION #151 BURLINGTON ON	10.70
17 01	18 01	004	SHOELESS JOE'S KING ST. TORONTO ON	102.57
19 01	19 01	005	CGS-AIRPORT GARSON ON	68.75
19 01	19 01	006	UP EXPRESS 866-815-4779 TORONTO ON	12.00
19 01	20 01	007	AIR CANADA 0142171766083WINNIPEG MB	28.25
24 01	24 01	008	CIVICINFO BC 250-383-4898 BC	717.55
25 01	26 01	009	CDN TIRE GASBAR #01732 ELLIOT LAKE ON	68.70
29 01	30 01	010	CDN TIRE GASBAR #01009 PARRY SOUND ON	70.29
31 01	31 01	011	TPA/GREEN "P" QPL TORONTO ON	44.00
<b>Total</b>				<b>\$1,748.86</b>
<b>Account operations</b>				
31 01	31 01	001	TRANS TO MAIN ACCT	1,748.86CR

- ① Flight - Conference (Hicks money Laura)
- ② Office supplies
- ③ Public Transportation conference (Hicks money Laura)
- ④ MEAL - CONFERENCE (Jeff & John Thomas) (Hicks money Laura)
- ⑤ AIRPORT PARKING (Hicks money Laura)
- ⑥ Public Transport - CONFERENCE (Hicks money Laura)
- ⑦ Flight - CONFERENCE (Hicks money Laura)
- ⑧ MEMBERSHIP FEE - CAMA
- ⑨ Fuel for City VAN - CONFERENCE (ROMA)
- ⑩ Fuel for City VAN - CONFERENCE (ROMA)
- ⑪ PARKING IN Toronto - ROMA

**MESSAGE**

## ACCOUNTS PAYABLE

FEB 13 2017

**City of Elliot Lake**

PURCHASES / DEBITS	1,748.86
PAYMENTS / CREDITS	- 0.00
CASH ADVANCES	+ 0.00
CREDIT CHARGES ON CASH ADVANCES	+ 0.00
<b>CORPO ROLLUP CREDITS</b>	<b>\$1,748.86</b>

**CREDIT LIMIT**

\$20,000



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VISA Agenda Package Pg 50

## PURCHASING

Statement Date	Day	Month	Year	AA APP
	31	01	2017	APP

ACCOUNT NUMBER

000010

NATALIE BRAY  
C/O ELIZABETH LOUIS  
45 HILLSIDE DR N  
ELLIOT LAKE ON P5A 1X5

## VISA RECONCILIATION

Date: February 22, 2017

Name (print): Natalie Bray

Sign:

Supervisor / CAO:

STATEMENT DATE Day 31 Month 01 Year 2017

## REGULAR TRANSACTIONS DETAILS

Transaction Date D M	Posting Date D M	Transaction Number	Description	Amount
Transactions made with the card of: NATALIE BRAY				
09 01	10 01	001	AMCTO	MISSISSAUGA ON 395.50
12 01	12 01	002	ROMA	TORONTO ON 2,034.00
19 01	19 01	003	ROMA	TORONTO ON 678.00
24 01	24 01	004	THE ROYAL CANADIAN LEG	905-841-7999 ON 325.00
27 01	27 01	005	SHERATON	TORONTO ON 242.44
27 01	27 01	006	SHERATON	TORONTO ON 242.44
27 01	27 01	007	SHERATON	TORONTO ON 242.44
27 01	27 01	008	SHERATON	TORONTO ON 242.44
Total				\$4,402.26

Account operations				
31 01	31 01	001	TRANS TO MAIN ACCT	4,402.26CR

- 1 - AMCTO course - MLP unit 2
- 2 ROMA Registration - council
- 3 ROMA Registration - CAO
- 4 Advertising
- 5 ROMA -
- 6 ROMA - } Hotel Room
- 7 ROMA - } Deposit
- 8 ROMA - }

## MESSAGE

## ACCOUNTS PAYABLE

FEB 13 2017

City of Elliot Lake

PURCHASES / DEBITS	4,402.26
PAYMENTS / CREDITS	- 0.00
CASH ADVANCES	+ 0.00
CREDIT CHARGES ON CASH ADVANCES	+ 0.00
<b>CORPO ROLLUP CREDITS</b>	<b>\$4,402.26</b>

CREDIT LIMIT

\$10,000



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FEB 22 2017

VISA

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**PURCHASING**

Statement Date	Day	Month	Year	AA APP
	31	01	2017	APP

ACCOUNT NUMBER

000010

NICOLE OTTOLINO  
C/O ELIZABETH LOUIS  
45 HILLSIDE DR N  
ELLIOT LAKE ON P5A 1X5

**VISA RECONCILIATION**

Date: FEB 23, 2017

Name (print): Nicole Ottolino

Sign: *Nicole Ottolino*

Supervisor / CAO: *[Signature]*

STATEMENT DATE Day 31 Month 01 Year 2017

**REGULAR TRANSACTIONS DETAILS**

Transaction Date D M	Posting Date D M	Transaction Number	Description	Amount
Transactions made with the card of: NICOLE OTTOLINO				
21 01	23 01	001	CIVICINFO BC	169.50
Total				\$169.50
Account operations				
31 01	31 01	001	TRANS TO MAIN ACCT	169.50CR

*As IT Support Specialist.*

**MESSAGE**

**ACCOUNTS PAYABLE**

FEB 13 2017

**City of Elliot Lake**

PURCHASES / DEBITS	169.50
PAYMENTS / CREDITS	- 0.00
CASH ADVANCES	+ 0.00
CREDIT CHARGES ON CASH ADVANCES	+ 0.00
<b>CORPO ROLLUP CREDITS</b>	<b>\$169.50</b>

CREDIT LIMIT

\$5,000







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VISA

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## PURCHASING

Statement Date	Day	Month	Year	AA
	31	01	2017	APP

ACCOUNT NUMBER

000010

JOHN THOMAS  
C/O ELIZABETH LOUIS  
45 HILLSIDE DR N  
ELLIOT LAKE ON P5A 1X5

## VISA RECONCILIATION

Date: February 22/17

Name (print): JOHN THOMAS

Sign: Supervisor / CAO: 

STATEMENT DATE Day 31 Month 01 Year 2017

## REGULAR TRANSACTIONS DETAILS

Transaction Date D M	Posting Date D M	Transaction Number	Description	Amount
Transactions made with the card of: JOHN THOMAS				
13 01	13 01	001	ROADPOST CANADA	76.84
19 01	19 01	002	CGS-AIRPORT	51.25
31 01	31 01	003	CORPORATE EXPRESS	140.29
31 01	31 01	004	CORPORATE EXPRESS	177.40
Total				\$445.78
Account operations				
31 01	31 01	001	TRANS TO MAIN ACCT	445.78CR

- ① SAT - phone  
② Airport parking for conference  
③ Office Supplies  
④ Office Supplies

## MESSAGE

ACCOUNTS PAYABLE

FEB 13 2017

City of Elliot Lake

PURCHASES / DEBITS	445.78
PAYMENTS / CREDITS	- 0.00
CASH ADVANCES	+ 0.00
CREDIT CHARGES ON CASH ADVANCES	+ 0.00
CORPO ROLLUP CREDITS	\$445.78

CREDIT LIMIT

\$10,000



Desjardins

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VISA

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**PURCHASING**

Statement Date	Day	Month	Year	AA APP
	31	01	2017	APP

ACCOUNT NUMBER

000010

MICHAEL HUMBLE  
C/O ELIZABETH LOUIS  
45 HILLSIDE DR N  
ELLIOT LAKE ON P5A 1X5

**VISA RECONCILIATION**

Date: Feb 22 '17  
Name (print): Michael Humble  
Sign:   
Supervisor / CAO:

STATEMENT DATE Day 31 Month 01 Year 2017

**REGULAR TRANSACTIONS DETAILS**

Transaction Date D M	Posting Date D M	Transaction Number	Description	Amount
Transactions made with the card of: MICHAEL HUMBLE				
05 01	06 01	001	JACKLEGGERS BAR & GRILL	80.00
30 01	31 01	002	ELLIOT LAKE ON MISSISSAUGA ON	431.66
Total				\$511.66
Account operations				
31 01	31 01	001	TRANS TO MAIN ACCT	511.66CR

1 Recruitment w/ Dir Inf. Services for Facilities Managers  
2. Membership

**MESSAGE**

**ACCOUNTS PAYABLE**

FEB 13 2017

City of Elliot Lake

PURCHASES / DEBITS	511.66
PAYMENTS / CREDITS	- 0.00
CASH ADVANCES	+ 0.00
CREDIT CHARGES ON CASH ADVANCES	+ 0.00
<b>CORPO ROLLUP CREDITS</b>	<b>\$511.66</b>

CREDIT LIMIT

\$10,000





Desjardins

COPY

VISA

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**PURCHASING**

Statement Date	Day	Month	Year	AA APP
	31	01	2017	APP

ACCOUNT NUMBER

000010

ROBYN SCOTT  
C/O ELIZABETH LOUIS  
45 HILLSIDE DR N  
ELLIOT LAKE ON P5A 1X5

**VISA RECONCILIATION**

Date: Feb 22 / 2017  
Name (print): Robyn Scott  
Sign: [Signature]  
Supervisor / CAO: [Signature]

STATEMENT DATE Day 31 Month 01 Year 2017

**REGULAR TRANSACTIONS DETAILS**

Transaction Date D M	Posting Date D M	Transaction Number	Description	Amount
Transactions made with the card of: ROBYN SCOTT				
10 01	11 01	001	VIANET	
12 01	12 01	002	MISA Ontario	
Card: SUDBURY 613-2903941 ON ON				111.87
Total				189.84
				\$301.71
Account operations				
31 01	31 01	001	TRANS TO MAIN ACCT	301.71CR

*Internet membership*

**MESSAGE**

**ACCOUNTS PAYABLE**

FEB 13 2017

**City of Elliot Lake**

PURCHASES / DEBITS 301.71  
PAYMENTS / CREDITS - 0.00  
CASH ADVANCES + 0.00  
CREDIT CHARGES ON CASH ADVANCES + 0.00  
CORPO ROLLUP CREDITS \$301.71

CREDIT LIMIT

\$5,000