



**THE CORPORATION OF THE TOWNSHIP OF JOHNSON
COMMITTEE OF THE WHOLE MEETING
Tuesday, July 14, 2020
5:30 P.M.**

Link to join the Meeting
<https://us02web.zoom.us/j/87418311417>

**ELECTRONIC MEETING
AMENDED AGENDA**

1.0 CALL TO ORDER AND NOTE MEMBERS PRESENT

1.1 Mayor Blaine Mersereau

**2.0 DECLARATION OF PECUNIARY INTEREST & THE GENERAL NATURE
THEREOF**

2.1 Mayor Blaine Mersereau

3.0 REVIEW OF ADDENDUM & APPROVAL OF AGENDA

3.1 Resolution

4.0 PRESENTATIONS & DELEGATIONS

4.1 None

5.0 MEETING MINUTES

5.1 Minutes June 16, 2020 (Resolution)

6.0 STAFF & COMMITTEE INFORMATIONAL REPORTS

6.1 Wray 2020-004 **and Supplemental** - Clerk's Report

6.2 Algoma Public Health -COVID-19 Testing

6.3 Caribou Log Cabin Resort - Thank you to Johnson Fire Department

6.4 Operating Statement & Balance Sheet - Period Ended June 30, 2020



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ELECTRONIC MEETING
AMENDED AGENDA

7.0 UNFINISHED BUSINESS

7.1 Infrastructure Services

- 1) No Discussion

7.2 General Government

- 1) No Discussion

7.3 Community Services

- 1) No Discussion

7.4 Protective Services

- 1) No Discussion

8.0 NEW BUSINESS

8.1 Infrastructure Services

- 1) Truck Proposal - Councillor Grant (Discussion)
- 2) Mowing and Ditching Update - Public Works Supervisor
- 3) Update from Public Works Supervisor on road work (Report)
- 4) Waste Hauling to Michigan (Discussion)

8.2 General Government

- 1) ADSAB Area 3 Vacancy- Letter Dated July 7, 2020 (Discussion)
- 2) Assessment & Tax Management- Proposal from Municipal Tax Equity (Discussion)



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**ELECTRONIC MEETING
AMENDED AGENDA**

-
- 3) Asset Management Proposal & Grant Application - PSD (Discussion)
 - 4) Suraci / Rossi Accounting Proposal & **Engagement Letter** (Discussion)
 - 5) Budget 2020 (Draft) (Discussion)
 - 6) Proposal Tulloch Engineering - Various Council Requests
 - 7) Water Bills (Discussion)
 - 8) Township of Johnson Phone System
 - I. Phones answered by staff
 - II. Calls returned same day
 - III. Messages taken - delivered to proper staff
 - IV. Emails forwarded to proper staff
 - 9) Township Hours - Open Monday, Wednesday & Friday Afternoons to public

8.3 Community Services

- 1) Cheryl's Cafe - Email to Extend Contract

8.4 Protective Services

- 1) Use of Unopened Road Allowances (Discussion)
- 2) Livestock in the Township; Zoning & Complaints (Discussion)

9.0 CLOSED MEETING (IN-CAMERA SESSION)

- 9.1 Resolution to Move into Closed Session
- 9.2 Insurance Claim - Litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board; Municipal Act, c.25, s.239 (2) (e)



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**ELECTRONIC MEETING
AMENDED AGENDA**

10.0 CLOSED MEETING REPORTS

10.1 Confirm Closed Meeting Directions (Resolution)

11.0 CLOSE OF MEETING

11.1 Resolution



THE CORPORATION OF THE TOWNSHIP OF JOHNSON
COMMITTEE OF THE WHOLE MEETING
Tuesday, June 16, 2020
5:30 P.M.

<https://us02web.zoom.us/j/84860720941>

**ELECTRONIC MEETING
MINUTES**

1.0 CALL TO ORDER AND NOTE MEMBERS PRESENT

1.1 Mayor Blaine Mersereau

The meeting was called to order at 5:38 p.m., and Mayor Blaine Mersereau welcomed everyone to the meeting.

PRESENT

Mayor: Blaine Mersereau
Councillors: Gavin Grant
Jason Kern
Dalton MacFarlane

Absent: Reg McKinnon

Staff: Chris Wray – Clerk
Paula Spurway – Treasurer
Frieda Labelle – Administrative Assistant
Angela Charbonneau – Administrative Assistant
Ron Smith – Fire Chief

**2.0 DECLARATION OF PECUNIARY INTEREST & THE GENERAL NATURE
THEREOF**

2.1 Mayor Blaine Mersereau

None

3.0 REVIEW OF ADDENDUM & APPROVAL OF AGENDA

3.1 Resolution

Moved by: G. Grant **Seconded by:** J. Kern CW2020-015



THE CORPORATION OF THE TOWNSHIP OF JOHNSON
COMMITTEE OF THE WHOLE MEETING
Tuesday, June 16, 2020
5:30 P.M.

<https://us02web.zoom.us/j/84860720941>

**ELECTRONIC MEETING
MINUTES**

BE IT RESOLVED THAT the Agenda for the Committee of the Whole Meeting for the Township of Johnson scheduled for Tuesday, June 16, 2020 be approved as presented.

CARRIED

4.0 PRESENTATIONS & DELEGATIONS

4.1 None

5.0 MEETING MINUTES

5.1 Minutes May 19, 2020 (Resolution)

Moved by: J. Kern **Seconded by:** D. MacFarlane CW2020-016

BE IT RESOLVED THAT the following Minutes of the Committee of the Whole meeting of the Township of Johnson be adopted as presented:

1. Minutes of a Committee of the Whole Meeting held Tuesday, May 19, 2020

CARRIED

Action – DIR-029

Clerk to ensure that Minutes are signed and filed.

5.0 STAFF & COMMITTEE INFORMATIONAL REPORTS

5.1 None

6.0 UNFINISHED BUSINESS

6.1 Infrastructure Services

- 1) Nothing



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ELECTRONIC MEETING
MINUTES

6.2 General Government

- 1) Nothing

6.3 Community Services

- 1) Nothing

6.4 Protective Services

- 1) Nothing

7.0 NEW BUSINESS

7.1 Infrastructure Services

- 1) Letter – Municipality of Huron Shores (Broadband)

7.2 General Government

- 1) Letter – Township of Tay (Great Lakes Water Levels)

Action – DIR-030

Send to Regular Council for support

- 2) HNCEA – Broadband Strategy (for comment)

Action – DIR-031

Send to Regular Council for support as written

- 3) Letter – HNCEA (Broadband)
- 4) Resolution & Direction Report
- 5) MNDM – Northern Ontario Business Survey
- 6) MNDM – Northern Ontario Economic Development Survey



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COMMITTEE OF THE WHOLE MEETING
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<https://us02web.zoom.us/j/84860720941>

**ELECTRONIC MEETING
MINUTES**

7) MNDM – Municipal & Community Survey

Action – DIR-032

Clerk to complete and submit

8) Proposal to Change Tendering Policy – Councillor Kern

Action – DIR-033

Clerk to draft revised purchasing policy to include the ideas brought forth by Councillor Kern

9) Letter – AMO (Municipal Assistance)

7.3 Community Services

1) Nothing

7.4 Protective Services

1) Email – Township of Plummer (Reciprocal agreement)

Action – DIR-034

Clerk to let Plummer know that Johnson is in favour of a reciprocal agreement.

8.0 CLOSED MEETING (IN-CAMERA SESSION)

8.1 None

9.0 CLOSED MEETING REPORTS

9.1 None

10.0 CLOSE OF MEETING



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**ELECTRONIC MEETING
MINUTES**

10.1 Resolution

Moved by: D. MacFarlane **Seconded by:** G. Grant CW2020-017

BE IT RESOLVED THAT this meeting close at 7:05 P.M.

CARRIED

Chris Wray, Clerk

Blaine Mersereau, Mayor



The Corporation of the Township of Johnson
Monthly Report

Office of Clerk
Chris Wray, A.M.C.T.

Prepared For: Mayor and Council Committee of the Whole	Report No.: WRAY-2020-004
Agenda Date: July 14, 2020	Period Ended: July 7, 2020

Preamble

The following staff report is a recap and update / status of some issues affecting the Township of Johnson for the period ending July 7, 2020.

Recommendations / Actions for Council

None

Administration / Clerk

Resolutions Report

The Resolutions Report as at the writing date of this report has been attached.

Broadband Project

HNCEA is continuing its mandate to bring comprehensive broadband to the region. A new Broadband Committee has been formed and it now has representation from major organizations that represent the education, health and IT sector as well as board members from HNCEA and the public in general. It is a very good group.

While the work of the group is getting underway, the Township of Huron Shores (also a member of HNCEA) has launched its own initiative. HNCEA is aware of this and will be cautious on any support as competing groups with differing mandates may confuse funding agencies.

Policies

Due to a lack of resources (COVID-19), any further work on policies has been slow; including a new purchasing policy.

On the matter of the purchasing policy, there is nothing in the present policy that would prevent us from using electronic methods or in conducting a qualification process.

Respectfully Submitted By:

Chris Wray, A.M.C.T.
Clerk

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Landfill

The Landfill Committee met on July 2, 2020 at the JTCC. The Committee reviewed a hand-off letter provided by Tarbutt Township and the minutes (draft attached) reflect the discussion.

It should be noted that there was an appetite to disband the present committee mandate and develop a new mandate that does not include directing the daily operations of the landfill. This places the responsibility of operating the landfill where it should be; at the staff level. A new mandate is also an opportunity to re-engage the committee in a refreshing manner.

Legal File Review

I have inquired about a couple of legal issues that are outstanding. There has been no movement on these matters and I expect that any movement will be slow due to COVID-19.

Staffing

Since my last report, both new Equipment Operator and Public Works Supervisor) have started with the Township. This now gets the Township back to the depth within public works that we had prior to the recent retirements.

As previously reported, the issues created due to COVID-19 have created a larger amount of legacy work than was previously present. As a result, we hired an employee to assist with this work for the period of one year. I can now say that this was a very positive hire. As a result, we have been able to address the critical issue of our poor IT system, our bank reconciliation, issues related to USTI (our accounting software) and our government reporting.

Unfortunately, while we were all set to have all of our staff in the office, one staff member has been placed on leave until at least July 19. This again stresses our ability to respond to any backlog but we are executing as best we can.

Business Plan

I continue to work on the business plan but it is a slow process. The project list has been added and I have been able to include the generic information about the Township of Johnson.

Once our workload in the office is under control, we should be in a position to review a draft.

Information Technology

Council may remember that our poor information technology system along with a malfunctioning phone system rated at the top of this list as the most critical issue to address for a host of reasons.

The establishment of COVID-19 as a threat to municipal services, required that we look at this matter sooner rather than later. For example, COVID-19 saw some of our staff permanently sequestering at home (due to immune system sensitivities) while others split time between work and working at home; some were not comfortable being in the

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workplace while others were present. These situations are all supported by either regulations under the Ontario Health and Safety act of the Employment Standards Act.

However, the combination of COVID-19 and our poor IT infrastructure made for a situation in which we could not work with the system remotely (as already identified). As a result, in later March, we began to seek out new solutions. After obtaining a solution from Unique Lucidia (our current IT contractor) and a solution for a new phone system from Bell, I spoke to the Mayor about moving ahead; which we did; the funds were provided for in the approved Capital Budget.

The result is that we have replaced almost 100% of our IT Infrastructure, including a server that is not at our location. We engaged Microsoft Exchange so that emails and calendars can be accessed locally. Desktops were swapped out for laptops with MS Office and USTI installed on each. As a result, we now have the full capability of working remotely by all staff.

Our storage capability is all in the server (locally) with our accounting data being backed up by Amazon. Staff have been told to use their server drives and not the local "c" drives on their computer as storage. This will ensure 100% of our files are backed up.

The server is backed up nightly to a Drobo that is secured in the township garage. There are serious limitations for backup due to the availability of broadband in our area. Hopefully this will change soon.

Phone System

A new up to date and comprehensive phone system has been ordered. Bell has already been to our office and we are working with them on installation dates etc. Due to COVID-19 and work schedules the installation will be deferred.

Building Projects

As directed by Council, I have obtained a quote from Tulloch on the building and associated matters pertaining to the Township. This quote and description are contained in the COW agenda.

Application Based Grant Programs

Program	Purpose	Amount	Comment
Trillium Capital Grant	JTCC Upgrades	\$143,000	Unsuccessful
New Horizons Seniors Program	Gordon Lake Hall	\$23,000	Under Review
INVESTING IN CANADA INFRASTRUCTURE PROGRAM; Community Culture and Recreation	JTCC Upgrades	Unknown	Did not apply. No shovel ready projects.
Municipal Disaster Recovery Assistance Program	June 2019 Flood	\$156,000	Approved but waiting for agreement.
Trillium Grown Grant	Septic Inspections	\$250,000	Deferred until SEED Grant opportunity opens.

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Municipal Program Intake 1	Modernization	Service Delivery Review & Update	\$90,000	Being reviewed
Centre of Excellence in Next Generation Networks		Northern Ontario Community Last-Kilometer Residential Broadband Needs	Unknown 100%	Unsuccessful
Investing in Canada Infrastructure Program: Green Stream		Sewer & Water Infrastructure	\$400,000 67%	Unsuccessful
Forest Ontario 50 Million Tree Program		Increase Forest Cover	5,000+ Seedlings	No cost
Trillium SEED Grant Program		Septic Tank Inspections etc.	Unknown	Application deferred as Johnson does not qualify on its own. Nee to find a partner.

Treasury

Audit 2018

The 2018 Audit was finalized and the auditors presented to Council. We have the draft statements. The final statements will be issued once the letter of representation has been signed by all parties.

I understand that the delay of the audit was due to some apparent inaccuracies in the asset and depreciation numbers. I was not made aware of this until the last minute as the Treasurer was attempting to work through the issue. I made the case to the auditor that while I agree that the numbers are not accurate and need to be corrected, could we not place a note on the final statements due to the small amount. The auditor relented and the statements were released.

The auditor informed Council that the Tangible Capital Assets (USTI Sub-ledger and GL) will need to be reconciled for 2018/2019 (see above). We have been doing some work with USTI and I do not believe that it will be possible to reconcile this using the USTI System. We are now reviewing for other possibilities.

Year End & Audit 2019

Our year end close continues as we are at the point of cleanup entries, capital and depreciation. This will allow us to continue preparing our audit file but not complete it as yet. My understanding is that the auditor will provide

1. Audit requirements list for 2019.
2. Potential dates for the preliminary 2019 audit to begin

Once the 2018 Letter of Representation has been signed and delivered.

Budget 2020

Council approved a Capital budget in March. There are a number of changes to that budget and so it will be re-presented with the 2020 Operating Budget.

The July COW will include copy of the draft Operating budget along with some notes.

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Federal Gas Tax Audit

The Township of Johnson has been randomly selected for an audit of the receipt and use of the Federal Gas Funds. We will complete this by the end of July 2020.

Water Bills

Water Bills were sent out the first week of July. Two bills were sent; one for the the first quarter and one for the second quarter. The second quarter bill also included the capital charge. Explanatory notices were included with the bills and a notice was also placed on the website.

MDRAP

The Province of Ontario has not yet sent the agreement for the MDRAP Funds (\$156,000). Once the agreement is signed, we should be eligible to receive the first of the funds.

The largest part of this project is the new dock and boat launch. I have asked Tulloch to prepare a necessary RFP for this process.

ODRAP

The final ODRAP claim that was due after the 2014 flood is now being prepared by KPMG. The files were sent out the week of March 9, 2020.

We have now re-engaged KPMG in order to complete this project.

Asset Management

Working with area communities and Public Sector Digest, I have received a proposal from Public Sector Digest for their Citywide Asset Management System. A copy has been included for discussion during the COW Meeting.

PSD is prepared to complete an application to FCM for up to \$50,000 in funding for this project.

Building & Enforcement**Building Permit Activity**

Final Year-to-Date Building permit activity is as follows:

Number of Permits	Construction Value
12	\$201,500

Animal Control

Month	Calls	Action
March	1	Unattended dog. SSMHSPCA investigating as puppy mill.
May	1	Unattended dog

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Land Use Planning

Building Permits

Council would be aware that there was a moratorium on the issuance of building permits with few exceptions; farm buildings being one exception.

The Township of Johnson processed all farm related permit applications during the period of moratorium. In order to make things a bit easier for people, we also took in but did not issue all other permits. The permits were then issued once the moratorium was lifted – making life easier for all.

Planning Applications

Early in the COVID-19 process, the Province of Ontario provided the authority to municipalities to defer any planning applications received. Locally, we continued to receive and process such applications providing some continuity for our ratepayers.

Provincial Policy Statement

We have yet to hear from the Planning Board on when we can again start the OP process given that the new PPS was finalized in May 2020.

Public Works

We continue to receive complaints with respect to our roadways. Staff are attempting to keep the roads in a condition necessary for compliance with Minimum Maintenance Standards.

Fire Services & Emergency Management

Our CEMC has been very good at attending conference calls and passing on information with respect to the COVID-19 situation and other matters such as the Fire Bans.

COVID-19

This report update does not go through the entire timeline and reactions by both Canada and Ontario. Instead, the report will provide actions taken by the Township of Johnson and comment on other matters that affect the Township or its residents.

1. Algoma Public Health provides the following information as of the writing of this report:

Tested (1)	14,974
Positive	24

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Negative	13,945
Pending (2)	1,005
Deceased	0
Resolved (3)	24
Updated: July 7, 2020 (8:35 a.m.)	

2. The Township has now posted fourteen (14) updates on the website and has issued comment on three (3) community distributed flyers / newsletters.
3. Most municipal facilities remain closed. We will continue to follow the guidelines provided by APH and the Province of Ontario.
4. Staff have produced a Return to Work Plan that was distributed to Council, staff and posted on our website several weeks ago. Council will be asked to pass a Resolution to formally adopt this.
5. On an important note, we need to alter our emergency plan to include; a section for communicating with the Mennonites during an emergency and a pandemic response plan.
6. The Province has now extended the Provincial Emergency until July 15, 2020 and it would not be a surprise that it will again be extended.
7. A sample of active Provincial Orders and Legislation affecting municipalities include:
 - a. Bill 187 – enabling municipalities to allow electronic meetings.
 - b. A list of essential businesses.
 - c. A Provincial Fire Ban
 - d. Deferred payments to school boards.
8. A bylaw amending our procedural bylaw to enable electronic meetings has been passed by Council.
9. Staffing has been a struggle and we thought we would be back to a full compliment as of the end of June. One staff member is off on leave so we presently still short; the contract employee that was hired will be able to continue much of the work and thus provides some relief.

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10. The lack of a proper "Delegation of Authority Bylaw" has been problematic as even the smallest decision is required to move through Council. This bylaw must be re-written soon.
11. The AMO Conference scheduled for Ottawa in August has been converted to a virtual conference at a reduced rate.
12. It would be easy to assume that once the offices were closed and due to a lower volume of phone calls, staff would be able to catch up on some of the legacy work. However, due to absences, a large increase in emails and additional reporting and phone meetings on various COVID-19 matters, this has not happened. Emails for some can take up as much as the first two hours of their day to address.

There may be other matters that I have missed. If so, updates can be provided next month.

End

Chris Wray - COW Directives To Do Council

RESOLUTION ...	SUBJECT	DESCRIPTION	CATEGORIES	MEETING D...	DUE DATE	STATUS	DATE COMPLET...
	Categories: Community Services: 3 item(s)						
R2019-264	Cheryl's Cafe	Need new agreement	Community S...	20-Nov-19	None	Not Started	None
R2019-259	50 Plus Club	Need new agreement	Community S...	20-Nov-19	None	Not Started	None
R2019-0117	Advertising on Rink Boards	Report to Council	Community S...	15-Jul-19	None	Not Started	None
	Categories: Finance: 2 item(s)						
R2020-025	2018 Financial Statements	Post signed financials once received	Finance	20-May-20	None	In Progress	None
SP2020-018	Bylaw 968	Mayor to sign Sign, file and advertise	Finance	21-Apr-20	None	Not Started	None
	Categories: General Government: 6 item(s)						
R2020-029	Bylaw 2020-971	Mayor to Sign and file	General Gove...	20-May-20	None	Not Started	None
SP2020-018	Bylaws 965, 966, 967	Mayor to Sign and File	General Gove...	21-Apr-20	None	Not Started	None
SP2020-011	Approved Project List	Add to Business Plan	General Gove...	21-Apr-20	None	Not Started	None
SP2020-005	Minutes February 19, 2020	Mayor to Sign and File	General Gove...	21-Apr-20	None	Not Started	None
SP2020-003	Bylaws 969 and 970	Mayor to Sign and file	General Gove...	21-Apr-20	None	Not Started	None
R2019-170	Telecom	Sign agreement & start program	General Gove...	15-Jul-19	None	Deferred	None
	Categories: Infrastructure: 6 item(s)						
SP2020-012	Annual DWQMS Reports	Add to website	Infrastructure	21-Apr-20	None	Not Started	None
R2019-243	Water Plant Tour	Arrange tour with PUC	Infrastructure	31-Oct-19	None	Not Started	None
Direction	Gordon Lake Hall	Information from IS Director	Infrastructure	15-Dec-19	None	Not Started	None
R2019-243	Septic Tank Inspections	Prepare Trillium Application	Infrastructure	25-Nov-19	None	Deferred	None
R2019-095	Septic Tan Bed Inspection	Report back on program	Infrastructure	25-Jun-19	None	Deferred	None
R2019-092	Septic Tan Bed Inspections	Funding Application	Infrastructure	25-Jun-19	None	Deferred	None
	Categories: Planning: 1 item(s)						
R2019-243	Site Plan Agreement	Legal opinion on if still good	Planning	31-Oct-19	None	Not Started	None

Chris Wray - COW Directives To Do

RESOLUTION ...	SUBJECT	DESCRIPTION	CATEGORIES	MEETING D...	DUE DATE	STATUS	DATE COMPLET...
DIR-019	Categories: Community Services: 1 item(s) Curling Rocks	Newsletter re "evergreen" agreement	Community S...	27-Feb-20	None	Not Started	None
DIR-026	Categories: Economic Development: 2 item(s) Municipal Land Inventory	Declare Surplus Lots - Council	Economic De...	19-May-20	None	Not Started	None
DIR-011	Suddaby Park - Development	Obtain additional information	Economic De...	14-Jan-20	None	Not Started	None
DIR-010	Categories: Finance: 2 item(s) Financial Statement	Quarterly Statement	Finance	14-Jan-20	None	In Progress	None
DIR-004	Budget 2020	Landfill Packer - Tarbutt	Finance	None	None	Not Started	None
DIR-033	Categories: General Government: 5 item(s) New Purchasing Policy to include elect...	New Policy	General Gove...	16-Jun-20	None	Not Started	None
DIR-0254	Town Hall Meetings	Develop Policy / Protocol	General Gove...	19-May-20	None	Not Started	None
CW2020-007	Minutes of January 14, 2020	Minutes to be signed by Mayor and fil...	General Gove...	27-Feb-20	None	Not Started	None
DIR-018	Back up power	UPS / Backup all buildings	General Gove...	27-Feb-20	None	Not Started	None
DIR-001	Business Plan	Start preparation of the Plan	General Gove...	14-Jan-20	None	In Progress	None
DIR-024	Categories: Infrastructure: 3 item(s) New Municipal Office	Establish Committee	Infrastructure	19-May-20	None	Not Started	None
DIR-023	Doug Hope Letter	Respond to letter - work underway	Infrastructure	19-May-20	None	Not Started	None
DIR-007	Sand Dome at Landfill	Discuss with Tarbutt	Infrastructure	14-Jan-20	None	Not Started	None
DIR-017	Categories: Mayor & Council: 1 item(s) Water Plan Tour	Council Members	Mayor & Cou...	27-Feb-20	20-Mar-20	In Progress	None
CW2020-008	Categories: To Council: 3 item(s) Section 357	Forward recommendation	To Council	27-Feb-20	18-Mar-20	Not Started	None
DIR-021	2020 Project List	General agreement by Council	To Council	27-Feb-20	18-Mar-20	In Progress	None
DIR-020	Bruce Mines Library	Recommend to keep levy at 2019 level	To Council	27-Feb-20	18-Mar-20	In Progress	None



*The Corporation of the Township of Johnson
Monthly Report (Supplemental)*

Office of Clerk
Chris Wray, A.M.C.T.

Prepared For: Mayor and Council Committee of the Whole	Report No.: WRAY-2020-004 Supplemental
Agenda Date: July 14, 2020	Period Ended: July 7, 2020

Preamble

There are several items that have been added to the COW Agenda that, in my opinion, require advice from the Clerk.

Recommendations / Actions for Council

- 1) That staff prepare a report with options and recommendations on the matter of the municipal phone system and email system.
- 2) That staff prepare the necessary reports on the options and recommendations for the truck purchase, the accounting proposal, and the 2020 Budget
- 3) That the municipal office does not open until such time as our Return to Work Plan allows it and until it is safe for staff.
- 4) That COW provide direction to staff on the matter of water bills.

Supplemental Items

- 1) Truck Proposal - Councillor Grant
Item 8.1 (1)

Any proposal of a budgetary nature, that is not a matter of policy, is a staff function that would normally include a staff report with options and a recommendation (perhaps in conjunction with the budget). The report could be by the request of Council. I am unaware of any discussion or request on this matter, including during the finalization of the 2020 Capital Budget. The matter of an additional pickup truck was presented during the 2019 Budget discussions but was quickly removed by Council.

I would also like to remind Council that such purchases are subject to the Purchasing policy with a purchase of this magnitude requiring a tender process.

Respectfully Submitted By:

Chris Wray, A.M.C.T.
Clerk

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2) Suraci / Rossi Accounting Proposal & Engagement Letter
Item 8.2(4)

Staff are not aware of any discussions or requests of this nature.

Like the purchase of the truck above, this matter would be the subject of a staff report that would include options and a recommendation. Also like the proposed purchase of the truck, this is a staff function. The proposed purchase of the truck, this proposal and letter of engagement is subject to the Purchasing policy, again with a purchase of this magnitude requiring a tender process.

In the past year, Council has received proposals from staff that would have addressed the matters included in this proposal and letter of engagement. Staff have also advanced many of these matters, notwithstanding COVID-19.

The current proposal is expensive and would need to be addressed through the budget process; likely using Reserves. The initial \$30,000 to \$50,000 results in the use of 4% to 6.6% of our levy. Each 1% of the tax levy is about \$7,500.

The proposal will also require the dedication of current staff which is the same issue that we now have. I also have issues of a potential conflict with our auditing firm. It is also not clear whom the firm will report to on this matter. Absent any comment to the contrary and considering staff was not involved in this proposal, it would appear that the firm will report to Council.

3) Budget 2020 (Draft) (Discussion)
Item 8.2 (5)

In addition to the budget notes provided with the agenda; I also provide the following information:

- i. There will be a surplus from 2019 that is available for 2020.
- ii. The current draft budget shows a deficit of about \$350,000. This deficit can be reduced with the proper strategy and direction from Council. A copy of the draft was sent to Council a while ago.
- iii. An adjustment will need to be made to the non-taxation and non-utility revenues to account for the stop in activities during COVID-19 and the ongoing measures that will need to be taken.
- iv. An adjustment could also be made by cutting services or increasing taxes (never popular).

4) Proposal Tulloch Engineering - Various Council Requests
Item 8.2 (6)

Obtaining this proposal was at the direction of Council. It has not been accounted for in the 2020 Budget. In addition to this, Tulloch is also working on an RFP for the new boat launch and dock.

Not For Release

Subject to the Municipal Freedom of Information and Protection of Privacy Act

It would be reasonable to find out where Tulloch is on these matters.

5) Water Bills
Item 8.2 (7)

COVID-19 and our poor IT system made processing water bills in 2020 difficult. Those that called the Township Office were provided information to assist them. In June, with a new IT system, we were able to process the water bills for the first and second quarters with two different due dates. The subject information was provided to all users through the website and a notice in each bill – reaching all users.

Please note that we have now set up our bank account with other banks so that water bills can be paid in the same manner as tax bills – using the water bill account. This should help many bank customers and allow us to process payments in a quicker fashion.

The processing of the water bills is a staff matter but if Council has any required change to the policy, we can certainly produce the required report with options and a recommendation.

6) Township of Johnson Phone System
Item 8.2 (8)

I note the subject matter respecting the phone system that has been placed on the agenda. To this, I make the following observations:

- i. During COVID-19 every effort was made to answer calls. Any messages were returned as soon as possible.
- ii. Prior to COVID-19 and now, phones were always answered by the staff when possible. Please keep in mind the lack of staff at times.
- iii. Answering every call by live voice is not conducive to an efficient flow of work. Staff are unsure if this only applies to office staff or all staff.
- iv. Answering calls with a live voice and receiving visitors or customers (when open) requires 0.5 FTE.
- v. Having all staff return calls the same day will result in a less efficient office.
- vi. Messages should always be forwarded to the proper staff and staff are confident that this has been happening.
- vii. The use of the people@johnsontownship.ca address has caused issues with respect to email. One staff member is now required to monitor two (2) email addresses (including “people”) while also answering the phone and passing on messages. Staff are unaware of emails that have not been passed on to the proper staff member.
- viii. On the direction of Council, a new phone system has been purchased and while it will be much more functional, it will not address the issues above.

7) Township Hours - Open Monday, Wednesday & Friday Afternoons to public

Not For Release

Subject to the Municipal Freedom of Information and Protection of Privacy Act

Item 8.2 (9)

The office staff are concerned about any effort to open the municipal office for business. It raises many issues and is out of character in protecting our staff from COVID-19 according to APH and the OHSA.

While Council will be voting on our Return to Work Plan, the Township is not close to moving to Phase 3, which will allow for the re-opening of the office.

A brief survey of area municipal offices shows that only Bruce Mines is discussing the matter. I would note that this is an operational matter and staff are monitoring this issue very carefully.

8) Livestock in the Township; Zoning & Complaints
Item 8.4(2)

Staff have no complaints about this issue, but it is likely that it is related to the use of road allowances.

9) Adding items to the Agenda; COW or Regular Meeting

Agendas have been prepared and sent out according to the Procedural Bylaw. The preparation of the agendas takes about two (2) full days; sometimes more if there are complex bylaws.

Amendments to an agenda can also be time consuming given that the agendas must be adjusted, the material reorganized and then scanned / copied again before it can be re-distributed to Council, staff and for the website. Each amendment takes away from work that could otherwise be accomplished.

The Procedural Bylaw also describes the process for agenda amendments and provides for the form necessary that must be given to the Clerk requesting the amendment in a prescribed time, notwithstanding an emergency amendment. This was agreed to by Council.

The COW agenda had to be amended four different times. This is just a reminder that it would be great if we could all remember the process.

End

Estimates of COVID-19 testing rates in Algoma by Municipality and Region - 6/23/2020
The following document is not for distribution without the consent of Algoma Public Health

Notes and Limitations

- Data was extracted from the OLIS Data Mart in COGNOS on 6/23/2020.
- Due to the nature of the data, tests are considered unique when the specimen collection date and health card number are not duplicated in adjacent rows.
- Because municipality is a free-text field in OLIS, steps are taken to clean the data and attribute municipalities to their appropriate Census Subdivision for reporting purposes. This is not an exhaustive listing of geographic places within Algoma.
- Testing rate is calculated using a population estimation for the region level and the 2016 Census for the municipality level.
- The exact number of tests presented below should be considered an estimate. There are some data limitations of OLIS that make it not feasible to give an exact number at the time of the report being pulled.

COVID-19 tests by Municipality

Region	Municipality	Estimation of testing rate per 100,000 people
Central and East Algoma	Blind River	14832.9
Central and East Algoma	Bruce Mines	13573.9
Central and East Algoma	Hilton	N/A*
Central and East Algoma	Hilton Beach	18713.5
Central and East Algoma	Huron Shores	3726.0
Central and East Algoma	Jocelyn	N/A*
Central and East Algoma	Johnson	4926.8
Central and East Algoma	Plummer Additional	N/A*
Central and East Algoma	St. Joseph	6290.3
Central and East Algoma	Tarbutt and Tarbutt Additional	N/A*
Central and East Algoma	The North Shore	12877.3
Central and East Algoma	Thessalon	19673.4
Elliot Lake and Area	Elliot Lake	13043.5
Elliot Lake and Area	Spanish	5898.9
North Algoma	Dubreuilville	23883.2
North Algoma	Wawa	19931.2
North Algoma	White River	11472.9
Sault Ste. Marie and Area	Algoma, Unorganized, North Part	6969.9
Sault Ste. Marie and Area	Laird	N/A*
Sault Ste. Marie and Area	Macdonald, Meredith and Aberdeen Additional	10627.7
Sault Ste. Marie and Area	Prince	4455.4
Sault Ste. Marie and Area	Sault Ste. Marie	10293.3

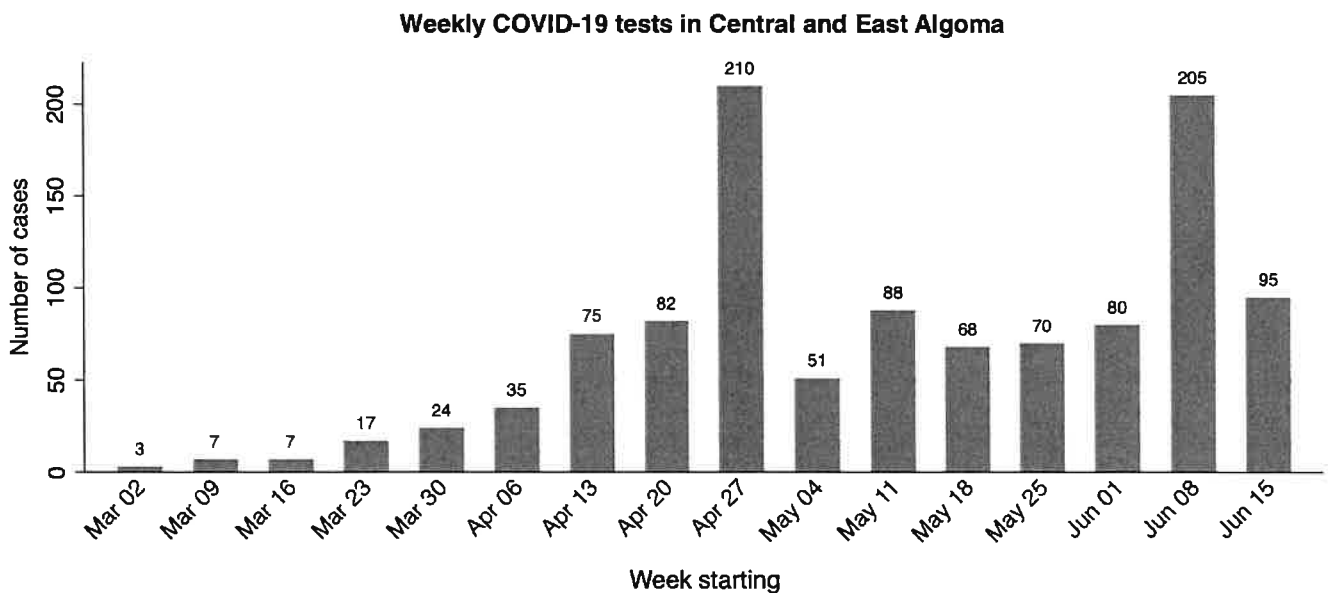
*N/A: Not available to calculate based on a lack of completed COVID-19 tests in OLIS for that region.

COVID-19 tests and testing rate by Region

Region	Estimation of testing rate per 100,000 people
Central and East Algoma	6521.1
Elliot Lake and Area	10644.4
North Algoma	19075.1
Sault Ste. Marie and Area	10295.5
Algoma	10089.9
Northern Ontario	9110.4
Ontario	8162.4

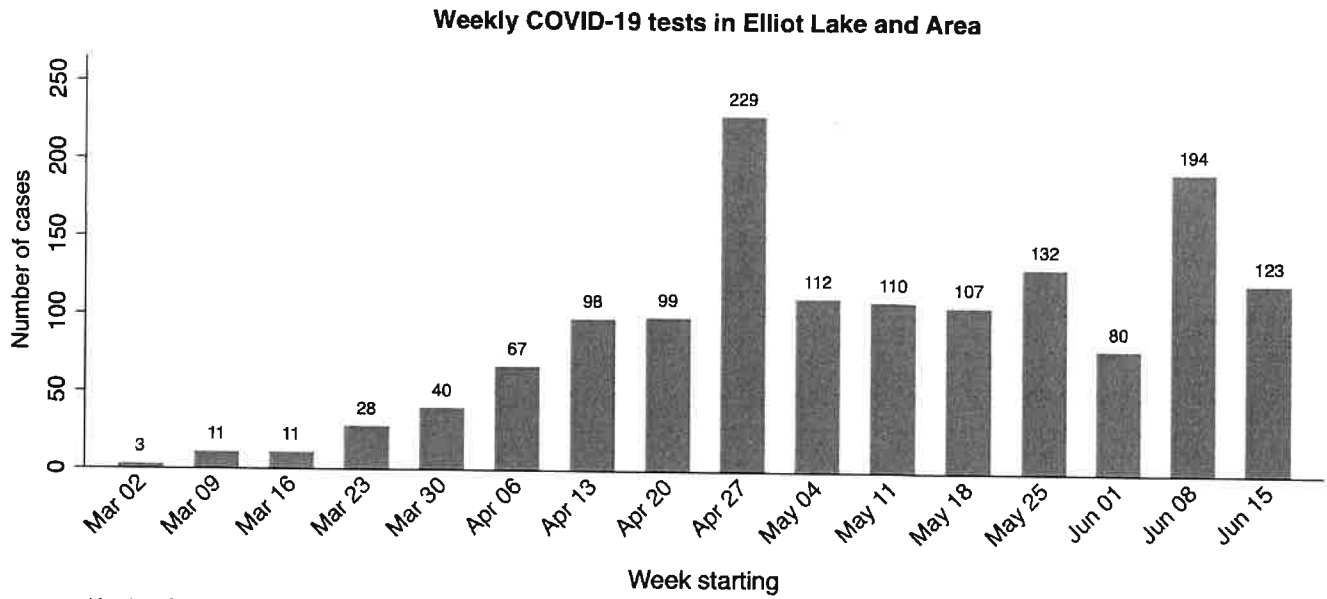
Northern Ontario and Ontario rates current as of 6/23/2020.

COVID-19 tests by week - Central and East Algoma

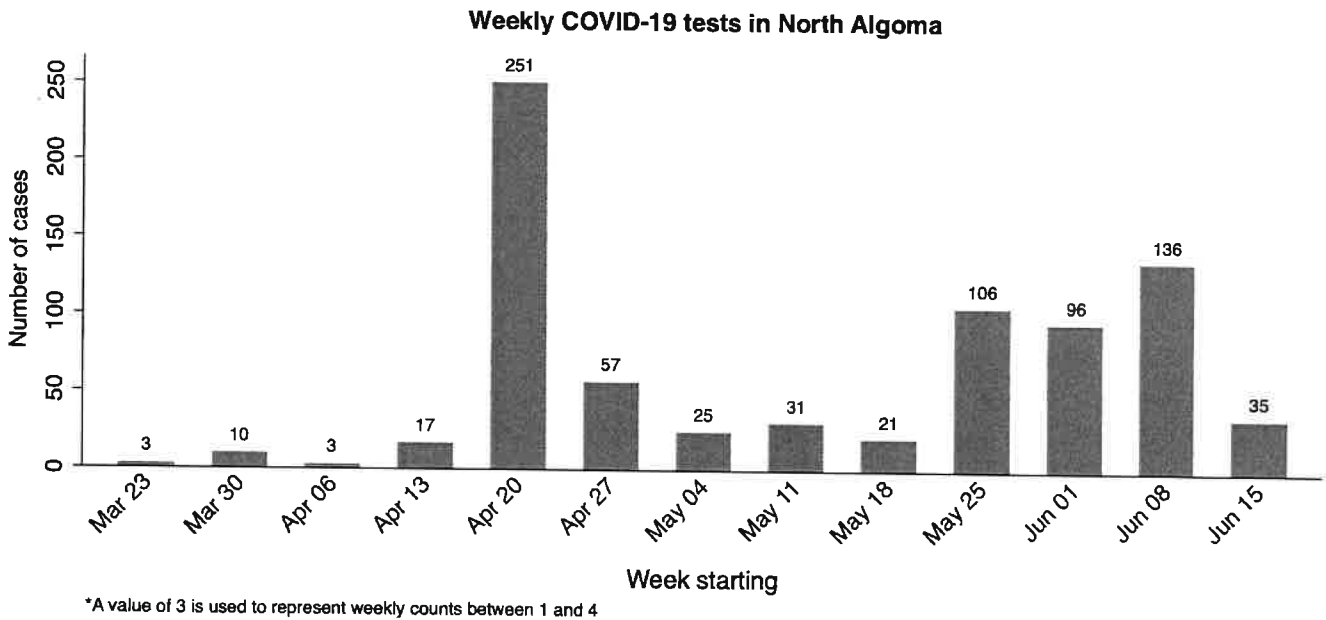


*A value of 3 is used to represent weekly counts between 1 and 4

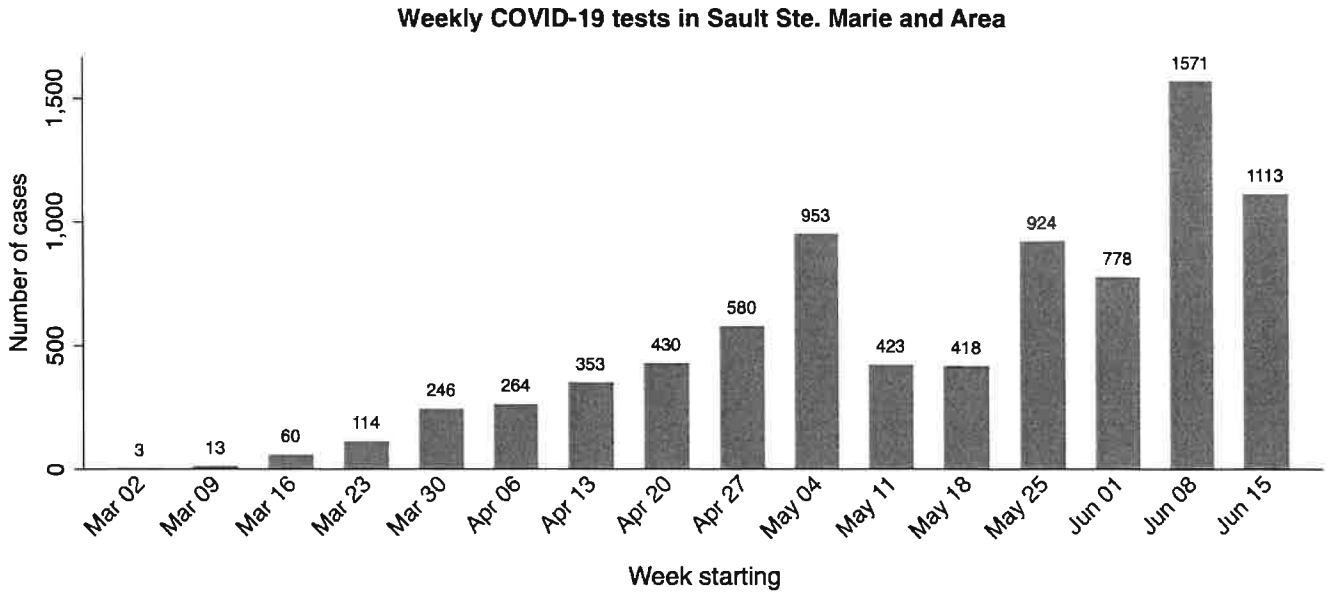
COVID-19 tests by week - Elliot Lake and Area



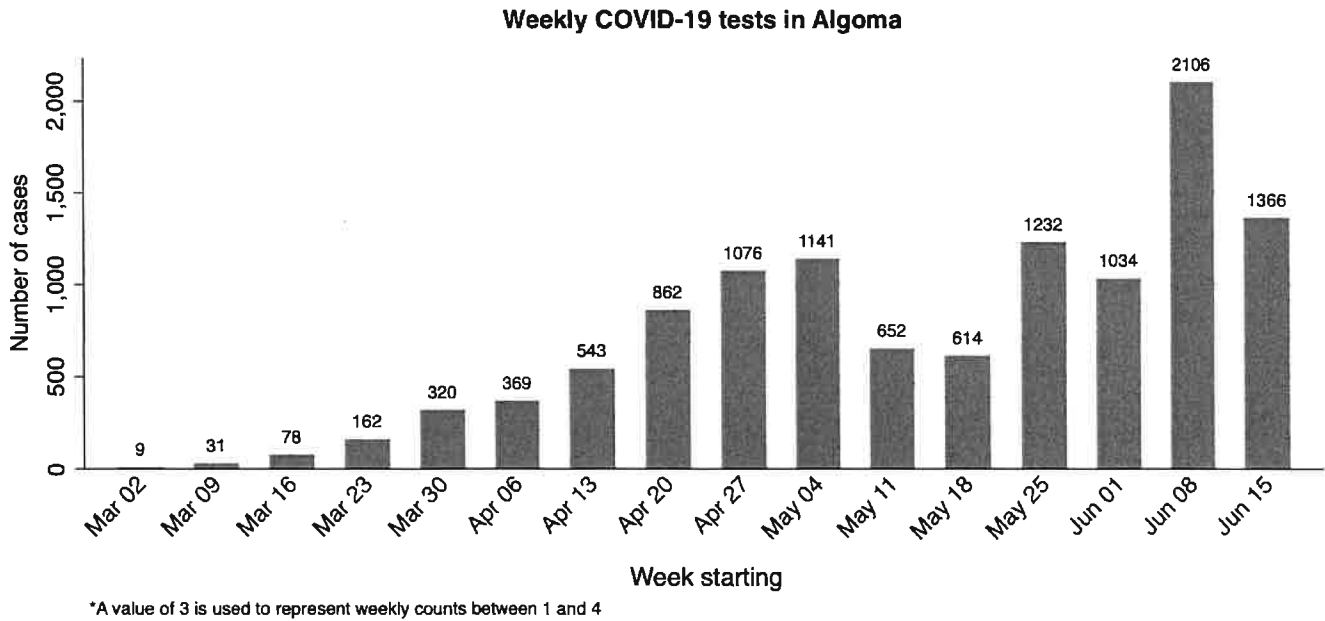
COVID-19 tests by week - North Algoma



COVID-19 tests by week - Sault Ste. Marie and Area



COVID-19 tests by week - Algoma



Thank You



so everybody from the Johnson
Township Fire Department who
was there when the house at
Caribbean Log Cabins Resort
was on fire.
Hadn't you been there, we would
have lost the garage too.
We cannot thank you enough.
You guys were absolutely
awesome.

Karin + Bernhard

Township of Johnson

Balance Sheet

For General Revenue Fund (01)

July 31, 2020

Assets

01-10-00-1900	DNU	.00
	Total	<u>.00</u>

Cash

01-00-00-1002	Petty Cash	150.00
01-00-00-1005	General RBC#1038397	330,266.12
01-00-00-1307	Park Reserves RBC#100-294-8	.00
01-00-00-1308	GIC Parks RBC	.00
01-00-00-1309	GIC - General	15,193.00
01-00-00-1310	Recreation RBC#111-391-9	.00
01-00-00-1311	Water&Sewer RBC#1001296	.00
01-00-00-1312	Landfil Closure RBC#1001304	212.78
01-00-00-1313	AMO Gas Tx 1000892	.00
01-00-00-1314	Prem Int Rate Acct RBC	2,753,721.90
01-00-00-1332	Reserve RBC#100-325-0	.00
01-00-00-1334	GIC # 0012002178	.00
01-00-00-1336	Royal GIC 0017	.00
01-00-00-1337	Royal GIC 0018	.00
	Total Cash	<u>3,099,543.80</u>

Tax

01-00-00-1101	Taxes Receivable - Current Taxes	466,244.61
01-00-00-1102	Taxes Rec.- Previous	(93,006.01)
01-00-00-1103	Taxes Rec - Prior	14,233.49
01-00-00-1104	Taxes Rec-Interest & Penalty	14,379.87
01-00-00-1105	Taxes Receivable - Allowance	(45,000.00)
	Total Tax	<u>356,851.96</u>

Grant Receivable

01-00-00-1205	Accounts Receivable - Federal	.00
01-00-00-1206	Accounts Receivable - Provincial	287,456.43
	Total Grant Receivable	<u>287,456.43</u>

User

01-00-00-1210	Accounts Receivable - Water	80,714.36
01-00-00-1211	Accounts Receivable Sewer	17,725.63
01-00-00-1213	Account Receivable Recreation	.00
	Total User	<u>98,439.99</u>

Accounts Receivable

01-00-00-1100	Taxes receivable - overpayments	(40,325.38)
01-00-00-1200	Cash Floats Receivable	.00
01-00-00-1207	Accounts Receivable - Accruals	7,856.62
01-00-00-1208	Acct Receivable-Other	14,564.47
01-00-00-1209	Acct Receivable-Recreation Other	.00
01-00-00-1212	Accounts Receivable - Allowance	(10,000.00)
01-00-00-1215	GST 5% ITC	581.76
01-00-00-1216	HST Rebate	138,512.25

Township of Johnson**Balance Sheet**

For General Revenue Fund (01)

July 31, 2020

Total Accounts Receivable		111,189.72
Prepaid Expenses		
01-90-75-1501	Tile Drainage-Due to Inhabitant	8,375.04
01-00-00-1700	Prepaid Expense	33,565.64
01-00-00-1710	Visa Clearing	7,422.60
01-00-00-1720	Cash Receipts Clearing	(2,970.21)
Total Prepaid Expenses		46,393.07
Fixed Assets		
01-10-00-1500	General Gov Land PSAB	21,625.23
01-20-00-1500	Fire Protection Land PSAB	2.00
01-30-00-1500	Road Land PSAB	2,010.00
01-40-00-1500	Environ Land PSAB	4.00
01-50-00-1500	Health Serv Land PSAB	2.00
01-70-00-1500	Land - Planning	12,744.98
01-80-00-1500	Recreation Land TCA	8.00
01-10-00-1510	Building PSAB	79,892.18
01-20-00-1510	Fire Building PSAB	239,476.03
01-30-00-1510	Road Building PSAB	92,461.75
01-40-00-1510	Environmental Building PSAB	86,734.75
01-80-00-1510	Recreation Building TCA	1,492,882.42
01-10-00-1511	Buildings Accum Depreciation PSAB	(60,118.67)
01-20-00-1511	Fire Accum Depreciation Building PSAB	(124,469.63)
01-30-00-1511	Road Accum Depreciation Building PSAB	(72,479.57)
01-40-00-1511	Environmental Accum Depreciation Building PSAB	(39,061.02)
01-80-00-1511	Recreation Accum Deprecn Bldg TCA	(1,237,881.98)
01-20-00-1520	Fire Equipment Machinery PSAB	555,111.59
01-30-00-1520	Roads Equip Machine PSAB	695,596.49
01-40-00-1520	Environ Equip Machine PSAB	95,242.89
01-80-00-1520	Recreation Eq Machine TCA	291,273.76
01-20-00-1521	Fire Accum Depreciation Equip Machine PSAB	(151,006.52)
01-30-00-1521	Roads Accum Depreciation Equip Machine PSAB	(146,647.54)
01-40-00-1521	Environ Accum Depreciation Equip Machine PSAB	(10,681.33)
01-80-00-1521	Recreation Accum Deprecn Eq Machine TCA	(96,840.91)
01-10-00-1530	Office Equip PSAB	15,204.55
01-20-00-1530	Fire Office Equip PSAB	.00
01-30-00-1530	Roads Office Equip PSAB	.00
01-40-00-1530	Environ Office Equip PSAB	.00
01-80-00-1530	Recreation Office Eq TCA	.00
01-10-00-1531	Office Equip Accum Depreciation PSAB	(10,263.60)
01-20-00-1531	Fire Accum Depreciation Office Equip PSAB	.00
01-30-00-1531	Roads Accum Depreciation Office Equip PSAB	.00
01-40-00-1531	Environ Accum Depreciation Office Equip PSAB	.00
01-80-00-1531	Recreation Accum Deprecn Office Eq TCA	.00
01-30-00-1550	Roads Paved PSAB	693,569.38
01-30-00-1551	Roads Paved Accum Depreciation PSAB	(290,661.67)
01-30-00-1552	Roads UnPaved PSAB	4,440,286.89
01-30-00-1553	Accum Depc'n Roads UnPaved PSAB	(4,036,343.91)

Township of Johnson**Balance Sheet****For General Revenue Fund (01)****July 31, 2020**

01-30-00-1554	Roads Bridges Culverts PSAB	2,021,479.95
01-30-00-1555	Accum Depc'n Roads Bridges Culverts PSAB	(529,489.47)
01-40-00-1570	Environ Wastewater-Sewer Coll PSAB	750,903.70
01-40-00-1571	Accum Depc'n Environ Wastewater-Sewer Coll PSAB	(451,535.09)
01-40-00-1572	Environ Wastewater-Lagoon PSAB	316,495.14
01-40-00-1573	Accum Depc'n Environ Wastewater-Lagoon PSAB	(190,952.15)
01-40-00-1574	Environ Storm Sewer PSAB	45,162.26
01-40-00-1575	Accum Depc'n Environ Storm Sewer PSAB	(43,882.61)
01-40-00-1576	Environ Water Treatment Plant PSAB	337,550.39
01-40-00-1577	Accum Depc'n Environ Water Treatment Plant PSAB	(203,655.43)
01-40-00-1578	Environ Water Distribution PSAB	493,833.26
01-40-00-1579	Accum Depc'n Environ Water Distribution PSAB	(297,946.13)
01-00-00-3600	Invest in Tangible Capital Assets PSAB	.00
Total Fixed Assets		4,785,636.36
Total Assets		\$ 8,785,511.33

Liabilities and Fund Balance**Bank Indebtedness**

01-00-00-2000	Bank Line of Credit	\$.00
Total Bank Indebtedness		.00

Payable to School Brds

01-00-00-2102	Accounts Payable - English Public	1.80
01-00-00-2103	Accounts Payable - French Public	(618.03)
01-00-00-2104	Accounts Payable - English Separate	.00
01-00-00-2105	Accounts Payable - French Separate	(3.00)
Total Payable to School Brds		(619.23)

Accounts Payable and Accrued Liabilities

01-00-00-2200	Accounts Payable - Trade	64,532.77
01-00-00-2250	Accruals	37,919.89
01-00-00-2300	Accounts Payable - CPP	25,627.66
01-00-00-2301	Accounts Payable - EI	10,058.34
01-00-00-2302	Accounts Payable - Tax	50,904.05
01-00-00-2303	Accounts Payable - OMERS	42,548.23
01-00-00-2306	Group Ins. Payable	.00
01-00-00-2307	RRSP Payable	.00
01-00-00-2308	Accounts Payable WSIB	7,856.43
01-00-00-2309	Accounts Payable EHT	15,336.75
01-00-00-2310	Vacation Payable	.00
01-00-00-2314	GST Payable	101.75
01-00-00-2315	PST Payable	.00
01-00-00-2316	HST Payable	8,383.06
01-00-00-2320	Deposits	300.00
Total Accounts Payable and Accrued Liabilities		263,568.93

Township of Johnson

Balance Sheet

For General Revenue Fund (01)

July 31, 2020

Deferred Revenue and Obligation
Reverse Funds

01-00-00-2350	Deferred Rev Prop Tax-Parks	9,984.72
01-00-00-2351	Deferred Revenue Water/Sewer	4,718.94
01-00-00-2352	Deferred Revenue	328,057.24
Total Deferred Revenue and Obligation Reverse Funds		342,760.90

Long Term Debt

01-30-35-2001	Road Bank Loan Eq	.00
01-00-00-2400	Solid waste landfill closure	44,218.00
01-00-00-2404	Solid Waste Landfill closure costs	(50,170.00)
01-00-00-2449	LT Debt RBC Fire Tanker	187,322.43
01-00-00-2450	Long term Debt - RBC Grader	88,934.38
01-00-00-2451	Long Term Debt RBC Fire Pumper	2,126.88
01-00-00-2452	Long Term Debt RBC Backhoe	2,066.09
01-00-00-2453	Long Term Debt RBC Plow Truck	102,743.76
01-00-00-2454	Long term Debt - Amounts to be Recovered	(330,482.26)
01-00-00-2500	Due to Fire-Reserves	43,016.64
01-90-75-2501	Tile Trainage-Due to Province	8,375.04
01-00-00-2502	Due to Reserve-Bank Account	.00
Total Long Term Debt		98,150.96
Total Liabilities		703,861.56

01-00-00-3001	Reserve for Working Capital	694,321.55
01-00-00-3100	Reserve Fund - General	368,927.00
01-00-00-3101	Reserve Fund - Recreation	83,011.00
01-00-00-3102	Reserve Funds - Fire	92,979.00
01-00-00-3103	Reserve Fund - Roads	169,100.00
01-00-00-3104	Reserve Fund - Water Sewer	192,639.24
01-00-00-3105	Reserve Fund - Hospital	1,023.00
01-00-00-3106	Reserve Fund - Senior Housing	12,503.00
01-00-00-3107	Reserve Fund - PCH	.00
01-00-00-3108	Reserve Fund - Landfil	13,337.00
01-00-00-3109	Reserve Fund-Municipal Office	13,696.00
01-00-00-3110	Reserve Fund-Share Shed Jnt Wst	117.00
01-00-00-3111	Reserve Fund - Landfil Other	.00
01-00-00-3112	Reserve Fund - Federa Gas Tax	47,776.46
01-00-00-3113	Reserve Fund - Provincial Cannabis	10,000.00
01-00-00-3114	Reserve Fund - Election	2,000.00
01-00-00-3115	Reserve Fund - Legal, Audit & Planning	3,500.00
01-00-00-3116	Reserve Fund - Cemtery	1,000.00
01-00-00-3117	Reserve Fund - JTCC	23,300.00
01-00-00-3118	Reserve Fund - Parks	250.00
01-00-00-3119	Reserve Fund - Gordon Lake Hall	1,000.00
01-00-00-3200	Current Yr Excess Rev over Expend	1,998,018.36
01-00-00-3210	Fund Balance - Tangible Capital Assets	4,292,777.39
01-40-00-3500	Amounts to be Recovered	.00

Township of Johnson
Balance Sheet
For General Revenue Fund (01)
July 31, 2020

Total	8,021,276.00
Excess of Revenue Over Expenditures	60,196.49
Total Fund Balances	8,081,472.49
Total Liabilities and Fund Balances	\$ 8,785,334.05

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
 For Default (00)
 For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-00-00-4002 Tax Levy - Municipal	\$ 1,617,033.00	\$ 1,669,157.53	\$ 1,661,239.00	\$ 817,545.71	\$ 843,693.29
01-00-00-4003 Tax Levy - English Public	106,705.00	169,419.60	115,241.00	87,743.67	\$ 27,497.33
01-00-00-4004 Tax Levy - French Public	1,481.00	695.14	1,600.00	338.62	\$ 1,261.38
01-00-00-4005 Tax Levy - English Separate	53,645.00	16,109.94	57,937.00	7,313.44	\$ 50,623.56
01-00-00-4006 Tax Levy - French Separate	7,830.00	1,939.85	8,456.00	850.75	\$ 7,605.25
01-00-00-4020 Federal Grants	0.00	0.00	73,000.00	0.00	\$ 73,000.00
01-00-00-4022 Provincial Grants	0.00	156,675.93	0.00	0.00	\$ 0.00
01-00-00-4106 OMPF	522,600.00	529,800.00	522,600.00	0.00	\$ 522,600.00
01-00-00-4110 Provincial Offenses Act	1,000.00	1,000.00	1,000.00	0.00	\$ 1,000.00
01-00-00-4111 Federal Gas Tax Rebate	95,552.92	94,231.26	45,565.02	0.00	\$ 45,565.02
01-00-00-4114 OCIF Ontario	0.00	50,000.00	50,000.00	0.00	\$ 50,000.00
01-00-00-4117 Provincial - Grant Funding	321,200.00	271,200.00	0.00	0.00	\$ 0.00
01-00-00-4902 Municipal Taxes Penalty/Interest	22,500.00	11,723.90	22,500.00	3,440.54	\$ 19,059.46
01-00-00-4906 Rev. Other U.S. Exchange	750.00	1,665.81	750.00	26.80	\$ 723.20
01-00-00-4908 Other Rev. Tax Sales	10,000.00	9,845.16	0.00	0.00	\$ 0.00
01-00-00-4910 Other Rev. Tax Certificates	750.00	0.00	750.00	370.00	\$ 380.00
01-00-00-4916 Other Rev. - Land Sales	6,000.00	0.00	10,000.00	0.00	\$ 10,000.00
01-00-00-4917 Other Rev. - Miscellaneous	6,000.00	(2,769.94)	1,000.00	799.35	\$ 200.65
01-00-00-4930 Transfer from Reserves	0.00	0.00	443,673.88	0.00	\$ 443,673.88
Total Revenues	2,773,046.92	2,980,694.18	3,015,311.90	918,428.88	2,096,883.02
Total Default Revenues	\$ 2,773,046.92	\$ 2,980,694.18	\$ 3,015,311.90	\$ 918,428.88	\$ 2,096,883.02
Expenditures					
Expenditures					
01-00-00-5002 English Public	\$ 106,705.00	\$ 114,294.81	\$ 115,241.00	\$ 0.00	\$ 115,241.00
01-00-00-5004 French Public	1,481.00	22.31	1,600.00	0.00	\$ 1,600.00
01-00-00-5006 English Separate	53,645.00	10,654.05	57,937.00	0.00	\$ 57,937.00
01-00-00-5008 French Separate	7,830.00	1,229.64	8,456.00	0.00	\$ 8,456.00
01-00-00-5139 Taxes Adjustments/WO	0.00	(3,552.38)	0.00	(8.84)	\$ 0.00
01-00-00-5141 Tax Sale Costs	0.00	6,738.12	0.00	0.00	\$ 0.00
Total Expenditures	169,661.00	129,386.55	183,234.00	(8.84)	183,242.84
Total Default Expenditures	\$ 169,661.00	\$ 129,386.55	\$ 183,234.00	\$ (8.84)	\$ 183,242.84
Default Excess of Revenues Over Expenditures	\$ 2,603,385.92	\$ 2,851,307.63	\$ 2,832,077.90	\$ 918,437.72	\$ 1,913,640.18

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
For General Government (10)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Administration Revenues					
01-10-10-4910 Tax Certificates - Other Rev	\$ 0.00	\$ 765.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Administration Revenues	0.00	765.00	0.00	0.00	0.00
Total General Government Revenues	\$ 0.00	\$ 765.00	\$ 0.00	\$ 0.00	\$ 0.00

Expenditures**Expenditures**

01-10-00-5100 Health & Safety Salaries	\$ 0.00	\$ 77.00	\$ 0.00	\$ 8,918.46	\$ 0.00
01-10-00-5101 Health & Safety CPP	0.00	0.00	0.00	425.81	0.00
01-10-00-5102 Health & Safety EI	0.00	1.75	0.00	202.24	0.00
01-10-00-5103 Health & Safety EHT	0.00	1.50	0.00	173.90	0.00
01-10-00-5104 Health & Safety WSIB	0.00	2.26	0.00	262.18	0.00
01-10-00-5131 Cash Over/Short	0.00	(27.71)	0.00	(0.07)	0.00
01-10-00-5136 Admin Audit Fees	40,000.00	66,599.86	50,000.00	4,645.34	45,354.66
01-10-00-5137 Admin Legal Fees	2,000.00	3,297.76	15,000.00	9,449.18	5,550.82
01-10-00-5138 Admin Serv Charges/Penalties	3,350.00	2,887.45	3,350.00	157.23	3,192.77
01-10-00-5140 Admin Consultant Fees	12,500.00	18,202.50	12,500.00	5,973.76	6,526.24
01-10-00-5145 Office Supplies	9,500.00	3,659.29	9,500.00	1,972.00	7,528.00
01-10-00-5148 Office Utilities	4,000.00	3,289.54	4,000.00	(2,735.16)	6,735.16
01-10-00-5150 Admin Insurance	2,815.91	2,815.91	7,507.00	7,507.88	(0.88)
01-10-00-5160 Telephone & Faxmail	4,500.00	3,505.73	4,500.00	2,448.84	2,051.16
01-10-00-5170 Property Assessment Brd	21,706.44	21,706.44	22,119.00	10,960.28	11,158.72
Total Expenditures	100,372.35	126,019.28	128,476.00	50,361.87	78,114.13

Administration Expenditures

01-10-10-5100 Administration Salaries	235,000.00	220,994.51	265,857.00	113,975.05	151,881.95
01-10-10-5101 Administration CPP	60,000.00	7,745.09	10,584.00	5,674.08	4,909.92
01-10-10-5102 Administration EI	0.00	4,192.47	3,311.00	2,590.09	720.91
01-10-10-5103 Administration EHT	0.00	4,601.83	5,183.00	2,222.58	2,960.42
01-10-10-5104 Administration - WSIB	0.00	7,487.26	8,952.00	3,350.82	5,601.18
01-10-10-5105 Administration OMERS	0.00	18,844.32	26,600.00	11,499.60	15,100.40
01-10-10-5106 Administration Group Ins.	0.00	17,757.43	29,860.00	5,458.32	24,401.68
01-10-10-5113 Machine Time	0.00	0.00	0.00	18.00	0.00
01-10-10-5115 Administration Apointment/KM/Bnkg	1,750.00	506.66	1,750.00	756.45	993.55
01-10-10-5132 Administration Community Develop	0.00	76.32	0.00	0.00	0.00
01-10-10-5133 Administration Donations	3,000.00	2,287.05	3,000.00	350.00	2,650.00
01-10-10-5135 Administration Advertising	1,000.00	1,220.56	1,000.00	2,737.07	(1,737.07)
01-10-10-5144 Admin Building Maintenance	11,000.00	1,267.85	11,000.00	24.42	10,975.58
01-10-10-5146 Administration Equip Train/Support	9,800.00	1,763.13	9,800.00	11,166.93	(1,366.93)
01-10-10-5147 Administration Memb/Subsc	12,500.00	1,168.57	2,500.00	754.63	1,745.37
01-10-10-5149 Administration Miscellaneous	3,650.00	2,673.88	3,650.00	2,341.30	1,308.70
01-10-10-5151 Admin Education/workshops	7,500.00	5,125.01	7,500.00	2,323.69	5,176.31
01-10-10-5161 AdminTownship Contribution for Pro	3,250.00	747.48	3,250.00	0.00	3,250.00
01-10-10-5165 Health & Safety	6,500.00	0.00	6,500.00	0.00	6,500.00
01-10-10-5168 Capital Project Exp	15,000.00	0.00	0.00	0.00	0.00

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
For General Government (10)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-10-10-5169 Administration PSAB	2,500.00	0.00	0.00	0.00	\$ 0.00
01-10-10-5901 Main Street Funding Program	0.00	0.00	38,309.88	25,539.92	\$ 12,769.96
01-10-10-6000 Transfer (to) from Reserve	7,500.00	455,903.85	7,500.00	0.00	\$ 7,500.00
Total Administration Expenditures	379,950.00	754,363.27	446,106.88	190,782.95	255,323.93
Council Expenditures					
01-10-20-5100 Council Salaries	32,175.00	30,894.80	32,588.00	16,938.27	\$ 15,649.73
01-10-20-5101 Council CPP	1,300.00	28.68	792.00	36.25	\$ 755.75
01-10-20-5102 Council EI	0.00	13.60	515.00	16.67	\$ 498.33
01-10-20-5103 Council EHT	0.00	551.97	635.00	330.38	\$ 304.62
01-10-20-5104 Council - WSIB	0.00	832.19	1,141.00	498.10	\$ 642.90
01-10-20-5105 Council OMERS	0.00	55.02	0.00	66.20	\$ 0.00
01-10-20-5113 Council Machine Time	0.00	189.00	0.00	243.00	\$ 0.00
01-10-20-5115 Council Spec Meeting Travel	3,000.00	470.05	3,000.00	1,437.87	\$ 1,562.13
01-10-20-5125 Council Materials	12,052.80	5,941.28	12,052.80	774.53	\$ 11,278.27
01-10-20-5130 Council Conventions/Workshops	5,000.00	2,755.79	5,000.00	1,852.49	\$ 3,147.51
01-10-20-5143 Election Costs	500.00	1,088.61	500.00	0.00	\$ 500.00
01-10-20-5150 Council Insurance/Licence	5,311.06	5,311.06	5,706.00	5,706.00	\$ 0.00
01-10-20-6000 Transfer (to) from Reserve	62,130.68	2,000.00	2,000.00	0.00	\$ 2,000.00
Total Council Expenditures	121,469.54	50,132.05	63,929.80	27,899.76	36,030.04
Total General Government Expenditures	\$ 601,791.89	\$ 930,514.60	\$ 638,512.68	\$ 269,044.58	\$ 369,468.10
General Government Excess of Revenues Over Expendi	\$ (601,791.89)	\$ (929,749.60)	\$ (638,512.68)	\$ (269,044.58)	\$ (369,468.10)

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
For Protection Services (20)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-20-00-4202 Protection - Fees Blding Permits	\$ 15,000.00	\$ 0.00	\$ 20,000.00	\$ 4,863.40	\$ 15,136.60
01-20-00-4203 Trailer Permits	1,800.00	0.00	1,800.00	0.00	1,800.00
01-20-00-4204 Protection Dog Licence	200.00	280.00	250.00	30.00	220.00
01-20-00-4209 Fire Protection Permits	1,400.00	1,600.00	1,500.00	840.00	660.00
01-20-00-4210 Fire Auto Ex Calls	1,900.00	5,677.68	5,000.00	0.00	5,000.00
01-20-00-4915 Other Rev. - Donations	0.00	0.00	0.00	500.00	0.00
01-20-00-4917 Fire Services Other Rev. - Miscellan	2,144.00	(1,448.40)	1,000.00	0.00	1,000.00
01-20-00-4930 Transfer from Reserves	15,000.00	15,000.00	0.00	0.00	0.00
Total Revenues	37,444.00	21,109.28	29,550.00	6,233.40	23,316.60
By-Law Revenues					
01-20-40-4202 Protection Blding Permits	0.00	20,957.25	0.00	0.00	0.00
Total By-Law Revenues	0.00	20,957.25	0.00	0.00	0.00
Total Protection Services Revenues	\$ 37,444.00	\$ 42,066.53	\$ 29,550.00	\$ 6,233.40	\$ 23,316.60

Expenditures**Expenditures**

01-20-00-5100 EMO Salaries	\$ 0.00	\$ 561.25	\$ 0.00	\$ 0.00	\$ 0.00
01-20-00-5101 EMO CPP	0.00	13.04	0.00	0.00	0.00
01-20-00-5102 EMO EI	0.00	6.18	0.00	0.00	0.00
01-20-00-5103 EMO EHT	0.00	6.68	0.00	0.00	0.00
01-20-00-5104 EMO WSIB	0.00	10.07	0.00	0.00	0.00
01-20-00-5105 EMO OMERS	0.00	24.90	0.00	0.00	0.00
01-20-00-5113 Protect EMO Machine Time	0.00	90.00	0.00	0.00	0.00
01-20-00-5200 Policing Services	161,740.00	158,980.63	151,864.00	36,676.74	115,187.26
01-20-00-5201 911	650.00	314.80	500.00	0.00	500.00
01-20-00-5202 EMO Emergency Mngt	3,500.00	463.45	3,500.00	509.24	2,990.76
01-20-00-5203 Police Serv Bd	500.00	0.00	1,000.00	0.00	1,000.00
01-20-00-5204 Protection Ride Program	5,000.00	0.00	5,000.00	0.00	5,000.00
Total Expenditures	171,390.00	160,471.00	161,864.00	37,185.98	124,678.02

Fire Expenditures

01-20-30-5100 Fire - Wages	20,100.00	18,868.14	19,000.00	269.25	18,730.75
01-20-30-5101 Fire CPP	3,000.00	7.11	630.00	12.98	617.02
01-20-30-5102 Fire EI	0.00	3.36	300.00	6.12	293.88
01-20-30-5103 Fire EHT	0.00	62.94	371.00	5.25	365.75
01-20-30-5104 Fire WSIB	0.00	827.95	665.00	646.92	18.08
01-20-30-5105 Fire OMERS	0.00	13.52	0.00	22.55	0.00
01-20-30-5115 Fire Travel Training/Workshop	10,000.00	3,339.74	6,000.00	179.31	5,820.69
01-20-30-5120 Fire Safety Equip/Clothing	6,000.00	1,773.76	7,600.00	5,864.96	1,735.04
01-20-30-5121 Fire Equipment Repairs/Maintenanc	7,500.00	11,912.79	11,000.00	625.15	10,374.85
01-20-30-5124 Fire Bank Loan Payment-Interest	8,927.00	14,744.68	38,475.18	0.00	38,475.18
01-20-30-5128 Fire Fuel/Gas	1,500.00	759.50	1,500.00	24.63	1,475.37
01-20-30-5129 Fire Tower Gdn Lake	3,000.00	1,207.54	4,000.00	(295.84)	4,295.84

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
For Protection Services (20)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-20-30-5144 Fire Building Maintenance	10,000.00	8,143.15	8,500.00	2,473.61	\$ 6,026.39
01-20-30-5145 Fire Office Supplies	1,000.00	861.80	1,000.00	0.00	\$ 1,000.00
01-20-30-5147 Fire Membership Subsc Licence	7,000.00	6,775.65	4,129.00	2,717.31	\$ 1,411.69
01-20-30-5149 Fire Miscellaneous	500.00	143.51	500.00	147.89	\$ 352.11
01-20-30-5150 Fire Insurance	14,581.45	14,581.45	15,666.00	15,666.00	\$ 0.00
01-20-30-5152 Fire Public Education/Prevention	1,000.00	118.88	700.00	0.00	\$ 700.00
01-20-30-5160 Fire Phone,Fax	3,500.00	2,017.20	2,500.00	887.34	\$ 1,612.66
01-20-30-5166 Fire Retention	1,000.00	154.04	1,000.00	0.00	\$ 1,000.00
01-20-30-6000 Transfer (to) from Reserve	32,500.00	21,500.00	32,500.00	0.00	\$ 32,500.00
Total Fire Expenditures	131,108.45	107,816.71	156,036.18	29,253.43	126,782.75
By-Law Expenditures					
01-20-40-5100 Protection CBO By-Law Salaries	5,500.00	0.00	0.00	0.00	\$ 0.00
01-20-40-5101 Protection CBO Bylaw CPP	1,000.00	0.00	0.00	0.00	\$ 0.00
01-20-40-5128 Bank Loan Payment Principal	53,111.86	0.00	0.00	0.00	\$ 0.00
01-20-40-5130 CBO By-Law Building Inspections	18,000.00	17,106.69	19,000.00	4,827.54	\$ 14,172.46
01-20-40-5137 Legal Fees	1,000.00	0.00	0.00	0.00	\$ 0.00
01-20-40-5145 Protect CBO Bylaw Office Supply	0.00	0.00	0.00	25.23	\$ 0.00
01-20-40-5149 CBO ByLaw Miscellaneous	500.00	1,075.42	500.00	0.00	\$ 500.00
01-20-40-5150 Insurance/Licence	1,075.42	0.00	0.00	0.00	\$ 0.00
01-20-40-5168 Capital Project Exp	7,500.00	0.00	0.00	0.00	\$ 0.00
01-20-40-5203 Protect CBO By-Law Contract Serv	5,600.00	2,400.00	5,600.00	600.00	\$ 5,000.00
01-20-40-6000 Transfer (to) from Reserve	4,000.00	2,500.00	4,000.00	0.00	\$ 4,000.00
Total By-Law Expenditures	97,287.28	23,082.11	29,100.00	5,452.77	23,647.23
Animal Control Expenditures					
01-20-45-5104 Animal Control (dog/wolf) WSIB	0.00	773.20	0.00	18.00	\$ 0.00
01-20-45-5107 Animal Control (dog/wolf) Honour/Ex	3,500.00	2,481.86	3,500.00	713.00	\$ 2,787.00
Total Animal Control Expenditures	3,500.00	3,255.06	3,500.00	731.00	2,769.00
COVID-19 Expenditures					
01-20-47-5100 COVID-19 Salaries	0.00	0.00	0.00	586.17	\$ 0.00
01-20-47-5101 COVID-19 CPP	0.00	0.00	0.00	20.07	\$ 0.00
01-20-47-5102 COVID-19 EI	0.00	0.00	0.00	13.28	\$ 0.00
01-20-47-5103 COVID-19 EHT	0.00	0.00	0.00	11.41	\$ 0.00
01-20-47-5104 COVID-19 WSIB	0.00	0.00	0.00	17.25	\$ 0.00
01-20-47-5105 COVID-19 OMERS	0.00	0.00	0.00	52.75	\$ 0.00
01-20-47-5165 COVID-19 Health & Safety	0.00	0.00	4,400.00	0.00	\$ 4,400.00
Total COVID-19 Expenditures	0.00	0.00	4,400.00	700.93	3,699.07
Total Protection Services Expenditures	\$ 403,285.73	\$ 294,624.88	\$ 354,900.18	\$ 73,324.11	\$ 281,576.07
Protection Services Excess of Revenues Over Expendit	\$ (365,841.73)	\$ (252,558.35)	\$ (325,350.18)	\$ (67,090.71)	\$ (258,259.47)

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
For Transportation Services (30)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Road Revenues					
01-30-35-4917 Roads - Other Rev	\$ 1,500.00	\$ 2,405.74	\$ 1,500.00	\$ 410.00	\$ 1,090.00
01-30-35-4926 Other Rev. Water	1,500.00	0.00	1,500.00	0.00	1,500.00
01-30-35-4930 Transfer from Reserves	30,000.00	65,100.00	0.00	0.00	0.00
Total Road Revenues	33,000.00	67,505.74	3,000.00	410.00	2,590.00
Total Transportation Services Revenues	\$ 33,000.00	\$ 67,505.74	\$ 3,000.00	\$ 410.00	\$ 2,590.00

Expenditures**Expenditures**

01-30-00-5100 Road Wages	\$ 182,314.00	\$ 203,157.57	\$ 176,933.00	\$ 66,042.33	\$ 110,890.67
01-30-00-5101 Road Wages CPP	51,552.46	7,775.98	8,280.00	3,264.24	5,015.76
01-30-00-5102 Road Wages EI	0.00	3,403.48	2,678.00	1,497.90	1,180.10
01-30-00-5103 Road Wages EHT	0.00	3,669.05	3,450.00	1,287.85	2,162.15
01-30-00-5104 Road Wages WSIB	0.00	6,258.09	6,172.00	1,941.63	4,230.37
01-30-00-5105 Roads Wages OMERS	0.00	15,801.54	16,092.00	5,258.51	10,833.49
01-30-00-5106 Road Wages Group Ins	0.00	17,080.88	34,454.00	2,615.16	31,838.84
01-30-00-5113 Road Machine Time	0.00	(263.55)	0.00	(281.55)	0.00
01-30-00-5125 Roads Materials	152,802.00	283,725.81	250,000.00	12,234.90	237,765.10
01-30-00-5150 Road Insurance/Licence	12,000.00	10,716.64	11,514.00	11,514.00	0.00
01-30-00-5160 Roads Telephone & Faxmail	2,400.00	1,492.34	2,400.00	985.46	1,414.54
Total Expenditures	401,068.46	552,817.83	511,973.00	106,360.43	405,612.57

Road Expenditures

01-30-35-5115 Road KM	1,000.00	2,018.12	2,500.00	606.07	1,893.93
01-30-35-5118 Road Equipment Rental	85,000.00	62,805.89	90,000.00	17,642.64	72,357.36
01-30-35-5119 Road Small Equipment	1,000.00	5,445.69	3,000.00	0.00	3,000.00
01-30-35-5121 Road Equipment Repairs/Maintenan	44,500.00	54,083.17	70,000.00	33,711.54	36,288.46
01-30-35-5123 Road Railway Flashers	24,000.00	16,757.76	24,000.00	5,253.10	18,746.90
01-30-35-5124 Road Bank Loan Payment-interest	9,362.35	12,794.39	77,529.11	0.00	77,529.11
01-30-35-5128 Road KM	78,338.08	0.00	2,000.00	0.00	2,000.00
01-30-35-5129 Roads Tower Gdn Lake	1,000.00	393.51	1,000.00	(163.01)	1,163.01
01-30-35-5140 Road Consultant Fees	6,000.00	4,054.41	6,000.00	600.00	5,400.00
01-30-35-5144 Road Building Maintenance	6,000.00	4,245.98	6,000.00	(3,401.79)	9,401.79
01-30-35-5145 Road Office Supplies	3,600.00	2,486.51	3,600.00	789.03	2,810.97
01-30-35-5147 Road Membership Subscriptions	1,000.00	195.00	1,000.00	764.79	235.21
01-30-35-5148 Roads Street Lights	7,500.00	10,624.83	12,000.00	1,948.22	10,051.78
01-30-35-5149 Road Miscellaneous	3,000.00	13,108.50	3,000.00	2,476.24	523.76
01-30-35-5151 Road Education/workshops	500.00	111.94	500.00	0.00	500.00
01-30-35-5154 Road Signs	3,000.00	2,327.91	5,700.00	135.59	5,564.41
01-30-35-5158 Road Fuel/Gas	40,000.00	35,290.94	50,000.00	17,622.68	32,377.32
01-30-35-5168 Road Capital Project Exp	195,254.00	18,950.90	0.00	0.00	0.00
01-30-35-6000 Transfer (to) from Reserve	40,000.00	27,500.00	40,000.00	0.00	40,000.00
Total Road Expenditures	550,054.43	273,195.45	397,829.11	77,985.10	319,844.01

Township of Johnson
Statement of Revenue and Expenditures
Original Budget
For Transportation Services (30)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Transportation Services Expenditures	\$ 951,122.89	\$ 826,013.28	\$ 909,802.11	\$ 184,345.53	\$ 725,456.58
Transportation Services Excess of Revenues Over Expe	\$ (918,122.89)	\$ (758,507.54)	\$ (906,802.11)	\$ (183,935.53)	\$ (722,866.58)

Township of Johnson
Statement of Revenue and Expenditures
Original Budget
For Environmental Services (40)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-40-00-4302 Env Joint Waste-Other Municipalitie	\$ 10,000.00	\$ 11,933.03	\$ 10,000.00	\$ 0.00	\$ 10,000.00
01-40-00-4307 Environmental - Sewer Repairs	3,700.00	0.00	3,700.00	0.00	\$ 3,700.00
01-40-00-4308 Water Mtce Charges	126,000.00	124,759.50	126,000.00	63,885.00	\$ 62,115.00
01-40-00-4309 Sewer Mtce Charges	33,500.00	32,493.18	33,500.00	16,200.00	\$ 17,300.00
01-40-00-4310 Water Annual Capital Charge	15,300.00	10,900.00	15,300.00	10,700.00	\$ 4,600.00
01-40-00-4311 Sewer Annual Capital Charge	5,400.00	4,600.00	5,400.00	0.00	\$ 5,400.00
01-40-00-4903 Water & Sewer Interest	1,800.00	683.43	1,800.00	462.80	\$ 1,337.20
01-40-00-4926 Environ Water Misc Rev	5,650.00	50.00	5,650.00	0.00	\$ 5,650.00
01-40-00-4930 Transfer from Reserves	6,000.00	6,000.00	0.00	0.00	\$ 0.00
Total Revenues	207,350.00	191,419.14	201,350.00	91,247.80	110,102.20
Waste Revenues					
01-40-65-4304 Environmental Waste Tipping Fees	50.00	0.00	7,175.00	0.00	\$ 7,175.00
Total Waste Revenues	50.00	0.00	7,175.00	0.00	7,175.00
Total Environmental Services Revenues	\$ 207,400.00	\$ 191,419.14	\$ 208,525.00	\$ 91,247.80	\$ 117,277.20
Expenditures					
Expenditures					
01-40-00-5100 Environmental Waste Wages	\$ 0.00	\$ 0.00	\$ 2,301.00	\$ 0.00	\$ 2,301.00
01-40-00-5101 Environmental Waste CPP	0.00	0.00	109.00	0.00	\$ 109.00
01-40-00-5102 Environmental Waste EI	0.00	0.00	35.00	0.00	\$ 35.00
01-40-00-5103 Environmental Waste EHT	0.00	0.00	45.00	0.00	\$ 45.00
01-40-00-5104 Environmental Waste WSIB	0.00	0.00	81.00	0.00	\$ 81.00
01-40-00-5105 Environmental waste OMERS	0.00	0.00	207.00	0.00	\$ 207.00
01-40-00-5106 Environmental Waste Group Ins	0.00	0.00	466.00	0.00	\$ 466.00
01-40-00-5125 Environment Waste Materials	0.00	2,488.03	0.00	0.00	\$ 0.00
Total Expenditures	0.00	2,488.03	3,244.00	0.00	3,244.00
Shared Services Expenditures					
01-40-15-5162 Environment Water Lakess Resourc	2,640.00	0.00	0.00	0.00	\$ 0.00
Total Shared Services Expenditures	2,640.00	0.00	0.00	0.00	0.00
Water Expenditures					
01-40-50-5100 Environmental Water Wages	6,500.00	2,806.54	2,560.00	1,186.80	\$ 1,373.20
01-40-50-5101 Environmental Water CPP	1,150.00	122.16	122.00	58.67	\$ 63.33
01-40-50-5102 Environmental Water EI	0.00	58.70	39.00	26.92	\$ 12.08
01-40-50-5103 Environmental Water EHT	0.00	54.71	50.00	23.14	\$ 26.86
01-40-50-5104 Environmental Water WSIB	0.00	82.50	90.00	34.88	\$ 55.12
01-40-50-5105 Environmental Water OMERS	0.00	262.73	231.00	109.67	\$ 121.33
01-40-50-5106 Environmental Water Group Ins.	0.00	0.00	519.00	0.00	\$ 519.00
01-40-50-5113 Env Water Machine Time	0.00	0.00	0.00	15.85	\$ 0.00
01-40-50-5125 Environmental Water PUC	63,000.00	68,409.14	63,000.00	31,062.91	\$ 31,937.09
01-40-50-5145 Environmental Water Office Supplies	1,025.00	3.54	1,000.00	50.45	\$ 949.55
01-40-50-5148 Environmental Water Utilities	11,000.00	24,302.71	11,000.00	6,250.34	\$ 4,749.66

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
 For Environmental Services (40)
 For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-40-50-5149 Environmental Water Miscellaneous	8,425.00	10,786.26	8,425.00	18.16 \$	8,406.84
01-40-50-5150 Environmental Water Insurance	6,593.11	6,593.11	7,084.00	7,084.00 \$	0.00
01-40-50-5155 Environmental Water Emergency Se	10,300.00	1,040.55	10,300.00	0.00 \$	10,300.00
01-40-50-6000 Transfer (to) from Reserve	25,200.00	17,800.00	24,200.00	0.00 \$	24,200.00
Total Water Expenditures	133,193.11	132,322.65	128,620.00	45,921.79	82,698.21
Sewer Expenditures					
01-40-60-5100 Environmental Sewer Wages	4,500.00	655.63	598.00	0.00 \$	598.00
01-40-60-5101 Environmental Sewer CPP	750.00	26.45	28.00	0.00 \$	28.00
01-40-60-5102 Environmental Sewer EI	0.00	9.62	9.00	0.00 \$	9.00
01-40-60-5103 Environmental Sewer EHT	0.00	12.77	12.00	0.00 \$	12.00
01-40-60-5104 Environmental Sewer WSIB	0.00	19.25	21.00	0.00 \$	21.00
01-40-60-5105 Environmental Sewer OMERS	0.00	60.74	54.00	0.00 \$	54.00
01-40-60-5106 Environmental Sewer Group Insuran	0.00	0.00	121.00	0.00 \$	121.00
01-40-60-5125 Environmental Sewer PUC	28,300.00	27,296.18	28,300.00	10,860.52 \$	17,439.48
01-40-60-5145 Environmental Sewer Office Supplie	150.00	3.54	150.00	50.45 \$	99.55
01-40-60-5149 Environmental Sewer Miscellaneous	1,700.00	857.13	1,700.00	1,027.13 \$	672.87
01-40-60-5150 Environ Sewer Insurance	2,143.81	2,143.81	2,303.00	2,303.00 \$	0.00
01-40-60-5155 Environmental Sewer Emergency Se	6,750.00	1,619.04	6,750.00	0.00 \$	6,750.00
01-40-60-5156 Environmental Sewer Schedule Serv	4,700.00	4,872.40	4,700.00	0.00 \$	4,700.00
01-40-60-5157 Environmental Sewer Maintenance/	8,730.00	2,207.09	8,730.00	1,373.76 \$	7,356.24
01-40-60-6000 Transfer (to) from Reserve	17,025.24	9,850.24	10,850.00	0.00 \$	10,850.00
Total Sewer Expenditures	74,749.05	49,633.89	64,326.00	15,614.86	48,711.14
Waste Expenditures					
01-40-65-5100 Environmental Waste Salaries	2,000.00	2,523.42	0.00	446.99 \$	0.00
01-40-65-5101 Environ Waste CPP	200.00	105.76	0.00	22.04 \$	0.00
01-40-65-5102 Environmental Waste EI	0.00	46.93	0.00	10.15 \$	0.00
01-40-65-5103 Environmental Waste EHT	0.00	49.19	0.00	8.72 \$	0.00
01-40-65-5104 Environmental Waste WSIB	0.00	74.19	0.00	13.13 \$	0.00
01-40-65-5105 Environmental Waste OMERS	0.00	237.10	0.00	40.67 \$	0.00
01-40-65-5113 Env Waste Machine Time	0.00	143.25	0.00	0.00 \$	0.00
01-40-65-5126 Environmental Waste - No Split	30,000.00	15.50	30,000.00	0.00 \$	30,000.00
01-40-65-5140 Consultant/Inspections	2,000.00	0.00	2,000.00	23.94 \$	1,976.06
01-40-65-5148 Utilities Heat/Lights	20,000.00	0.00	20,000.00	0.00 \$	20,000.00
01-40-65-5150 Environmental Waste Insurance	0.00	1,890.77	2,031.00	2,035.84 \$	(4.84)
01-40-65-5157 Environ Waste Maint Split	0.00	30,784.19	0.00	16,029.82 \$	0.00
01-40-65-5168 Capital Project Exp	12,000.00	0.00	0.00	0.00 \$	0.00
01-40-65-6000 Transfer (to) from Reserve	4,166.80	4,167.00	4,170.00	0.00 \$	4,170.00
Total Waste Expenditures	70,366.80	40,037.30	58,201.00	18,631.30	39,569.70
Total Environmental Services Expenditures	\$ 280,948.96	\$ 224,481.87	\$ 254,391.00	\$ 80,167.95	\$ 174,223.05
Environmental Services Excess of Revenues Over Expe	(73,548.96) \$	(33,062.73) \$	(45,866.00) \$	11,079.85 \$	(56,945.85)

Township of Johnson
Statement of Revenue and Expenditures

Original Budget

For Health Services (50)

For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-50-00-4403 Cemetery Revenue	\$ 600.00	\$ 600.00	\$ 600.00	\$ 500.00	\$ 100.00
Total Revenues	600.00	600.00	600.00	500.00	100.00
Total Health Services Revenues	\$ 600.00	\$ 600.00	\$ 600.00	\$ 500.00	\$ 100.00

Expenditures**Expenditures**

01-50-00-5100 Cemetery Wages	\$ 5,000.00	\$ 3,677.14	\$ 17,209.00	\$ 2,250.36	\$ 14,958.64
01-50-00-5101 Cemetery CPP	1,100.00	177.49	817.00	111.03	\$ 705.97
01-50-00-5102 Cemetery EI	0.00	83.42	265.00	51.06	\$ 213.94
01-50-00-5103 Cemetery EHT	0.00	71.74	336.00	43.87	\$ 292.13
01-50-00-5104 Cemetery WSIB	0.00	108.12	602.00	66.16	\$ 535.84
01-50-00-5105 Cemetery OMERS	0.00	338.94	1,550.00	204.87	\$ 1,345.13
01-50-00-5106 Cemetery Group Insurance	0.00	0.00	3,486.00	0.00	\$ 3,486.00
01-50-00-5113 Cemetery Machine Time	1,250.00	(63.00)	0.00	85.70	\$ 0.00
01-50-00-5118 Equipment Rental	2,250.00	0.00	2,250.00	0.00	\$ 2,250.00
01-50-00-5125 Cemetery Materials	700.00	1,457.54	700.00	0.00	\$ 700.00
01-50-00-5150 Insurance/Licence	846.98	0.00	0.00	0.00	\$ 0.00
01-50-00-5500 Algoma Health Unit	25,385.00	25,385.00	27,324.00	0.00	\$ 27,324.00
01-50-00-5600 Assistance to Aged	1,222.00	0.00	1,222.00	0.00	\$ 1,222.00
01-50-00-5700 Hospital Services	8,000.00	5,166.82	8,000.00	0.00	\$ 8,000.00
01-50-00-5800 Alg Dist Serv Admin Bd	310,131.96	310,132.00	330,939.00	165,469.50	\$ 165,469.50
01-50-00-6000 Transfer (to) from Reserve	2,000.00	1,000.00	0.00	0.00	\$ 0.00
Total Expenditures	357,885.94	347,535.21	394,700.00	168,282.55	226,417.45

Health & Safety Expenditures

01-50-46-5100 Health & Safety Wages	0.00	19.48	0.00	0.00	\$ 0.00
01-50-46-5101 Health & Safety CPP	0.00	0.84	0.00	0.00	\$ 0.00
01-50-46-5102 Health & Safety EI	0.00	0.44	0.00	0.00	\$ 0.00
01-50-46-5103 Health & Safety EHT	0.00	0.38	0.00	0.00	\$ 0.00
01-50-46-5104 Health & Safety WSIB	0.00	0.57	0.00	0.00	\$ 0.00
01-50-46-5105 Health & Safety OMERS	0.00	1.75	0.00	0.00	\$ 0.00
Total Health & Safety Expenditures	0.00	23.46	0.00	0.00	0.00

Cenotaph Expenditures

01-50-70-5100 Cenotaph Wages	500.00	160.85	147.00	81.75	\$ 65.25
01-50-70-5101 Cenotaph CPP	100.00	7.75	7.00	4.02	\$ 2.98
01-50-70-5102 Cenotaph EI	0.00	3.66	2.00	1.86	\$ 0.14
01-50-70-5103 Cenotaph EHT	0.00	3.13	3.00	1.59	\$ 1.41
01-50-70-5104 Cenotaph WSIB	0.00	4.74	5.00	2.40	\$ 2.60
01-50-70-5105 Cenotaph OMERS	0.00	14.75	13.00	7.36	\$ 5.64
01-50-70-5106 Cenotaph Group Ins	0.00	0.00	30.00	0.00	\$ 30.00
01-50-70-5113 Cenotaph Machine Time	0.00	0.00	0.00	(9.00)	\$ 0.00
01-50-70-5125 Cenotaph Materials	1,000.00	0.00	1,000.00	0.00	\$ 1,000.00

Township of Johnson
Statement of Revenue and Expenditures
Original Budget
For Health Services (50)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Cenotaph Expenditures	1,600.00	194.88	1,207.00	89.98	1,117.02
Total Health Services Expenditures	\$ 359,485.94	\$ 347,753.55	\$ 395,907.00	\$ 168,372.53	\$ 227,534.47
Health Services Excess of Revenues Over Expenditures \$	(358,885.94)	(347,153.55)	(395,307.00)	(167,872.53)	(227,434.47)

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
For Recreation and Cultural Services (80)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-80-00-4502 Provincial Grant - Library	\$ 2,405.00	\$ 0.00	\$ 2,405.00	\$ 0.00	\$ 2,405.00
01-80-00-4503 JTCC Arena Ice Rental	65,000.00	54,525.62	0.00	(9,131.88)	\$ 0.00
01-80-00-4504 Recreation Student Grants	6,000.00	3,658.00	6,000.00	0.00	\$ 6,000.00
01-80-00-4506 JTCC Arena Hall Rental	3,750.00	5,754.50	0.00	385.48	\$ 0.00
Total Revenues	77,155.00	63,938.12	8,405.00	(8,746.40)	17,151.40
Gdn Lk Hall Revenues					
01-80-82-4522 Rec Culture Gordon Lake Hall Reve	1,250.00	1,050.00	0.00	415.95	\$ 0.00
01-80-82-4930 Transfer from Reserves	23,250.00	0.00	0.00	0.00	\$ 0.00
Total Gdn Lk Hall Revenues	24,500.00	1,050.00	0.00	415.95	0.00
Arena Revenues					
01-80-85-4507 Rec Co-Ord Misc Prog	50,000.00	71,399.37	43,500.00	3,341.54	\$ 40,158.46
01-80-85-4514 Recreation Adult Hockey	10,000.00	10,690.00	27,000.00	3,420.00	\$ 23,580.00
01-80-85-4517 Rec Public Skating	750.00	1,380.14	1,200.00	913.00	\$ 287.00
01-80-85-4523 JTCC Farmers Market Pavilion	1,550.00	3,553.00	0.00	0.00	\$ 0.00
01-80-85-4920 JTCC Other Revenue	145,675.00	534.45	0.00	215.00	\$ 0.00
01-80-85-4930 Transfer from Reserves	5,000.00	0.00	0.00	0.00	\$ 0.00
Total Arena Revenues	212,975.00	87,556.96	71,700.00	7,889.54	63,810.46
Canteen Revenues					
01-80-86-4509 JTCC Canteen Rent	3,000.00	4,629.22	0.00	1,548.68	\$ 0.00
01-80-86-4511 JTCC Skate Sharp	25.00	0.00	0.00	0.00	\$ 0.00
Total Canteen Revenues	3,025.00	4,629.22	0.00	1,548.68	0.00
Total Recreation and Cultural Services Revenues	\$ 317,655.00	\$ 157,174.30	\$ 80,105.00	\$ 1,107.77	\$ 78,997.23

Expenditures**Expenditures**

01-80-00-5100 Recreation Wages	\$ 34,500.00	\$ 37,046.12	\$ 29,787.00	\$ 13,449.00	\$ 16,338.00
01-80-00-5101 Recreation CPP	6,100.00	1,322.40	1,013.00	589.75	\$ 423.25
01-80-00-5102 Recreation EI	0.00	840.15	471.00	304.96	\$ 166.04
01-80-00-5103 Recreation EHT	0.00	722.46	581.00	262.28	\$ 318.72
01-80-00-5104 Recreation WSIB	0.00	1,089.13	1,043.00	395.41	\$ 647.59
01-80-00-5105 Recreation OMERS	0.00	2,616.18	2,681.00	1,210.42	\$ 1,470.58
01-80-00-5119 JTCC Small Equipment	1,200.00	316.35	1,200.00	0.00	\$ 1,200.00
01-80-00-5121 JTCC Equipment Repair/Maintnce	12,000.00	2,269.33	12,000.00	0.00	\$ 12,000.00
01-80-00-5125 JTCC Genl Materials Supplies	4,500.00	5,175.40	4,500.00	2,719.27	\$ 1,780.73
01-80-00-5135 Recreation Co Ord Advertising	150.00	453.08	300.00	50.88	\$ 249.12
01-80-00-5140 JTCC Consulting Fees	5,763.20	763.20	5,765.00	0.00	\$ 5,765.00
01-80-00-5144 JTCC Building Repair Mntce	3,500.00	612.83	3,500.00	947.48	\$ 2,552.52
01-80-00-5145 Recreation Co Ord Phone	1,900.00	871.04	1,900.00	632.37	\$ 1,267.63
01-80-00-5148 Recreation Co Ord Utilities	1,100.00	767.55	1,100.00	(783.29)	\$ 1,883.29
01-80-00-5150 JTCC Insurance	14,304.22	14,304.22	15,368.00	15,368.00	\$ 0.00
01-80-00-5163 JTCC Equip Mntce Contract	3,500.00	5,430.73	3,500.00	1,346.28	\$ 2,153.72

Township of Johnson
Statement of Revenue and Expenditures
Original Budget
For Recreation and Cultural Services (80)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-80-00-5168 Capital Project Exp	143,000.00	0.00	0.00	0.00	\$ 0.00
01-80-00-5756 Recreation Co-Ord Program Supply	50,000.00	21,890.21	27,000.00	402.66	\$ 26,597.34
01-80-00-6000 Transfer (to) from Reserve	31,500.00	1,000.00	1,000.00	0.00	\$ 1,000.00
Total Expenditures	313,017.42	97,490.38	112,709.00	36,895.47	75,813.53
Road Expenditures					
01-80-35-5160 Phone/Fax/Internet	0.00	120.68	0.00	(120.70)	\$ 0.00
Total Road Expenditures	0.00	120.68	0.00	(120.70)	0.00
Water Expenditures					
01-80-50-5148 Utilities Heat/Lights	0.00	0.00	0.00	1,331.93	\$ 0.00
Total Water Expenditures	0.00	0.00	0.00	1,331.93	0.00
Parks Expenditures					
01-80-80-5100 Parks Wages	1,000.00	276.48	252.00	389.50	\$ (137.50)
01-80-80-5101 Parks CPP	250.00	13.30	12.00	19.04	\$ (7.04)
01-80-80-5102 Parks EI	0.00	6.26	4.00	8.84	\$ (4.84)
01-80-80-5103 Parks EHT	0.00	5.39	5.00	7.60	\$ (2.60)
01-80-80-5104 Park WSIB	0.00	8.12	9.00	11.45	\$ (2.45)
01-80-80-5105 Parks OMERS	0.00	25.64	23.00	35.06	\$ (12.06)
01-80-80-5106 Parks Group Insurance	0.00	0.00	51.00	0.00	\$ 51.00
01-80-80-5113 Parks Machine Time	300.00	0.00	0.00	54.00	\$ 0.00
01-80-80-5125 Parks Materials	11,000.00	6,994.37	11,000.00	8,975.24	\$ 2,024.76
01-80-80-5150 Insurance/Licence	650.00	0.00	0.00	0.00	\$ 0.00
01-80-80-6000 Transfer (to) from Reserve	250.00	250.00	250.00	0.00	\$ 250.00
Total Parks Expenditures	13,450.00	7,579.56	11,606.00	9,500.73	2,105.27
Gdn Lk Hall Expenditures					
01-80-82-5100 Gordon Lk Hall Wages	1,400.00	253.87	232.00	299.75	\$ (67.75)
01-80-82-5101 Gordon Lake Hall CPP	400.00	12.19	11.00	14.76	\$ (3.76)
01-80-82-5102 Gordon Lk Hall EI	0.00	5.44	4.00	6.81	\$ (2.81)
01-80-82-5103 Gordon Lake Hall EHT	0.00	4.95	5.00	5.84	\$ (0.84)
01-80-82-5104 Gordon Lake Hall WSIB	0.00	7.46	8.00	8.81	\$ (0.81)
01-80-82-5105 Gordon Lake Hall OMERS	0.00	23.71	21.00	26.97	\$ (5.97)
01-80-82-5106 Gordon Lake Hall Grp Ins	0.00	0.00	47.00	0.00	\$ 47.00
01-80-82-5113 Gordon Lk Hall Mach Time	250.00	36.00	0.00	(117.00)	\$ 0.00
01-80-82-5121 Equipment Repairs/Maintenance	1,750.00	0.00	1,750.00	0.00	\$ 1,750.00
01-80-82-5145 Gordon Lk Hall Office/Misc	13,700.00	65.38	13,700.00	0.00	\$ 13,700.00
01-80-82-5148 Gordon Lk Hall Utilities	2,500.00	3,095.67	2,500.00	575.87	\$ 1,924.13
01-80-82-5150 Gordon Lk Hall Insurance	989.32	0.00	0.00	0.00	\$ 0.00
01-80-82-5168 Capital Project Exp	10,000.00	0.00	0.00	0.00	\$ 0.00
01-80-82-6000 Transfer (to) from Reserve	1,000.00	1,000.00	1,000.00	0.00	\$ 1,000.00
Total Gdn Lk Hall Expenditures	31,989.32	4,504.67	19,278.00	821.81	18,456.19
Pavilion Expenditures					
01-80-83-5100 JTCC Pavilion Salaries	1,700.00	0.00	2,013.00	0.00	\$ 2,013.00
01-80-83-5101 JTCC Pavilion CPP	350.00	0.00	82.00	0.00	\$ 82.00
01-80-83-5102 JTCC Pavilion EI	0.00	0.00	26.00	0.00	\$ 26.00
01-80-83-5103 JTCC Pavilion EHT	0.00	0.00	40.00	0.00	\$ 40.00

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
For Recreation and Cultural Services (80)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-80-83-5104 JTCC Pavilion WSIB	0.00	0.00	69.00	0.00 \$	69.00
01-80-83-5105 JTCC Pavilion OMERS	0.00	0.00	206.00	0.00 \$	206.00
01-80-83-5106 JTCC Pavilion Group Ins.	0.00	0.00	231.00	0.00 \$	231.00
01-80-83-5112 JTCC Farmers Mkt Pavilion	259.13	0.00	260.00	0.00 \$	260.00
01-80-83-5160 JTCC FM Pavilion Phone/Fax/Intern	325.00	0.00	325.00	0.00 \$	325.00
Total Pavilion Expenditures	2,634.13	0.00	3,252.00	0.00	3,252.00
Hall Expenditures					
01-80-84-5010 JTCC Hall Utilities/Maint	22,000.00	12,815.10	22,000.00	8,812.83 \$	13,187.17
01-80-84-5100 JTCC Hall Salaries	7,000.00	518.56	473.00	8.10 \$	464.90
01-80-84-5101 JTCC Hall CPP	1,250.00	23.06	22.00	0.00 \$	22.00
01-80-84-5102 JTCC Hall EI	0.00	11.74	7.00	0.18 \$	6.82
01-80-84-5103 JTCC Hall EHT	0.00	10.12	9.00	0.16 \$	8.84
01-80-84-5104 JTCC Hall WSIB	0.00	15.25	17.00	0.24 \$	16.76
01-80-84-5105 JTCC Hall OMERS	0.00	45.84	43.00	0.00 \$	43.00
01-80-84-5106 JTCC Hall Group Ins.	0.00	0.00	96.00	0.00 \$	96.00
01-80-84-5113 JTCC Hall Machine Time	0.00	8.00	0.00	0.00 \$	0.00
01-80-84-5119 JTCC Hall Small Equipment	500.00	0.00	500.00	0.00 \$	500.00
01-80-84-5121 JTCC Hall Equipment Repairs/Maint	500.00	584.11	500.00	0.00 \$	500.00
01-80-84-5125 JTCC Hall Materials	1,000.00	0.00	1,000.00	0.00 \$	1,000.00
01-80-84-5144 JTCC Hall Building Maintenance	3,000.00	77.37	3,000.00	0.00 \$	3,000.00
01-80-84-5150 JTCC Hall Insurance/Licence	5,960.09	5,960.09	6,403.00	6,403.00 \$	0.00
01-80-84-5160 JTCC Hall Phone/Fax/Internet	2,000.00	1,197.27	2,000.00	453.11 \$	1,546.89
01-80-84-5163 JTCC Hall Equip Maintnce/Contract	6,900.00	5,450.02	6,900.00	1,769.77 \$	5,130.23
Total Hall Expenditures	50,110.09	26,716.53	42,970.00	17,447.39	25,522.61
Arena Expenditures					
01-80-85-5009 JTCC Arena Eq Repair	2,500.00	1,746.10	0.00	203.52 \$	0.00
01-80-85-5010 JTCC Arena Utilities	56,000.00	37,763.83	0.00	18,426.05 \$	0.00
01-80-85-5100 JTCC Arena Salaries	36,000.00	39,852.34	38,063.00	17,764.72 \$	20,298.28
01-80-85-5101 JTCC CPP	7,000.00	1,701.99	1,447.00	707.70 \$	739.30
01-80-85-5102 JTCC EI	0.00	863.48	601.00	399.95 \$	201.05
01-80-85-5103 JTCC EHT	0.00	776.03	742.00	346.44 \$	395.56
01-80-85-5104 JTCC WSIB	0.00	1,132.34	1,332.00	519.03 \$	812.97
01-80-85-5105 JTCC OMERS	0.00	3,030.26	3,426.00	1,316.70 \$	2,109.30
01-80-85-5112 JTCC Farmers Mkt Pavilion	0.00	259.13	0.00	0.00 \$	0.00
01-80-85-5113 JTCC Arena Machine Time	0.00	(139.70)	0.00	(9.00) \$	0.00
01-80-85-5125 Recreation Materials	0.00	4,710.05	0.00	0.00 \$	0.00
01-80-85-5127 Library	2,405.00	2,405.00	2,405.00	0.00 \$	2,405.00
01-80-85-5145 Recreation Co-Ord Office Supplies	5,500.00	2,142.41	3,700.00	490.43 \$	3,209.57
01-80-85-5149 JTCC Miscellaneous	750.00	1,630.43	750.00	1,273.56 \$	(523.56)
01-80-85-5150 Recreation Insurance	2,386.24	2,386.24	2,564.00	2,564.00 \$	0.00
01-80-85-5160 JTCC Telephone/Fax/Internet	1,600.00	1,244.47	1,600.00	513.46 \$	1,086.54
01-80-85-5168 Capital Project Exp	10,000.00	0.00	0.00	0.00 \$	0.00
01-80-85-5755 Recreation Adult Hockey	17,000.00	16,948.39	23,000.00	6,186.05 \$	16,813.95
01-80-85-6000 Transfer (to) from Reserve	0.00	23,300.00	31,500.00	0.00 \$	31,500.00
Total Arena Expenditures	141,141.24	141,752.79	111,130.00	50,702.61	60,427.39

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
For Recreation and Cultural Services (80)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Canteen Expenditures					
01-80-86-5100 JTCC Canteen Salaries	500.00	0.00	593.00	0.00	\$ 593.00
01-80-86-5101 JTCC Canteen CPP	100.00	0.00	24.00	0.00	\$ 24.00
01-80-86-5102 JTCC Canteen EI	0.00	0.00	8.00	0.00	\$ 8.00
01-80-86-5103 JTCC Canteen EHT	0.00	0.00	12.00	0.00	\$ 12.00
01-80-86-5104 JTCC Canteen WSIB	0.00	0.00	20.00	0.00	\$ 20.00
01-80-86-5105 JTCC Canteen OMERS	0.00	0.00	60.00	0.00	\$ 60.00
01-80-86-5106 JTCC Canteen Group Ins.	0.00	0.00	68.00	0.00	\$ 68.00
01-80-86-5121 JTCC Canteen Equip Repairs/Mainte	500.00	0.00	500.00	0.00	\$ 500.00
01-80-86-5125 JTCC Canteen Materials	1,000.00	207.31	1,000.00	0.00	\$ 1,000.00
01-80-86-5144 JTCC Canteen Building Maintenance	207.31	0.00	210.00	0.00	\$ 210.00
01-80-86-5160 JTCC Canteen Phone/Fax/Internet	500.00	0.00	500.00	0.00	\$ 500.00
01-80-86-5163 JTCC Canteen Equip Maintnce Cont	200.00	0.00	200.00	0.00	\$ 200.00
Total Canteen Expenditures	3,007.31	207.31	3,195.00	0.00	3,195.00
Total Recreation and Cultural Services Expenditures	\$ 555,349.51	\$ 278,371.92	\$ 304,140.00	\$ 116,579.24	\$ 187,560.76
Recreation and Cultural Services Excess of Revenues	\$ (237,694.51)	\$ (121,197.62)	\$ (224,035.00)	\$ (115,471.47)	\$ (108,563.53)

Township of Johnson
Statement of Revenue and Expenditures
Original Budget
For Planning and Development (90)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-90-00-4604 Planning Service Fees Rebilld	\$ 4,000.00	\$ 13,777.47	\$ 14,000.00	\$ 1,593.28	\$ 12,406.72
01-90-00-4606 Planning Application Fees	0.00	(407.04)	0.00	0.00	\$ 0.00
Total Revenues	4,000.00	13,370.43	14,000.00	1,593.28	12,406.72
Tile Drainage Revenues					
01-90-75-4900 Tile Drainage Recpt Fr Homeowner	2,000.00	1,562.48	0.00	0.00	\$ 0.00
Total Tile Drainage Revenues	2,000.00	1,562.48	0.00	0.00	0.00
Total Planning and Development Revenues	\$ 6,000.00	\$ 14,932.91	\$ 14,000.00	\$ 1,593.28	\$ 12,406.72
Expenditures					
Expenditures					
01-90-00-5100 PLANNING WAGES	\$ 2,500.00	\$ 46.37	\$ 0.00	\$ 0.00	\$ 0.00
01-90-00-5101 PLANNING CPP	350.00	2.24	0.00	0.00	\$ 0.00
01-90-00-5102 PLANNING EI	0.00	1.05	0.00	0.00	\$ 0.00
01-90-00-5103 PLANNING EHT	0.00	0.90	0.00	0.00	\$ 0.00
01-90-00-5104 PLANNING WSIB	0.00	1.36	0.00	0.00	\$ 0.00
01-90-00-5105 Planning OMERS	0.00	4.54	0.00	0.00	\$ 0.00
01-90-00-5149 Planning Misc	33,650.00	13,741.49	33,000.00	3,024.46	\$ 29,975.54
01-90-00-5164 Planning Municipal Drain	10,000.00	875.75	10,000.00	0.00	\$ 10,000.00
01-90-00-5167 Community Develop WebSite Cyclin	5,000.00	1,182.18	0.00	0.00	\$ 0.00
01-90-00-6000 Transfer (to) from Reserve	2,000.00	1,000.00	2,000.00	0.00	\$ 2,000.00
Total Expenditures	53,500.00	16,855.88	45,000.00	3,024.46	41,975.54
Total Planning and Development Expenditures	\$ 53,500.00	\$ 16,855.88	\$ 45,000.00	\$ 3,024.46	\$ 41,975.54
Planning and Development Excess of Revenues Over E	\$ (47,500.00)	\$ (1,922.97)	\$ (31,000.00)	\$ (1,431.18)	\$ (29,568.82)

Township of Johnson
Statement of Revenue and Expenditures

Original Budget
 For Capital Projects (99)
 For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Expenditures					
Administration Expenditures					
01-99-10-5180 Contractors	\$ 0.00	\$ 0.00	\$ 0.00	\$ 594.00	\$ 0.00
01-99-10-5181 Furniture & Equipment	0.00	0.00	35,000.00	0.00	\$ 35,000.00
01-99-10-5182 Hardware & Software	0.00	0.00	139,818.00	63,881.08	\$ 75,936.92
Total Administration Expenditures	0.00	0.00	174,818.00	64,475.08	110,342.92
Fire Expenditures					
01-99-30-5181 Furniture & Equipment	0.00	0.00	36,000.00	0.00	\$ 36,000.00
Total Fire Expenditures	0.00	0.00	36,000.00	0.00	36,000.00
Road Expenditures					
01-99-35-5125 Materials	0.00	0.00	66,197.00	0.00	\$ 66,197.00
01-99-35-5180 Contractors	0.00	0.00	75,673.00	0.00	\$ 75,673.00
01-99-35-5181 Furniture & Equipment	0.00	0.00	11,000.00	0.00	\$ 11,000.00
Total Road Expenditures	0.00	0.00	152,870.00	0.00	152,870.00
Water Expenditures					
01-99-50-5180 Contractors	0.00	0.00	6,000.00	0.00	\$ 6,000.00
01-99-50-5183 Vehicles	0.00	0.00	120,000.00	0.00	\$ 120,000.00
Total Water Expenditures	0.00	0.00	126,000.00	0.00	126,000.00
Parks Expenditures					
01-99-80-5140 Consultant/Inspections	0.00	0.00	20,000.00	0.00	\$ 20,000.00
01-99-80-5180 Contractors	0.00	0.00	65,000.00	0.00	\$ 65,000.00
Total Parks Expenditures	0.00	0.00	85,000.00	0.00	85,000.00
Arena Expenditures					
01-99-85-5125 Materials	0.00	0.00	6,000.00	0.00	\$ 6,000.00
01-99-85-5180 Contractors	0.00	0.00	38,000.00	0.00	\$ 38,000.00
Total Arena Expenditures	0.00	0.00	44,000.00	0.00	44,000.00
Total Capital Projects Expenditures	\$ 0.00	\$ 0.00	\$ 618,688.00	\$ 64,475.08	\$ 554,212.92
Capital Projects Excess of Revenues Over Expenditures \$	0.00	\$ 0.00	(618,688.00)	(64,475.08)	(554,212.92)

Township of Johnson
Statement of Revenue and Expenditures
Original Budget

For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	\$ 3,375,145.92	\$ 3,455,157.80	\$ 3,351,091.90	\$ 1,019,521.13	\$ 2,331,570.77
Total Expenditures	\$ 3,375,145.92	\$ 3,048,002.53	\$ 3,704,574.97	\$ 959,324.64	\$ 2,745,250.33
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 407,155.27	\$ (353,483.07)	\$ 60,196.49	\$ (413,679.56)



1 Johnson Drive, Box 160 Desbarats - Ontario - P0R 1E0
Phone (705) 782-6601 Fax (705) 782-6780
people@johnsontownship.ca

July 9, 2020

RE: Truck Purchase Proposal

I would like to make a proposal that the Township of Johnson purchase a landscape truck 4-wheel drive with a commercial plow.

At this time the Township of Johnson has out grown it's need for the pickup truck it currently owns. The previous roads superintendent had indicated the need for another truck as he was using his personal vehicle and billing costs to the township. The current pickup truck is not a commercial equipped truck and does not meet all the needs for the Townships maintenance and work. Another staff member is also using his personal pickup truck for township maintenance. This puts the township at an insurance risk as it would not be covered under our insurance if something happened. With the current Covid 19 situation the township does not meet the requirements for a workplace and will not in the future. The township could also be facing a problem for the upcoming winter maintaining Old Mill road as the bridge is need replacement and our current plowing equipment will exceed it's failing structure.

At this time, we don't have a proper piece of equipment to haul road patch and it is being placed into an old oil drum in a pickup truck. During the winter months a smaller truck with a plow could be used for snow removal jobs in town while the larger equipment is plowing roads throughout the township. It could also be used with a plow to run out and clean up snow drifting on roads rather than using the larger equipment for small cleanup. After speaking with roads worker over the past year these are some of the recommendations they have made.

I have researched these trucks extensively over the past year. The Ford F550 does not meet our needs as after it is equipped with the dump box and other equipment the truck is already over loaded and is not legal for MTO requirements. Also, the dealer did not respond with a quote. The Dodge truck also identified issues that did not meet the required needs. GMC does not have a commercial truck available in Canada at this time. The truck that I propose the township consider is an International CV515 with four-wheel drive and BOSS straight blade commercial plow. Four-wheel drive is a must as a two-wheel drive will not stand up to plowing.

This unit would be purchased from Rush International Truck center in Sault Ste Marie. They fully service this vehicle which has a commercial Duramax diesel motor. This vehicle manufactured by International is essentially a GMC truck inside the cab and the GMC Duramax commercial six-cylinder motor. The rest of the truck is commercial International. The truck would come fully equipped from Rush truck center and all service provided by them which eliminates service from car dealerships on commercial vehicles.

Attached is the quote for proposed vehicle as required.

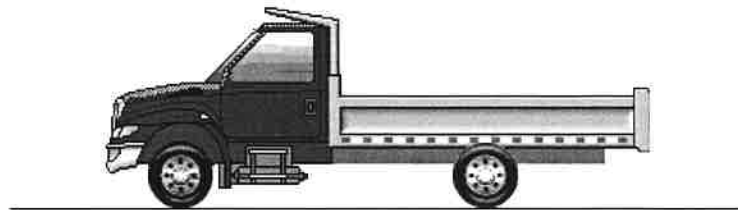
Thanks,

Gavin Grant
Counsellor Johnson Township
Desbarats Ontario
POR1E0

Prepared For:
 Township Of Johnson
 Blaine Mersereau
 1 Johnson Drive
 Desbarats, ON P0R 1E0
 (705)782 - 6601
 Reference ID: N/A

Presented By:
 RUSH TRK CTR SAULT
 Guy Schroeder
 7450 TORBRAM RD.
 MISSISSAUGA ON L4T 1G9
 (705)450-6626

Thank you for the opportunity to provide you with the following quotation on a new International truck. I am sure the following detailed specification will meet your operational requirements, and I look forward to serving your business needs.



Model Profile
2020 CV515 SFA (CV515)

AXLE CONFIG:	4X4
APPLICATION:	Landscape Dump
MISSION:	Requested GVWR: 23500. Calc. GVWR: 22500 Calc. Start / Grade Ability: 34.08% / 2.15% @ 55 MPH Calc. Geared Speed: 103.5 MPH
DIMENSION:	Wheelbase: 165.00, CA: 83.80, Axle to Frame: 63.00
ENGINE, DIESEL:	{International 6.6} EPA 2017, 350HP @ 2700 RPM, 700 lb-ft Torque @ 1600 RPM, 2900 RPM Governed Speed, 350 Peak HP (Max)
TRANSMISSION, AUTOMATIC:	{Allison 2700 RDS} 5th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Park Pawl, with 23,500-lb GVW and 26,000 GCW Max, On/Off Highway
AXLE, FRONT DRIVING:	{Dana Spicer 60-256} Single Reduction, 7,500-lb Capacity, with Hub Piloted Wheel Mounting
AXLE, REAR, SINGLE:	{Dana Spicer S16-130} Single Reduction, 15,000-lb Capacity, 190 Wheel Ends Gear Ratio: 4.30
CAB:	Conventional, Day Cab
TIRE, FRONT:	(2) 225/70R19.5 Load Range G G647 RSS (GOODYEAR), 640 rev/mile, 87 MPH, All-Position
TIRE, REAR:	(4) 225/70R19.5 Load Range G G622 RSD (GOODYEAR), 641 rev/mile, 87 MPH, Drive
SUSPENSION, REAR, SINGLE:	15,500-lb Capacity, Vari-Rate Springs
PAINT:	Cab schematic 100CX Location 1: 2570, Viper Red (Prem) Chassis schematic N/A

<u>Code</u>	<u>Description</u>
CV51500	Base Chassis, Model CV515 SFA with 165.00 Wheelbase, 83.80 CA, and 63.00 Axle to Frame.
1570	TOW HOOK, FRONT (2) Frame Mounted
1AMM	SKID PLATE Steel, Frame Mounted, Protects the Transfer Case from the Ground
1ANB	AXLE CONFIGURATION {Navistar} 4x4
	<u>Notes</u>
	: Pricing may change if axle configuration is changed.
1CGH	FRAME RAILS High Strength Low Alloy Steel (50,000 PSI Yield), Straight Top Flange with Contoured Bottom, Height Transitions from 7.375" (187.325mm) to 9.125" (231.775mm) to 7.625" (193.675mm); Width: 3.079" (78.21mm); Thickness: 0.3125" (7.94mm); 383.3" (9735.8mm) Max OAL
1LEG	LICENSE PLATE HOLDER Includes Upper & Lower Mounting Plate Hardware, Mounted in Existing Holes in Front Bumper
1LNZ	BUMPER, FRONT Contoured, Steel, Chrome Plated, for CV and RE Bus
1WEB	WHEELBASE RANGE 128" (325cm) Through and Including 183" (465cm)
2EWA	AXLE, FRONT DRIVING {Dana Spicer 60-256} Single Reduction, 7,500-lb Capacity, with Hub Piloted Wheel Mounting
2WLC	AXLE, FRONT DRIVING, LUBE {EmGard FE-75W-90} Synthetic Oil; 1 thru 29.99 Pints
3AJN	SUSPENSION, FRONT, SPRING Parabolic Taper Leaf, Shackle Type, 7,500-lb Capacity, with Shock Absorbers
4198	BRAKE SYSTEM, HYDRAULIC {Bosch} Split System, with Four Channel ABS, Traction Control, Hydromax Brake Booster and Master Cylinder
4EVD	DUST SHIELDS, FRONT BRAKE for Hydraulic Brakes
4EVE	DUST SHIELDS, REAR BRAKE for Hydraulic Brakes
4GBJ	BRAKE, PARKING {Bosch} DSSA Type, 12" x 3"; for Hydraulic Brake Chassis; Foot Operated in Cab; Differential Mounted
4JNR	BRAKES, FRONT, HYDRAULIC DISC Quadraulic; Four 64mm Diameter Pistons
4NNM	BRAKES, REAR, HYDRAULIC DISC Quadraulic; Four 64mm Diameter Pistons
5708	STEERING COLUMN Tilting
5CBH	STEERING WHEEL 4-Spoke; 15" Dia., Black, Leather Wrapped
5PSS	STEERING GEAR {Bosch S2 8014 Plus} Power
6DHD	DRIVELINE SYSTEM {Dana Spicer} SPL100 Main Driveline, Direct Mount Transfer Case to Transmission, SPL70 Driveline to Front Axle, for 4x4
7BLL	EXHAUST SYSTEM Horizontal, Frame Mounted Right Side, Under Rail, for Single Exhaust
7SDS	ENGINE EXHAUST BRAKE for International 6.6 Engine
7XAA	MANUAL REGEN Capability
8002	ELECTRICAL SYSTEM 12-Volt for CV Model
	<u>Includes</u>
	: HAZARD SWITCH Push On/Push Off, Located on Top of Steering Column Cover
	: HEADLIGHT DIMMER SWITCH Integral with Turn Signal Lever
	: PARKING LIGHT PARKING LIGHT Integral with Front Turn Signal and Rear Tail Light
	: TURN SIGNAL SWITCH Self-Cancelling with Lane Change Feature
	: WINDSHIELD WIPER SWITCH 2-Speed with Wash and Intermittent Feature, Integral with Turn Signal Lever

<u>Code</u>	<u>Description</u>
8GJB	ALTERNATOR {Denso SC6} Brush Type, 12 Volt 220 Amp. Capacity
8HBW	TRAILER BRAKE CONTROL Integrated
8HXV	BODY BUILDER WIRING Back of Day Cab at Left Frame or Under Crew Cab at Left Frame; Includes One Sealed Connector for Separate Ground/Backup/Left and Right Hand Turn, Left and Right Hand Tail/Stop/Accessory Power and Combined for Left and Right Hand Stop/Turn
8MVZ	BATTERY SYSTEM {VARTA} Maintenance-Free, (2) 12-Volt 1100CCA Total, Top Threaded Stud
8RNP	RADIO AM/FM/Bluetooth/USB Input/Auxiliary Input/SD Card Slot, with 8" Color Touch Panel Display with Navigation, Voice Activated Technology, Satellite Radio Compatible
8RNS	COMPACT DISC PLAYER with MP3
8RNU	SPEAKERS (6)
8THB	BACK-UP ALARM Electric, 102 dBA
8TRA	TRAILER CONNECTION SOCKET Mounted at Rear of Frame, Wired for Turn Signals Combined with Stop, Compatible with Trailers with Combined Stop, Tail, Turn Lamps
8TUL	STOP, TURN, TAIL & B/U LIGHTS Multi-Function, Sealed, Incandescent Stop, Turn and Tail Lights, Backup Lights with Rear Reflex Reflector, Includes License Plate Light
8TUM	AUXILIARY HARNESS "Y" Harness for Auxiliary Front Head Lights (High/Low Beam), Marker Lights, and Turn Signals for Front Plow Applications
8VAY	HORN, ELECTRIC Disc Style
8VVB	BATTERY BOX Steel, with Plastic Cover, 2 Battery Capacity, Parallel to Rail, 28" Wide, Mounted Left Side Under Cab
8WTT	SWITCH, TOGGLE, FOR WORK LIGHT Lighted; on Instrument Panel and Wiring Effects for Customer Furnished End of Frame Light
8XJG	FOG LIGHTS (2) Clear Lens, Halogen, Rectangular, with White Light Source
8XJM	HEADLIGHTS Halogen, Composite Aero Design, Chrome Trim Bezel, with Daytime Running Lights
8XJP	SWITCH, AUXILIARY 1 to 4 Latching Switches with 30-Amp Fuses
8XJV	CLEARANCE/MARKER LIGHTS (5) Amber LED Lights, Flush Mounted on Cab
8XJW	STARTING MOTOR 12 Volt
8XKS	SWITCH, TOGGLE, ROOF WORKLIGHT Lighted; in Overhead Console and Wiring Effects for Customer Furnished Roof Mounted Light
9AAB	LOGOS EXTERIOR Model Badges
9HCG	GRILLE Chrome, with Chrome Headlight Bezels
9WAC	BUG SCREEN Mounted Behind Grille
9WAY	FRONT END Tilting, Fiberglass, with Three Piece Construction
9WBN	FENDER EXTENSIONS Painted
10060	PAINT SCHEMATIC, PT-1 Single Color, Design 100
10761	PAINT TYPE Base Coat/Clear Coat, 1-2 Tone
10769	PAINT CLASS Premium Color
10VWS	SNOW PLOW PREP PACKAGE Includes Wiring for Roof Mounted Light
10XAX	GVWR WEIGHT CLASSIFICATION Class 6 (19,501-26,000 lbs)

<u>Code</u>	<u>Description</u>
12GAD	ENGINE, DIESEL {International 6.6} EPA 2017, 350HP @ 2700 RPM, 700 lb-ft Torque @ 1600 RPM, 2900 RPM Governed Speed, 350 Peak HP (Max) <u>Includes</u> : OIL FILTER, ENGINE Spin-On Type
12TTM	FAN DRIVE Viscous Screw On Type, Rear Tether, Electronically Controlled
12VGC	AIR CLEANER Single Element, with Water Separator
12VHN	FEDERAL EMISSIONS {International 6.6} EPA, OBD and GHG Certified for Calendar Year 2020
12WGG	THROTTLE, HAND CONTROL Engine Speed Control for PTO; Electronic Controlled, On/Off Switch Mounted on Dash, with Steering Wheel Button Control
12WUS	GOVERNOR Electronic Road Speed Type; with 65 MPH Default
12XBL	BLOCK HEATER, ENGINE 120V/800W
12XZD	RADIATOR Aluminum; 3-Row, Down Flow, Front to Back System, 730 SqIn Louvered, with 578 SqIn Charge Air Cooler, with In-Tank Transmission Cooler
13AXH	TRANSMISSION, AUTOMATIC {Allison 2700 RDS} 5th Generation Controls, Close Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Park Pawl, with 23,500-lb GVW and 26,000 GCW Max, On/Off Highway
13TLP	TRANSFER CASE {Meritor MTC-3203} 2-Speed, Gear Drive, 3,000 lb-ft Torque Rating, Less PTO Provision, Electric Shift Control <u>Notes</u> : Transfer Case Includes 40W Synthetic Lube
13WDB	TRANSFER CASE LUBE {EmGard 50W} Synthetic; 1 thru 14.99 Pints
13WYY	SHIFT CONTROL PARAMETERS {Allison} 1000 or 2000 Series Transmissions, Performance Programming
13XAK	PTO LOCATION Customer Intends to Install PTO at Right Side of Transmission
14888	DIFFERENTIAL, LOCKING {Dana Spicer Truetrac} Torque Proportioning Limited Slip <u>Notes</u> : Axle Lead Time is 90 Days
14AWG	AXLE, REAR, SINGLE {Dana Spicer S16-130} Single Reduction, 15,000-lb Capacity, 190 Wheel Ends . Gear Ratio: 4.30
14SAE	SUSPENSION, REAR, SINGLE 15,500-lb Capacity, Vari-Rate Springs
14WAP	SHOCK ABSORBERS, REAR (2)
14WMN	AXLE, REAR, LUBE {EmGard FE-75W-90} Synthetic Oil; 1 thru 29.99 Pints
15SZN	FUEL TANK Top Draw, Plastic, Rectangular, 17" Tank Depth, 40 US Gal (151L), Includes Auxiliary Draw Port and Fuel Filler Assembly, Mounted Between Frame Rails and Behind Rear Axle
15WDZ	DEF TANK 6.75 US Gal (26L) Capacity, Frame Mounted Outside Right Rail, Under Cab
16030	CAB Conventional, Day Cab <u>Includes</u> : DOME LIGHT, CAB with OFF/DOOR/ON Settings; Located in Overhead Console : READING LIGHT, CAB Located in Overhead Console : STEP (2) One Per Door : STORAGE POCKET, DOOR (2) Full Length, Driver and Passenger Door
16ACC	MIRROR, INSIDE REAR VIEW with Automatic Dimming

<u>Code</u>	<u>Description</u>
16BAN	DOOR HANDLE, EXTERIOR Bright Finish
16BBA	GLASS, ALL WINDOWS Solar Absorbing, Tint
16CEM	COLOR, INTERIOR Dark Ash
16HLZ	GAUGE CLUSTER Metric Speedometer, Includes Metric Odometer; Includes 4.2" Color Display with Personalization, Warning Messages and Vehicle Information
16KVU	SEAT, DRIVER High Back with Integral Headrest, 10-Way Power Adjustable, Cloth, Manual Adjust Lumbar
16LVT	SEAT, TWO-MAN PASSENGER High Back with Integral Headrest in Outboard Position, Center Fold-Down Armrest with Storage, Lockable Storage in Seat Cushion, Cloth, with Recline
16SPT	MIRRORS (2) Manual Folding and Extending, Power Adjust, Heated, Turn Signal Indicator Located in Mirror, Bright Heads and Arms, for 96" Load Width
16VKK	CAB INTERIOR TRIM Diamond, for Day Cab
16WAK	WINDOW, POWER (2) in Left and Right Doors
16XAL	KEYLESS ENTRY SYSTEM REMOTE with Panic Alarm and Horn Beep Lock Confirmation, Includes Two Key Fob Transmitters
16XCP	AIR BAG, FRONT, DRIVER SIDE
16XCR	AIR BAG, FRONT, PASSENGER SIDE
16XCS	SUN VISOR, INTERIOR with Illuminated Mirror for Driver and Passenger Sides
16XDE	AIR BAG, SIDE, DRIVER Seat Mounted, Outboard Side-Impact Airbag
16XDG	AIR BAG, SIDE, PASSENGER Seat Mounted, Outboard Side-Impact Airbag
16XDH	AIR BAG, SIDE CURTAIN Roof Mounted, for Front and Rear Outboard Seating Positions for Driver and Passenger Sides
16XZA	AIR CONDITIONER with Heater, Single Zone
27DVT	WHEELS, FRONT {Alcoa 76543} DISC; 19.5x6.75 Rims, Mirror Polish Aluminum, 8-Stud, 275mm BC, Hub-Piloted, Flanged Nut, with Steel Hubs
28DVT	WHEELS, REAR {Alcoa 76543} DUAL DISC; 19.5" Mirror Polish Aluminum Outer Wheel and Steel Inner Wheel, 8-Stud (275MM BC) Hub Piloted, Flanged Nut, Metric Mount, 6.75 Rims; with Steel Hubs
29PBY	COATING IDENTITY, REAR WHEELS {Alcoa Dura-Bright XBR/EVO} Aluminum Disc Rear Wheels, with Vendor Applied Treatment; Not for Super Single Wide Base
29PBZ	COATING IDENTITY, FRONT WHEELS {Alcoa Dura-Bright XBR/EVO} Disc Front Wheels; Aluminum, with Vendor Applied Treatment; Not for Wide Base
7779440101	(2) TIRE, FRONT 225/70R19.5 Load Range G G647 RSS (GOODYEAR), 640 rev/mile, 87 MPH, All-Position
7779448102	(4) TIRE, REAR 225/70R19.5 Load Range G G622 RSD (GOODYEAR), 641 rev/mile, 87 MPH, Drive

Services Section:

40131	WARRANTY Standard for CV515, Effective with Vehicles Built December 3, 2018 or Later, CTS-3000A
1	Dump Body
2	BOSS V-Plow
	PDI

<u>Description</u>	<u>(CANADIAN DOLLAR)</u>	<u>Price</u>
Factory List Prices:		
Product Items	\$88,057.00	
Service Items	\$0.00	
Total Factory List Price Including Options:		\$88,057.00
Total Goods Purchased:		\$1,500.00
Freight Charge	\$2,700.00	
Total Freight:		\$2,700.00
Total Factory List Price Including Freight:		\$92,257.00
Less Customer Allowance:		(\$6,500.00)
Total Vehicle Price:		\$85,757.00
Total Body/Allied Equipment:		\$25,855.88
Total Sale Price:		\$111,612.88
Total Per Vehicle Sales Price:		\$111,612.88
Net Sales Price:		\$111,612.88

Please feel free to contact me regarding these specifications should your interests or needs change. I am confident you will be pleased with the quality and service of an International vehicle.

Approved by Seller:

Accepted by Purchaser:

Official Title and Date

Firm or Business Name

Authorized Signature

Authorized Signature and Date

This proposal is not binding upon the seller without Seller's Authorized Signature

Official Title and Date

The TOPS FET calculation is an estimate for reference purposes only. The seller or retailer is responsible for calculating and reporting/paying appropriate FET to the IRS.

The limited warranties applicable to the vehicles described herein are Navistar, Inc.'s standard printed warranties which are incorporated herein by reference and to which you have been provided a copy and hereby agree to their terms and conditions.



Algoma District Services Administration Board
Conseil d'administration des services du district d'Algoma

July 7, 2020

Township of Hilton
Municipal Office
Box 4
Hwy 548
HILTON BEACH, Ontario

Village of Hilton Beach
Municipal Office
P.O. Box 25
HILTON BEACH, Ontario
POR IGO

Township of Jocelyn
Municipal Office
R. R. #1
RICHARDS LANDING, Ontario
POR IJO

Township of Johnson
Municipal Office
P.O. Box 160
1 Johnson Drive
DESBARATS, Ontario
POR IEO

Township of Laird
Municipal Office
R. R. #4
ECHO BAY, Ontario
POS ICO

Township of MacDonald, Meredith and Aberdeen Additional
Municipal Office
Box 10
208 Church Street
ECHO BAY, Ontario
POS ICO

Township of St. Joseph
Municipal Office
P.O. Box 9
RICHARDS LANDING, Ontario
POR IJO

Township of Tarbutt & Tarbutt Additional
Municipal Office
R. R. #1
DESBARATS, Ontario
POR IEO

To: Heads of Council and Municipal Clerks

Please be advised that Area 3, consisting of the above eight townships, currently has a vacancy for one member to serve on the Board of the Algoma District Services Administration Board. Area 3 has an approved election procedure for appointing two members to the Board and two members were appointed in December of 2018 to serve for the 2019 to 2022 term. As part of this process, if an election occurs, the person with the 3rd most votes would automatically be appointed should a vacancy occur. However, only 2 persons were nominated at that time, so there is no identified person to fill the vacancy. Under these circumstances, the Board would normally offer to run another election to fill the vacancy, but COVID-19 is currently preventing this from happening as we are not in a position to hold a meeting to facilitate the election process as laid out in the approved Rules of Procedure.

To fill the vacancy, the Board is proposing that an electronic election process through e-mail be utilized to identify nominees to fill the vacancy and to elect an appointee from the nominees as follows:

1. **Nominations**

Each council canvass their council members for nominees that are interested in serving on the Board.

To be nominated, a person must be a member of a municipal council within the ward they would be representing (*See the attached Qualifications of Members*).

More than one municipally elected person can run from a single municipality within a ward.

Nominated persons will be provided the opportunity to share a Candidate Profile with voting delegates and municipal councils within the ward prior to the election.

Councils will forward any nominations and their **e-mail** contact information to Keith Bell by July 31st, 2020 via e-mail at kbell@adsab.on.ca or fax at (705) 842-3747.

2. Voting Delegate

Each council will identify a voting delegate from their municipal council to vote in the electronic voting process on behalf of their municipality.

Each municipality has a single voting delegate (one vote).

Councils will forward the name of their voting delegate and their **e-mail** contact information to Keith Bell by July 31st, 2020 via e-mail at kbell@adsab.on.ca or fax at (705) 842-3747.

3. Distribution of Nominees and their Candidate Profiles

Once the list of Nominees is established and their profiles collected, the information will be distributed electronically via e-mail to the voting delegates and municipal councils.

This will occur no later than August 7th, 2020.

4. Electronic Election Process – Survey Monkey

Voting through Survey Monkey will be sent out to the voting delegates via e-mail on August 10th and the voting delegates will be given until 3:00 PM on August 14th to vote. Instructions will be included and support will be provided by ADSAB staff.

Results will be distributed to voting delegates and municipal councils by 5:00 PM on August 14th.

If there is a tie for most votes, a run-off election will occur from the group of nominees who tied through Survey Monkey via e-mail the following week.

This proposed election process is designed to align as much as possible with the approved election process for Area 3, while at the same time taking into consideration the current reality of COVID-19 measures. Although this process will not be completed by the next ADSAB board meeting on July 23rd, the Board is currently only meeting through virtual means to deal with pressing issues. There is no board meeting in August, so the next potential face to face board meeting will be occurring September 24th. This provides time to properly orientate the new member prior to participating in a meeting.

If you have any questions or concerns, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "KBell". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Keith Bell, CAO
Algoma District Services Administration Board
Phone: (705) 842-3370, Ext. 247
E-mail: kbell@adsab.on.ca

Extract from the District Social Services Administration Boards Act

Ontario Regulation 278/98

QUALIFICATIONS OF MEMBERS

- 3.1 (1) A member of a board who is not a member at large and who represents one or more municipalities shall be a member of a municipal council. O. Reg. 37/99, s. 1.
- (2) A member of a board who is not a member at large and who represents territory without municipal organization shall be a Canadian citizen who is at least 18 years of age and,
- (a) a permanent resident of the territory without municipal organization;
 - (b) An owner or tenant of property in the territory without municipal organization; or
 - (c) the spouse of an owner or tenant of property in the territory without municipal organization. O. Reg. 37/99, s. 1; O. Reg. 40/00, s. 1 (1); O. Reg. 288/05, s. 1. (1).
- (3) A member of a board shall not be an employee of the board. O. Reg. 37/99, s. 1.
- (4) In this section,
- “spouse” means,
- (a) a spouse as defined in section 1 of the *Family Law Act*, or
 - (b) either of two persons who live together in a conjugal relationship outside marriage. O. Reg. 288/05, s. 1 (2).

TERM OF OFFICE OF MEMBERS

4. (1) A member of a board appointed as a member at large shall hold office for a term not exceeding four years. O. Reg. 278/98, s. 4 (1); O. Reg. 410/06, s. 1 (1).
- (2) The term of office of a member of a board who is not a member at large shall commence on January 1 next following the commencement of the term of office of the council that the member represents or January 1 in

any subsequent year of the term of office of that council and shall not exceed four years. O. Reg. 278/98, s. 4 (2); O. Reg. 410/06. S. 1 (2).

- (2.1) Despite subsection (2), if there is a vacancy created by an increase to the number of members of the Board who are not members at large, the term of office of the member filling the vacancy may commence at any time. O. Reg 109/17 s. 1.
- (3) A member of a board may be re-appointed when his or her term ends. O. Reg. 278/98, s. 4 (3).
- (4) If a member who was appointed by one or more municipalities becomes ineligible to hold office as a board member, fails to attend three consecutive board meetings without the board's authorization, resigns or dies before the end of his or her term, the council or councils that appointed the member shall appoint a new member to serve for the remainder of the term. O. Reg. 37/99, s. 2.
- (5) If a member of a board represents an area set out in the Schedule for that board that is comprised of territory without municipal organization and that member becomes ineligible to hold office as a board member, fails to attend three consecutive board meetings without the board's authorization, resigns or dies before the end of his or her term, the board shall appoint a new member to serve that territory for the remainder of the term. O. Reg. 37/99, s. 2.
- (6) If the residents of a territory without municipal organization fail to select a member of a board, the board shall appoint a member to serve that territory and the member shall serve his or her term of office as if he or she were selected by the residents. O. Reg. 37/99, s. 2.

CHAIRS OF BOARDS

5. (1) A board shall, at its first meeting after January 1 in each year, appoint one of its members as chair of the board. O. Reg. 278/98, s. 5 (1).
- (2) The member of the board who is appointed as chair shall serve as chair until the December 31 following the appointment. O. Reg. 383/10, s. 1.
- (3) For as long as the person is a member of the board, he or she may be re-appointed as chair in one or more subsequent years. O. Reg. 383/10, s. 1.
- (4) If the chair resigns or dies while serving as chair, the board shall appoint another member of the board as chair to serve for the balance of the year. O. Reg. 383/10, s. 1.

SERVICE PROPOSAL
THE TOWNSHIP OF JOHNSON

Service Proposal

Friday, March 13, 2020

Submitted By:
Municipal Tax Equity (MTE) Consultants Inc.
MTE Paralegal Professional Corporation
12005 Steeles Avenue
Georgetown, ON L7G 4S6



OVERVIEW

The Township of Johnson has expressed an interest in engaging Municipal Tax Equity (MTE) Consultants Inc. to provide support across a range of functions in the areas of property assessment and taxation. Based on the general outline of the municipality's needs as known, MTE has prepared the following model to support the Township in meeting its core responsibilities related to property taxation for the 2020 tax year. We suggest that the Township's goals may be well met by all, or some of the following:

- Assessment Roll Audit to support the Township's efforts to review, manage and enhance the accuracy and completeness of the assessment roll;
- Tax Policy and Assessment Impact Study, which provides a thorough review of the municipality's taxation landscape and provides a foundation for staff and decision makers to consider their strategic revenue and policy options for the coming year;
- An in-person, intensive workshop for staff tailored to the roles and functions of participating staff; and
- A general allocation of consulting resources to assist with following up on the initiatives outlined above and the provision of ad-hoc support that the municipality may deem appropriate.

Each of these elements have been detailed below and a suggested budget proposed.

PROPOSAL ELEMENTS**ASSESSMENT ROLL AUDIT**

MTE's annual Assessment Roll Audit and Strategic Planning study can be relied upon as a critical starting point and foundation for the development and execution of an organized and focused ABM initiative. The suggested study would be comprised of four key elements, each expressly designed to address a specific issue with respect to the overall health of the municipality's assessment base.

- *Assessment Base Profile*
Details the municipality's assessment demographics; documents reassessment and valuation trends by property type; and identifies prominent shift and change patterns.
- *Proactive Reviews*
Comprised of a variety of audit, review and reporting elements designed to identify specific errors and/or omissions on the roll and focus correction efforts.
- *Reactive Reviews*
Focuses on the identification of potential risks and losses related to active efforts to erode the municipality's assessment base.
- *Assessment Base Management (ABM) Overview*
Discussion of ABM practices and related topics including: assessment and appeal processes, reassessment, growth, and opportunities for errors outside the appeal process.

This exercise includes a variety of systematic and customized audits applied against a vast array of assessment, sales and appeal data. This begins with a comparison of year-over-year data to identify anomalous changes or trends at the individual property level. Coupled with additional analysis to in year changes designed to pinpoint any anomalies to assessment changes that have occurred. Comparisons are made for vacant properties where signals and indicators suggest a missing improvement on the property.

A comprehensive analysis of valuations per acre are made to all vacant properties in the municipality, again, so the anomalies can be identified for further review. Potential tax classification errors due to zoning changes are specifically identified, properties with potential tax exemption errors are listed and a direct comparison of property sales to assessment values for the past few years makes up the Proactive portion of the Audit.

Additional sections review Reactive ABM components and utilize the Assessment Review Board's (ARB) data detailing both the past valuation changes and the current assessment values still at risk; this is summarized for both appeals before the ARB and the results of Request for Reconsiderations. The audit literally sets the stage for any effective municipal Assessment Base Management exercise.

As part of this review and analysis, MTE would identify specific properties and/or property types that require valuation adjustments, both undervalued and overvalued, as well as any wider shifts or changes that may pose additional tax implications for a specific property class or the municipality as a whole and provide recourse recommendations.

Post Audit Review and Issue Refinement

Once published, MTE will convene a conference call with the municipality to discuss the findings and confirm specific next steps and parameters. As part of this discussion we will guide staff in interpreting the results of the study and utilizing the various elements.

MTE can assist staff in the confirmation of anomalies and potential errors and help develop recommended approaches to address each identified assessment issue. Ideally, the results of this Audit and the suggested strategies for refinement and follow-up will provide local resources with a measured plan for targeting and resolving issues of concern over the coming months.

TAX POLICY AND ASSESSMENT IMPACT STUDY

MTE's Tax Policy and Assessment Impact Study is a cost-effective solution designed to provide municipalities with a solid analytical foundation on which to consider its base line tax circumstances as well as strategic directions for the new taxation year. Staff and decision makers who rely on this annual study have immediate access to clear, concise and accessible information to support a wide range of reporting and decision-making requirements.

The following core analytical models will be prepared and published in a consolidated report for the Township's review and consideration:

1. 2019 in-year assessment and revenue growth
2. 2020 Reassessment / Phase-In Analysis, Trends and Tax Implications
 - Market Value Update
 - Notional Rates and Levies
 - Tax Trends and Shifts at the Class and Typical Property Level
3. Alternate taxation models based on parameters to be determined in conjunction with staff, which may include, but may not be limited to:
 - Tax Ratio Adjustments to Certain Classes;
 - Class Structure Adjustments; and/or
 - Other Tax Policy/Levy Strategies of Interest
4. Analysis of revenue related to PIL's, linear properties and retained education levies
5. Implications and Analysis of any new or changing Provincial Rules as known at publication



This robust report would present results on the basis of both assessment and tax. Summary results will be accompanied by commentary and discussion sufficient for the reader to interpret and understand the quantitative results.

This study is designed to assist municipal staff in understanding the ongoing changes within the assessment base and the resulting tax implications.

STAFF TRAINING

MTE provides in-person workshops which would be based on a strategic mixture of structured information delivery, empirical review and discussion regarding the Township’s current tax and assessment environment including a hands-on overview of key analytical strategies, and guided dialogue in respect of current and potential policy issues, options and opportunities.

The empirical and dialogue based elements of the day will be blended throughout the presentation of this material and will extend into those areas of interest not covered by the more tangible and finite elements outlined below.

Below is a general listing of the main areas we tend to cover. In most cases we include some content under all of these headings but with the workshop being weighted more heavily to a few key areas. The focus is adjusted based on the participants and in consideration of the seniority of the staff members and function. MTE can tailor the workshop to concentrate on detailed information on tax administration items.

Suggested Training Agenda

An introduction to Property Assessment & Taxation

- General Systemic Overview
- Participants Roles and Responsibilities
- Key System Features (Variable Tax Classes, Tax Ratios, CVA, Phase-In, etc.)
- Annual Assessment and Tax Administration Cycle

Assessment and Market Updates / Reassessment

- CVA: Property Valuation and Classification
- Reassessment, Phase-In and Equity Change
- Assessment Growth and Loss

Primary Assessment and Taxation Calculations and Policy Options

- Core Calculation Protocols: Working with Assessment & Tax Data
- Tax Levy and Rate Calculations
- Measuring Growth, Reassessment and Levy Change
- Policy Tools, Options and Limitations
- Hypothetical Modelling and Comparative Analysis

Administering the Tax Levy

- Implementing the Tax Levy
- General and Special Area Rates
- Interim and Final Levy Requirements and Options
- Post Billing Adjustments (Supp’s, Omits, ARB Decisions, Etc.)
- Rebate/Reduction Programs (Vacant Unit Rebates, 357’s, Etc.)
- Remedial Collection Options and Tax Write-Offs



Our workshop models are based on a mixture of structured information delivery, empirical review and discussion based on your specific municipality and its current tax and assessment environment.

This would include a hands-on overview of key analytical strategies, and a guided dialogue in respect of current policy issues, options and opportunities. For the analytical and tax model elements of the content, we integrate actual local data and details into the package materials, example calculations, models, etc. We have found that using familiar data makes complex concepts and models more accessible and digestible. Generally, it takes about 7 hours to get through the material.

A complete package of reference materials will be supplied to support the effective transfer of knowledge. This material will be designed to both guide the session and as useful resource for future reference.

Timing

MTE recommends an immediate start in order to support the tax policy analysis for 2020 taxation.

Financial

MTE suggests that the following amounts be allocated in respect of the analytical and support services outlined in this document.

Assessment Roll Audit Study	\$2,000.00
Tax Policy and Reassessment Impact Study	\$2,500.00
Staff Workshop (Full Day & Resource Package)	\$2,600.00
<i>Workshop Discount if Tax Policy Study Prepared</i>	<i>-\$500.00</i>
Assessment Audit Discussion and Follow Up	\$700.00
Tax Policy Discussion and Follow Up	\$500.00
<u>Total (exclusive of HST and Disbursements):</u>	<u>\$7,800.00</u>

Workshop Budget Note

The amount quoted for the Staff Workshop includes preparation and delivery of the materials. It does not account for disbursements or time related to travel of MTE staff or Municipal staff, nor does it contemplate securing a third location for the delivery of the materials. Location and travel logistics will need to be considered and worked out between the Municipality and MTE should the Municipality choose to proceed.

Out of Scope Tasks

Additional amounts would need to be allocated should the municipality require additional analysis/support not contemplated in this service outline. In particular, any efforts to conduct on-location reviews, inspections or site verifications have not been contemplated herein. MTE staff will discuss tasks that are potentially out of the scope of this outline and obtain approval from the municipality before proceeding.

Additional Support

Additional areas of support that MTE may be called upon to provide include but are not limited to:

1. The provision of ad-hoc support, tax policy and revenue modelling, policy design and analysis;
2. A review of any municipal reports prepared by staff in respect of, or intended to summarize MTE's analysis;
3. A presentation of the results of the above noted report findings to area finance staff and/or Council;
4. Calculation and/or confirmation of the Township's actual tax rates for municipal purposes once policy decisions have been finalized; and
5. Review of the Township's tax policy by-laws and associated schedules.

ACCEPTANCE AND NEXT STEPS

If the municipality would like MTE to proceed with this analysis on its behalf, this direction should be indicated in writing via return email. Upon receipt of approval, MTE will forward a listing of information and data requirements to municipal staff along with a service agreement to be ratified in support of the proposed tasks.

Respectfully Submitted,

Peter R. Frise
Vice President of Corporate and Client Services



ABOUT MUNICIPAL TAX EQUITY (MTE) CONSULTANTS INC.



Municipal Tax Equity Consultants and our affiliate company MTE Paralegal Professional Corporation, are recognized throughout the Province as trusted sources of expertise, and have long been considered as being on the leading edge of the property assessment and taxation industry in Ontario. The depth and breadth of our expertise and experience, coupled with a long demonstrated ability to maintain unparalleled standards of practice, has allowed MTE to forge a unique position across the broader spectrum of property assessment and taxation, municipal finance, administration, strategic policy development and research.

Municipal Tax Equity Consultants (MTE) Inc. provides municipalities with key services in the areas of property assessment, taxation, municipal finance and administration. Municipal Tax Equity's affiliate corporation, MTE Paralegal Professional Corporation was established in 2008 and is a certified Professional Corporation under the Law Society of Upper Canada.

MTE's core municipal client base is concentrated within Ontario, and includes approximately one third of the Province's municipal governments. The municipalities that rely on MTE's experts range from small rural and Northern single-tiers to large urban cities and key Counties and Regions across Ontario. By applying the organization's unique blend of experience and expertise, we work with our client communities to help ensure they achieve maximum yields from existing revenue sources, realize optimal benefits from emerging opportunities, and are able to develop and operate within tax policy frameworks at the most optimal level.

MTE's service portfolio is broad ranging, however, all of our services and corporate approach to working with the municipal community focuses heavily on providing municipal staff and decision makers with the knowledge, tools and resources necessary for the development and maintenance of appropriate, compliant and successful tax, assessment and financial policies and practices.

MTE is also regularly engaged by broader public sector entities such as professional associations, Provincial Governments and industry working groups that draw on our unique blend of expertise and experience to meet the requirements of various specialized projects. Such projects include, but are not limited to: development and delivery of education and training material, specialized industry writing, customized software development and policy development support.

To best serve our clients, however, both corporations employ a service model that is based on an exclusive commitment to the municipal community; neither engages private sector clients whose interests may diverge from that of a municipality.

To find out more about MTE, please visit our website at www.mte.ca.





Township of Johnson

Asset Management Planning
and Capacity Building

SUBMITTED BY:

The Public Sector Digest Inc.

148 FULLARTON ST, 9TH FLOOR
LONDON, ON N6A 5P3

CONTACT: KYLE SYM
ACCOUNT MANAGER
519-690-2565 EXT. 2641
ksym@psdrcs.com

RESEARCH

CONSULTING

SOFTWARE

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CONTACT LIST**Township of Johnson (“Client”)**

NAME	TITLE	TELEPHONE	E-MAIL
Chris Wray	CAO/Clerk	705-782-6601	cwray@johnsontownship.ca

PSD Consulting (“PSD”)

NAME	TITLE	TELEPHONE	E-MAIL
Kyle Sym	Account Manager	519-690-2565 Ext. 2641	ksym@psdracs.com
Matthew Van Dommelen	GM Business Development and Software Implementation	519-690-2565 Ext. 2480	mvd@psdracs.com
John Murray	General Manager – Asset Management	519-690-2565 Ext. 2700	jmurray@psdracs.com
Brenna Coleman	Project Manager	519-690-2565 Ext. 2754	bcoleman@psdracs.com

PURPOSE

This document contains a high-level project plan for Asset Management Planning and capacity building, which includes consulting work that will improve the consistency of information at the Township of Johnson and surrounding communities within Algoma District. Having a consistent strategy within neighbouring communities, will provide better communication among administrators and it allows for an easier development of Asset Management practices across municipalities. As a result, and considering the limited resources within the district, this proposal offers an approach that will facilitate the communication and collaboration between communities to share best practices on asset management. The pricing included within this proposal is considering the participation of multiple communities and it aims to help the participating municipalities prepare for compliance of Ontario Regulation 588-17.

PSD is proposing the implementation of the CityWide Asset Manager Software system, which will be used by the municipalities to maintain its ongoing asset management planning activities. All asset information to be uploaded, will include amortization schedules, asset attribute data, and any other information relevant for TCA reporting and Asset Management.

As the Asset Management practices of the Township grow, it becomes increasingly important to have a centralized system that provides a tool to utilize this data. This application is a cloud-based Industry-leading Asset Management Enterprise Solution. It provides the Township with a complete asset registry for all its asset types. The CityWide Asset Manager (AM) provides customized metrics including accounting for all infrastructure assets, total replacement cost, age-based condition ratings, estimated life remaining of assets, and annual projected costs.

The proposed project will also provide an O.Reg 588-17 compliant Asset Management Plan for its Core Assets to meet the 2021 requirements, which will be built into the CityWide Asset Manager system for better data management.

Building an asset management plan and program requires three critical variables: authoritative expertise in asset management, supplementary qualitative and quantitative research on asset management best practices, and empowering technology.

As part of the approach to complete the implementation of this program, PSD will work with the Township staff to implement this program in the CityWide Asset Management Software and train staff on all its functionalities. This system is designed to become a centralized repository for the Township's assets. All asset data collected will be uploaded to update each asset category where necessary. Our team will work with the staff to accelerate and coordinate interdepartmental meetings to improve and make the process of data uploads and sharing more efficient.

The Asset Management components discussed throughout this proposal are offered as full standalone consulting projects or as high-level analysis projects that would be included as part of an O.Reg compliant Asset Management Plan. PSD has prepared several options for the consideration of each community. These options are designed to address different levels of Asset Management maturity.

PROPOSED DELIVERABLES OPTIONS

OPTIONS	PSD DELIVERABLE	POTENTIAL FUNDING SOURCE
<p>Option A (O.Reg compliance until 2021)</p>	<p>Compliant AMP and CityWide Software</p> <ul style="list-style-type: none"> AMP will be built using Citywide AM AMP will be comprised of high-level analysis of each component included within the proposal on what the municipality is currently completing/doing in that area 	<p>FCM MAMCF Funding (FCM provides 80% of project funding, up to a total of \$62,500.00)</p>
<p>Option B – Recommended (Option A + AM Strategy + Condition Assessment Protocols)</p>	<p>AM Strategy</p> <ul style="list-style-type: none"> This option provides the municipality a very detailed plan on how to improve and advance their asset management programs 	<p>FCM MAMCF Funding + Modernization Funding (2019 Lump Sum contribution OR 2020 Phase 2 Application Based Funding)</p>
<p>Option C (Option B + Condition Assessment Protocols + Lifecycle Framework + Levels of Service Framework + Risk Framework)</p>	<p>Condition Assessment Protocols, Lifecycle Analysis, Risk Framework and Levels of Service Framework</p> <ul style="list-style-type: none"> This option will provide the municipality with a very detailed lifecycle activity program that will be able to feed both operation and capital budget The municipality will be able to prioritize projects and asset replacement based on a robust risk framework Additionally, this option will help prepare the municipality for upcoming 2024 O.Reg requirements by looking at service levels Condition Assessment Protocols will help improve condition data that can help create an accurate picture of current state within the municipality 	<p>FCM MAMCF Funding + Modernization Funding (2019 Lump Sum contribution OR 2020 Phase 2 Application Based Funding)</p>

<p>Option D (Option C + Citywide Works)</p>	<p>Citywide Works</p> <ul style="list-style-type: none"> Works will help municipalities manage their day to day operations through the ability to create, track, manage and schedule service requests, work orders, preventative maintenance requests and manage minimum maintenance standards through the route patrol function. 	<p>FCM MAMCF Funding + Modernization Funding (2019 Lump Sum contribution OR 2020 Phase 2 Application Based Funding)</p>
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The following chart provides a brief description of how each activity will be completed by PSD, by different options.

Option A: Compliant AMP and CityWide Software

Project Methodology

PSD will deliver the following items as it prepares data and strategies that will be incorporated into the Compliant Asset Management Plan for the Township of Johnson. The work will include the following projects and PSD Staff will build and implement components of the Asset Management Plan into the Township’s CityWide AM Module:

- Completed MAMCF Grant Application (free of charge)
- Compliant Asset Management Plan for O.Reg 588-17 for 2021 Stage 1 requirements*.
- CityWide Asset Manager Module License and Implementation

*The Asset Management Plan to be delivered to the Township will include considerations for stages 2 and 3 of the O.Reg. 588-17 regulation, which are set to be completed within the 2023 and 2024 deadlines.

CITYWIDE ASSET MANAGER

CityWide Implementation

For this project, PSD is recommending the implementation of this module to ensure all asset management data is correctly synchronized and balanced for the current reporting year. This implementation will include additional training hours so that staff can maintain the data going forward. The Township will be able to create its TCA reports as well as to do all amortization schedules straight from the software.

The AM module is the central repository for linear and standalone assets (including fleet, facilities and park assets) and allows for attachment of relevant digital documentation (permits, photos, reports, drawings) to individual assets. As the Asset Management practices of the Township grow, it becomes increasingly important to have a centralized system that provides a tool to utilize this data.

This application is a cloud-based Industry-leading Asset Management Solution that can be GIS integrated. It provides the Township with a complete asset registry for all its asset types. The CityWide Asset Manager (AM) provides customized metrics including accounting for all infrastructure assets, total replacement cost, age-based condition ratings, estimated life remaining of assets, and annual projected

costs. In addition, asset management features include lifecycle planning, replacement costing, condition assessment, risk analysis, levels of service and project prioritization.

ASSET MANAGEMENT SYSTEM TRAINING SESSIONS

Best Practice Asset Management Techniques

Continual training is provided throughout the course of the project and during each workshop session. Training on risk and criticality / lifecycle activity models and analysis are key elements of proper asset management practices and programs. Through their use, an asset manager can determine which infrastructure is critical to the organization and can also rank and rate the level of business risk associated with all the infrastructure stock. Proper lifecycle management of infrastructure assets will allow a Township to optimize budgets and make the

best use of public funds. To accomplish this, data will be gathered around current maintenance and replacement activities including costs and timelines for application.







PSD is an end to end Asset Management consultant that has worked with municipalities of all sizes across Canada to help institute a regimented Asset Management program. As part of our commitment to deliver expertise in Asset Management, we develop software applications focused on delivering an Enterprise Asset Management software suite as well as budgeting software for municipalities.

We provide our customers with consulting services that include strategic Asset Management roadmaps and a choice of software solutions to execute upon them.

COMPLIANT ASSET MANAGEMENT PLAN FOR O.REG 588-17, 2021 DEADLINE

PSD acknowledges that this proposal requires the need to address the points stipulated in the MAMP application and as such, the proposed plan will meet those requirements and will deliver a Comprehensive Municipal Asset Management Plan (AMP) to be compliant with Ontario Regulation 588/17 requirements of 2021. The development of an O.Reg 588/17 compliant AMP will accommodate the Township’s included capital asset categories (if applicable) of roadways, water, wastewater, storm sewers, bridges and culverts, equipment, rolling stock, facilities, and land improvements.

Initially, recipients of the Federal Gas Tax fund were required to have in place asset management plans that included all assets for eligible project categories as of December 31, 2016. Currently, Ontario Regulation 588/17: Asset Management Planning for Municipal Infrastructure, formerly Bill 6, was officially released in January 2018. Each requirement of O. Reg 588/17 and accompanying mandates have been established to promote sufficient asset management, some of the benefits of which are depicted below:

Benefits of Asset Management	
	Good governance and increased accountability
	Data-driven decision-making
	Enhanced sustainability of infrastructure
	Improved level of service and quality of life
	Accurate forecasting of infrastructure replacement and enhancement needs
	Compliance with federal and provincial regulations

The first deadline for O.Reg. 588/17 was July 1, 2019 and required the delivery of a strategic Asset Management Policy which, among other benefits, outlines the principles that the Township will follow for their asset management planning. It will also outline the Township's approach to continuous improvement and adoption of appropriate practices regarding asset management planning.

In addition to the requirement for municipalities to deliver an asset management policy, O.Reg. 588/17 asks for updated Asset Management Plans, delivered in three stages. **Stage 1** of the AMP is due by **July 1, 2021** and requires an Asset Management Plan which addresses core infrastructure assets.

Stage 2 of the AMP is due by **July 1, 2023** and requires an Asset Management Plan which expands on Phase 1 by including all infrastructure assets.

PSD will provide an AMP that satisfies the requirements for Stage 1 and Stage 2. These stages include providing current levels of service for each asset category, establishing the lifecycle activities needed to maintain the current levels of service, and growth considerations.

Stage 3 of the AMP is due by **July 1, 2024** and requires an AMP which expands on Phase 2 by requiring more details for all infrastructure assets. Some of the requirements for Phase 3 include providing proposed levels of service, lifecycle management and financial strategies, identifying lifecycle activities, and growth considerations.

PSD's work for the Township will complete preparation for stage 1, in order to comply with the 2021 requirements of AMP development and will include considerations for stages 2 and 3 of the regulation.

Asset Management Plan Development

PSD consultants and implementation staff will work alongside Township staff and department heads in finance, public works, and other members of the senior management team to develop a tailored and manageable AMP. The Township's plan will align with any previous AMP produced by the Township and accompanying plans, documents, and broader asset management strategies and objectives to its strategic plan and establish asset management roles and responsibilities to be endorsed by council. This process will provide a framework for decision making, reduce uncertainties and enable corporate goals and objectives to be met now and into the future. The AMP will ensure that the community continues to meet legislated requirements and provides a guide to establishing future asset management protocols and making infrastructure investment decisions. The AMP will further serve as a strategic planning document that outlines key asset data and information about the Township's infrastructure portfolio, asset inventory and replacement costs, and identifies the resources and funding required to meet the organization's objectives. The AMP will also include a detailed analysis of this data to determine optimized asset management strategies, the current state of infrastructure, the Township's capital investment framework, and financial strategies to achieve fiscal sustainability while reducing (and eventually eliminating) funding gaps.

High quality data is the foundation of an effective asset management program and the cornerstone of intelligent capital investment decisions, both of which have direct financial implications on the community. Ultimately, data determines deficits, and a practical Final Report, or AMP begins with robust, credible datasets that instill high confidence among the team. From our experience in advising hundreds of municipalities, there are generally two primary causes of poor decisions: inaccurate or incomplete

data, and the misinterpretation of data. Each individual capital asset can have anywhere from several to dozens of attributes—from material type and replacement costs, to useful life and condition information. With tens of thousands of assets across the portfolio, there are many opportunities for errors to be introduced.

The process of data collection and analysis used by PSD is designed to ensure maximum confidence in the raw data itself, and the final project components that rely on this data. As data has such widespread implications across the asset management program, PSD will work with the Township to determine gaps and obtain all relevant infrastructure and general capital inventory data at the highest level of detail available, thereby eliminating those gaps. PSD will collaborate with staff to gather the relevant static (e.g., material type) and dynamic datasets (e.g., condition) for each asset class via templates tailored specifically for the Township.

We will then calculate, identify, and/or forecast other information necessary to complete the AMP. Examples include estimated replacement dates, estimated replacement costs, and condition (age-based if no assessed condition is known). Sources may include existing data from the Township’s accounting fixed asset registers, insurance asset registers, PSAB asset registry, GIS information, Access or Excel files, schematics, engineering drawings, and plans. A summary of the assets in each category will be developed. Any new data pertaining to replacement costs, average age, and condition will be updated within the Township’s database.

All information will be loaded and calculated using CityWide Asset Manager, the software PSD will use to analyze the Township’s data. Following this an export of information from the software will be provided back to the Township in Excel format. PSD’s data analysts will carry out an initial assessment through a systematic and exhaustive gap analysis to determine where the Township should focus its efforts to develop a strong asset management program. The results of this analysis will allow our team to identify any missing data on assets and ensure that all attributes required for asset management are appended to each asset.

STATE OF LOCAL INFRASTRUCTURE

Kickoff Meeting and Establishment of Roles and Responsibilities

To be able to ensure the proper tailoring of asset management practices throughout the AMP development process, PSD will review the Township’s asset management plan and infrastructure documents. PSD will then host a kickoff meeting to establish an asset management working group made up of designated municipal staff with assigned roles and responsibilities, and then work with municipal staff to fully understand the project goals and history of the Township. We then collaborate further to develop strategies, workshops and training groups to ensure that our recommendations are tailored to the unique needs of the Township. Our approach and methodologies implemented in developing the AMP will enable strategic asset management decision-making, and we will ensure that all training material and the content of the workshops are specifically designed for the Township.

State of the Infrastructure (SOTI) Report

In order to address and complete the objectives set by the Township, PSD will further review documentation that details infrastructure assets and conduct an infrastructure lifecycle analysis, status

of the asset inventory and an assessment of the Township's current data collection activities. PSD will use this information to complete a State of the Infrastructure (SOTI) report and data maturity assessment summarizing the usability, availability, and robustness of the Township's current asset data. The SOTI will provide the Township with a summary of the collected assets in each category, the replacement cost of the assets, the average age of the assets, and current condition assessment data.

The SOTI will also provide the Township with the needed information to ensure that the useful life within the PSAB 3150 policy is comparable with industry standards as the data collection process will highlight the gaps that exist within the current asset inventory. As the Township of Johnson is also considering using CityWide Asset Manager software to manage its activities, conducting the comparison between the current practices of the Township and the industry best practices and requirements set by the Public Sector Accounting Board will be much easier as gaps within the data can be determined more efficiently and with better levels of confidence.

The report will be based on the seven key questions of asset management as outlined within the National Guide for Sustainable Municipal Infrastructure:

- What do you own and where is it? (Inventory)
- What is it worth? (valuation / replacement cost)
- What is its condition / remaining service life? (function & performance)
- What needs to be done? (maintenance, rehab, replace / capital & operating Plans)
- When do you need to do it? (risk analysis / capital and operating Plans)
- How much will it cost? (short/long-term financial plan)
- How do you ensure sustainability? (short- and long-term financial plan)

As a result of the information gathered in the SOTI, PSD will provide municipal staff training on how to further develop processes for maintaining consistent and detailed data for future asset management planning, and help this AMP comply with O.Reg. 588/17 and the Building Together Guide as well as other applicable regulations for Gas Tax funding. In addition to The National Guide for Sustainable Municipal Infrastructure (Canada), the SOTI is based on principles within such key industry best practices as; The International Infrastructure Management Manual (Australia / New Zealand); and American Society of Civil Engineering Manuals (U.S.A). The SOTI will cover what data needs to be collected for different asset types and how to incorporate that data into systems management.

In order to gain a sense of the current state of the Township's infrastructure, service levels and data completeness per asset category, as well as determine proposed lifecycle recommendations based on current funding levels and management practices and fully utilize the inventory databases, PSD will review the data currently available in the CityWide Asset Manager database alongside any other available sources to ensure completeness of data for each asset category. This step is to ensure the right information is being collected, and to manage the data collection processes. Along with these templates, a summary of the assets in each category will be developed and data pertaining to replacement costs, average age, and condition will be updated with the Township.

Inventory Data

Infrastructure and general capital inventory data sources will be obtained from the Township to the highest level of detail available. Sources could include existing data from the Township’s CityWide Asset Manager module, PSAB asset registry, GIS, access or excel files, schematics, engineering drawings and plans. A summary of the assets in each category will be developed. Any new data pertaining to replacement costs, average age, and condition will be updated within the Township’s CityWide database.

Data Maturity Rating

Once data has been compiled by the Township, PSD will perform a gap analysis on the state of the asset data inventory. This data analysis provides a detailed look at the available data and allows PSD to make recommendations concerning the data that should be collected to enable advanced analysis and stronger asset management decision making. The compilation of data and subsequent analysis results in a data maturity rating that is based on the average of three major factors in the data collection process.

1. **Assessed Condition** – the percentage of assets with assessed condition data available within the infrastructure database.
2. **Attributes** – the percentage of recommended asset attribute data available within the database
3. **Replacement Cost** – The weighted average percentage score of the replacement cost source.

The final Data Maturity Rating is then available for use within the Asset Management Plan to illustrate the overall Data Maturity of the Township. Below is a sample table of the Data Maturity Rating:

Asset Category	Assessed Condition	Attributes	Replacement Cost	Overall Rating
Road Network	83%	97%	100%	93%
Bridges & Culverts	99%	-	100%	100%
Water Network	50%	95%	95%	80%
Sanitary Sewer Network	50%	100%	91%	80%
Storm Sewer Network	50%	99%	99%	83%
Buildings	50%	-	96%	73%
Machinery & Equipment	59%	-	51%	55%
Land Improvements	58%	-	50%	54%
Fleet	50%	-	50%	50%
Overall Data Maturity Rating				74%
Overall Data Maturity Rating – Core Assets Only				87%

Assessed Condition

As a factor of the Data Maturity Rating, assessed condition provides an overview of the source of condition data for major components within each Asset Category. The Data Maturity percentage:

- Segments with only age-based condition receive a baseline rating of 50%
- Segments with a mixture of age-based and assessed condition are calculated using a formula to assign additional weight to data sourced from condition assessments.

The resulting table provides an example of how data maturity is established from assessed condition:

Asset Category	Segment	Source of Condition Data	Data Maturity Percentage
Road Network	Paved	65% Assessed	83%
Bridges & Culverts	Bridges	97% Assessed	99%
Water Network	All	Age-based	50%
Sanitary Sewer Network	All	Age-based	50%
Storm Sewer Network	All	Age-based	50%
Buildings	All	Age-based	50%
Machinery & Equipment	All	18% Assessed	59%
Land Improvements	All	16% Assessed	58%
Fleet	All	Age-based	50%

Asset Attributes

While asset condition data is perhaps the most important piece of data to collect, asset attribute data is also helpful to collect in order to support asset management strategy development and decision-making. Asset attribute data provides greater context and clarity to the state of an asset and allows for the development of robust risk and lifecycle management strategies to prioritize projects and ultimately extend the life of assets. Asset attribute data is then collected, and gaps are recognized in this stage of the data maturity rating analysis. Data maturity established from Asset Attribute data is exemplified:

Asset Category	Asset Attribute	Percentage Completion in Asset Inventory
Road Network (Paved Roads)	Surface Width (m)	100%
	Length (m)	100%
	Road Class	84%
	Surface Material	100%
	Design Class	100%
Water Network (Water Mains)	Length (m)	100%
	Pipe Diameter (mm)	87%
	Material	99%
Sanitary Sewer Network (Sanitary Mains)	Length (m)	100%
	Material	100%
	Pipe Diameter (mm)	100%
Storm Sewer Network (Storm Mains)	Length (m)	100%
	Pipe Diameter (mm)	97%
	Material	100%
Data Maturity Rating		93%

Replacement Cost

The third factor of the Data Maturity rating is based on a ranking of each replacement cost source based on accuracy and reliability. Where there are multiple replacement cost sources for an Asset Category, the resulting Data Maturity Percentage is a weighted average based on the following data sources.

1. Cost/Unit
2. User-Defined Cost
3. CPI/NRBCPI
4. Flat Rate Inflation

Asset Category	Asset Segment	Replacement Cost Source	Data Maturity Percentage
Road Network	Tar/Chip & Hot Mix	100% Cost/Unit	100%
Bridges & Culverts	Bridges	100% User-Defined Cost	100%
	Culverts	90% User-Defined Cost 10% CPI	95%
Water Network	Watermains	81% Cost/Unit 19% CPI	91%
Sanitary Sewer Network	Sanitary Sewer Mains	98% Cost/Unit 2% CPI	99%
Storm Sewer Network	Storm Sewer Mains	91% Cost/Unit 9% CPI	96%
Buildings	All	98% CPI 2% User-Defined Cost	51%
Machinery & Equipment	All	100% CPI	50%
Land Improvements	All	100% CPI	50%
Fleet	All	100% CPI	50%
Overall Data Maturity Percentage			78%

Infrastructure Report Card (Establish Current Performance)

Once physical condition information is known for assets within the Township, PSD will incorporate this data once it has been identified to which asset each belongs. Key information will include asset condition data and indexes, growth projections, transportation master plans, water/wastewater master plans, and staff surveys and interviews.

Each asset category will be rated using three primary categories:

Condition and Performance: This category is used to determine the condition of an asset as it exists today and how well it performs its function.

Capacity versus Need: This category’s function is to determine how the designed capacity of an asset compares to the needed capacity of an asset in order to meet current demand.

Funding versus Need: This category determines the actual investment requirements needed to

properly maintain, rehabilitate and replace assets at the right time versus current spending levels for each asset group.

Once the State of the Infrastructure Report has been completed and provided to the Township, PSD will look to use the determined results from the SOTI to guide the implementation of proposed service levels and a financial strategy for the AMP.

All outputs for all municipal assets will be consolidated to produce one overall Infrastructure Report Card showing current condition and future projections for all municipal infrastructure and assign a grade to each asset category on an A – F scale in asset health (condition) and financial capacity. The next page depicts a suggested guideline for the Infrastructure Report Card, although this can be tailored to suit individual needs as required.

By the end of this phase the Township will have a more robust asset registry within their existing CityWide Asset Manager software system, further taking into consideration replacement costs, average age of assets, and condition information. Ultimately, the Township will have established current performance for each category, determined lifecycle activities and maintenance costs, as well as determined the impact of future growth on current levels of service.

Sample Infrastructure Report Card

Overall Grade		Infrastructure Report Card			
C		The Town			
Asset Class	Asset Health (Condition)	Financial Capacity	Overall Grade	Comments	
Road Network	C	C	C	While more than 48% of the municipality's road network is in good to very good condition, 21% are in poor to very poor condition. The average annual revenue required to sustain the Town's road network - including lifecycle activities - totals approximately \$657,000. Based on the Town's current annual funding of \$440,000, there is an annual deficit of \$217,000.	
Water System	C	A	B	With nearly 64% of the municipality's water system is in good to very good condition The Town received an Asset Health grade of 'C'. The average annual revenue required to sustain the Town's water system - replacement only - totals approximately \$559,000. Based on the Town's current annual funding of \$524,000, there is an annual deficit of \$35,000.	
Sanitary System	C	A	B	Nearly 44% of the municipality's sanitary system is in good to very good condition. The average annual revenue required to sustain the Town's sanitary system - including lifecycle activities - totals approximately \$509,000. Based on the Town's current annual funding of \$565,000, there is an annual surplus of \$56,000.	
Storm System	B	F	D	With 87% of all storm system assets in very good condition the municipality received an asset health rating of 'B'. The average annual revenue required to sustain the Town's storm system totals approximately \$264,000. Based on the Town's current annual funding of \$0, there is an annual deficit of \$264,000.	
Buildings	C	F	F	With 76% of all buildings assets in good to very good condition the municipality received an asset health rating of 'C'. The average annual revenue required to sustain the Town's buildings totals approximately \$851,000. Based on the Town's current annual funding of \$204,000, there is an annual deficit of \$647,000.	
Machinery & Equipment	D	A	C	While 42% of all machinery and equipment is in good to very good condition, 41% is in poor to very poor condition. The average annual revenue required to sustain the Town's machinery and equipment totals approximately \$387,000. Based on the Town's current annual funding of \$358,000, there is an annual deficit of \$29,000.	

FINANCIAL STRATEGY AND REPORTING

The last element of the proposed strategy section of the AMP 'Financial Strategies'. For the community, effective financial planning ensures that the infrastructure investments and programs of today do not place a disproportionate burden on future generations. This means that in order for asset management planning to be effective and meaningful, integration with financial planning and long-term budgeting is required.

The development of a comprehensive financial plan will allow the Township to identify the financial resources required for sustainable asset management based on existing asset inventories, desired levels of service and projected growth requirements. PSD will develop a financial strategy that fully integrates to the AMP, and which includes expenditures and revenue forecasts for the delivery of the minimum 25-year infrastructure and general capital budget.

To develop and optimize a long-term budget, PSD will analyze recommended lifecycle activities, asset management strategies, and level of service considerations; this can be accomplished in incremental phases, to reflect a maturing state of knowledge. Information will include current spending on capital and maintenance for each asset program, capital and operations budgets, and the cost of high-level field activities and works (maintenance, rehabilitation, replacement).

Additionally, as the Township develops capital and operating budgets through a collaborative process between staff and the senior management team, they will be able to utilize a greater understanding of short-term capital and operating/maintenance infrastructure requirements, premised on an understanding of overall asset condition outlined in this strategy, to make well-informed decisions.

This work will occur as part of a later stage of the asset management programming project undertaken by the Township, of which this AMP is the first step. Collection of accurate, up-to-date condition assessment and other needs data will help optimize capital investment decisions such that they are based on detailed and strategic analysis of present and future needs instead of simply staff knowledge.

Yearly expenditures forecasts will be broken down as per the asset management strategy:

- Non-infrastructure projects
- Maintenance activities
- Renewal/Rehabilitation projects
- Replacement projects
- Disposal projects
- Growth related projects

The financial strategy and plan will include:

- A breakdown of yearly revenues by confirmed source
- Key assumptions and alternate scenarios where appropriate
- Identifies any funding shortfall (infrastructure deficit) relative to financial requirements (long term replacement needs) that cannot be eliminated by revising service levels, asset management and/or financial strategies.
- Discusses the impact of shortfalls and how the impact will be managed

Financial Data

To develop a robust financial strategy for the Township of Johnson, existing financial information will be obtained from the city. Key information will include current spending on capital and maintenance for each asset program, capital and operations budgets, and the cost of high-level field activities and works (maintenance, rehabilitation, replacement). All information will be analyzed, and a gap analysis will be produced showing actual investment requirements versus current spending levels for each asset group.

Addressing Reserve Funding

The motivation behind establishing minimum reserve funding levels is to indirectly address O.Reg. 588/17 S.6.6.ii, which states that municipalities with a 25,000+ population must provide "the funding projected to be available, by source, as a result of increased population and economic activity." While reserve funding, in this instance, is not required of the Township under O.Reg. 588/17, PSD will identify current reserve funding levels, which will assist the Township in the future when looking to determine minimum reserve funding levels. Identification of the current reserve funding levels are established through discussions with the Township as well as a review of relevant financial information when developing the Financial Strategy.

Funding Objective

The funding objective section identifies the goal of the Township as it relates to the percentage of assets that will be fully funded at the end of the financial plan. If the goal of the Township is to have all asset classes fully funded, the timeline for this goal would be identified as well as an explanation of the scenarios available to the Township to reach their funding objective.

Generally, the scenarios introduced are:

- End of life scenario: based on the assumption that assets deteriorate and -without regularly scheduled maintenance and rehabilitation – are replaced at the end of their service life.
- Lifecycles activities scenario: based on the assumption that lifecycle activities are performed at the optimal time to extend the estimated useful life of assets at the lowest cost; assets are replaced at the end of the extended estimated useful life.

Each scenario will include strategies, where applicable, regarding the use of cost containment and funding opportunities. PSD will establish a 10-year annual cash flow analysis which determines the long-term investment requirement and develop and compare the 10-year cash flow models at end-of-life replacement and lifecycle strategies. This will be completed by integrating assumptions about asset condition, risk assessment, replacement cost, and funding sources.

As O. Reg. specifies, the Township must outline the process for using the asset management plan in developing its budget or any long-term financial plans that outline municipal infrastructure assets. To address these requirements, PSD will also review and incorporate documentation that aligns the Township's financial plans with its asset management practices producing lifecycle management and financial strategies that will set out key information with respect to the assets in each asset category.

As this AMP would take into account the full lifecycle of all assets, our projections provide a forecast of at least 25 years so as to exceed the requirement set out by the Ontario regulations. However, using these projections, the Township will of course also be in possession of a capital plan forecast of 10 years. Therefore, the final deliverable of this process will be an AMP containing a minimum 10-year lifecycle and financial strategy that incorporates all elements listed above, which is compliant with O.Reg. 588/17 requirements.

Current Funding Position

PSD will generate a scenario detailing the current funding that the Township is allocating to each asset category. Included will be consideration of the funding source and the average annual investment required to operate. The resulting conclusion highlights the annual deficit/surplus that each asset category has been allocated, summarizing of the difference in average annual capital requirements of the Township to maintain the infrastructure.

Asset Category	Average Annual Investment Required	2018 Annual Funding Available					Annual Deficit/Surplus
		Taxes	Gas Tax	Provincial Grant	Taxes to Reserves	Total Funding Available	
Road Network	3,550,000	517,000	573,000	422,000	0	1,512,000	2,038,000
Storm Sewer System	998,000	145,000	0	0	0	145,000	853,000
Bridges	190,000	28,000	0	0	0	28,000	162,000
Social Housing	43,000	6,000	0	0	0	6,000	37,000
Machinery & Equipment	333,000	123,000	0	0	0	123,000	210,000
Total:	5,114,000	819,000	573,000	422,000	0	1,814,000	3,300,000

Full Funding Requirements

This scenario will detail the required tax and rate changes the Township would have to apply in order to address the annual deficit in infrastructure investment. The required tax changes are outlined in each asset category and a cumulative total is provided. Then the tax and rate changes are determined if spread out over a period of 5, 10, 15, and 20 years so that any significant tax / rate changes required are phased in.

This final scenario details the estimated total differences in annual requirements and corresponding recommended tax change required to close the infrastructure deficit gap. An example is provided below.

Annual Tax Change Required							
Scenario	Annual Requirement	Current Annual Funding	Current Annual Deficit	5 Years	10 Years	15 Years	30 Years
Scenario 1	5,499,000	1,945,000	3,554,000	6.2%	3.1%	2.1%	1.5%
Scenario 2	5,215,000	1,945,000	3,270,000	5.6%	2.8%	1.9%	1.4%
Change:	284,000	0	284,000	0.6%	0.3%	0.2%	0.1%

Within the final scenario, recommendations will be offered to the Township as to which financial scenario provides the highest potential to close the infrastructure gap, along with the appropriate tax / rate change schedule all bearing in mind the municipalities financial capacity.

Financial Strategy Development for the Asset Management Plan

PSD will utilize all information mentioned above to prepare the financial strategy for the Township of Johnson. The interactive financial strategy will define the relationships between maintenance and capital requirements, debt strategy, reserve strategy, and annual revenue opportunities and strategies. PSD consultants will provide recommendations on the necessary short-term steps that need to be taken to manage the long-term budget requirements. Council will be engaged as the financial strategy is developed for review. At a high level the financial strategy will include:

- An understanding of the various costs associated with investing in assets such as: new, renewal, maintenance and operations for a minimum of 10 years
- An understanding of the various costs associated with accounting for assets: historical, replacement and depreciated
- Metrics to track assets & costs for both operational & management purposes
- The ability of all asset management plan financial requirements to be based on replacement costs and desired levels of service
- An analysis of the Township's financial capacity
- A comparison of how the Township's numbers relate to existing trends
- Development of scenarios for consideration

From the culmination of the previously established components of the AMP outlined in phases 1, 2, and 3, PSD will establish a 10-year annual cash flow analysis which determines the long term investment requirement and develop and compare the 10-year cash flow models at end-of-life replacement and lifecycle strategies. This will be completed by integrating assumptions about asset condition, risk assessment, replacement cost, and funding sources.

As O. Reg. specifies, the Township must outline the process for using the asset management plan in developing its budget or any long-term financial plans that outline municipal infrastructure assets. To address these requirements, PSD will also review and incorporate documentation that aligns the Township's financial plans with its asset management practices producing lifecycle management and financial strategies that will set out key information with respect to the assets in each asset category.

Option B: AM Strategy and Condition Assessment Protocols

Project Methodology

PSD will deliver the following items as it prepares data and strategies that will be incorporated into the Compliant Asset Management Program

- Completed MAMCF Grant Application (free of charge)
- Deliverables Included in Option A
- Asset Management Strategy
- Condition Assessment Protocols and Data Collection Tools

Asset Management Strategy

The Asset Management Strategy (AMS) will facilitate the development and improvement of the client's current asset management program and practices. The AMS is undertaken in four core phases:

- (1) Assessment and Review
- (2) Asset Management Strategy
- (3) Project Management Plan
- (4) Final Report

Throughout the first phase of the project, PSD will work with the client to holistically assess current asset management practices through undertaking a gap analysis and data maturity rating, an assessment of current processes and procedures against international best practices, a state of the infrastructure report and a state of maturity workshop. In the second phase, PSD will conduct a comprehensive review of all existing asset management policies and beginning developing the asset management strategy based on the findings from the first phase assessment. In the third phase, PSD will develop a project management plan that will outline the most efficient way to undertake resource management, asset planning and required scheduling and training.

In the final phase, PSD will deliver the final AMS to the client. The report will contain a set of planned and coordinated actions that will enable the client to deliver the desired levels of service to residents across all asset classes, in a fiscally sustainable way, at the lowest lifecycle cost, while managing the associated risks.

 **Assess**



Asset Management Strategy

Assess the current state of Asset Management maturity and service delivery to develop an Asset Management Program

Asset Management Policy Review

Review the current asset management policy to ensure that it clearly defines asset management program objectives and outlines roles and responsibilities for key staff

Current Asset Data Review

Perform a Data Gap Analysis to assess existing information, processes, practices to generate a Data Maturity Report.

 **Plan**



Project Management Plan

Develop a project plan that is attainable, with actionable steps to follow for the Town to successfully implement its Asset Management Strategy.

Final Report

This report ultimately outlines how the Town can manage its tangible capital assets in a way that optimizes its budget and reflects industry standards and best practices for Asset Management.

 **Implement**

Asset Management Plan

This Strategy will aid in the creation of the required Asset Management Plan to ensure that it meets all the O.Reg 588-17 requirements.

To achieve an Asset Management Strategy that can be utilized by the Township going forward, PSD adopts the understanding of asset management as a sophisticated, coordinated, cross-disciplinary effort that considers the performance, risks, and cost associated with infrastructure over its entire lifecycle and the value asset management delivers to the community.

The PSD Final Report will be aligned with key industry standards the Institute of Asset Management and the International Infrastructure Management Manual (IIMM). Reflecting the requirements of the RFP, our approach to completing all four phases of the project will begin with a detailed focus on assisting the Township in obtaining a thorough review of its current infrastructure data, which will help identify potential cost savings as well aligning its planning to reach O. Reg 588/17 Compliance.

Asset Management Strategy: Implementation

Phase 1: Assessment

- Asset Data Gap Analysis and Data Maturity Rating
- Assessment of current processes, procedures, and practices
- State of Maturity Workshop and Report

Phase 2: Asset Management Strategy

- AM Policy Review
- AM Strategy Development

Phase 3: Project Management Plan

- Resource management
- Scheduling
- Planning Asset Maintenance
- Training and Education

Phase 4: Final Report (AMS)

- Integrated Asset Management Strategy
- Presentation to Staff
- Presentation to Council

Data Analysis Process

The above approach will allow our team of consultants and advisors to understand the current state of the Town's assets. The Lifecycle Analysis and Strategy that will be created for this project is designed to help the Town understand the cost of lifecycle activities, and analyze which activities are optimal and best contribute to the sustainability of their asset management program. PSD's assessment of the data will be based on seven key questions of asset management as outlined within the National Guide for Sustainable Municipal Infrastructure, listed below:

- What do you own and where is it? (Inventory)
- What is it worth? (valuation / replacement cost)
- What is its condition / remaining service life? (function & performance)
- What needs to be done? (maintenance, rehab, replace / capital & operating Plans)
- When do you need to do it? (risk analysis / capital and operating Plans)
- How much will it cost? (short/long-term financial plan)
- How do you ensure sustainability? (short- and long-term financial plan)

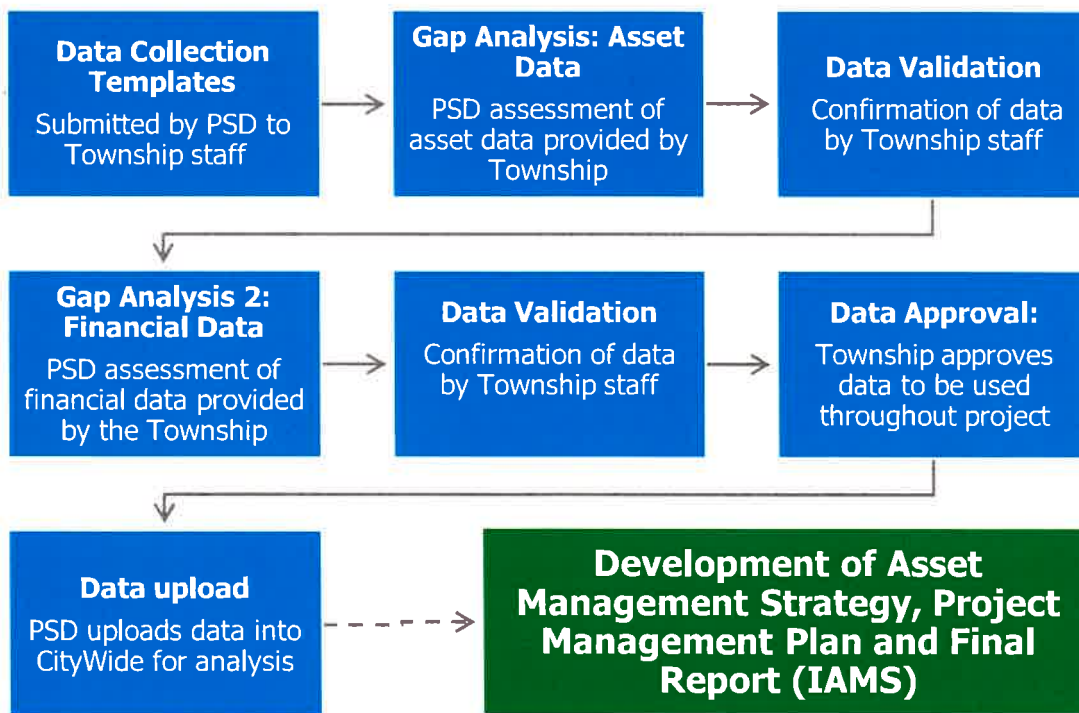
As a result of the information gathered in this phase, PSD will provide recommendations on how to further develop processes for maintaining consistent and detailed data for future asset management planning, and ensure this Framework complies with applicable regulations for Gas Tax funding.

In addition to The National Guide for Sustainable Municipal Infrastructure (Canada), our gap analysis is based on principles within such key industry best practices as:

- ☑ The International Infrastructure Management Manual (IIMM);
- ☑ The Institute of Asset Management (IAM)
- ☑ The Global Forum on Maintenance and Asset Management (GFMAM)
- ☑ The American Society of Civil Engineering Manuals

In addition to a gap analysis of the Town’s inventory databases, PSD will also conduct a thorough review of other data sources as available. This ‘cross referencing’ will provide an augmented understanding of the current state of the Town’s infrastructure, its service levels, and data completeness for each asset category. It also assists in determining the optimal lifecycle recommendations based on current funding levels and management practices. Along with the above templates, a summary of the assets in each category will be developed and data pertaining to replacement costs, average age, and condition will be updated with the Town.

The diagram below illustrates an abbreviated version of our workflow process for gap analyses:



An Asset Management Strategy is a key component of a Township’s planning process linking multiple other corporate plans and documents. For example:

- **The Strategic Plan:** The AM strategy/plan should link to key objectives outlined within the strategic plan.
- **The Official Plan:** The AM strategy/plan should utilize and influence the land use policy directions for long-term growth and development as provided through the Official Plan.
- **Long-Term Financial Plan:** The AM strategy/plan should utilize the financial forecasts within the long-term financial plan

- **Capital Budget:** The decision framework and works identified in the asset management plan form the basis on which future capital budgets are prepared
- **Infrastructure Master Plans:** The AM strategy/plan will utilize goals and projections from infrastructure master plans and in turn will influence future master plan recommendations
- **By-Laws, standards and Policies:** The AM strategy/plan will influence and utilize policies and bylaws related to infrastructure management practices and standards
- **Regulations:** The AM strategy/plan must recognize and abide by industry regulations
- **Business Plans:** The service levels, policies, processes, and budgets defined in asset management plans are incorporated into business plans as activity budgets, management strategies, and performance measures

Option C: Lifecycle Analysis and Levels of Service Framework

Project Methodology

PSD will deliver the following items as it prepares data and strategies that will be incorporated into the Compliant Asset Management Program

- Completed MAMCF Grant Application (free of charge)
- Deliverables Included in Option B
- Condition Assessment Protocols and Data Collection Templates
- Lifecycle Activity Program
- Levels of Service Framework
- Risk Framework

Condition Assessment Protocols and Data Collection Tools

The value of condition assessments cannot be overstated. While age-based data can serve as useful starting point for asset management programs, actual field data remains an essential element of effective asset management. In 2015, PSD partnered with the Association of Municipalities of Ontario (AMO) to produce the State of Ontario’s Roads and Bridges – An Analysis of 93 Municipalities.

The report found that age-based data can understate asset conditions by as much as 30%. However, with limited resources, it is not possible to conduct condition assessments on every asset—nor is it necessary. PSD’s condition assessment strategy optimizes available funds and reinforces risk mitigation.

PSD will then provide the Township with an overview of industry-proven condition assessment guidelines, as well as recommendations on how Township staff may best collect, structure, and further maintain condition assessment data for all required infrastructure to complete the framework.

Key benefits of PSD’s holistic condition assessment strategy

- 1 Improvement of the Township’s understanding of overall network condition, contributing to better management practices and financial planning
- 2 Enabling of the prevention of future failures and provision of liability protection;
- 3 Enabling future establishment of proactive repair schedules and preventative maintenance and rehabilitation programs;
- 4 Allowing for the extension of asset service life, therefore, improving level of service at lower costs;
- 5 Enabling accurate asset reporting which, in turn, enables better decision-making

PSD will guide Township staff on how to prioritize condition assessments, and the appropriate field methods for assessing each asset category, either via an internal assessment process or through a third party (external assessment). For external assessment, PSD will provide RFP specifications along with an expected budget for a multi-year data collection and assessment plan to address gaps in infrastructure inventory and condition data.

In this way, Township staff will have a clear understanding of how they can assess the performance and condition of their assets. This will be pivotal in building a strong and robust asset management Framework in a way that validates management decisions on future expenditures and field activities.

Available condition assessment guidelines by asset type will be reviewed, including the type of capture, the assessment cycle or continued timeline for capture of the field condition data, along with the reporting format used for capture. The Township will receive a detailed section of the Framework labelled Internal Assessment: Condition & Data Collection Tools. This will provide an overview of condition data collection specifications, facilitating the capture of current and accurate inventory and condition assessments of the organization's infrastructure and assets, thereby acquiring required data to supplement existing data.

Using our data collection tools ensures that the Township can collect asset condition data efficiently and in-line with the data structure maturity assessment developed above. PSD will make recommendations on the type of training Town staff should undertake prior to conducting field work.

If the Town decides to use a third-party vendor, for each department, PSD will guide staff through our pre-developed RFP specifications to collect condition and asset attribute data. The use of our RFP specifications will allow the Town to issue a well-defined RFP that will ensure the selected vendor provides the highest value for money. If requested, PSD will also guide the chosen vendor through the data collection tool to ensure that collected data is aligned with the data structure framework. Below is an overview of external condition assessment guidelines:

Each asset category is reviewed in order to develop recommendations for how asset attributes should be defined within the Township's asset inventory. Recommendations are provided according to a data hierarchy in order to help the client prioritize their data collection activities. The Town will be able to utilize this asset data hierarchy framework to enforce their data governance going forward.

Data Collection Templates - Assess the Current State of Assets and Inventory Listings

High data quality is the foundation of intelligent decision-making. Generally, there are two primary causes of poor decisions: inaccurate or incomplete data, and the misinterpretation of data used. The process of data analysis used by PSD is designed to ensure maximum confidence in raw data, or other project components, used to develop our analysis and ultimately, the application of the strategies outlined in the final document.

PSD will gather financial and asset management information via templates from the Town and calculate/forecast other information that is not provided such as estimated replacement date, estimated replacement costs, and condition (age-based if no assessed condition is known). All information will be loaded and calculated using CityWide Asset Manager.

PSD will carry out an initial assessment through a gap analysis to determine where the Town should focus its efforts to develop a strong asset management program. The results of this analysis will allow our team to identify any missing data on assets to ensure that all attributes required for asset management are appended to each asset.

Throughout this analysis, all the information housed in the Town’s current asset inventories will be reviewed by each applicable asset category. In this stage, information that is important for asset management and TCA such as estimated useful life, age, installation or acquisition dates, accounting costs, accumulated amortization, netbook value, identifier numbers, amortization rates, department, valuation, etc. will be gathered and reviewed.

To ensure that the Township is able to use this data for asset management purposes, our team will aid the Township in updating all the asset inventories using the TCA register with new asset management information. At this point, PSD will be able to identify what is necessary to create a consistent structure throughout each asset category.

Ongoing training and workshops will be provided throughout each task, and at this stage, the Township staff will be provided training on how to develop processes for maintaining consistent and detailed data for asset management planning moving forward. This will cover what data to collect for different asset types and incorporating that into systems management. In order to fully utilize the inventory databases, PSD will provide Township staff with templates that are designed to collect data in a standardized form to ensure the right information is being collected, and to manage data collection processes. Below is an example of a data collection form.

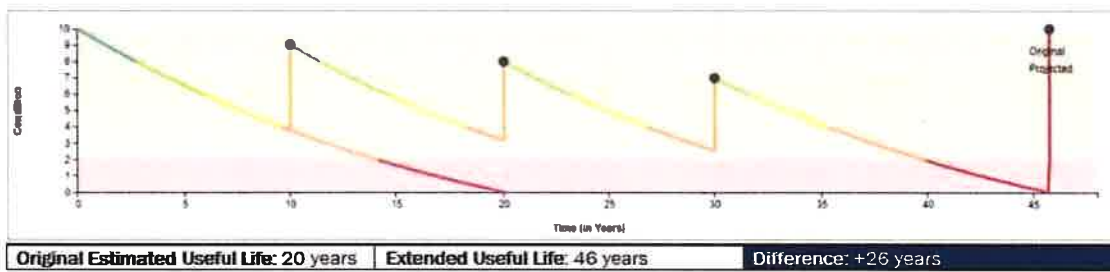
The detailed information gathered will allow for lifecycle protocols, lifecycle models by asset type, and asset deterioration curves to be developed for each asset category.

Component Level Data								
CW Asset ID	Unique ID / GIS ID	Component Class	Component Name	Component Location	Component Description	Manufacturer	Model	Serial Number
207 B	FIREHALL OLD		Old Firehall In Lucknow					
209 B	LAND		Landfill Building	Landfill				
210 B	LIB		Ripley Public Library	Ripley Public Library				
211 B	LIB		Ripley Public Library	Ripley Public Library				
212 B	MC		Medical Centre - Ripley	Med Cen - Ripley	Roof			
213 B	MC	Foundation	Medical Centre - Ripley	Med Cen - Ripley	HVAC			
214 B	MC	Exteriors	Medical Centre - Ripley	Med Cen - Ripley	Day Care Renovations			
215 B	MC	Interior & Management	Municipal Office	Municipal Office	Carpet - main level			
216 B	MC	Special Equipment & Furnishings	Municipal Office	Municipal Office	Roof			
217 B	MC	Site Components	Municipal Office	Municipal Office	Addition and old Township Hal Reno into mun office			
233 B	PCCC		Point Clark C. C.	Point Clark Community Center				
234 B	PCCC		Point Clark C. C.	Point Clark Community Center				
235 B	PCCC		Point Clark C. C.	Point Clark Community Center				
236 B	PCCC		Point Clark C. C.	Point Clark Community Center				
243 B	PCCC SWITCH		Portable Generator Switch	Point Clark Community Center				
246 B	PW HOLY		Holyrood Shed	Holyrood Shed				
247 B	PW HOLY		Holyrood Shed	Holyrood Shed				
248 B	PW HOLY		Holyrood Shed	Holyrood Shed				
249 B	PW LUCK		PW Shed Lucknow	Lucknow Shed				
251 B	PWRIP1		PW Shed 1	Ripley PW Shed				
252 B	PWRIP2		PW Shed 2	Ripley PW Shed				

LIFECYCLE ACTIVITY DEVELOPMENT

For PSD to establish an approach for maintaining and reporting on asset replacement processes, the consulting team will conduct a lifecycle assessment with Municipal staff where a best practice industry review will be undertaken for each asset category to determine the optimal lifecycle activities, costs and options available to maintain current levels of service. The assessments will also go over lifecycle planning, condition assessment, risk analysis, levels of service, and project prioritization moving forward. This step will ensure the long-term viability of the Township’s infrastructure and general capital while achieving the lowest total cost.

Once the asset inventory data has been compiled and verified, the detailed information gathered will allow for lifecycle planning and modelling by asset type, and asset deterioration curves (pictured below) to be developed for each asset category. PSD will compile these results in a Lifecycle Analysis and Activity Report to help the Township understand the cost of lifecycle activities, and analyze which activities best contribute to the sustainability of their asset management program. Pictured below is a Deterioration Curve – LCB/Surface Treated Roads:



Lifecycle Management Strategy

For each asset category a best practice industry review will be undertaken to determine the optimal lifecycle activities and options available, to ensure the long-term viability of the Township’s infrastructure and general capital while achieving the lowest total cost.

To further solidify an asset management strategy, the following will be reviewed:

- Ongoing Maintenance activities and costs
- Renewal/Replacement activities, service thresholds and costs
- Rehabilitation activities, service thresholds and costs
- Disposal activities and costs.

Lifecycle Activity Types

Activity Type	Description	Example	Cost
Preventative Maintenance	Any activities that prevent defects or deteriorations from occurring	(Roads) Crack Seal	\$
Rehabilitation	Any activities that rectify defects or deficiencies that are already present and may be affecting asset performance	(Roads) Mill & Resurface	\$\$
Reconstruction	Asset end-of-life activities that often involve the complete replacement of assets	(Roads) Surface Reconstruction	\$\$\$

For each asset category of the AMP, the lifecycle events will be developed in CityWide Asset Manager, which will produce a listing of what assets will require work in which timeframe, the type of activity that should be undertaken, and the cost for the work. This analysis will also have the options to discount costs and/or add inflation and will provide an overall asset need projection for each category.

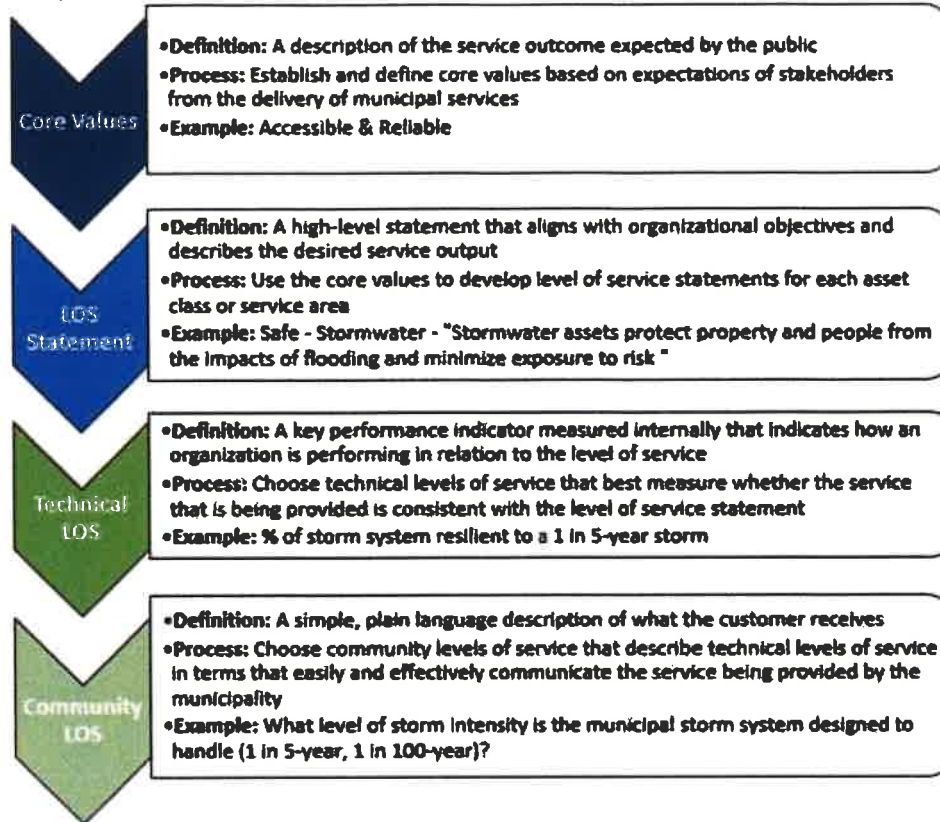
LEVELS OF SERVICE FRAMEWORK

Current levels of service can be defined as a description of the service output for an activity or service area against which performance may be measured. To put it simply, a level of service is a measure of what a Township is providing to its community. PSD will work with Township staff to establish current levels of service being provided for each asset class. This will be conducted through workshops and/or teleconferencing. Depending on the Township’s needs, service levels can be based on community expectations, strategic and corporate goals, legislative requirements, design standards and codes of practice. PSD will also incorporate the impact of future growth within the Township on the current level of service.

A defined level of service is tracked through performance measures which supply targets and timeframes to establish progress. PSD will assist the Township of Johnson in establishing current levels of service through the incorporation of three key factors: cost, performance and risk. Any decision to increase or decrease the provided levels of service will have an impact on each factor.



The process of establishing the current level of service is:



Sample Road Network Levels of Service Framework

Road Network			
Core Value	Level of Service Statement	Community Level of Service	Technical Level of Service
Accessible & Reliable	The road network is convenient and accessible to the whole community with minimal service disruptions; service requests are responded to promptly	Description, which may include maps, of the road network in the municipality and its level of connectivity	Lane-km of arterial roads (MMS classes 1 and 2) per land area in the municipality (km/km²)
			Lane-km of collector roads (MMS classes 3 and 4) per land area in the municipality (km/km²)
			Lane-km of local roads (MMS classes 5 and 6) per land area in the municipality (km/km²)
Safe & Regulatory	The network feels safe to use; traffic signs and markings are easy to see and understand	Description of minimum maintenance standards for road network (road surface and sidewalks).	% of sidewalks inspected annually
			# of reported incidents related to the road and sidewalk network
			# of winter events that required snow clearing as per MMS
Affordable	The road network is managed at the lowest possible cost for the expected level of service	What is the O&M cost to maintain the road network per household?	# of winter events that response time was met or exceeded
			O&M costs for roads / lane-km (excluding winter control)
Sustainable	There are long-term plans in place for the sustainability of the road network	When was the last time the Road Network AMP was reviewed?	Road Network AMP reviewed annually
			Description or images that illustrate the different levels of road class pavement condition
			Average pavement condition index for paved roads in the municipality
			Average surface condition for unpaved roads in the municipality

Levels of Service are used:

- To inform customers of the proposed type and level of service to be offered
- To identify the costs and benefits of the services offered

- To assess suitability, affordability and equity of the services offered
- As a measure of the effectiveness of the asset management plan
- As a focus for the AM strategies developed to deliver the required level of service

Key Performance Indicators

Depending on the Township’s needs, service levels can be based on community expectations, strategic and corporate goals, legislative requirements, design standards and codes of practice. A suggested method in establishing an effective level of service framework, is the incorporation and usage of well-defined key performance indicators (KPIs).

The KPIs incorporate specific, measurable, achievable, relevant, and time-bound (SMART) criteria. The Township will be equipped with the necessary tools to collect data on their performance using the KPIs listed and establish targets that reflect its current fiscal capacity, corporate and strategic goals, and feasible changes in demographics that may place additional demand on their various asset categories. Recommendations will be given to the Township so that infrastructure classes follow respective KPIs. Guidelines will also be given to the Township so that staff can track their progress on an annual basis.

The level of service objectives are typically supported by many performance indicators that help quantify the services to be delivered such as how much, how frequently, and of what nature. Below are some examples of KPIs that PSD has developed for municipalities in the past.

Performance Measures	Description
Strategic Indicators	<ul style="list-style-type: none"> ▪ Percentage of reinvestment vs. value of asset category ▪ Completion of strategic plan objectives (related to infrastructure)
Financial Indicators	<ul style="list-style-type: none"> ▪ Annual revenues vs. annual expenditures ▪ Total cost of borrowing vs. Total cost of service ▪ Annualized depreciation (replacement value) vs. annualized expenditures ▪ Lost revenue from system outages
Asset Health Indicators	<ul style="list-style-type: none"> ▪ Percent of network rehabbed/reconstructed annually ▪ Annual overall condition index vs. desired condition index ▪ Annual adjustment in condition index (up or down) ▪ Annual number of large system outages ▪ Percent of asset value spent on ops and maintenance annually
Operational Indicators	<ul style="list-style-type: none"> ▪ Number of water main breaks per Km of pipe network ▪ Percent of network inspected ▪ Percent of pipes flushed and cleaned annually ▪ Percent of hydrants flow tested annually ▪ Cost of material for pothole patching annually ▪ Water main breaks will be repaired within x hours ▪ Legislated requirements will be met

RISK FRAMEWORK DEVELOPMENT

Assignment of risk scores is essential to the development of the AMP, as it identifies a ranking system for vulnerable infrastructure assets. The accuracy of the risk ranking will rely on the assessment of the probability of failure and the consequence of failure of each asset in order to establish baseline risk. The reliability of both PoF and CoF will depend on the level of assessment, data, or expert knowledge applied to support the analysis.

The Probability of Failure (PoF) relates to the likelihood that an asset will fail at a given time. Possible parameters include current physical condition, service life remaining, known operational issues, asset attributes, and other parameters contributing to asset deterioration (e.g. traffic counts, soil types).

The Consequence of Failure (CoF) describes the overall effect that an asset’s failure will have on an organization’s asset management goals. Consequences of failure can range from noneventful to impactful: a small diameter water main break in a subdivision may cause several rate payers to be without water service for a short time. In this report, the CoF parameters will aim to align with the triple bottom line (economic, social, environmental) approach to risk management as well as other fields including operational, health and safety, and strategic.

Risk Labels can be generated to further qualify the PoF and the CoF, pictured on the next page.

Level	Probability of Failure	Consequence of Failure
1	Rare	Insignificant
2	Unlikely	Minor
3	Possible	Moderate
4	Likely	Major
5	Almost Certain	Severe

Triple Bottom Line impacts are summarized below:

Risk Impact	Description	Common Parameters
Economic	The impact of the asset’s failure on financial resources	<ul style="list-style-type: none"> • Cost of rehabilitation or replacement • Asset type (e.g. road or pipe material) • Asset size (e.g. number of road lanes or pipe diameter) • Overall replacement cost

Social	The impact of the asset's failure on the general population and society	<ul style="list-style-type: none"> • Number of people or critical services affected • Land Use (e.g. industrial, commercial, residential) • Bus / truck / emergency route • Asset carrying capacity (e.g. traffic counts, pipe diameter)
Environmental	The impact of the asset's failure on the environment	<ul style="list-style-type: none"> • Overall area affected • Proximity to water bodies • Proximity to environmentally sensitive areas • Asset carrying capacity (e.g. traffic counts, pipe diameter)




Risk Scoring

PSD will take the existing asset inventory and use a risk matrix (pictured below) to group the assets in their respective risk groups. The overall risk shown through the risk ranking speaks to the priority of a particular asset over others, allowing infrastructure maintenance to be accurately prioritized. All risk scoring will be entered into CityWide.



Future Trends

For any single asset category there may be specific items that negatively or positively affect the future asset grade projection within the State of the Infrastructure report card. Such items could be lack of maintenance resources, extent of back log, effects of climate change, significant funding from grants no longer available, etc. These items must also be accounted for and brought forward as recommended adjustments to the short and long-term budget. One such example of a future trend is climate change. The International Institute for Sustainable Development identified the following impacts of climate change on municipal infrastructure in Canada:

	Greater frequency of freeze-thaw cycles leading to thermal cracking, rutting, frost heave and thaw weakening
	Soil instability, ground movement and slope instability
	Triggered instability of embankments and pavement structures
	Shortened life expectancy of highways, roads and rail
	Drier conditions affecting the lifecycle of bridges and culverts
	Reduced structural integrity of building components through mechanical, chemical and biological degradation
	Increased corrosion and mold growth
	Damaged or flooded structures
	Reduced service life and functionality of components and systems
	Increased repair, maintenance, reserve fund contingencies and energy costs
	Increased water demand and pressure on infrastructure
	Loss of potable water
	Increased risk of flooding; stormwater infrastructure more frequently exceeded
	Rupture of drinking water lines, sewage lines and sewage storage tanks
	Saltwater intrusion in groundwater aquifers

Project Prioritization

The above techniques and processes will supply a significant listing of potential projects. Typically, infrastructure needs exceed available resources and therefore project prioritization parameters must be developed to ensure the right projects come forward into the budget through a combination of risk and benefit analysis.

Benefit Factors

Another important factor in project prioritization is the project’s overall benefit to the Township. Typically, within the strategic plan, a Township will allocate resources, ensuring alignment to strategic priorities and objectives. For instance, downtown revitalization, waterfront development, or addressing storm flooding issues may be strategic priorities. These projects should therefore be prioritized within the asset management strategy and plan. Other types of project benefits may be simple. For instance, with all else being equal, the road with a higher traffic volume will be reconstructed before the road with a lower traffic volume.

Option D: Citywide Works

Project Methodology

PSD will deliver the following items as it prepares data and strategies that will be incorporated into the Compliant Asset Management Program.

- Completed MAMCF Grant Application (free of charge)
- Deliverables Included in Option C
- CityWide Works Module

CityWide Works Module

The CityWide Works module is a complete Asset Management Maintenance System which facilitates workflow management and prioritization of service requests, time sheets, preventative maintenance scheduling and projects, all with a full mapping integration, which satisfies the desired outcome for service request and work order management, fleet management, a mobile platform and reporting. This module will allow the Township to centralize its business functions, reduce the duplication of data, and facilitate how it manages information. CityWide Works is a web based, service request, work order, and preventative maintenance application designed to enable all departments to prioritize, schedule and track projects. In addition, CityWide Works calculates resources utilized, inventory consumed, as well as direct and indirect labour. The application integrates with CityWide Asset Manager and other financial applications.

The module is equipped to manage and record labour, material and equipment time and costs while the Township maintains its assets. Additionally, the solution enables the tracking of progress and status of all work, creation of custom processes, and scheduling of resources. The Works workorder management module would be used to generate, schedule and track progress and cost of work orders and service requests. Work orders can be initiated either internally or externally or can be automatically generated through user-defined preventative maintenance schedules. Users would use this module for maintenance management, fleet management and facility management.

Core Functions of Works

- **Service Requests:** Track front-line requests from residents related to and not related to assets.
- **Work Orders:** Take service requests and turning them into actionable work orders, tying them to assets, assign schedule and action that work to be take care of.
- **Preventative Maintenance:** Scheduling routine or regular maintenance tasks and activities.
- **Mobile App:** Allows field workers to update complete work orders and service request via tablet or mobile phone.
- **Resource costing:** Allows users to track consumable parts and materials, equipment, employee labour hours, contractor and other costs that may be incurred.
- **Reporting:** Allows the organization to leverage valuable data housed within the system. To analyze trends, resource usage, and help make informed decisions about maintenance decisions and asset management practices.

Benefits: **Easy to Use; Configurable Architecture:** System architecture for works is easy to configure: no coding required, meaning that skilled IT resources are not needed to change and add to the configuration. Once users start using the system, they can organically expand and add to their use of the software. **Workflow Process Control** is built into the core of system functionality – help manage flow of communications, data quality, ensuring that processes are being completed at by the right person at the right time in the right way to the right assets. **GIS Centric, Asset Centric:** *All components* of the program allow users to access location information of an asset and visualize it on maps and find key asset information in the Asset Manager repository.

Other Features

- **Core Customer Contacts & Properties Listing:** users can store history on service requests and work orders.
- **Inventory Management:** users are able to manage resource levels.
- **Child-Parent Work Orders:** link work orders for any dependant and subsequent activities that result from a particular work order.
- **E-Mail notifications:** as part of workflow process control, users can highlight and be notified about key activities and statuses of work orders.
- **Role-based permissions:** users can control settings within organizations.

Work orders can be attached directly to the assets housed within the Asset Manager Module, which the Township is looking into implementing. This includes mobile tools that will allow staff to capture photos, asset data and inspection information even when offline in remote areas. Recurring inspections are auto generated, and user to-do lists are viewable by individual users and their supervisors. Inspections and asset information can be collected and uploaded using mobile tools such as smartphones and tablets.

Available for the Works module is also a mobile application, designed for staff to access the work order system information in the field. Users can consult work order information, update calendars, complete priority work, review and complete pending tasks. The mobile application remains functional when there is no available internet connection; information is synchronized once an internet connection is available. Works was designed as a work order and workflow application to enable public works departments to prioritize, schedule and track projects.

Work orders can be attached directly to assets in the Asset Manager database. The system can generate automatic e-mail notifications that send work orders to assigned workers, crews or external vendors.

The assigned party can update the progress and completion of the work order in the system, in the field through the mobile application, or from any desktop computer that has an internet browser. Workers can include notes, pictures and condition assessments within the work order. The Township also has the option to attach preventative maintenance checklists to the work order for the assigned party to complete and create additional work orders/service requests, as necessary. Additionally, Works allows for easy disposals, partial disposals, or additions to work orders independently without disrupting any work order history.

In the Asset Manager module, life cycle costs and replacement costs can all be managed for the fleet. Recently, CityWide Asset Manager released a software update that allows the module to integrate fuel and cost data from third-party fuel vendors, such as Winfuel.

With regards to fleet management, GIS integration allows workers, crews and vendors to plan their route based on open work orders in the system, from the map view. Work orders can be grouped in a specific geographic location and assigned to a worker, crew or external vendor. The Works module can be used to automatically generate work orders based on mileage, time, or time and mileage for regularly scheduled maintenance activities including oil changes, tire rotations etc.

Integration with other software systems was identified as a need for the Township. As such, CityWide has the capability to integrate with various systems to ensure data flows smoothly from one system to the other. PSD recommends the use of CityWide API, to access data in CityWide and vice versa. CityWide also offers an iframe that is embedded into the client's website, where citizens can submit service requests. A notification will be sent to the resident once work has been completed, and when the service request is acknowledged. CityWide allows for integration with other TCA financial applications such as Great Plains to provide functionality across platforms without the need for double entry. CityWide Works provides the functionality to allocate work order to specific work order codes.

Project Cost Breakdown

Options	PSD Deliverables		Pricing
Option A	O.Reg Compliant Asset Management Plan		\$30,500.00
	CityWide AM Software	License Cost (25% Discount)	\$7,000.00
		Implementation	\$8,500.00
Option A Total			\$46,000.00*
Option B (Option A + AM Strategy)	Asset Management Strategy		\$18,000.00
Option B Total			\$62,500.00**
Option C (Option B + Condition Assessment Protocols + Lifecycle Framework+ Levels of Service Framework + Risk Framework)	Lifecycle Activity Program Development		\$20,000.00
	Levels of Service Framework		\$22,500.00
	Condition Assessment Protocols and Data Collection Templates (Discounted due to multiple municipality participation)		\$10,000.00
	Risk Framework Development		\$20,000.00
	O.Reg AMP (AMP price reduced to \$20,500.00 as components of the AMP with Option C are completed through the Lifecycle Activity Program Development stage)		
Option C Total			TBD
Option D (Option C + Citywide Works)	CityWide Works (Pricing TBD; Varies on Scope of Project)		TBD
Option D Total			TBD

*Annual Support and Maintenance Fee for CityWide Asset Manager Module is \$1,900.00 annually (Discounted because of multiple municipalities implementing, contingent on at least (4) municipalities joining at one time)

**Discount valid if at least (4) new municipalities move forward with project. Discount valid on Software Licensing costs, Annual Support and Maintenance costing and Option B Pricing Option.

Note: Final prices per Municipality may slightly vary pending final consultation with each client. Price variance may be due to Municipalities managing less Asset Categories than others.

June 22, 2020

Johnson Township
1 Johnson Dr.
Desbarats, ON P0R 1E0

Dear Mayor:

RE: Accounting assistance proposal

Thank you for the opportunity to provide a quote for accounting services to Johnson Township. Further to our meeting on June 19, 2020, we are writing to summarize our understanding of the engagement particulars with respect to the accounting assistance we have been asked to provide.

Our engagement team will include the following professional staff. Other staff may be added as deemed necessary:

Joal Suraci, CPA, CA (Suraci CPA Professional Corporation)
Meggan McCracken, CPA, CA (Suraci CPA Professional Corporation)
Anthony Rossi, CPA, CA (Rossi Professional Corporation)
Anthony Silveri (Rossi Professional Corporation)

Joal Suraci will be the key contact and point person for the accounting services and responsible for the ultimate deliverable of an auditable year-end file for 2019 and continued accounting support through 2020 and 2021. We respect and understand that there is a timeline to complete the 2019 file by September 30th, 2020, however, we caution that we expect there to be some limited availability for staff assistance from the Township due to summer holidays and remote work arrangements due to COVID-19. We cannot guarantee that this timeline is achievable, however, we will communicate with you throughout the process as to the likelihood this target will be met.

Conditions

- We require IT access by VPN or other means to access the accounting system remotely, which we understand you now have in place
- We require assistance from staff on a fixed work schedule where information can be provided by township staff in a dedicated manner
- We understand that township staff will continue to be responsible for:
 - o Payroll
 - o Taxation
 - o Accounts payable
 - o General day to day accounting tasks

- We will assist with and provide support in the following areas:
 - o Bank reconciliations
 - o Tangible Capital Asset recording and reconciliation
 - o Reserve accounting
 - o Other non-standard accounting/journal entries as necessary
 - o Assistance with year-end file preparation for the auditor with respect to these areas
 - o Training Township staff in these areas in 2021 on the condition that the Township has a committed permanent staffing complement that will carry out these tasks going forward

While we have a basic understanding of the Township's requirements we do not know the full scope of the time commitment necessary to complete these tasks until we come to your site and review the outstanding items. Based on this knowledge, we provide the following fee estimate for this engagement:

- Audit requirements and working papers for 2019 year end such that the year end audit can be completed - \$30,000 to \$50,000 plus disbursements and HST
- 2020/2021 ongoing assistance and support - \$5,000 per month plus disbursements and HST

We recognize that time is of the essence. Upon approval, we propose the following work schedule:

- Before July 12, 2020 – attend site with team members to review the outstanding items and full scope review of project
- Week of July 22, 2020 – spend a dedicated week on-site with 1-2 staff members to begin engagement
- Week of July 29 onwards – Spend one day per week on-site and be available remotely to work on items we identify during the engagement. We would require township staff to be able to dedicate assistance to our team during the on-site days.

We look forward to working with Johnson Township and your management team. If you have any questions regarding this proposal, please contact me at joal@suraci.ca or 705-910-6611 ext. 5.

Yours Truly,



Joal Suraci, CPA, CA

PRIVATE AND CONFIDENTIAL

June 28, 2020

Johnson Township
Attn: Mayor Mersereau
1 Johnson Drive
PO Box 160
Desbarats, Ontario P0R 1E0

Re: Accounting outsource contract

Dear Mayor Mersereau:

I am pleased that you have engaged us to provide accounting services to Johnson Township. I am writing to define the terms and conditions of the engagement, and to specify the scope of the engagement for your review and approval.

SERVICES

As outline in our proposal, our services will include the following accounting services and broked down into two project phases:

PHASE 1 – AUDIT READINESS 2019

- Reconciling the bank accounts
- Processing tangible capital assets for 2018
- Completing tangible capital assets for 2019
- Completing the reserve accounting for 2019
- Assistance with other non-standards journal entries
- Assistance with year-end file preparation for the auditor with respect to these areas

PHASE 2 – COMPLEX ACCOUNTING OUTSOURCING

- Bank reconciliations for January 2020 and onwards
- Accounting for tangible capital assets - January 1, 2020 onwards
- Accounting for reserves and reserve funds - January 1, 2020 onwards
- Assistance with other non-standards journal entries
- Training your designated staff members in these areas
- Assistance with year-end file preparation for the auditor with respect to these areas

You should note that unless otherwise agreed by us in writing, those areas of the engagement for which I am not responsible include the following:

- Providing advice outside the scope of the engagement;
- Providing advice beyond our area of expertise, being municipal accounting
- The appropriateness of decisions taken by Johnson Township as a result of my findings during the engagement.

CLIENT RESPONSIBILITIES

We outlined several responsibilities of Johnson Township in our proposal including:

- IT access by VPN or other means to access the accounting system remotely
- Assistance from staff on a fixed work schedule where information can be provided by township staff in a dedicated manner
- Township staff will continue to be responsible for:
 - Payroll
 - Taxation
 - Accounts payable
 - General day to day accounting tasks

In completing this engagement, I will necessarily rely on information and materials supplied to me by the Township. While this engagement may involve analysis of such information, it does not include an audit of the information supplied.

FEES

Our proposed fee for the engagement as outlined in our proposal is as follows:

- Phase 1 - Audit readiness 2019 – \$30,000 to \$50,000 plus disbursements and HST. A deposit of \$10,000 will be payable upon execution of the contract. Progress billing will be done monthly thereafter.
- Phase 2 - Ongoing assistance and support for January 1, 2020 onwards - \$5,000 per month payable on the 15th of each month plus disbursements and HST until contract termination by either party in accordance with the “Duration and Availability” paragraph of this proposal.

Invoices are payable upon receipt. Interest will be charged at the rate of 1.5% per month compounded monthly for an effective rate of 18% per year on the unpaid balance of any invoice if a portion remains unpaid more than 30 days from the date of such invoice.

DURATION AND AVAILABILITY

Phase 1 of the engagement will commence upon the execution of this engagement letter, expected on July 23, 2020 and will conclude in the Fall of 2020 with a target completion of Sept 30, 2020. Phase 1 of the project will not be cancellable by Johnson Township.

Phase 2 of the engagement will commence upon the completion of Phase 1, expected in the fall of 2020, and conclude at the discretion of the parties. Either party may terminate Phase 2 of this engagement with 60 days advance notice.

Our team will include those individuals as outlined in our proposal and we reserve the right to add or change team members as necessary. We commit to Joal Suraci being the engagement lead throughout the term of the contract.

If these terms are acceptable, please acknowledge by signing this letter where indicated and return it to me as soon as possible.

Yours truly,

SURACI CPA PROFESSIONAL CORPORATION

Per:



Joal Suraci, CPA, CA

I agree with your understanding of the terms of your engagement as set out above.

AGREED TO AND ACCEPTED:

JOHNSON TOWNSHIP

Per:

Mayor Mersereau

Signor #2

Date

Date

USE FOR BUDGET DISCUSSION

**The Township of Johnson
Interim Budget Notes
Budget 2020**

1. Capital Budget

Total costs of \$498,698 already agreed to by Council. Funded as follows:

Municipal Taxation	\$82,734
Federal Grants	\$120,776
Provincial Grants	\$50,000
Reserves	\$245,188
Totals	\$498,698

2. 01-00-00-4902 Other Rev.Realty Penalty/Interest

Low budget amounts resulting from Property Tax inefficiencies. The actual number should likely increase.

3. 01-00-00-4916 Other Rev. - Land Sales

Current budget reflects one sale that is about to be completed. Should the other surplus properties sell the amount could be increased.

4. 01-00-00-4930 Transfer from Reserves

The amount reflected is strictly to fund capital at this time.

5. 01-10-00-5136 Admin Audit Fees

Have been increased to \$50,000 to reflect a more accurate number. Still think that this is too high for a small municipality.

6. 01-10-00-5137 Admin Legal Fees

Have increased from \$2,000 to \$15,000. Anticipates HRT0 matter, tax sales and Government Road planning matter.

7. 01-10-00-5140 Admin Consultant Fees

Set at \$12,500 (same as 2019) for Assessment Based Management. Consideration should be given to the proposal by MTE in terms of value and efficiency.

8. Boards

Board	2019	2020
MPAC	21,706	22,119
APH	25,385	27,324
ADSAB	310,132	330,939
Totals	357,223	380,382

Net Increase is \$23,159 which will require an increase of 3.1% in the tax levy to fund

**The Township of Johnson
Interim Budget Notes
Budget 2020**

9. Salaries & Benefits

- Includes Heather Tenet as new employee
- Terry Phillips at a higher rate
- 2% annual increase overall

777,845

Year	Budget	Actual
2019	\$714,141	\$695,331
2020	\$777,845	-
Net	63,704	

10. 01-10-10-5165 Health & Safety

Did not use in 2019 but kept at \$6,500 in order to become compliant with legislation.

11. The budget does not include any Transfers to Reserves as yet. **Now done**
12. **01-20-00-4202 Protection - Fees Building Permits** increased by \$5,000
13. **01-20-00-4210 Fire Auto Ex Calls** increased by \$3,100 due to higher actuals anticipated
14. **01-20-00-5200 Policing Services** has dropped by \$9,876
15. **Bank Loans**
Total Bank Loan Payments have dropped from \$27,539 to \$18,289 due to the expiry of two loans.
16. **Insurance** has increased by \$5,000 due to the new Cyber Risk Insurance
17. Budgeted about \$6,000 for incremental COVID-19 expenses. This is for sneeze guards at the office and arena and sanitizer dispensers at all locations.
18. **01-30-00-5125 Roads Materials** have increased by \$100,000 over the 2019 budget but are less than the 2019 actual of \$283,000. This number provided by the former PWS and should be reviewed.
19. Road expenditures have increased by about \$47,000 over the 2019 budget. This area should also be reviewed by the PWS for accuracy.
20. Similar budget numbers have been used for Water, Wastewater and Waste as 2019. It is not likely that these will change dramatically
21. **Township Revenues** that do not include taxes, water and sewer have not accounted for the downtime in 2020 due to COVID-19. Mostly, this will affect the arena and recreation. I have asked to have these numbers adjusted. The majority of the expenses are fixed but we may be able to reduce some to compensate for some of the revenue loss.
22. **The Gordon Lake Hall** expenditures should again be reviewed.
23. **01-90-00-4604 Planning Service Fees** have remained the same but we should think about increasing to compensate billing for a larger percentage of the cost to the applicants.
24. A general review shows that some areas may be overbudgeted based on the actuals and budgeted amounts from 2019. I will need to look a bit further into this.
25. **Reserve contributions have now been added to the same level as last year.**
26. **\$120,000 for a new truck has been added with funds coming from Reserves.**
27. **While we don't have final numbers for 2019 as yet, there will likely be a surplus available to roll over to 2020.**
28. **The current budgetary deficit is \$353,000 for 2020.**

**The Township of Johnson
Interim Budget Notes
Budget 2020**

That's it for now.

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
 For Default (00)
 For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-00-00-4002 Tax Levy - Municipal	\$ 1,617,033.00	\$ 1,669,157.53	\$ 1,661,239.00	\$ 817,545.71	\$ 843,693.29
01-00-00-4003 Tax Levy - English Public	106,705.00	169,419.60	115,241.00	87,743.67	\$ 27,497.33
01-00-00-4004 Tax Levy - French Public	1,481.00	695.14	1,600.00	338.62	\$ 1,261.38
01-00-00-4005 Tax Levy - English Separate	53,645.00	16,109.94	57,937.00	7,313.44	\$ 50,623.56
01-00-00-4006 Tax Levy - French Separate	7,830.00	1,939.85	8,456.00	850.75	\$ 7,605.25
01-00-00-4020 Federal Grants	0.00	0.00	73,000.00	0.00	\$ 73,000.00
01-00-00-4022 Provincial Grants	0.00	156,675.93	0.00	0.00	\$ 0.00
01-00-00-4106 OMPF	522,600.00	529,800.00	522,600.00	0.00	\$ 522,600.00
01-00-00-4110 Provincial Offenses Act	1,000.00	1,000.00	1,000.00	0.00	\$ 1,000.00
01-00-00-4111 Federal Gas Tax Rebate	95,552.92	94,231.26	45,565.02	0.00	\$ 45,565.02
01-00-00-4114 OCIF Ontario	0.00	50,000.00	50,000.00	0.00	\$ 50,000.00
01-00-00-4117 Provincial - Grant Funding	321,200.00	271,200.00	0.00	0.00	\$ 0.00
01-00-00-4902 Municipal Taxes Penalty/Interest	22,500.00	11,723.90	22,500.00	3,440.54	\$ 19,059.46
01-00-00-4906 Rev. Other U.S. Exchange	750.00	1,665.81	750.00	26.80	\$ 723.20
01-00-00-4908 Other Rev. Tax Sales	10,000.00	9,845.16	0.00	0.00	\$ 0.00
01-00-00-4910 Other Rev. Tax Certificates	750.00	0.00	750.00	370.00	\$ 380.00
01-00-00-4916 Other Rev. - Land Sales	6,000.00	0.00	10,000.00	0.00	\$ 10,000.00
01-00-00-4917 Other Rev. - Miscellaneous	6,000.00	(2,769.94)	1,000.00	799.35	\$ 200.65
01-00-00-4930 Transfer from Reserves	0.00	0.00	443,673.88	0.00	\$ 443,673.88
Total Revenues	2,773,046.92	2,980,694.18	3,015,311.90	918,428.88	2,096,883.02
Total Default Revenues	\$ 2,773,046.92	\$ 2,980,694.18	\$ 3,015,311.90	\$ 918,428.88	\$ 2,096,883.02
Expenditures					
Expenditures					
01-00-00-5002 English Public	\$ 106,705.00	\$ 114,294.81	\$ 115,241.00	\$ 0.00	\$ 115,241.00
01-00-00-5004 French Public	1,481.00	22.31	1,600.00	0.00	\$ 1,600.00
01-00-00-5006 English Separate	53,645.00	10,654.05	57,937.00	0.00	\$ 57,937.00
01-00-00-5008 French Separate	7,830.00	1,229.64	8,456.00	0.00	\$ 8,456.00
01-00-00-5139 Taxes Adjustments/WO	0.00	(3,552.38)	0.00	(8.84)	\$ 0.00
01-00-00-5141 Tax Sale Costs	0.00	6,738.12	0.00	0.00	\$ 0.00
Total Expenditures	169,661.00	129,386.55	183,234.00	(8.84)	183,242.84
Total Default Expenditures	\$ 169,661.00	\$ 129,386.55	\$ 183,234.00	\$ (8.84)	\$ 183,242.84
Default Excess of Revenues Over Expenditures	\$ 2,603,385.92	\$ 2,851,307.63	\$ 2,832,077.90	\$ 918,437.72	\$ 1,913,640.18

Township of Johnson
Statement of Revenue and Expenditures
 Revised Budget
 For General Government (10)
 For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Administration Revenues					
01-10-10-4910 Tax Certificates - Other Rev	\$ 0.00	\$ 765.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Administration Revenues	0.00	765.00	0.00	0.00	0.00
Total General Government Revenues	\$ 0.00	\$ 765.00	\$ 0.00	\$ 0.00	\$ 0.00

Expenditures

Expenditures

01-10-00-5100 Health & Safety Salaries	\$ 0.00	\$ 77.00	\$ 0.00	\$ 8,918.46	\$ 0.00
01-10-00-5101 Health & Safety CPP	0.00	0.00	0.00	425.81	\$ 0.00
01-10-00-5102 Health & Safety EI	0.00	1.75	0.00	202.24	\$ 0.00
01-10-00-5103 Health & Safety EHT	0.00	1.50	0.00	173.90	\$ 0.00
01-10-00-5104 Health & Safety WSIB	0.00	2.26	0.00	262.18	\$ 0.00
01-10-00-5131 Cash Over/Short	0.00	(27.71)	0.00	(0.07)	\$ 0.00
01-10-00-5136 Admin Audit Fees	40,000.00	66,599.86	50,000.00	4,645.34	\$ 45,354.66
01-10-00-5137 Admin Legal Fees	2,000.00	3,297.76	15,000.00	9,449.18	\$ 5,550.82
01-10-00-5138 Admin Serv Charges/Penalties	3,350.00	2,887.45	3,350.00	157.23	\$ 3,192.77
01-10-00-5140 Admin Consultant Fees	12,500.00	18,202.50	12,500.00	5,973.76	\$ 6,526.24
01-10-00-5145 Office Supplies	9,500.00	3,659.29	9,500.00	1,972.00	\$ 7,528.00
01-10-00-5148 Office Utilities	4,000.00	3,289.54	4,000.00	(2,735.16)	\$ 6,735.16
01-10-00-5150 Admin Insurance	2,815.91	2,815.91	7,507.00	7,507.88	\$ (0.88)
01-10-00-5160 Telephone & Faxmail	4,500.00	3,505.73	4,500.00	2,448.84	\$ 2,051.16
01-10-00-5170 Property Assessment Brd	21,706.44	21,706.44	22,119.00	10,960.28	\$ 11,158.72
Total Expenditures	100,372.35	126,019.28	128,476.00	50,361.87	78,114.13

Administration Expenditures

01-10-10-5100 Administration Salaries	235,000.00	220,994.51	265,857.00	113,975.05	\$ 151,881.95
01-10-10-5101 Administration CPP	60,000.00	7,745.09	10,584.00	5,674.08	\$ 4,909.92
01-10-10-5102 Administration EI	0.00	4,192.47	3,311.00	2,590.09	\$ 720.91
01-10-10-5103 Administration EHT	0.00	4,601.83	5,183.00	2,222.58	\$ 2,960.42
01-10-10-5104 Administration - WSIB	0.00	7,487.26	8,952.00	3,350.82	\$ 5,601.18
01-10-10-5105 Administration OMERS	0.00	18,844.32	26,600.00	11,499.60	\$ 15,100.40
01-10-10-5106 Administration Group Ins.	0.00	17,757.43	29,860.00	5,458.32	\$ 24,401.68
01-10-10-5113 Machine Time	0.00	0.00	0.00	18.00	\$ 0.00
01-10-10-5115 Administration Apointment/KM/Bnkg	1,750.00	506.66	1,750.00	756.45	\$ 993.55
01-10-10-5132 Administration Community Develop	0.00	76.32	0.00	0.00	\$ 0.00
01-10-10-5133 Administration Donations	3,000.00	2,287.05	3,000.00	350.00	\$ 2,650.00
01-10-10-5135 Administration Advertising	1,000.00	1,220.56	1,000.00	2,737.07	\$ (1,737.07)
01-10-10-5144 Admin Building Maintenance	11,000.00	1,267.85	11,000.00	24.42	\$ 10,975.58
01-10-10-5146 Administration Equip Train/Support	9,800.00	1,763.13	9,800.00	11,166.93	\$ (1,366.93)
01-10-10-5147 Administration Memb/Subsc	12,500.00	1,168.57	2,500.00	754.63	\$ 1,745.37
01-10-10-5149 Administration Miscellaneous	3,650.00	2,673.88	3,650.00	2,341.30	\$ 1,308.70
01-10-10-5151 Admin Education/workshops	7,500.00	5,125.01	7,500.00	2,323.69	\$ 5,176.31
01-10-10-5161 AdminTownship Contribution for Pro	3,250.00	747.48	3,250.00	0.00	\$ 3,250.00
01-10-10-5165 Health & Safety	6,500.00	0.00	6,500.00	0.00	\$ 6,500.00
01-10-10-5168 Capital Project Exp	15,000.00	0.00	0.00	0.00	\$ 0.00

Township of Johnson
Statement of Revenue and Expenditures
Revised Budget
For General Government (10)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-10-10-5169 Administration PSAB	2,500.00	0.00	0.00	0.00	\$ 0.00
01-10-10-5901 Main Street Funding Program	0.00	0.00	38,309.88	25,539.92	\$ 12,769.96
01-10-10-6000 Transfer (to) from Reserve	7,500.00	455,903.85	7,500.00	0.00	\$ 7,500.00
Total Administration Expenditures	379,950.00	754,363.27	446,106.88	190,782.95	255,323.93
Council Expenditures					
01-10-20-5100 Council Salaries	32,175.00	30,894.80	32,588.00	16,938.27	\$ 15,649.73
01-10-20-5101 Council CPP	1,300.00	28.68	792.00	36.25	\$ 755.75
01-10-20-5102 Council EI	0.00	13.60	515.00	16.67	\$ 498.33
01-10-20-5103 Council EHT	0.00	551.97	635.00	330.38	\$ 304.62
01-10-20-5104 Council - WSIB	0.00	832.19	1,141.00	498.10	\$ 642.90
01-10-20-5105 Council OMERS	0.00	55.02	0.00	66.20	\$ 0.00
01-10-20-5113 Council Machine Time	0.00	189.00	0.00	243.00	\$ 0.00
01-10-20-5115 Council Spec Meeting Travel	3,000.00	470.05	3,000.00	1,437.87	\$ 1,562.13
01-10-20-5125 Council Materials	12,052.80	5,941.28	12,052.80	774.53	\$ 11,278.27
01-10-20-5130 Council Conventions/Workshops	5,000.00	2,755.79	5,000.00	1,852.49	\$ 3,147.51
01-10-20-5143 Election Costs	500.00	1,088.61	500.00	0.00	\$ 500.00
01-10-20-5150 Council Insurance/Licence	5,311.06	5,311.06	5,706.00	5,706.00	\$ 0.00
01-10-20-6000 Transfer (to) from Reserve	62,130.68	2,000.00	2,000.00	0.00	\$ 2,000.00
Total Council Expenditures	121,469.54	50,132.05	63,929.80	27,899.76	36,030.04
Total General Government Expenditures	\$ 601,791.89	\$ 930,514.60	\$ 638,512.68	\$ 269,044.58	\$ 369,468.10
General Government Excess of Revenues Over Expendi	\$ (601,791.89)	\$ (929,749.60)	\$ (638,512.68)	\$ (269,044.58)	\$ (369,468.10)

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Protection Services (20)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-20-00-4202 Protection - Fees Blding Permits	\$ 15,000.00	\$ 0.00	\$ 20,000.00	\$ 4,863.40	\$ 15,136.60
01-20-00-4203 Trailer Permits	1,800.00	0.00	1,800.00	0.00	1,800.00
01-20-00-4204 Protection Dog Licence	200.00	280.00	250.00	30.00	220.00
01-20-00-4209 Fire Protection Permits	1,400.00	1,600.00	1,500.00	840.00	660.00
01-20-00-4210 Fire Auto Ex Calls	1,900.00	5,677.68	5,000.00	0.00	5,000.00
01-20-00-4915 Other Rev. - Donations	0.00	0.00	0.00	500.00	0.00
01-20-00-4917 Fire Services Other Rev. - Miscellan	2,144.00	(1,448.40)	1,000.00	0.00	1,000.00
01-20-00-4930 Transfer from Reserves	15,000.00	15,000.00	0.00	0.00	0.00
Total Revenues	37,444.00	21,109.28	29,550.00	6,233.40	23,316.60
By-Law Revenues					
01-20-40-4202 Protection Blding Permits	0.00	20,957.25	0.00	0.00	0.00
Total By-Law Revenues	0.00	20,957.25	0.00	0.00	0.00
Total Protection Services Revenues	\$ 37,444.00	\$ 42,066.53	\$ 29,550.00	\$ 6,233.40	\$ 23,316.60

Expenditures

Expenditures

01-20-00-5100 EMO Salaries	\$ 0.00	\$ 561.25	\$ 0.00	\$ 0.00	\$ 0.00
01-20-00-5101 EMO CPP	0.00	13.04	0.00	0.00	0.00
01-20-00-5102 EMO EI	0.00	6.18	0.00	0.00	0.00
01-20-00-5103 EMO EHT	0.00	6.68	0.00	0.00	0.00
01-20-00-5104 EMO WSIB	0.00	10.07	0.00	0.00	0.00
01-20-00-5105 EMO OMERS	0.00	24.90	0.00	0.00	0.00
01-20-00-5113 Protect EMO Machine Time	0.00	90.00	0.00	0.00	0.00
01-20-00-5200 Policing Services	161,740.00	158,980.63	151,864.00	36,676.74	115,187.26
01-20-00-5201 911	650.00	314.80	500.00	0.00	500.00
01-20-00-5202 EMO Emergency Mngt	3,500.00	463.45	3,500.00	509.24	2,990.76
01-20-00-5203 Police Serv Bd	500.00	0.00	1,000.00	0.00	1,000.00
01-20-00-5204 Protection Ride Program	5,000.00	0.00	5,000.00	0.00	5,000.00
Total Expenditures	171,390.00	160,471.00	161,864.00	37,185.98	124,678.02

Fire Expenditures

01-20-30-5100 Fire - Wages	20,100.00	18,868.14	19,000.00	269.25	18,730.75
01-20-30-5101 Fire CPP	3,000.00	7.11	630.00	12.98	617.02
01-20-30-5102 Fire EI	0.00	3.36	300.00	6.12	293.88
01-20-30-5103 Fire EHT	0.00	62.94	371.00	5.25	365.75
01-20-30-5104 Fire WSIB	0.00	827.95	665.00	646.92	18.08
01-20-30-5105 Fire OMERS	0.00	13.52	0.00	22.55	0.00
01-20-30-5115 Fire Travel Training/Workshop	10,000.00	3,339.74	6,000.00	179.31	5,820.69
01-20-30-5120 Fire Safety Equip/Clothing	6,000.00	1,773.76	7,600.00	5,864.96	1,735.04
01-20-30-5121 Fire Equipment Repairs/Maintenanc	7,500.00	11,912.79	11,000.00	625.15	10,374.85
01-20-30-5124 Fire Bank Loan Payment-Interest	8,927.00	14,744.68	38,475.18	0.00	38,475.18
01-20-30-5128 Fire Fuel/Gas	1,500.00	759.50	1,500.00	24.63	1,475.37
01-20-30-5129 Fire Tower Gdn Lake	3,000.00	1,207.54	4,000.00	(295.84)	4,295.84

Township of Johnson
Statement of Revenue and Expenditures
 Revised Budget
 For Protection Services (20)
 For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-20-30-5144 Fire Building Maintenance	10,000.00	8,143.15	8,500.00	2,473.61 \$	6,026.39
01-20-30-5145 Fire Office Supplies	1,000.00	861.80	1,000.00	0.00 \$	1,000.00
01-20-30-5147 Fire Membership Subsc Licence	7,000.00	6,775.65	4,129.00	2,717.31 \$	1,411.69
01-20-30-5149 Fire Miscellaneous	500.00	143.51	500.00	147.89 \$	352.11
01-20-30-5150 Fire Insurance	14,581.45	14,581.45	15,666.00	15,666.00 \$	0.00
01-20-30-5152 Fire Public Education/Prevention	1,000.00	118.88	700.00	0.00 \$	700.00
01-20-30-5160 Fire Phone,Fax	3,500.00	2,017.20	2,500.00	887.34 \$	1,612.66
01-20-30-5166 Fire Retention	1,000.00	154.04	1,000.00	0.00 \$	1,000.00
01-20-30-6000 Transfer (to) from Reserve	32,500.00	21,500.00	32,500.00	0.00 \$	32,500.00
Total Fire Expenditures	131,108.45	107,816.71	156,036.18	29,253.43	126,782.75
By-Law Expenditures					
01-20-40-5100 Protection CBO By-Law Salaries	5,500.00	0.00	0.00	0.00 \$	0.00
01-20-40-5101 Protection CBO Bylaw CPP	1,000.00	0.00	0.00	0.00 \$	0.00
01-20-40-5128 Bank Loan Payment Principal	53,111.86	0.00	0.00	0.00 \$	0.00
01-20-40-5130 CBO By-Law Building Inspections	18,000.00	17,106.69	19,000.00	4,827.54 \$	14,172.46
01-20-40-5137 Legal Fees	1,000.00	0.00	0.00	0.00 \$	0.00
01-20-40-5145 Protect CBO Bylaw Office Supply	0.00	0.00	0.00	25.23 \$	0.00
01-20-40-5149 CBO ByLaw Miscellaneous	500.00	1,075.42	500.00	0.00 \$	500.00
01-20-40-5150 Insurance/Licence	1,075.42	0.00	0.00	0.00 \$	0.00
01-20-40-5168 Capital Project Exp	7,500.00	0.00	0.00	0.00 \$	0.00
01-20-40-5203 Protect CBO By-Law Contract Serv	5,600.00	2,400.00	5,600.00	600.00 \$	5,000.00
01-20-40-6000 Transfer (to) from Reserve	4,000.00	2,500.00	4,000.00	0.00 \$	4,000.00
Total By-Law Expenditures	97,287.28	23,082.11	29,100.00	5,452.77	23,647.23
Animal Control Expenditures					
01-20-45-5104 Animal Control (dog/wolf) WSIB	0.00	773.20	0.00	18.00 \$	0.00
01-20-45-5107 Animal Control (dog/wolf) Honour/Ex	3,500.00	2,481.86	3,500.00	713.00 \$	2,787.00
Total Animal Control Expenditures	3,500.00	3,255.06	3,500.00	731.00	2,769.00
COVID-19 Expenditures					
01-20-47-5100 COVID-19 Salaries	0.00	0.00	0.00	586.17 \$	0.00
01-20-47-5101 COVID-19 CPP	0.00	0.00	0.00	20.07 \$	0.00
01-20-47-5102 COVID-19 EI	0.00	0.00	0.00	13.28 \$	0.00
01-20-47-5103 COVID-19 EHT	0.00	0.00	0.00	11.41 \$	0.00
01-20-47-5104 COVID-19 WSIB	0.00	0.00	0.00	17.25 \$	0.00
01-20-47-5105 COVID-19 OMERS	0.00	0.00	0.00	52.75 \$	0.00
01-20-47-5165 COVID-19 Health & Safety	0.00	0.00	4,400.00	0.00 \$	4,400.00
Total COVID-19 Expenditures	0.00	0.00	4,400.00	700.93	3,699.07
Total Protection Services Expenditures	\$ 403,285.73	\$ 294,624.88	\$ 354,900.18	\$ 73,324.11	\$ 281,576.07
Protection Services Excess of Revenues Over Expendit	\$ (365,841.73)	\$ (252,558.35)	\$ (325,350.18)	\$ (67,090.71)	\$ (258,259.47)

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Transportation Services (30)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Road Revenues					
01-30-35-4917 Roads - Other Rev	\$ 1,500.00	\$ 2,405.74	\$ 1,500.00	\$ 410.00	\$ 1,090.00
01-30-35-4926 Other Rev. Water	1,500.00	0.00	1,500.00	0.00	\$ 1,500.00
01-30-35-4930 Transfer from Reserves	30,000.00	65,100.00	0.00	0.00	\$ 0.00
Total Road Revenues	33,000.00	67,505.74	3,000.00	410.00	2,590.00
Total Transportation Services Revenues	\$ 33,000.00	\$ 67,505.74	\$ 3,000.00	\$ 410.00	\$ 2,590.00

Expenditures**Expenditures**

01-30-00-5100 Road Wages	\$ 182,314.00	\$ 203,157.57	\$ 176,933.00	\$ 66,042.33	\$ 110,890.67
01-30-00-5101 Road Wages CPP	51,552.46	7,775.98	8,280.00	3,264.24	\$ 5,015.76
01-30-00-5102 Road Wages EI	0.00	3,403.48	2,678.00	1,497.90	\$ 1,180.10
01-30-00-5103 Road Wages EHT	0.00	3,669.05	3,450.00	1,287.85	\$ 2,162.15
01-30-00-5104 Road Wages WSIB	0.00	6,258.09	6,172.00	1,941.63	\$ 4,230.37
01-30-00-5105 Roads Wages OMERS	0.00	15,801.54	16,092.00	5,258.51	\$ 10,833.49
01-30-00-5106 Road Wages Group Ins	0.00	17,080.88	34,454.00	2,615.16	\$ 31,838.84
01-30-00-5113 Road Machine Time	0.00	(263.55)	0.00	(281.55)	\$ 0.00
01-30-00-5125 Roads Materials	152,802.00	283,725.81	250,000.00	12,234.90	\$ 237,765.10
01-30-00-5150 Road Insurance/Licence	12,000.00	10,716.64	11,514.00	11,514.00	\$ 0.00
01-30-00-5160 Roads Telephone & Faxmail	2,400.00	1,492.34	2,400.00	985.46	\$ 1,414.54
Total Expenditures	401,068.46	552,817.83	511,973.00	106,360.43	405,612.57

Road Expenditures

01-30-35-5115 Road KM	1,000.00	2,018.12	2,500.00	606.07	\$ 1,893.93
01-30-35-5118 Road Equipment Rental	85,000.00	62,805.89	90,000.00	17,642.64	\$ 72,357.36
01-30-35-5119 Road Small Equipment	1,000.00	5,445.69	3,000.00	0.00	\$ 3,000.00
01-30-35-5121 Road Equipment Repairs/Maintenan	44,500.00	54,083.17	70,000.00	33,711.54	\$ 36,288.46
01-30-35-5123 Road Railway Flashers	24,000.00	16,757.76	24,000.00	5,253.10	\$ 18,746.90
01-30-35-5124 Road Bank Loan Payment-interest	9,362.35	12,794.39	77,529.11	0.00	\$ 77,529.11
01-30-35-5128 Road KM	78,338.08	0.00	2,000.00	0.00	\$ 2,000.00
01-30-35-5129 Roads Tower Gdn Lake	1,000.00	393.51	1,000.00	(163.01)	\$ 1,163.01
01-30-35-5140 Road Consultant Fees	6,000.00	4,054.41	6,000.00	600.00	\$ 5,400.00
01-30-35-5144 Road Building Maintenance	6,000.00	4,245.98	6,000.00	(3,401.79)	\$ 9,401.79
01-30-35-5145 Road Office Supplies	3,600.00	2,486.51	3,600.00	789.03	\$ 2,810.97
01-30-35-5147 Road Membership Subscriptions	1,000.00	195.00	1,000.00	764.79	\$ 235.21
01-30-35-5148 Roads Street Lights	7,500.00	10,624.83	12,000.00	1,948.22	\$ 10,051.78
01-30-35-5149 Road Miscellaneous	3,000.00	13,108.50	3,000.00	2,476.24	\$ 523.76
01-30-35-5151 Road Education/workshops	500.00	111.94	500.00	0.00	\$ 500.00
01-30-35-5154 Road Signs	3,000.00	2,327.91	5,700.00	135.59	\$ 5,564.41
01-30-35-5158 Road Fuel/Gas	40,000.00	35,290.94	50,000.00	17,622.68	\$ 32,377.32
01-30-35-5168 Road Capital Project Exp	195,254.00	18,950.90	0.00	0.00	\$ 0.00
01-30-35-6000 Transfer (to) from Reserve	40,000.00	27,500.00	40,000.00	0.00	\$ 40,000.00
Total Road Expenditures	550,054.43	273,195.45	397,829.11	77,985.10	319,844.01

Township of Johnson
Statement of Revenue and Expenditures
Revised Budget
For Transportation Services (30)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Transportation Services Expenditures	\$ 951,122.89	\$ 826,013.28	\$ 909,802.11	\$ 184,345.53	\$ 725,456.58
Transportation Services Excess of Revenues Over Expe	\$ (918,122.89)	\$ (758,507.54)	\$ (906,802.11)	\$ (183,935.53)	\$ (722,866.58)

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Environmental Services (40)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-40-00-4302 Env Joint Waste-Other Municipalitie	\$ 10,000.00	\$ 11,933.03	\$ 10,000.00	\$ 0.00	\$ 10,000.00
01-40-00-4307 Environmental - Sewer Repairs	3,700.00	0.00	3,700.00	0.00	\$ 3,700.00
01-40-00-4308 Water Mtce Charges	126,000.00	124,759.50	126,000.00	63,885.00	\$ 62,115.00
01-40-00-4309 Sewer Mtce Charges	33,500.00	32,493.18	33,500.00	16,200.00	\$ 17,300.00
01-40-00-4310 Water Annual Capital Charge	15,300.00	10,900.00	15,300.00	10,700.00	\$ 4,600.00
01-40-00-4311 Sewer Annual Capital Charge	5,400.00	4,600.00	5,400.00	0.00	\$ 5,400.00
01-40-00-4903 Water & Sewer Interest	1,800.00	683.43	1,800.00	462.80	\$ 1,337.20
01-40-00-4926 Environ Water Misc Rev	5,650.00	50.00	5,650.00	0.00	\$ 5,650.00
01-40-00-4930 Transfer from Reserves	6,000.00	6,000.00	0.00	0.00	\$ 0.00
Total Revenues	207,350.00	191,419.14	201,350.00	91,247.80	110,102.20
Waste Revenues					
01-40-65-4304 Environmental Waste Tipping Fees	50.00	0.00	7,175.00	0.00	\$ 7,175.00
Total Waste Revenues	50.00	0.00	7,175.00	0.00	7,175.00
Total Environmental Services Revenues	\$ 207,400.00	\$ 191,419.14	\$ 208,525.00	\$ 91,247.80	\$ 117,277.20
Expenditures					
Expenditures					
01-40-00-5100 Environmental Waste Wages	\$ 0.00	\$ 0.00	\$ 2,301.00	\$ 0.00	\$ 2,301.00
01-40-00-5101 Environmental Waste CPP	0.00	0.00	109.00	0.00	\$ 109.00
01-40-00-5102 Environmental Waste EI	0.00	0.00	35.00	0.00	\$ 35.00
01-40-00-5103 Environmental Waste EHT	0.00	0.00	45.00	0.00	\$ 45.00
01-40-00-5104 Environmental Waste WSIB	0.00	0.00	81.00	0.00	\$ 81.00
01-40-00-5105 Environmental waste OMERS	0.00	0.00	207.00	0.00	\$ 207.00
01-40-00-5106 Environmental Waste Group Ins	0.00	0.00	466.00	0.00	\$ 466.00
01-40-00-5125 Environment Waste Materials	0.00	2,488.03	0.00	0.00	\$ 0.00
Total Expenditures	0.00	2,488.03	3,244.00	0.00	3,244.00
Shared Services Expenditures					
01-40-15-5162 Environment Water Lakess Resourc	2,640.00	0.00	0.00	0.00	\$ 0.00
Total Shared Services Expenditures	2,640.00	0.00	0.00	0.00	0.00
Water Expenditures					
01-40-50-5100 Environmental Water Wages	6,500.00	2,806.54	2,560.00	1,186.80	\$ 1,373.20
01-40-50-5101 Environmental Water CPP	1,150.00	122.16	122.00	58.67	\$ 63.33
01-40-50-5102 Environmental Water EI	0.00	58.70	39.00	26.92	\$ 12.08
01-40-50-5103 Environmental Water EHT	0.00	54.71	50.00	23.14	\$ 26.86
01-40-50-5104 Environmental Water WSIB	0.00	82.50	90.00	34.88	\$ 55.12
01-40-50-5105 Environmental Water OMERS	0.00	262.73	231.00	109.67	\$ 121.33
01-40-50-5106 Environmental Water Group Ins.	0.00	0.00	519.00	0.00	\$ 519.00
01-40-50-5113 Env Water Machine Time	0.00	0.00	0.00	15.85	\$ 0.00
01-40-50-5125 Environmental Water PUC	63,000.00	68,409.14	63,000.00	31,062.91	\$ 31,937.09
01-40-50-5145 Environmental Water Office Supplies	1,025.00	3.54	1,000.00	50.45	\$ 949.55
01-40-50-5148 Environmental Water Utilities	11,000.00	24,302.71	11,000.00	6,250.34	\$ 4,749.66

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
 For Environmental Services (40)
 For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-40-50-5149 Environmental Water Miscellaneous	8,425.00	10,786.26	8,425.00	18.16 \$	8,406.84
01-40-50-5150 Environmental Water Insurance	6,593.11	6,593.11	7,084.00	7,084.00 \$	0.00
01-40-50-5155 Environmental Water Emergency Se	10,300.00	1,040.55	10,300.00	0.00 \$	10,300.00
01-40-50-6000 Transfer (to) from Reserve	25,200.00	17,800.00	24,200.00	0.00 \$	24,200.00
Total Water Expenditures	133,193.11	132,322.65	128,620.00	45,921.79	82,698.21
Sewer Expenditures					
01-40-60-5100 Environmental Sewer Wages	4,500.00	655.63	598.00	0.00 \$	598.00
01-40-60-5101 Environmental Sewer CPP	750.00	26.45	28.00	0.00 \$	28.00
01-40-60-5102 Environmental Sewer EI	0.00	9.62	9.00	0.00 \$	9.00
01-40-60-5103 Environmental Sewer EHT	0.00	12.77	12.00	0.00 \$	12.00
01-40-60-5104 Environmental Sewer WSIB	0.00	19.25	21.00	0.00 \$	21.00
01-40-60-5105 Environmental Sewer OMERS	0.00	60.74	54.00	0.00 \$	54.00
01-40-60-5106 Environmental Sewer Group Insuran	0.00	0.00	121.00	0.00 \$	121.00
01-40-60-5125 Environmental Sewer PUC	28,300.00	27,296.18	28,300.00	10,860.52 \$	17,439.48
01-40-60-5145 Environmental Sewer Office Supplie	150.00	3.54	150.00	50.45 \$	99.55
01-40-60-5149 Environmental Sewer Miscellaneous	1,700.00	857.13	1,700.00	1,027.13 \$	672.87
01-40-60-5150 Environ Sewer Insurance	2,143.81	2,143.81	2,303.00	2,303.00 \$	0.00
01-40-60-5155 Environmental Sewer Emergency Se	6,750.00	1,619.04	6,750.00	0.00 \$	6,750.00
01-40-60-5156 Environmental Sewer Schedule Serv	4,700.00	4,872.40	4,700.00	0.00 \$	4,700.00
01-40-60-5157 Environmental Sewer Maintenance/	8,730.00	2,207.09	8,730.00	1,373.76 \$	7,356.24
01-40-60-6000 Transfer (to) from Reserve	17,025.24	9,850.24	10,850.00	0.00 \$	10,850.00
Total Sewer Expenditures	74,749.05	49,633.89	64,326.00	15,614.86	48,711.14
Waste Expenditures					
01-40-65-5100 Environmental Waste Salaries	2,000.00	2,523.42	0.00	446.99 \$	0.00
01-40-65-5101 Environ Waste CPP	200.00	105.76	0.00	22.04 \$	0.00
01-40-65-5102 Environmental Waste EI	0.00	46.93	0.00	10.15 \$	0.00
01-40-65-5103 Environmental Waste EHT	0.00	49.19	0.00	8.72 \$	0.00
01-40-65-5104 Environmental Waste WSIB	0.00	74.19	0.00	13.13 \$	0.00
01-40-65-5105 Environmental Waste OMERS	0.00	237.10	0.00	40.67 \$	0.00
01-40-65-5113 Env Waste Machine Time	0.00	143.25	0.00	0.00 \$	0.00
01-40-65-5126 Environmental Waste - No Split	30,000.00	15.50	30,000.00	0.00 \$	30,000.00
01-40-65-5140 Consultant/Inspections	2,000.00	0.00	2,000.00	23.94 \$	1,976.06
01-40-65-5148 Utilities Heat/Lights	20,000.00	0.00	20,000.00	0.00 \$	20,000.00
01-40-65-5150 Environmental Waste Insurance	0.00	1,890.77	2,031.00	2,035.84 \$	(4.84)
01-40-65-5157 Environ Waste Maint Split	0.00	30,784.19	0.00	16,029.82 \$	0.00
01-40-65-5168 Capital Project Exp	12,000.00	0.00	0.00	0.00 \$	0.00
01-40-65-6000 Transfer (to) from Reserve	4,166.80	4,167.00	4,170.00	0.00 \$	4,170.00
Total Waste Expenditures	70,366.80	40,037.30	58,201.00	18,631.30	39,569.70
Total Environmental Services Expenditures	\$ 280,948.96	\$ 224,481.87	\$ 254,391.00	\$ 80,167.95	\$ 174,223.05
Environmental Services Excess of Revenues Over Expe	\$ (73,548.96)	\$ (33,062.73)	\$ (45,866.00)	\$ 11,079.85	\$ (56,945.85)

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Health Services (50)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-50-00-4403 Cemetery Revenue	\$ 600.00	\$ 600.00	\$ 600.00	\$ 500.00	\$ 100.00
Total Revenues	600.00	600.00	600.00	500.00	100.00
Total Health Services Revenues	\$ 600.00	\$ 600.00	\$ 600.00	\$ 500.00	\$ 100.00

Expenditures

Expenditures

01-50-00-5100 Cemetery Wages	\$ 5,000.00	\$ 3,677.14	\$ 17,209.00	\$ 2,250.36	\$ 14,958.64
01-50-00-5101 Cemetery CPP	1,100.00	177.49	817.00	111.03	\$ 705.97
01-50-00-5102 Cemetery EI	0.00	83.42	265.00	51.06	\$ 213.94
01-50-00-5103 Cemetery EHT	0.00	71.74	336.00	43.87	\$ 292.13
01-50-00-5104 Cemetery WSIB	0.00	108.12	602.00	66.16	\$ 535.84
01-50-00-5105 Cemetery OMERS	0.00	338.94	1,550.00	204.87	\$ 1,345.13
01-50-00-5106 Cemetery Group Insurance	0.00	0.00	3,486.00	0.00	\$ 3,486.00
01-50-00-5113 Cemetery Machine Time	1,250.00	(63.00)	0.00	85.70	\$ 0.00
01-50-00-5118 Equipment Rental	2,250.00	0.00	2,250.00	0.00	\$ 2,250.00
01-50-00-5125 Cemetery Materials	700.00	1,457.54	700.00	0.00	\$ 700.00
01-50-00-5150 Insurance/Licence	846.98	0.00	0.00	0.00	\$ 0.00
01-50-00-5500 Algoma Health Unit	25,385.00	25,385.00	27,324.00	0.00	\$ 27,324.00
01-50-00-5600 Assistance to Aged	1,222.00	0.00	1,222.00	0.00	\$ 1,222.00
01-50-00-5700 Hospital Services	8,000.00	5,166.82	8,000.00	0.00	\$ 8,000.00
01-50-00-5800 Alg Dist Serv Admin Bd	310,131.96	310,132.00	330,939.00	165,469.50	\$ 165,469.50
01-50-00-6000 Transfer (to) from Reserve	2,000.00	1,000.00	0.00	0.00	\$ 0.00
Total Expenditures	357,885.94	347,535.21	394,700.00	168,282.55	226,417.45

Health & Safety Expenditures

01-50-46-5100 Health & Safety Wages	0.00	19.48	0.00	0.00	\$ 0.00
01-50-46-5101 Health & Safety CPP	0.00	0.84	0.00	0.00	\$ 0.00
01-50-46-5102 Health & Safety EI	0.00	0.44	0.00	0.00	\$ 0.00
01-50-46-5103 Health & Safety EHT	0.00	0.38	0.00	0.00	\$ 0.00
01-50-46-5104 Health & Safety WSIB	0.00	0.57	0.00	0.00	\$ 0.00
01-50-46-5105 Health & Safety OMERS	0.00	1.75	0.00	0.00	\$ 0.00
Total Health & Safety Expenditures	0.00	23.46	0.00	0.00	0.00

Cenotaph Expenditures

01-50-70-5100 Cenotaph Wages	500.00	160.85	147.00	81.75	\$ 65.25
01-50-70-5101 Cenotaph CPP	100.00	7.75	7.00	4.02	\$ 2.98
01-50-70-5102 Cenotaph EI	0.00	3.66	2.00	1.86	\$ 0.14
01-50-70-5103 Cenotaph EHT	0.00	3.13	3.00	1.59	\$ 1.41
01-50-70-5104 Cenotaph WSIB	0.00	4.74	5.00	2.40	\$ 2.60
01-50-70-5105 Cenotaph OMERS	0.00	14.75	13.00	7.36	\$ 5.64
01-50-70-5106 Cenotaph Group Ins	0.00	0.00	30.00	0.00	\$ 30.00
01-50-70-5113 Cenotaph Machine Time	0.00	0.00	0.00	(9.00)	\$ 0.00
01-50-70-5125 Cenotaph Materials	1,000.00	0.00	1,000.00	0.00	\$ 1,000.00

Township of Johnson
Statement of Revenue and Expenditures
Revised Budget
For Health Services (50)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Cenotaph Expenditures	1,600.00	194.88	1,207.00	89.98	1,117.02
Total Health Services Expenditures	\$ 359,485.94	\$ 347,753.55	\$ 395,907.00	\$ 168,372.53	\$ 227,534.47
Health Services Excess of Revenues Over Expenditures \$	(358,885.94) \$	(347,153.55) \$	(395,307.00) \$	(167,872.53) \$	(227,434.47)

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Recreation and Cultural Services (80)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
Revenues						
01-80-00-4502	Provincial Grant - Library	\$ 2,405.00	\$ 0.00	\$ 2,405.00	\$ 0.00	\$ 2,405.00
01-80-00-4503	JTCC Arena Ice Rental	65,000.00	54,525.62	0.00	(9,131.88)	\$ 0.00
01-80-00-4504	Recreation Student Grants	6,000.00	3,658.00	6,000.00	0.00	\$ 6,000.00
01-80-00-4506	JTCC Arena Hall Rental	3,750.00	5,754.50	0.00	385.48	\$ 0.00
Total Revenues		77,155.00	63,938.12	8,405.00	(8,746.40)	17,151.40
Gdn Lk Hall Revenues						
01-80-82-4522	Rec Culture Gordon Lake Hall Reve	1,250.00	1,050.00	0.00	415.95	\$ 0.00
01-80-82-4930	Transfer from Reserves	23,250.00	0.00	0.00	0.00	\$ 0.00
Total Gdn Lk Hall Revenues		24,500.00	1,050.00	0.00	415.95	0.00
Arena Revenues						
01-80-85-4507	Rec Co-Ord Misc Prog	50,000.00	71,399.37	43,500.00	3,341.54	\$ 40,158.46
01-80-85-4514	Recreation Adult Hockey	10,000.00	10,690.00	27,000.00	3,420.00	\$ 23,580.00
01-80-85-4517	Rec Public Skating	750.00	1,380.14	1,200.00	913.00	\$ 287.00
01-80-85-4523	JTCC Farmers Market Pavilion	1,550.00	3,553.00	0.00	0.00	\$ 0.00
01-80-85-4920	JTCC Other Revenue	145,675.00	534.45	0.00	215.00	\$ 0.00
01-80-85-4930	Transfer from Reserves	5,000.00	0.00	0.00	0.00	\$ 0.00
Total Arena Revenues		212,975.00	87,556.96	71,700.00	7,889.54	63,810.46
Canteen Revenues						
01-80-86-4509	JTCC Canteen Rent	3,000.00	4,629.22	0.00	1,548.68	\$ 0.00
01-80-86-4511	JTCC Skate Sharp	25.00	0.00	0.00	0.00	\$ 0.00
Total Canteen Revenues		3,025.00	4,629.22	0.00	1,548.68	0.00
Total Recreation and Cultural Services Revenues		\$ 317,655.00	\$ 157,174.30	\$ 80,105.00	\$ 1,107.77	\$ 78,997.23

Expenditures**Expenditures**

01-80-00-5100	Recreation Wages	\$ 34,500.00	\$ 37,046.12	\$ 29,787.00	\$ 13,449.00	\$ 16,338.00
01-80-00-5101	Recreation CPP	6,100.00	1,322.40	1,013.00	589.75	\$ 423.25
01-80-00-5102	Recreation EI	0.00	840.15	471.00	304.96	\$ 166.04
01-80-00-5103	Recreation EHT	0.00	722.46	581.00	262.28	\$ 318.72
01-80-00-5104	Recreation WSIB	0.00	1,089.13	1,043.00	395.41	\$ 647.59
01-80-00-5105	Recreation OMERS	0.00	2,616.18	2,681.00	1,210.42	\$ 1,470.58
01-80-00-5119	JTCC Small Equipment	1,200.00	316.35	1,200.00	0.00	\$ 1,200.00
01-80-00-5121	JTCC Equipment Repair/Maintnce	12,000.00	2,269.33	12,000.00	0.00	\$ 12,000.00
01-80-00-5125	JTCC Genl Materials Supplies	4,500.00	5,175.40	4,500.00	2,719.27	\$ 1,780.73
01-80-00-5135	Recreation Co Ord Advertising	150.00	453.08	300.00	50.88	\$ 249.12
01-80-00-5140	JTCC Consulting Fees	5,763.20	763.20	5,765.00	0.00	\$ 5,765.00
01-80-00-5144	JTCC Building Repair Mntce	3,500.00	612.83	3,500.00	947.48	\$ 2,552.52
01-80-00-5145	Recreation Co Ord Phone	1,900.00	871.04	1,900.00	632.37	\$ 1,267.63
01-80-00-5148	Recreation Co Ord Utilities	1,100.00	767.55	1,100.00	(783.29)	\$ 1,883.29
01-80-00-5150	JTCC Insurance	14,304.22	14,304.22	15,368.00	15,368.00	\$ 0.00
01-80-00-5163	JTCC Equip Mntce Contract	3,500.00	5,430.73	3,500.00	1,346.28	\$ 2,153.72

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Recreation and Cultural Services (80)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-80-00-5168 Capital Project Exp	143,000.00	0.00	0.00	0.00 \$	0.00
01-80-00-5756 Recreation Co-Ord Program Supply	50,000.00	21,890.21	27,000.00	402.66 \$	26,597.34
01-80-00-6000 Transfer (to) from Reserve	31,500.00	1,000.00	1,000.00	0.00 \$	1,000.00
Total Expenditures	313,017.42	97,490.38	112,709.00	36,895.47	75,813.53
Road Expenditures					
01-80-35-5160 Phone/Fax/Internet	0.00	120.68	0.00	(120.70) \$	0.00
Total Road Expenditures	0.00	120.68	0.00	(120.70)	0.00
Water Expenditures					
01-80-50-5148 Utilities Heat/Lights	0.00	0.00	0.00	1,331.93 \$	0.00
Total Water Expenditures	0.00	0.00	0.00	1,331.93	0.00
Parks Expenditures					
01-80-80-5100 Parks Wages	1,000.00	276.48	252.00	389.50 \$	(137.50)
01-80-80-5101 Parks CPP	250.00	13.30	12.00	19.04 \$	(7.04)
01-80-80-5102 Parks EI	0.00	6.26	4.00	8.84 \$	(4.84)
01-80-80-5103 Parks EHT	0.00	5.39	5.00	7.60 \$	(2.60)
01-80-80-5104 Park WSIB	0.00	8.12	9.00	11.45 \$	(2.45)
01-80-80-5105 Parks OMERS	0.00	25.64	23.00	35.06 \$	(12.06)
01-80-80-5106 Parks Group Insurance	0.00	0.00	51.00	0.00 \$	51.00
01-80-80-5113 Parks Machine Time	300.00	0.00	0.00	54.00 \$	0.00
01-80-80-5125 Parks Materials	11,000.00	6,994.37	11,000.00	8,975.24 \$	2,024.76
01-80-80-5150 Insurance/Licence	650.00	0.00	0.00	0.00 \$	0.00
01-80-80-6000 Transfer (to) from Reserve	250.00	250.00	250.00	0.00 \$	250.00
Total Parks Expenditures	13,450.00	7,579.56	11,606.00	9,500.73	2,105.27
Gdn Lk Hall Expenditures					
01-80-82-5100 Gordon Lk Hall Wages	1,400.00	253.87	232.00	299.75 \$	(67.75)
01-80-82-5101 Gordon Lake Hall CPP	400.00	12.19	11.00	14.76 \$	(3.76)
01-80-82-5102 Gordon Lk Hall EI	0.00	5.44	4.00	6.81 \$	(2.81)
01-80-82-5103 Gordon Lake Hall EHT	0.00	4.95	5.00	5.84 \$	(0.84)
01-80-82-5104 Gordon Lake Hall WSIB	0.00	7.46	8.00	8.81 \$	(0.81)
01-80-82-5105 Gordon Lake Hall OMERS	0.00	23.71	21.00	26.97 \$	(5.97)
01-80-82-5106 Gordon Lake Hall Grp Ins	0.00	0.00	47.00	0.00 \$	47.00
01-80-82-5113 Gordon Lk Hall Mach Time	250.00	36.00	0.00	(117.00) \$	0.00
01-80-82-5121 Equipment Repairs/Maintenance	1,750.00	0.00	1,750.00	0.00 \$	1,750.00
01-80-82-5145 Gordon Lk Hall Office/Misc	13,700.00	65.38	13,700.00	0.00 \$	13,700.00
01-80-82-5148 Gordon Lk Hall Utilities	2,500.00	3,095.67	2,500.00	575.87 \$	1,924.13
01-80-82-5150 Gordon Lk Hall Insurance	989.32	0.00	0.00	0.00 \$	0.00
01-80-82-5168 Capital Project Exp	10,000.00	0.00	0.00	0.00 \$	0.00
01-80-82-6000 Transfer (to) from Reserve	1,000.00	1,000.00	1,000.00	0.00 \$	1,000.00
Total Gdn Lk Hall Expenditures	31,989.32	4,504.67	19,278.00	821.81	18,456.19
Pavilion Expenditures					
01-80-83-5100 JTCC Pavilion Salaries	1,700.00	0.00	2,013.00	0.00 \$	2,013.00
01-80-83-5101 JTCC Pavilion CPP	350.00	0.00	82.00	0.00 \$	82.00
01-80-83-5102 JTCC Pavilion EI	0.00	0.00	26.00	0.00 \$	26.00
01-80-83-5103 JTCC Pavilion EHT	0.00	0.00	40.00	0.00 \$	40.00

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Recreation and Cultural Services (80)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
01-80-83-5104 JTCC Pavilion WSIB	0.00	0.00	69.00	0.00 \$	69.00
01-80-83-5105 JTCC Pavilion OMERS	0.00	0.00	206.00	0.00 \$	206.00
01-80-83-5106 JTCC Pavilion Group Ins.	0.00	0.00	231.00	0.00 \$	231.00
01-80-83-5112 JTCC Farmers Mkt Pavilion	259.13	0.00	260.00	0.00 \$	260.00
01-80-83-5160 JTCC FM Pavilion Phone/Fax/Intern	325.00	0.00	325.00	0.00 \$	325.00
Total Pavilion Expenditures	2,634.13	0.00	3,252.00	0.00	3,252.00
Hall Expenditures					
01-80-84-5010 JTCC Hall Utilities/Maint	22,000.00	12,815.10	22,000.00	8,812.83 \$	13,187.17
01-80-84-5100 JTCC Hall Salaries	7,000.00	518.56	473.00	8.10 \$	464.90
01-80-84-5101 JTCC Hall CPP	1,250.00	23.06	22.00	0.00 \$	22.00
01-80-84-5102 JTCC Hall EI	0.00	11.74	7.00	0.18 \$	6.82
01-80-84-5103 JTCC Hall EHT	0.00	10.12	9.00	0.16 \$	8.84
01-80-84-5104 JTCC Hall WSIB	0.00	15.25	17.00	0.24 \$	16.76
01-80-84-5105 JTCC Hall OMERS	0.00	45.84	43.00	0.00 \$	43.00
01-80-84-5106 JTCC Hall Group Ins.	0.00	0.00	96.00	0.00 \$	96.00
01-80-84-5113 JTCC Hall Machine Time	0.00	8.00	0.00	0.00 \$	0.00
01-80-84-5119 JTCC Hall Small Equipment	500.00	0.00	500.00	0.00 \$	500.00
01-80-84-5121 JTCC Hall Equipment Repairs/Maint	500.00	584.11	500.00	0.00 \$	500.00
01-80-84-5125 JTCC Hall Materials	1,000.00	0.00	1,000.00	0.00 \$	1,000.00
01-80-84-5144 JTCC Hall Building Maintenance	3,000.00	77.37	3,000.00	0.00 \$	3,000.00
01-80-84-5150 JTCC Hall Insurance/Licence	5,960.09	5,960.09	6,403.00	6,403.00 \$	0.00
01-80-84-5160 JTCC Hall Phone/Fax/Internet	2,000.00	1,197.27	2,000.00	453.11 \$	1,546.89
01-80-84-5163 JTCC Hall Equip Maintnce/Contract	6,900.00	5,450.02	6,900.00	1,769.77 \$	5,130.23
Total Hall Expenditures	50,110.09	26,716.53	42,970.00	17,447.39	25,522.61
Arena Expenditures					
01-80-85-5009 JTCC Arena Eq Repair	2,500.00	1,746.10	0.00	203.52 \$	0.00
01-80-85-5010 JTCC Arena Utilities	56,000.00	37,763.83	0.00	18,426.05 \$	0.00
01-80-85-5100 JTCC Arena Salaries	36,000.00	39,852.34	38,063.00	17,764.72 \$	20,298.28
01-80-85-5101 JTCC CPP	7,000.00	1,701.99	1,447.00	707.70 \$	739.30
01-80-85-5102 JTCC EI	0.00	863.48	601.00	399.95 \$	201.05
01-80-85-5103 JTCC EHT	0.00	776.03	742.00	346.44 \$	395.56
01-80-85-5104 JTCC WSIB	0.00	1,132.34	1,332.00	519.03 \$	812.97
01-80-85-5105 JTCC OMERS	0.00	3,030.26	3,426.00	1,316.70 \$	2,109.30
01-80-85-5112 JTCC Farmers Mkt Pavilion	0.00	259.13	0.00	0.00 \$	0.00
01-80-85-5113 JTCC Arena Machine Time	0.00	(139.70)	0.00	(9.00) \$	0.00
01-80-85-5125 Recreation Materials	0.00	4,710.05	0.00	0.00 \$	0.00
01-80-85-5127 Library	2,405.00	2,405.00	2,405.00	0.00 \$	2,405.00
01-80-85-5145 Recreation Co-Ord Office Supplies	5,500.00	2,142.41	3,700.00	490.43 \$	3,209.57
01-80-85-5149 JTCC Miscellaneous	750.00	1,630.43	750.00	1,273.56 \$	(523.56)
01-80-85-5150 Recreation Insurance	2,386.24	2,386.24	2,564.00	2,564.00 \$	0.00
01-80-85-5160 JTCC Telephone/Fax/Internet	1,600.00	1,244.47	1,600.00	513.46 \$	1,086.54
01-80-85-5168 Capital Project Exp	10,000.00	0.00	0.00	0.00 \$	0.00
01-80-85-5755 Recreation Adult Hockey	17,000.00	16,948.39	23,000.00	6,186.05 \$	16,813.95
01-80-85-6000 Transfer (to) from Reserve	0.00	23,300.00	31,500.00	0.00 \$	31,500.00
Total Arena Expenditures	141,141.24	141,752.79	111,130.00	50,702.61	60,427.39

Township of Johnson
Statement of Revenue and Expenditures
Revised Budget
For Recreation and Cultural Services (80)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Canteen Expenditures					
01-80-86-5100 JTCC Canteen Salaries	500.00	0.00	593.00	0.00	\$ 593.00
01-80-86-5101 JTCC Canteen CPP	100.00	0.00	24.00	0.00	\$ 24.00
01-80-86-5102 JTCC Canteen EI	0.00	0.00	8.00	0.00	\$ 8.00
01-80-86-5103 JTCC Canteen EHT	0.00	0.00	12.00	0.00	\$ 12.00
01-80-86-5104 JTCC Canteen WSIB	0.00	0.00	20.00	0.00	\$ 20.00
01-80-86-5105 JTCC Canteen OMERS	0.00	0.00	60.00	0.00	\$ 60.00
01-80-86-5106 JTCC Canteen Group Ins.	0.00	0.00	68.00	0.00	\$ 68.00
01-80-86-5121 JTCC Canteen Equip Repairs/Mainte	500.00	0.00	500.00	0.00	\$ 500.00
01-80-86-5125 JTCC Canteen Materials	1,000.00	207.31	1,000.00	0.00	\$ 1,000.00
01-80-86-5144 JTCC Canteen Building Maintenance	207.31	0.00	210.00	0.00	\$ 210.00
01-80-86-5160 JTCC Canteen Phone/Fax/Internet	500.00	0.00	500.00	0.00	\$ 500.00
01-80-86-5163 JTCC Canteen Equip Maintnce Cont	200.00	0.00	200.00	0.00	\$ 200.00
Total Canteen Expenditures	3,007.31	207.31	3,195.00	0.00	3,195.00
Total Recreation and Cultural Services Expenditures	\$ 555,349.51	\$ 278,371.92	\$ 304,140.00	\$ 116,579.24	\$ 187,560.76
Recreation and Cultural Services Excess of Revenues	\$ (237,694.51)	\$ (121,197.62)	\$ (224,035.00)	\$ (115,471.47)	\$ (108,563.53)

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Planning and Development (90)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Revenues					
01-90-00-4604 Planning Service Fees Rebilled	\$ 4,000.00	\$ 13,777.47	\$ 14,000.00	\$ 1,593.28	\$ 12,406.72
01-90-00-4606 Planning Application Fees	0.00	(407.04)	0.00	0.00	\$ 0.00
Total Revenues	4,000.00	13,370.43	14,000.00	1,593.28	12,406.72
Tile Drainage Revenues					
01-90-75-4900 Tile Drainage Recpt Fr Homeowner	2,000.00	1,562.48	0.00	0.00	\$ 0.00
Total Tile Drainage Revenues	2,000.00	1,562.48	0.00	0.00	0.00
Total Planning and Development Revenues	\$ 6,000.00	\$ 14,932.91	\$ 14,000.00	\$ 1,593.28	\$ 12,406.72
Expenditures					
Expenditures					
01-90-00-5100 PLANNING WAGES	\$ 2,500.00	\$ 46.37	\$ 0.00	\$ 0.00	\$ 0.00
01-90-00-5101 PLANNING CPP	350.00	2.24	0.00	0.00	\$ 0.00
01-90-00-5102 PLANNING EI	0.00	1.05	0.00	0.00	\$ 0.00
01-90-00-5103 PLANNING EHT	0.00	0.90	0.00	0.00	\$ 0.00
01-90-00-5104 PLANNING WSIB	0.00	1.36	0.00	0.00	\$ 0.00
01-90-00-5105 Planning OMERS	0.00	4.54	0.00	0.00	\$ 0.00
01-90-00-5149 Planning Misc	33,650.00	13,741.49	33,000.00	3,024.46	\$ 29,975.54
01-90-00-5164 Planning Municipal Drain	10,000.00	875.75	10,000.00	0.00	\$ 10,000.00
01-90-00-5167 Community Develop WebSite Cyclin	5,000.00	1,182.18	0.00	0.00	\$ 0.00
01-90-00-6000 Transfer (to) from Reserve	2,000.00	1,000.00	2,000.00	0.00	\$ 2,000.00
Total Expenditures	53,500.00	16,855.88	45,000.00	3,024.46	41,975.54
Total Planning and Development Expenditures	\$ 53,500.00	\$ 16,855.88	\$ 45,000.00	\$ 3,024.46	\$ 41,975.54
Planning and Development Excess of Revenues Over E	\$ (47,500.00)	\$ (1,922.97)	\$ (31,000.00)	\$ (1,431.18)	\$ (29,568.82)

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget
For Capital Projects (99)
For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Expenditures					
Administration Expenditures					
01-99-10-5180 Contractors	\$ 0.00	\$ 0.00	\$ 0.00	\$ 594.00	\$ 0.00
01-99-10-5181 Furniture & Equipment	0.00	0.00	35,000.00	0.00	35,000.00
01-99-10-5182 Hardware & Software	0.00	0.00	139,818.00	63,881.08	75,936.92
Total Administration Expenditures	0.00	0.00	174,818.00	64,475.08	110,342.92
Fire Expenditures					
01-99-30-5181 Furniture & Equipment	0.00	0.00	36,000.00	0.00	36,000.00
Total Fire Expenditures	0.00	0.00	36,000.00	0.00	36,000.00
Road Expenditures					
01-99-35-5125 Materials	0.00	0.00	66,197.00	0.00	66,197.00
01-99-35-5180 Contractors	0.00	0.00	75,673.00	0.00	75,673.00
01-99-35-5181 Furniture & Equipment	0.00	0.00	11,000.00	0.00	11,000.00
Total Road Expenditures	0.00	0.00	152,870.00	0.00	152,870.00
Water Expenditures					
01-99-50-5180 Contractors	0.00	0.00	6,000.00	0.00	6,000.00
01-99-50-5183 Vehicles	0.00	0.00	120,000.00	0.00	120,000.00
Total Water Expenditures	0.00	0.00	126,000.00	0.00	126,000.00
Parks Expenditures					
01-99-80-5140 Consultant/Inspections	0.00	0.00	20,000.00	0.00	20,000.00
01-99-80-5180 Contractors	0.00	0.00	65,000.00	0.00	65,000.00
Total Parks Expenditures	0.00	0.00	85,000.00	0.00	85,000.00
Arena Expenditures					
01-99-85-5125 Materials	0.00	0.00	6,000.00	0.00	6,000.00
01-99-85-5180 Contractors	0.00	0.00	38,000.00	0.00	38,000.00
Total Arena Expenditures	0.00	0.00	44,000.00	0.00	44,000.00
Total Capital Projects Expenditures	\$ 0.00	\$ 0.00	\$ 618,688.00	\$ 64,475.08	\$ 554,212.92
Capital Projects Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	(618,688.00)	(64,475.08)	(554,212.92)

Township of Johnson
Statement of Revenue and Expenditures

Revised Budget

For the Fiscal Period 2020-12 Ending December 31, 2020

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	\$ 3,375,145.92	\$ 3,455,157.80	\$ 3,351,091.90	\$ 1,019,521.13	\$ 2,331,570.77
Total Expenditures	\$ 3,375,145.92	\$ 3,048,002.53	\$ 3,704,574.97	\$ 959,324.64	\$ 2,745,250.33
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 407,155.27	\$ (353,483.07)	\$ 60,196.49	\$ (413,679.56)



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March 16, 2020
 200001

Township of Johnson
 P O Box 160
 1 Johnson Drive
 Desbarats, ON
 P0R 1E0

Attention: Mr. Chris Wray, AMCT - Clerk

Re: Project Budget Pricing

Dear Sir:

As requested, we are pleased to provide budget pricing for Engineering Services for several municipal projects the Township is contemplating as part of their 2020 budgeting process. For each item we have provided a brief scope of work and budgetary cost.

Task	Estimated Cost
<p><u>Firehall</u></p> <ul style="list-style-type: none"> • Provide basic Building Condition Assessment (BCA) <ul style="list-style-type: none"> ○ Identify general condition of all visible building elements ○ Provide Facility Condition Index 	<p>\$3,500.00</p>
<p><u>Municipal Office and Buildings</u> (includes the Municipal Office, Garage and 1 Additional Outbuilding)</p> <ul style="list-style-type: none"> • Provide enhanced BCA <ul style="list-style-type: none"> ○ Additional detail is recommended to serve as justification for funding applications • Provide Feasibility Study in support of the new municipal office/garage <ul style="list-style-type: none"> ○ Project Scoping Report <ul style="list-style-type: none"> ▪ Needs assessment ▪ Spatial requirements ▪ Cost estimate ▪ Operational costs estimates ▪ Conceptual floor plans ▪ Conceptual rendering ○ Complete Community Engagement Sessions <ul style="list-style-type: none"> ▪ Inform community, seek input from residents ▪ Determine if there are opportunities for multiple municipal/provincial tenants 	<p>\$7,500.00</p> <p>\$25,000 - \$30,000</p>

<ul style="list-style-type: none"> ○ Prepare financial review and business case in support of new construction ○ Review available government funding programs for eligibility ○ Prepare funding application on behalf of the municipality 	
<p><u>Community Centre</u></p>	
<p>As there are no known structural or mechanical/electrical inspections that have been completed for this facility, we recommend the following:</p>	
<ul style="list-style-type: none"> ● Provide enhanced BCA <ul style="list-style-type: none"> ○ Additional detail is recommended as it may serve as justification for funding applications ○ Detailed structural condition assessment (with use of an aerial lift) ○ Detailed mechanical/electrical assessment (including the ice making plant) 	<p>\$15,000</p>
<p><u>Gordon Lake Hall</u></p>	
<ul style="list-style-type: none"> ● Provide enhanced BCA <ul style="list-style-type: none"> ○ Additional detail is required due to identified structural concerns ○ Identify general condition of all visible building elements ○ Provide facility condition index 	<p>\$5,000</p>
<p><u>Industrial Park</u></p>	
<p>Preparation of a Feasibility Study for the development of a Municipal Industrial Park including the following components:</p>	
<ul style="list-style-type: none"> ● Property Title Review ● Official Plan and Zoning Review ● Environmental Site Review ● Servicing Review (Water, Sewage, Hydro, Gas, Communications) ● Transportation Review ● Site Suitability ● Market Assessment ● Attributes Assessment ● Conceptual Design ● Preliminary Cost Estimate ● Funding/Financing Opportunities ● Potential Demand, Revenue and Expense Projections ● Pro forma Income Statements/Budget ● Feasibility Report 	<p>\$45,000</p>

Notes:

- Basic Building Condition Assessments do not include detailed condition assessments of structural or mechanical/electrical components.
- Any items of concern that are observed during the data collection process for the BCA will be noted. A more comprehensive review of items of concern may be recommended.

Hazardous Materials Assessments

Ontario Regulation 278/05 requires that an asbestos survey be performed to identify all building materials that may contain asbestos. O.Reg 278/05 also requires that all buildings confirmed to have Asbestos Containing Materials (ACM) have an Asbestos Management Plan. Estimated fees to complete asbestos surveys and a consolidated management plan are as follows:

Fire Hall	\$3,000
Municipal Office Buildings	\$5,000
Community Centre	\$3,500
Gordon Lake Hall	\$3,000
Asbestos Management Plan	\$4,000

At such time that any of the above referenced buildings should undergo renovations, an intrusive Designated Substance Survey (DSS) will also be required. A DSS is destructive in nature, requiring all suspect building materials to be sampled. As such – building finishes and the envelope (walls, roof, sealants, etc.) are affected.

Phase 1 Environmental Site Assessment (ESA)

As part of the due diligence process, and as required by most financial lending institutions, we recommend that a Phase 1 Environmental Site Assessment (ESA) be completed for each of the two properties that are proposed to be acquired (Main Street and Mink Point Road). The objective of a Phase I ESA is to identify potential historic and current sources of environmental impacts to the soil and groundwater at the Site and is required prior to developing a Phase II ESA subsurface work and sampling program (if required).

Fees to complete a Phase 1 ESA are as follows:

Main Street Property	\$4,500
Mink Point Road Property	\$4,500

The above fees for Phase 1 ESA do not include conformance with the requirements of O. Reg. 153/04 (as amended) – the preparation and filing of a Record of Site Condition.

We trust you will find the information presented acceptable and thank you for the opportunity to provide our services. If you have any questions, do not hesitate to contact the undersigned at your convenience.

Sincerely,
TULLOCH Engineering Inc.



Larry Jackson, P.Eng.
General Manager

Chris Wray

From: Cheryl Larrett <larrettc@gmail.com>
Sent: Thursday, June 18, 2020 12:04 PM
To: Chris Wray
Subject: Canteen contract

Honourable Mayor and Concilers

I would like to extend my contract at the canteen until October 15th. I'll be able to look after the needs of the farmers market as well as our friends and neighbours.

I'm sure that by October 1st we'll know how Covid19 is reacting and you'll know if the arena will have ice this winter.

I talked with Paula and she suggested that I send this email to you and Chris Wray.

Thank you for your cooperation

Cheryl Larrett

Chris Wray

From: Chris Wray
Sent: Wednesday, July 8, 2020 4:05 PM
To: Councillor Mckinnon
Cc: Mayor Mersereau
Subject: RE: Rate payer concern
Attachments: Roads Policy Statement.pdf

Tracking:	Recipient	Delivery
	Councillor Mckinnon	Delivered: 7/8/2020 4:05 PM
	Mayor Mersereau	Delivered: 7/8/2020 4:05 PM

Good Afternoon Reg:

I had a look at what you sent to me below. My immediate thought was to look into our bylaws and policies to see if we had anything that might govern unopened road allowances – which is essentially what the complainant is detailing.

Unfortunately there is no bylaw for this – notwithstanding enforcing under the Trespass act.

But...I did find the attached resolution. While is poorly titled and worded, my interpretation is that the Township wishes to keep the unopened road allowances as they are. In addition, they may not be used for anything unless granted by Council.

There can be no question that the installation of fencing, dumping of debris and the grazing of animals in these locations is not in keeping with the present policy of the Township (no matter how poorly it was written) while also using what is essentially private property.

It is fairly common for municipalities to have a full policy on the use of unopened road allowances that is supported by an agreement for people, who wish to apply for the use of same.

I will place this on th4e upcoming COW agenda for discussion by Council and attach a copy of this email.

Hope this helps

Chris

From: Councillor Mckinnon
Sent: Sunday, July 5, 2020 11:20 AM
To: Chris Wray <cwray@johnsontownship.ca>
Cc: Mayor Mersereau <mayormersereau@johnsontownship.ca>
Subject: Rate payer concern

Good morning Chris,

I hope you are having a good weekend.

I recieved this concern from a rate payer. I wanted to forward it to you for your thoughts.

"Hi Reg,I have a major concern that should be rectified long ago.I want to see a bylaw passed or implemented stating that all twp rd allowance centre line to property line be clear of all objects(logs equip and especially all types of fencing.

What if an animal gets out and a motorized vehicle hits and kills someone,twp.is liable .

There are two or three farms putting up fences proper posts, wire and distancing

There should be immediate action,if not we have no choice but to go further with this.

What's fare for one is the same for All.

I also asked the mayor for a simple request,to have a road sign put up at north end "Old Mill Rd."due to more courier services with on line shopping."

The sign he is requesting is the one at the corner of McKinnon Side road and Old Mill Road. There is no indication that the road changes name. I drove by it to take a look at it.

What are your thoughts on the fencing along the road line. I know that they are referring to some mennonite's that are grazing sheep along the ditches/road ways.

On the note of signs I saw that at the last Tarbutt meeting they passed a bylaw for installing slow moving signs within their township. I know you had mentioned that you put the request out to local townships to place a joint order for the purchasing of slow moving signs. Did you ever hear back from them? Is it something we can ask them and both of us place an order together to many get a better price? Just a thought as i know you were looking into it.

Enjoy your weekend.

Reg

Roads Policy Statement

Forms part of resolution # 2002-378 – passed December 10, 2002

There will be no municipal work done on isolated or un-assumed concession and lot line roads and they must stay in there present natural state unless an agreement with the Municipality is first obtained.

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