

Consolidated Financial Statements

The Corporation of the City of Thunder Bay

December 31, 2009

THE CORPORATION OF THE CITY OF THUNDER BAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
Year ended December 31, 2009

GENERAL

The Corporation of the City of Thunder Bay is a municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act and related legislation.

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of The Corporation of the City of Thunder Bay are prepared by management in accordance with accounting policies generally accepted for the local government sector as prescribed by the Public Sector Accounting Board [PSAB] of the Canadian Institute of Chartered Accountants [CICA]. Significant accounting policies adopted by the City of Thunder Bay are as follows:

Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the City of Thunder Bay and which are owned or controlled by the City. These financial statements include:

Thunder Bay Public Library Board
Waterworks
Transit
Parking Authority
Mountain View and St. Patrick's Cemeteries
Dawson Court Home for the Aged
Grandview Lodge Home for the Aged
Pioneer Ridge Home for the Aged
Heart of the Harbour Business Improvement Area
Simpson Street Business Improvement Area
Victoria Avenue Business Improvement Area
Victoriaville Centre Board of Management
Thunder Bay Community Auditorium Inc.
TBayTel (A Municipal Service Board established by the Corporation of the City of Thunder Bay)
Thunder Bay Court Services Area
Superior North Emergency Medical Services
Thunder Bay Community Economic Development Commission Inc.

Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

The financial activities of certain entities associated with the City of Thunder Bay are not consolidated. The City's contributions to these entities are recorded in the Consolidated Statement of Operations. The entities that are not consolidated are as follows:

Lakehead Region Conservation Authority
Thunder Bay District Health Unit
Thunder Bay District Social Services Administration Board

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1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Government Business Enterprise

Thunder Bay Hydro Corporation is accounted for on a modified equity basis, consistent with the generally accepted accounting treatment for government business enterprises [note 6]. Under the modified equity basis, the business enterprise's accounting principles are not adjusted to conform with those of the City's, and inter-organizational transactions and balances are not eliminated.

Trust Funds

Trust funds administered by the City have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations and Accumulated Surplus. They are reported separately on the Trust Fund Statement of Continuity and Statement of Financial Position.

Accounting for School Board Transactions

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards, are not reflected in these consolidated financial statements.

Accrual Accounting

The City uses the accrual basis of accounting and recognizes revenues as they are levied or earned and become measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

Employment Benefits

The City has adopted the following policies with respect to employment benefit plans:

The costs of vacation entitlements are charged as expenditures when earned;

The costs of post-employment benefits, sick leave entitlements and WSIB entitlements are recognized when the event that obligates the City occurs; costs include projected future income payments, health care continuation costs and fees paid to independent administrators of these plans, calculated on a present value basis;

The costs of post employment benefits, sick leave entitlements and WSIB entitlements are actuarially determined using the projected benefits method prorated on service and management's best estimate of retirement ages of employees, salary escalation, expected health care costs and plan investment performance; accrued obligations and related costs of funded benefits are net of plan assets;

Past service costs from plan amendments are amortized on a straight-line basis over the expected average remaining service period of employees active at the date of amendment; and

The excess of the net actuarial gain (loss) over 10% of the greater of the benefit obligations and the fair value of plan assets are amortized on a straight-line basis over the average remaining service period for active employees.

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1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Employment Benefits (continued)

The contributions to a defined benefit pension plan are expensed when contributions are due.

Government Transfers

Government transfers are recognized in the financial statements as revenues in the period in which the events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made.

Investments

The City accounts for its investments at cost plus accrued earnings. The carrying value of an investment is written down to its net recoverable amount if a decline in value is judged to be other than temporary.

Non-financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

[i] Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

General capital

Land improvements	5 to 50 years
Buildings	30 to 60 years
Machinery and equipment	2 to 30 years
Vehicles	3 to 20 years

Infrastructure

Land improvements	5 to 50 years
Buildings	30 to 60 years
Linear assets	10 to 50 years
Machinery and equipment	2 to 30 years

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for use, at which time they are capitalized.

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1. SIGNIFICANT ACCOUNTING POLICIES (continued)

[ii] Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

[iii] Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charge to expenses as incurred.

[iv] Inventories

Inventories held for consumption are recorded at the lower of cost or replacement cost.

Deferred Revenue

The City often receives contributions that are restricted under specific agreements or the terms of relevant legislation. Such contributions, together with any income earned thereon by the City, are reported as a deferred revenue liability until the resources are used for the purpose or purposes specified, at which time the resources are recognized as revenue.

Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the period. Actual results could differ from these estimates.

2. CHANGE IN ACCOUNTING POLICIES

Effective January 1, 2009, the Corporation of the City of Thunder Bay adopted Canadian Institute of Chartered Accountants ("CICA") Public Sector Accounting Board ("PSAB") Handbook Section 1200 – Financial Statement Presentation and Section 3150 – Tangible Capital Assets. As a result of these changes, the City has recorded tangible capital assets for 2009 with prior year information restated to conform with the current year presentation. In addition, the statements reflect the new Consolidated Statement of Change in Net Financial Assets and no longer reflect the Statements of Operating, Capital and Reserves and Reserve Funds.

On January 1, 2009, the City changed its accounting policy for joint local boards. Joint local boards that were previously accounted for as government partnerships and proportionately consolidated in the financial statements are no longer proportionately consolidated in the City's financial statements. This policy change has been applied retroactively in the financial statements. Management believes that this policy provides more relevant and reliable information. See note 16 for information related to the Thunder Bay District Social Services Administration Board and Thunder Bay District Health Unit.

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2. CHANGE IN ACCOUNTING POLICIES (continued)

As a result of the PSAB changes and non-proportionate consolidation of joint local boards, 2008 financial assets have decreased by \$31,386,181; financial liabilities have decreased by \$35,386,631; 2008 non-financial assets have increased by \$868,148,383 for tangible capital assets, supplies inventory, deferred charges and prepaid expenses; amounts to be recovered of \$304,689,146 have been eliminated; and municipal position has increased by \$567,459,687 and is now represented by accumulated surplus.

3. OPERATIONS OF SCHOOL BOARDS

Taxation, other revenues and requisitions for the school boards amounting to **\$36,264,938** [2008 - \$41,633,861] are not reflected in these consolidated financial statements.

4. TRUST FUNDS

Trust funds administered by the City amounting to **\$14,301,837** [2008 - \$14,367,014] have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Financial Activities.

Trust fund balances as at December 31 are as follows:

	2009	2008
	\$	\$
Older Adults Centre	15,685	13,366
Cemetery	933,753	914,602
Cemetery Marker Maintenance	260,886	244,673
Dawson Court Home for Aged	322,556	305,399
Grandview Lodge Home for Aged	52,950	56,039
Pioneer Ridge Home for Aged	21,286	21,441
Lake Superior Regiment Memorial Hillcrest Park	32,021	30,642
Library	2,178	2,335
Employee Disability	12,568,034	12,751,574
Civic Employees Pension Trust Committee	1,998	1,998
Community Auditorium Repairs	565	22,850
Art in Public Places	2,189	2,095
Provincial Land Tax	87,736	-
	14,301,837	14,367,014

5. INVESTMENTS

Investments are recorded at cost. The total market value of the City's investments at December 31, 2009 was approximately **\$84,829,003** [2008 - \$119,873,193]. The City's investments are comprised of federal, provincial, corporate and municipal bonds, the ONE Equity Fund, money market funds, and treasury bills. The bonds have varying maturities and interest rates.

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5. INVESTMENTS (continued)

	2009		2008	
	\$		\$	
	Cost	Market Value	[restated – note 2]	
			Cost	Market Value
Federal Government	24,909,827	24,994,858	37,227,073	39,366,896
Provincial Government	19,527,137	19,339,573	48,266,459	48,458,357
Corporate	25,165,382	25,435,983	28,222,813	28,238,412
Municipal	1,039,562	1,025,199	-	-
Equity	5,041,918	4,995,043	4,369,074	3,422,999
Other	9,038,341	9,038,347	386,529	386,529
	84,722,167	84,829,003	118,471,948	119,873,193

The weighted average yield on the cost of the investment portfolio during the year was **4.5%** (2008 – 4.2%). Maturity dates on investments in the portfolio range from January 2010 to June 2037.

6. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISE

Thunder Bay Hydro Corporation

The Thunder Bay Hydro Corporation is wholly owned by The City of Thunder Bay and provides regulated and unregulated electric utility services and complementary commercial services. The following table provides condensed supplementary financial information for the Thunder Bay Hydro Corporation, its subsidiary, Thunder Bay Hydro Electricity Distribution Inc. prepared in accordance with accounting principles generally accepted for Hydro utilities.

	2009	2008
	\$	\$
Financial position		
Current assets	37,614,403	39,259,818
Capital assets	67,258,872	61,979,173
Long-term assets	15,948,336	1,877,823
Total assets	120,821,611	103,116,814
Current liabilities	20,602,215	14,103,432
Long-term debt	17,221,898	10,950,949
Total liabilities	37,824,113	25,054,381
Net assets	82,997,498	78,062,433
Results of operations		
Revenues	93,592,457	85,526,233
Operating expenses	(88,657,392)	(84,644,861)
Other income	-	2,176,853
Net income	4,935,065	3,058,225

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6. INVESTMENT IN GOVERNMENT BUSINESS ENTERPRISE
(continued)

The City's investment in Thunder Bay Hydro Corporation is comprised of the following:

	2009 \$	2008 \$
1,000 common shares	34,931,625	34,931,625
Promissory note	34,931,625	34,931,625
Accumulated earnings from date of transfer	13,134,248	8,199,183
	82,997,498	78,062,433

The promissory note is receivable from Thunder Bay Hydro Corporation and is a non-interest bearing note, due on demand.

Related Party Transactions

Thunder Bay Hydro Corporation provides certain services to The Corporation in the normal course of business at commercial rates.

Thunder Bay Hydro Corporation billed The Corporation for electricity in the amount of **\$9,087,224** [2008 - \$8,229,620]. At December 31, 2009, included in accounts payable and accrued liabilities is **\$541,968** [2008 - \$471,915] payable to Thunder Bay Hydro Corporation related to this expenditure. Pole rental from Thunder Bay Hydro Corporation in the amount of **\$308,430** [2008 - \$305,748] and other sundry expenditures in the amount of **\$38,947** [2008 - \$31,748] were also recorded. The Corporation also contributed towards capital construction by Thunder Bay Hydro Corporation during the year in the amount of **\$70,461** [2008 - \$104,240]. Included in accounts payable is **\$10,931** [2008 - \$48,295] due to Thunder Bay Hydro Corporation related to these other activities.

The Corporation provides certain services to Thunder Bay Hydro Corporation in the normal course of business at commercial rates.

The following revenues were recorded:

Rent of **\$307,438** [2008 - \$293,474]
Telecommunication costs of **\$274,788** [2008 - \$206,183]
Water billings of **\$8,639** [2008 - \$8,388]
Property taxes of **\$138,357** [2008 - \$143,045]

7. DEFERRED REVENUE

	2009 \$	2008 [restated - note 2] \$
Park purposes	170,442	99,630
Other	6,583,184	6,657,943
Total	6,753,626	6,757,573

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7. DEFERRED REVENUE (continued)

The continuity of deferred revenue is as follows:

	2009	2008 [restated - note 2]
	\$	\$
Balance, beginning of year	6,757,532	7,166,941
Net contributions from developers and property owners	109,451	27,850
Investment income	5,939	5,363
Net contributions to capital operations	(44,578)	(94,914)
Net contributions from (to) current operations	(74,718)	(347,667)
Balance, end of year	6,753,626	6,757,573

8. PENSION AGREEMENTS

The City makes contributions to the Ontario Municipal Employees Retirement Fund [OMERS], which is a multi-employer plan. The plan is a defined benefit plan which specifies the amount of retirement benefit to be received by employees based on length of service and rates of pay. The amount contributed to OMERS for 2009 was approximately **\$10,003,000** (2008 - \$10,299,000) for current service and is included as an expenditure on the Consolidated Statement of Financial Activities.

9. EMPLOYMENT BENEFITS

The City of Thunder Bay provides certain employee benefits which will require funding in future periods.

	2009	2008 [restated - note 2]
	\$	\$
Sick leave benefits	6,397,000	6,641,500
Vacation pay	4,270,475	4,289,243
Post employment benefits	35,241,000	33,523,000
WSIB	28,500,000	29,400,000
	74,408,475	73,853,743

[a] Under the sick leave benefit plan, unused sick leave can accumulate and certain employees may become entitled to a cash payment when they retire or leave the City's employment. An amount of **\$3,641,220** [2008 - \$4,719,086] has been set aside in sick pay liability reserve funds to offset this liability.

[b] Vacation entitlements earned by the employees are converted to a cash payment when they retire or leave the City's employment.

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9. EMPLOYMENT BENEFITS (continued)

[c] The City of Thunder Bay pays certain post retirement benefits on behalf of its retired employees. The City of Thunder Bay recognizes these post retirement costs in the period in which the employees rendered the services. The accrued benefit obligation at December 31, 2009 of **\$35,996,765** [2008 - \$34,538,826] was determined by an actuarial valuation prepared for the year ended December 31, 2008. An amount of **\$4,785,358** [2008 - \$4,540,151] has been set aside in a post-retirement benefits reserve fund to offset this liability.

Information about the City of Thunder Bay's benefit plan is as follows:

	2009	2008 [restated - note 2]
	\$	\$
Accrued benefit liability recognized in the financial statements	35,241,000	33,523,000
Expense for the year	3,723,000	3,582,149
Benefits paid for the year	(2,005,000)	(1,876,389)

The main actuarial assumptions employed for the valuation are as follows:

General Inflation

Future general inflation levels, as measured by changes in the Consumer Price Index (CPI), were assumed at 2% per annum.

Interest (discount) rate

The obligation as at December 31, 2009 of the present value of future liabilities and the expense for the year then ended was determined using an annual discount rate of 5.25%. This rate reflects the assumed long term yield on high quality bonds as at January 1, 2007.

Salary levels

Future general salary and wage levels were assumed to increase at 3.3% and 4.3% per annum for various employee groups, reflecting the expected Consumer Price Index adjusted for productivity, merit and promotion.

Medical costs

Medical costs were assumed to increase at 8% in 2009, 7% in 2010, 6% in 2011 and 5% thereafter.

Dental costs

Dental costs were assumed to increase at 5% in 2008 and thereafter.

[d] The City elected to be under Schedule 2 of the Workplace Safety and Insurance Act and hence, effectively self-insures its workers' compensation claims. The estimated future benefit costs (including administration costs) were determined by an extrapolation for 2009 by professional actuaries of an actuarial valuation as at December 31, 2007.

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10. NET LONG-TERM LIABILITIES

- [a] The balance of net long-term liabilities reported on the Consolidated Statement of Financial Position totaling **\$182,154,370** [2008 - \$189,930,982] is comprised of long-term liabilities outstanding at year-end incurred by the City. The breakdown of the balance owing is as follows:

	2009	2008 [restated - note 2]
	\$	\$
Hospital debenture	3,260,000	6,321,000
Other tax-supported	69,341,188	69,177,364
Rate-supported	90,973,182	93,622,618
TBayTel	18,580,000	20,810,000
Total	182,154,370	189,930,982

- [b] Principal repayments of long-term liabilities are due as follows:

	\$
2010	18,576,328
2011	15,636,169
2012	15,897,321
2013	16,250,155
2014	14,074,201
2015 and thereafter	101,720,196
Total	182,154,370

- [c] The long-term liabilities in [a] issued in the name of the City have received approval of the Ontario Municipal Board for those approved on or before December 31, 1992. Those approved after January 1, 1993 have been approved by by-law. The 2010 annual principal and interest payments required to service these liabilities are within the 2010 annual debt repayment limit prescribed by the Ministry of Municipal Affairs of \$61,844,241. The City has available \$35,360,739, based on this annual debt repayment limit.

- [d] Total payments for the year for net long-term liabilities are as follows:

	2009	2008 [restated - note 2]
	\$	\$
Principal payments	17,000,190	15,976,481
Interest payments	8,268,549	8,732,357
Total	25,268,739	24,708,838

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11. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

The John Street municipal landfill is operated by the City to accept all municipal solid waste from the City. The landfill includes the closed and capped West Cell, and the active East Cell with a remaining life of approximately 50 years. Closure activities include final cover and vegetation, drainage control features, monitoring of leachate, water quality and recovery of gas. Post-closure activities include acquisition of additional land for buffer zone, treatment and monitoring of leachate, monitoring groundwater, surface water and gas, and recovery and ongoing maintenance of various control systems, drainage systems and final cover.

The estimated liability of **\$6,815,000** [2008 - \$6,617,000] is the present value of future closure and post-closure costs discounted at a rate of 3%, based on a 2006 Consultant's Report.

12. TANGIBLE CAPITAL ASSETS

Schedule 1 provides information on the tangible capital assets of the City of Thunder Bay by major asset class, including cost, accumulated amortization and the net book value of the assets.

During the year there were no write-downs, no interest capitalized and no contributed tangible capital assets [2008 – none].

Certain assets have been recorded at a nominal value due to the difficulty in determining an appropriate value. These assets include road allowances relating to the roads network, certain land segments acquired through land swaps and some park land segments.

Works of art, artifacts, cultural and historic assets are not recorded as assets in the financial statements.

13. CONTINGENCIES

[a] There were numerous claims and litigation in dispute at December 31, 2009 for which the amount of settlement, if any, is indeterminable at this time. No opinion is expressed as to whether the settlements, if any, would have a material effect on the Municipality's current year consolidated financial statements. The settlements, if any, will be expensed in the Consolidated Statement of Financial Activities in the year in which judgments are rendered. No provision has been made in these consolidated financial statements in respect of the above claims and litigation.

[b] In the normal course of business, appeals are made by taxpayers against property assessments, the resolution of which is not known as at the date of issuance of these financial statements. It is the practice of the Municipality to provide for any claims only when the decisions are rendered by the appropriate authorities.

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14. COMMITMENTS

[a] The City leases certain of its premises and equipment under various operating leases. The future minimum lease payments over the next five years are as follows:

	\$
2010	2,110,947
2011	1,429,301
2012	1,130,384
2013	714,573
2014	401,780

The City leases multi-function photocopiers which are charged at varying rates on a per-copy basis, with leases expiring in April 2012. The amount of the commitment cannot reasonably be estimated.

[b] The City has a letter of credit issued by the Royal Bank of Canada for \$500,000, which expires on December 31, 2012.

15. PUBLIC LIABILITY INSURANCE

The City is self-insured for public liability claims up to \$1,000,000 for any number of claims arising out of a single occurrence. Outside coverage is in place for claims in excess of these limits.

The City has provided for self-insurance in a reserve fund reported in the Consolidated Statement of Financial Position amounting to **\$2,837,123** [2008 - \$3,081,139].

Self-insured claims settled and accrued during the year amounting to **\$1,418,430** [2008 - 891,345] are reported as an expenditure in the Consolidated Statement of Operations.

16. NON-CONSOLIDATED ENTITIES

Thunder Bay District Health Unit

The Thunder Bay District Health Unit is established under the Health Protection and Promotion Act, and provides programs and services in accordance with the legislative mandate for Boards of Health in Ontario and delivers a wide range of services to citizens of the District of Thunder Bay.

The following table provides condensed supplementary financial information for the Thunder Bay District Health Unit prepared in accordance with Canadian generally accepted accounting principles.

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16. NON-CONSOLIDATED ENTITIES (continued)

	2009 \$	2008 \$ [restated - note 2]
Financial position		
Financial assets	2,711,126	3,210,238
Liabilities	(2,239,088)	(2,749,471)
Net financial assets	472,038	460,767
Non-financial assets	2,351,692	2,448,191
Accumulated surplus	2,823,730	2,909,958
Results of operations		
Revenues other than municipal levies	15,337,646	14,780,215
Municipal levies	2,615,220	2,575,628
Expenses	(18,038,094)	(16,856,655)
Annual surplus (deficit)	(85,228)	499,188

The City's share of the municipal levies was **\$2,037,423** [2008 - \$2,006,667].

The District of Thunder Bay Social Services Administration Board

Effective April 1, 1999, pursuant to provincial legislation, The District of Thunder Bay Social Services Administration Board was formed to accommodate the provincial government's requirement to consolidate the delivery of Social Services. The Board delivers provincially mandated services on behalf of the citizens of the District of Thunder Bay.

The following table provides condensed supplementary financial information for The District of Thunder Bay Social Services Administration Board, including its wholly-owned subsidiary, Thunder Bay District Housing Corporation, prepared in accordance with Canadian generally accepted accounting principles.

	2009 \$	2008 \$ [restated -note 2]
Financial position		
Financial assets	34,465,606	35,209,823
Long-term debt	(36,493,937)	(38,262,188)
Other liabilities	(6,517,653)	(6,311,064)
Net debt	(8,545,984)	(9,363,429)
Non-financial assets	44,246,666	45,011,532
Accumulated surplus	35,700,682	35,648,103
Results of operations		
Revenues other than municipal levies	59,172,222	55,798,073
Municipal levies	33,890,026	34,936,579
Other income	282,525	783,788
Expenses	(92,631,459)	(88,450,173)
Distributions to municipalities	(660,735)	(387,249)
Annual surplus	52,579	2,681,018

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The City's share of the municipal levies was **\$25,134,877** [2008 - \$26,257,005].

17. SEGMENTED INFORMATION

The City of Thunder Bay is a diversified municipal government institution that provides a wide range of services to its citizens, including police, fire, ambulance, public transit and water. For management reporting purposes, the City's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

City services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General Government

General Government comprises various administrative services, including the Finance Department, Corporate Services Department, City Manager's Department, Facilities and Fleet Department and Mayor and Council.

Protection to Persons and Property

Protection to persons and property is comprised of Police Services, Fire Services, Protective Inspection and Control and Thunder Bay Court Service. The mandate of Police Services is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. The Fire Services department is responsible for fire suppression; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. Protective Inspection and Control ensures an acceptable quality of building construction and maintenance of properties through enforcement of construction codes, building standards and by-laws for the protection of occupants. Thunder Bay Court Service administers prosecutions and the collection of related fines and fees under the authority of the Provincial Offences Act.

Transportation Services

Transportation services include Roadways, Winter Control, Transit, Parking and Street Lighting. Roadways covers the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, culverts, sidewalks, crossing guards and traffic lights. Winter control includes snowplowing, sanding and salting, snow removal and flood control. The Transit division is responsible for providing local public transportation service. The Parking Authority is responsible for the planning, development and maintenance of parking lots, meters and parkades, including enforcement of parking regulations. Street lighting plans, develops and maintains the street lighting system.

Environmental Services

Environmental services consist of Waterworks, Sanitary Sewer, Waste Collection and Disposal and Recycling. Waterworks provides drinking water to the citizens of Thunder Bay. Sanitary Sewer collects and treats wastewater. Waste Collection, Disposal and Recycling include the collection of solid waste, landfill site operations and waste minimization programs.

Health Services

Health Services include Hospital debt repayment and Ambulance Services.

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17. SEGMENTED INFORMATION (continued)

Social and Family Services

Social and Family Services include Assistance to Aged Persons, Child Care and Assistance to Disabled. Under Assistance to Aged Persons, the City operates three Homes for the Aged, the 55+ Centre, and provides services to seniors, including meals on wheels, friendly visiting program and Jasper Apartments. Child Care includes the operating and maintenance of child care centres in the City of Thunder Bay. Assistance to Disabled represents the contribution by the City of Thunder Bay to HAGI Transit to provide public transportation services to the disabled.

Recreation and Cultural Services

Recreation and Cultural Services include Parks, Recreation Programs and Facilities, Thunder Bay Public Library and Contributions to Cultural Organizations. The Community Services Department provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services such as fitness and aquatic programs, the development and maintenance of various recreational facilities; and the maintenance of parks and open spaces. The Thunder Bay Public Library is dedicated to providing community access to local and global information resources that support lifelong learning, research and leisure activities. The City of Thunder Bay makes contributions to various cultural organizations under specific funding programs.

Planning and Development

The Development Department manages urban development for business interest, environmental concerns, heritage matters, local neighbourhoods and the downtown through city planning and community development and approval of all land development plans. Also included in Planning and Development are the activities of the Thunder Bay Community Economic Development Commission Inc., three Business Improvement Areas (BIA's), and Victoriaville Centre.

TBayTel

TBayTel was established as a Municipal Service Board to govern, control, maintain, operate and manage the City's provision of telecommunication services.