
<u>Committee Members</u>	<u>Areas of Responsibility:</u>	
Councillor J. Fullarton, Chair	Finance	Joint Services Committee
Councillor J. Earle	Clerk's Office	Safe Communities
Councillor L. Journal	Human Resources	Coalition
Mayor D. Henderson, Ex-Officio	Legal	Volunteer Awards

AGENDA

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CORRESPONDENCE

- 2 1. Safe Community Coalition of Brockville, Leeds & Grenville
 Funding Request

STAFF REPORTS

- 3-29 1. 2010-107-07
 2010 Work Plan Second Quarter Report
- 30-34 2. 2010-108-07
 Library Funding Request
 File: C12-12
- 35-70 3. 2010-109-07
 2010 Tax Rates and Final Tax Due Date
- 71-80 4. 2010-111-07
 Investment Policy
- 81-85 5. 2010-116-07
 2010 City Debenture Issue

CONSENT AGENDA

Request to Brockville City Council

That the City of Brockville cover the costs of the Safe community Coalition of Brockville, Leeds and Grenville, to re-register with the parent body, at an estimated cost of \$2,500 which will cover a 5 year period. The funding to come from the Fiscal Policy reserve.

Argument put forth to support request

The city of Brockville is a "Designated Safe Community" by the world Health Organization due to the efforts of The Safe Communities Coalition of Brockville, Leeds and Grenville. This group pulls together multiple groups in the area to work together on safety related projects and issues.

The Safe Community Designation is used extensively by the city in promotional material to differentiate the city from other areas and position the city as an attractive location in which to live and invest. The designation is considered to be a factor in doctor recruiting as well.

The efforts of the group in achieving the designation have saved local industries money through WSIB rebates and have arguably made the community a safer place; saving lives, reducing trauma, reducing costs to the community, and improving the quality of life in the area.

By re-registering the group will continue to function, maintaining the designation for the city and maintaining efforts to enhance safety in the city and region.

Background

Safe Communities Coalition of Brockville, Leeds and Grenville was established in 2001 partially in response to the deaths in 1995 of two teenage girls at a railroad crossing in Brockville, a growing awareness with regard to actively reducing "accidents" and in conjunction with the establishment of the Safe Communities Foundation due to the death of Paul Kells son in an accident.

The coalition is a partnership of groups in the community who work together to prevent accidents and promote safety. The accreditation "Designated Safe Community" by the world Health Organization, was first one in Ontario, second in Canada.

The local group must now re-register with the parent group to maintain its status. A report card has been submitted outlining their activities and the safety issues in the community - submitted by the new co-chairs – Scott Fraser of the Brockville Police Services and David Dargie of the Brockville Community Foundation / Canada 55 Games / School Board.

They expect the governing body to authorize the re-registration shortly. There is a cost to do so:

\$ 1,000 for the registration process

\$ 1,500 for bringing a representative to Brockville for a review / signature / ok

\$2,500 total and this will last for 5 years

The preference of the coalition is to have the matter before council on July 27th. Scott Fraser and/or David Dargie can be available to answer questions

JULY 16, 2010

REPORT TO FINANCE & ADMINISTRATION – JULY 20, 2010

**2010-107-07
2010 WORK PLAN
SECOND QUARTER REPORT**

**BOB CASSELMAN
CITY MANAGER**

RECOMMENDATION

THAT report 2010-107-07, 2010 Work Plan Quarterly Report, be received for information purposes.

PURPOSE

This report covers the second quarter of 2010. The purpose of the report is to keep Council and the public current with performance and operational challenges associated with the 2010 Work Plans.

BACKGROUND

This report will be submitted quarterly, details of which are outlined in Schedule 1.

Analysis/Options

There are a number of significant work plan initiatives that are currently underway including:

1. Corporate Reorganization

- Corporate reorganization approved by council January 19, 2010
- Transition initiated April 12, 2010
- Staffing adjustments completed
- Facility retrofits completed at Gord Watts/WPCC. Water Plant retrofit to be completed by end of July 2010
- Budget to be restated at July Finance & Administration meeting

2. Official Plan

- Working Draft of Official Plan completed
- Stakeholder input including Province received
- Council Workshop scheduled July 27, 2010 to review stakeholder input
- Awaiting Draft of Integrated Community Sustainability Plan

3. **WPCC Secondary Treatment Plan**

- Contract underway, on time, on budget
- Federation of Canadian Municipality (FCM) funding application completed/approved for maximum \$8 Million loan/ \$1.6 Million grant

4. **ERP System**

- Conversion plan ongoing. System "Live" for G/L, A/P, Payroll, Taxes.
Next milestones: Fixed Assets – 3rd Quarter
Utility Conversation/Cash Receipts/A/R – 4th Quarter

5. **Stimulus Programs**

- Streetlight Conversion Program - Phase 1 – completed
 - Phase 2 – installation to be completed 3rd Quarter
 - Phase 3 – being designed/fast tracked for 4th Quarter installation
- Memorial Centre/Youth Arena Retrofits
Design stage complete, Memorial Hall completed, various tenders being issued/approved for completion prior to hosting Canada 55+ Senior Games
- Feed In Tariff Solar Program (FIT) – application completed/approved
- Design/Application for FIT Gord Watts Centre under review

FINANCIAL IMPLICATIONS

None at this time.

CONCLUSION

Quarterly reports with respect to status of Work Plans provides for both Performance Measurement and Staff Accountability.



B. Casselman, City Manager

2010 DEPARTMENT GOALS/OBJECTIVES				
PLANNING	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
COMMENTS/BARRIERS				
<u>Corporate Objectives</u>				
1. Official Plan <ul style="list-style-type: none"> - Facilitate adoption of Economic Development Strategy - Provide guidance to consultants in preparation of draft text & schedule revisions - Review draft Official Plan with TSC & Council - Conduct public consultation on draft OP - Engage with consultants in considering input to draft OP - Review final draft with TSC & Council - Deliberate final changes, if any, with consultants, TSC & Council - Hold Statutory Public Meeting - Report to Council with recommendation to adopt new OP (June 2010) 	<u>Economic Development Strategy</u> - Economic Development Strategy finalized and presented to Council. Adopted by Council 23 March 2010 <u>Official Plan</u> - Preconsultation event with MMAH and partner ministries held in January - Assistance given to consultants on first working draft of Official Plan. - Consultation with Council on first working draft and on public engagement through to adoption of new OP - First working draft prepared for release to Council, agencies, MMAH and the public by end of March - Established date and assisted with preparations for Open House #3 - Consideration given to path forward on completion of ICSP concurrent with OP	- Open House held April 7, 2010 to orient the public to the first working draft of the Official Plan and provide update on ICSP. - April 30, 2010 established as date for receipt of public submissions to the first working draft of the OP - Consultants attended Trade Show April 30 & May 1 at Memorial Centre to showcase the ICSP - Technical Steering Committee review and comments on first working draft submitted to consultants - Date for Council workshop to provide direction to complete final draft to be established for early Q3		
2. Community Improvement Plans (Downtown & Brownfields) <ul style="list-style-type: none"> - Finalize Agreement templates - Agreements prepared on case by case basis - Monitor effectiveness of 	- Agreement templates nearing finalization - Draft Agreements prepared for most eligible applicants	- Agreement templates completed - Several agreements nearing completion - Survey of downtown		

2010 DEPARTMENT GOALS/OBJECTIVES				
PLANNING	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
<p>CIP's, in particular, Downtown CIP by developing & distributing a survey to downtown property owners to elicit reasons for lack of uptake in current programs & limited investment in existing programs</p> <ul style="list-style-type: none"> - In conjunction with Director of Economic Development, develop a marketing program to increase uptake of both CIP's 	<ul style="list-style-type: none"> - Survey of downtown property owners being prepared - Promotional material prepared to be undertaken by Intern in Q2 	<p>property owners being prepared</p> <ul style="list-style-type: none"> - draft content of promotional material prepared by Intern for publication early in Q3 		
<p>3. Prepare recommendation respecting delegation of authority for site plan control approval to the Chief Planning Officer</p>	Completed Feb 2010	Completed Feb. 2010		
<p>4. Planning Review / Approval</p> <ul style="list-style-type: none"> - 48 Unit Townhouse project, Liston Avenue - Northern Cables - Junic Lands - Wall Street Village - CPHC 	<ul style="list-style-type: none"> - 48 unit townhouse project on Liston withdrawn by applicant - Northern Cables application received - Discussions continue with owner regarding development concept and required approvals for development of Junic lands. - Planning applications expected later this year for commencement of development in 2011 - Wall St. Village and CPHC awaiting funding approvals prior to submission of Site Plans for approval. 	<ul style="list-style-type: none"> - Liston Ave. 8 unit townhouse project (Site Plan Approved) - Northern Cables (Site Plan approval for new entrance and parking area expansion) - Giant Tiger Warehouse Expansion (Site Plan Approved) - Brockville Landscape Depot (Site Plan Agreement finalized) - Discussions ongoing regarding Junic property with revised preliminary plan of subdivision submitted for review 		

2010 DEPARTMENT GOALS/OBJECTIVES				
PLANNING	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
COMMENTS/BARRIERS				
<u>Department Objectives</u>				
1. Preparation of 2010 budget, bringing forth recommended increases in building fees to gradually increase towards 100% user pay while more closely aligning with the average building fees established in comparable municipalities.	2010 Budget approved. Funding for summer student eliminated.	New user fees for 2010 implemented, and user fee holiday for residential building permits ended June 23, 2010.		
2. Staff to be proactive with respect to By-Law Enforcement, especially in areas of historical concern (Property Standards and signage).	- Enforcement in Q1 on a complaint driven basis	- Sign By-law enforcement (portable signs) commenced in earnest. 72 signs found to be in violation and without permits, with 144 letters sent to property owners and businesses. Action resulted in 38 signs being removed and 28 permits being issued. - Property Standards enforcement proceeding on a complaint driven basis		
3. Continue training of CBO and Inspection Officer to ensure full compliance with Ontario Building Code Act.	- Training completed by Inspection Officer on Large Buildings	- No training through Q2		
4. Investigate, along with MIS, the cost/benefit of the use of tablet technology by inspectors.	- Discussions not yet commenced	- Discussions not yet commenced		
5. Continue subdivision file closure	- Initial work completed on	- Ongoing		

2010 DEPARTMENT GOALS/OBJECTIVES				
PLANNING	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
COMMENTS/BARRIERS				
and assumption.	many files; others ongoing			
6. Short wording of by-laws to facilitate enforcement - Building By-Law - Sign By-Law (finalize)	- Short working of sign by-law before MAG and judge for approval - Building by-law to be reviewed in Q2 by Intern	- Approval of short wording of Sign By-law received. Staff training on ticketing procedures completed - Building Code enforcement/ticketing to be provided through opportunities available through Building Code Act		
7. Implementation of Software upgrade – Planning/Building Application Management system (pending endorsement of recommendations in 2010 Budget).	- Partial funding of software upgrade endorsed through 2010 budget process	- Path forward being contemplated given partial funding made available through 2010 budget process		
8. Transfer of maintenance of map schedules to OP & Zoning By-Law to Planning with implementation of GIS (may be beyond 2010).	- GIS Committee to review as part of its mandate	- draft GIS Strategic Plan nearing completion by MIS Supervisor for review with GIS Committee		
Personal Development				
1. Project Management Training	- No opportunities in Q1	- Not available in Q2		
2. Continuous Professional Learning (OPPI/CIP)	- No opportunities in Q1	- Eastern Ontario OPPI workshop held in North Grenville attended by Planners		

2010 DEPARTMENT GOALS/OBJECTIVES				
FIRE DEPARTMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
<u>Corporate Objectives</u>				
1. Acquisition testing & implementation of a new Fire Dispatch	On-going. Completion date changed to Sept. 30 th . Progress reports will be provided.	Final proposal has been rec'd from Motorola. A report to City Manager & Dir. Of Fin. is forthcoming in prep. Of contract signing.		
2. Participate in the implementation of PSAB/Asset Management Plan	On-going. No completion date established.	On-going		
3. Assist City Manager with implementation of Corporate Organizational Plan	Council approved January 19, 2010	Ongoing		
4. Assist City Manager with implementation of Service Delivery Review recommendations (Dispatch)	Communications study has not been commenced. Completion date?	Will require 3 rd party assistance to complete independent review		
<u>Department Objectives</u>				
1. Maintain compliance with the Emergency Management & Civil Protection Act	Emergency plan has been upgraded. Training & exercise will be completed in fall.	Complete – Mandatory training & exercise was held on June 30		
2. The Fire Department's Establishing & Regulating By-Law to be upgraded to reflect the level of service that Council has deemed appropriate	Establishing & Regulating By-law work continues	Work in progress. Anticipated completion 3 rd Quarter		
3. The Fireworks By-Law will be submitted to Council for discussion & approval	Fireworks By-law work continues	Staff have completed a review of Fireworks By-law & see no need to make any amendments		

2010 DEPARTMENT GOALS/OBJECTIVES				
FIRE DEPARTMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
4. Continuation of the Company Officer's Training program through the Ontario Fire College	2010 training has commenced and continues.	On-going. Courses have been scheduled & continue throughout the year.		
5. High Rise Training Program to be updated for emergency response crews in preparation for future developments in the City	The program has not been completed. Will be delivered to crews & will form part of annual training schedule.	Has been assigned to Training Officer. Work continues & program will be completed before year end.		
6. Update Municipal Fire Protection Information survey required by the Fire Protection & Prevention Act 1997	Completed and submitted to OFM for approval.	Completed		
7. Continuation of Home Inspection Program	Will commence (April)	Continued – work in progress		
8. Continuation of Smoke Alarm Battery Replacement Program for Seniors	On-going – perpetual program.	Work in progress. Note: Over 200 combination smoke/carbon monoxide detectors rec'd through Enbridge Gas & the Fire Marshal's Public Safety Council were received and are being distributed & installed (upon request) to seniors living in their homes.		
9. Continuation of the Hydrant Flushing Program	Crews are being trained & flushing program to be completed by end of Oct.	Work in progress – Assigned & anticipated completion date – Oct. 31/10		
10. A Haz-mat Training Program update. The United Counties of Leeds & Grenville has accepted a donation from Invista of a vehicle to be used by any Fire Department in Leeds & Grenville for hazardous materials emergency response	Vehicle has not been put into service. Memorandum of agreements to be established & endorsed by Council.	On-going. Operating procedures & municipal agreements being developed by Committee of Leeds & Grenville Fire Chiefs prior to being put "in service".		

2010 DEPARTMENT GOALS/OBJECTIVES				
FIRE DEPARTMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
11. Promote remote access to "CRYSIS" computer	On-going	On going		

2010 DEPARTMENT GOALS/OBJECTIVES				
ADMINISTRATION	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
COMMENTS/BARRIERS				
Corporate Strategic Plan				
1. Assist Council in implementation of Corporate Strategic Plan	Integration of Strategic Plan goals/objectives into departmental work plans/2010 budget. Ongoing promotion of Strategic Plan throughout budget process/speaking engagements			
2. Communicate Strategic Plan to constituents and stakeholders	Integration of Strategic Plan goals/objectives into departmental work plans/2010 budget. Ongoing promotion of Strategic Plan throughout budget process/speaking engagements	Rotary Club speaking engagement		
3. Implement Strategic Plan Initiatives Carbon Baseline Energy Management Action Plan Develop Carbon Reduction Plan Building & Energy Audits	Manager of Strategic Initiatives appointed Commencement May/2010	No Action		Manager of Strategic Initiatives focus on project management of Stimulus Programs
4. Complete and Implement Corporate Reorganizational Review	Council approval Jan. 19/2010. Implementation date April, 2010	- Transition date – April 12, 2010 - Staffing adjustments completed - GWC/WPCC retrofits completed. Water Plants retrofit 3 rd Quarter		
5. Develop/Enhance Corporate Communications Strategy	Draft policy completed Council presentation 2 nd Quarter	Council presentation 3 rd Quarter		

2010 DEPARTMENT GOALS/OBJECTIVES				
ADMINISTRATION	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
6. Service Delivery Reviews - Review of process/results, further action	Draft status report completed. Council presentation 2 nd Quarter	Council presentation 3 rd Quarter		
7. Student Internship Program – oversee and monitor intern	Intern performance assessment completed. Departmental work assignments completed	Intern program completed		
8. Physician Recruitment Program – jointly administer Program	Ongoing	Ongoing		
9. Renegotiate Elizabethtown/Kitley – Water/Wastewater Agreement	No Action	No Action		
10. Review Joint Services Cost Sharing Formula - Follow up on previous work with separated municipalities - Develop recommendations with Mayor	Report recommendations submitted to Mayor			
Project Facilitation				
- Maritime Discovery Centre	MOU approved by Council Jan. 12/2010	Ongoing attendance at MDC meeting BCF progress payments/ submissions Brownfield Agreement amendment approved by Council		
- Brockville Landings Inc.	Ongoing discussions Brownfields Agreement Remediation of Site	Draft Phase 1 Environmental Audit completed		
- Roof Top Solar Projects	FCM Financing confirmed Draft Hydro One agreement completed RFP completed	FIT Application approved Memorial Centre		

2010 DEPARTMENTAL GOALS/OBJECTIVES

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
H.R. 1. Negotiate Police Collective agreements (2) and arbitrate Fire agreement.	Ongoing Negotiations	Police ongoing Fire Arbitration scheduled 30/11/2010			
2.. Market Employee Group Benefit Plan	Proposed for 2nd Quarter	LTD renewal @ 0% increase			
3. Investigate financial viability of STD/LTD Plan for Non-Union staff	No Action	No Action			
4. Propose annual communication process with employees	No Action	Working on Intranet			
5. Continue efforts to reduce WSIB Schedule 2 costs (LOE)	Ongoing	Ongoing			
6. Work with City Manager on succession planning and implementation of org. review	Org. Review approv'd. by Council Jan. 19/2010	Completed Phase 1			Ongoing staff communications Job Posting Labour/Management Meetings Transition Date - 2nd week in April
7. Assist with implementation of Corporate MIS Projects	Ongoing	Ongoing			
8. Recommend Corporate GIS System	GIS Committee formulated. Investigation ongoing anticipated 2nd Qtr.	Report due Jul-10			

2010 DEPARTMENT GOALS/OBJECTIVES				
ECONOMIC DEVELOPMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
COMMENTS/BARRIERS				
<u>Corporate Objectives</u>				
1. To assist the City Manager with the implementation of a corporate strategic plan encompassing the priorities of Brockville City Council	Ongoing. Completed new template for tracking by key pillars of plan for economic development. Commenced research on the reorganization template	Completed meetings & debriefings associated with process of OP approval. Process to proceed till year end.		
2. Implement the economic development strategy	Draft terms of reference on advisory committee commenced. Contacted representative for people attraction and have three meetings to date.	EDP/Council report approved for advisory team structure. Names to be presented in August EDP		
3. As an Ex-Officio member of the Maritime Discovery Centre of the 1000 Islands steering committee, provide assistance & communications to the Executive Director on the necessary next steps towards the establishment of the attraction	No direct input at this time. Meeting with committee in April. Providing contacts and introductions to Exec Director as required.	Attended one meeting of MDC. No actions required at this time.		
4. Provide City representation to the Brockville Mental Health steering committee towards realizing stability & sustainability for this important institution	No action. Steve Clark taking on mantle of Bob Runciman. Ongoing meetings of influence with upper tier governments.	No activity of committee. Meeting with new MLA over summer.		
<u>Department Objectives</u>				
1. To work with City Manager on implementation of the Service Delivery Review recommendations for Economic Development & Tourism	Ongoing. Refining the execution planning and drafting names for consideration on action teams	Completed all major tasks of SDR		

2010 DEPARTMENT GOALS/OBJECTIVES				
ECONOMIC DEVELOPMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
2. To ensure a high standard on the operations of the Leeds & Grenville Small Business Enterprise Centre. Further, to achieve the annual performance targets identified in Schedule A and expend outreach programming on business retention	Exceeding targets on consultation. Completing planning on new programming	Ongoing. On schedule for target achievement. Secured additional \$15K for operations		
3. To update all relevant research/database information associated with Brockville's investment attraction	On target. Three reports completed and two under review.	Ongoing. Most of key reports near completion. New competitive analysis report introduced to Council & uploaded		
4. To ensure that all marketing & communication materials are updated inclusive of the website www.brockville.com	New graphics and messaging for 2010 plan completed. New highway 401 sign in the design stage. Negotiating another sign	Ongoing. New signage completed on highway. Website updating currently under development		
5. To monitor & provide appropriate reporting on department revenues & budgets, making necessary adjustments & ensuring controls associated with fiscal responsibility on program delivery	Awaiting variance report to complete first analysis	Awaiting completion of financial systems by Treasury to complete variance. No major issue with expenditures. Secured CDC funds for supplementary programming & Athletic Field project		

2010 DEPARTMENT GOALS/OBJECTIVES					COMMENTS/BARRIERS	
ECONOMIC DEVELOPMENT		1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.	
6. To enhance execution of a Corporate Aftercare initiative to assist existing corporations on export readiness, expansion & retention needs & financial assistance programming & policy advocacy	One export workshop successful completed with 45 attendees	Three corporate aftercare calls completed. Grants secured for three industrial clients under EODF				
7. To assist City Manager in the development & implementation of the Corporate Organizational Plan	As required. Meetings scheduled to refine the execution on the arts/culture elements.	Meetings commenced with Art Centre. Scheduled meetings with Museum & Library over summer				
8. To implement an Immigration Settlement Plan for Brockville area & commence development of immigrant investment attraction plan	Ongoing. Completed the SWOT analysis and hosted four focus group sessions	On schedule for programming. Committees established. Additional grant funding request completed with CIC Federal Government. Immigration Portal launch & Conference Board Workshop in September				
9 To secure approval for solar projects at Memorial Centre	Awaiting FIT announcement. Contract completed	FIT application completed. Awaiting approval announcement				
10. Renegotiate Tourism Contract	Summer 2010 target date. One meeting on process	Council approved June 25, 2010				
Personal Development						
1. To refine leadership capability through experience garnered from the progression of a four year Executive Board commitment towards attaining the President's portfolio of the Economic Development Association of Canada in 2011		Target implementation is September for transition to President portfolio				
2. To attend relevant workshops & seminars with key trade associations who offer		Attending EDCO & IAMC in Spring				

2010 DEPARTMENT GOALS/OBJECTIVES				
ECONOMIC DEVELOPMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
appropriate Economic Development & financial management training. (EDAC, FCM, EDCO, OEEDC & IAMC)				
3. To continue with the exposure to public speaking engagements through keynote address opportunities within the region & province		Three public addresses to date		

2010 DEPARTMENT GOALS/OBJECTIVES					
Clerk's Department	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr	Comments/Barriers
<u>Corporate Objectives</u>					
1. Assist Governance Committee with procedural By-Law review/automation of Council procedures/activities	On-going	Draft released to Governance for review and comment			
2. Review & update corporate By-Laws					
(a) Licensing	Consultation with PSB and HU (awaiting comments)	Drafting report and bylaw for July F&A			
(b) Parking	Awaiting comments of review by MAG	Awaiting comments of review by MAG			
(c) Animal Control					
3. Review & amend fines for the following By-Laws:					
(a) Signage	Final submission to MAG; waiting for Justice approval	Approval received. COMPLETE			
(b) Care and use of streets					
(c) Traffic					

2010 DEPARTMENT GOALS/OBJECTIVES					
Clerk's Department	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	Comments/Barriers
4. Plan/coordinate 2010 Municipal Election	Alternative method of voting approved by council	Municipal Election Information session held; necessary by-laws enacted; internet/telephone policies & procedures complete; compliance audit committee report to F&A in June			
5. Coordinate/plan AODA Standards Training	Customer Service Compliance Report submitted to Ministry; awaiting further standards	Training of students and new staff			
Department Objectives					
1. Assist City Manager in Departmental Service Review	Parking Master Plan Committee underway	Parking Master Plan Committee underway; survey being developed for delivery in July			
2. Centralize records management		Waiting for implementation of new Sharepoint server prior to development of system/database			
(i) By-Laws/Minutes/Report/Leases/Agreements/City Owned Property	Draft database design complete; testing underway	Draft database design complete; testing underway; on-hold waiting for potential impact with Sharepoint			

2010 DEPARTMENT GOALS/OBJECTIVES					
Clerk's Department	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	Comments/Barriers
(ii) Complete data base for year-end	Draft database design complete; testing underway	Draft database design complete; testing underway, on-hold waiting for potential impact with Sharepoint			
3. Assist City Manager with development & implementation of Corporate Reorganizational Plan		Transition date April 12, 2010			

2010 DEPARTMENTAL GOALS/OBJECTIVES

Finance Department Corporate Objectives	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Comments/Barriers
1. Review of annual budget process including the phased incorporation of business plans.	<ul style="list-style-type: none"> • ongoing process • business plan development has been slow due to ERP, budget preparation and organizational review 	<ul style="list-style-type: none"> • ongoing process 			
2. Development, implementation, monitoring of annual city budget	<ul style="list-style-type: none"> • 2010 budget approved in principle by Council ; awaiting formal notification of JSC budget 	<ul style="list-style-type: none"> • 2010 budget approved by Council • initial variance report delayed by 1 month to restate budget in conjunction with organizational review 			
3. Complete implementation of new Financial System	<ul style="list-style-type: none"> • working on implementation of Vadlim taxation module - LIVE date anticipated in April • next modules to be implemented are Cash Receipts and A/R 	<ul style="list-style-type: none"> • Vadlim taxation module has gone LIVE • Cash Receipts and A/R delayed due to HST implementation • Fixed Asset Accounting module in WorkTech to be initiated in mid-July in conjunction with 2009 year end statements 			
4. Identification & development of Corporate Strategy relating to PSAB requirements.	<ul style="list-style-type: none"> • Staff is working with consultant to obtain information required to finalize asset list as well as values • anticipate input of data to WorkTech software in 2nd quarter 	<ul style="list-style-type: none"> • finalized asset list, including values, has been forwarded to auditors • input of data to WorkTech software is scheduled for mid-July 			PSAB inventory will be completed and included on the City's 2009 financial statements
5. Completion of annual year-end statements, MPMP, FIR, Annual Reports pursuant to the Municipal Act requirements.	<ul style="list-style-type: none"> • staff is working on completing 2009 year end requirements • financial statements will be delayed due to PSAB and new financial system 	<ul style="list-style-type: none"> • staff is working on completing 2009 year end requirements • financial statements will be delayed due to PSAB and new financial system 			
6. Analysis and implementation of HST	<ul style="list-style-type: none"> • obtaining background data from MFOA and Revenue Canada 	<ul style="list-style-type: none"> • HST transitional rules + Municipalities forwarded to all departments • reviewing necessary adjustments to financial system - set-up, implementation, integration of systems 			
7. Establish water finance plan in compliance with City's Municipal Drinking Water License legislated requirements	<ul style="list-style-type: none"> • not yet commenced 	<ul style="list-style-type: none"> • not yet commenced 			Will work with Environmental Services department to determine finance plan requirements

2010 DEPARTMENTAL GOALS/OBJECTIVES

Finance Department		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Comments/Barriers
8. Ten year Capital Plan		<ul style="list-style-type: none"> ongoing process 	<ul style="list-style-type: none"> ongoing process 			
9. Assist in the development of Community Improvement Plans including Brownfield Tax Incentives for environmental remediation		<ul style="list-style-type: none"> ongoing process with Planning department have reviewed new agreements / expenses of 4 new projects 	<ul style="list-style-type: none"> ongoing process with Planning department have reviewed new agreements / expenses 			
10. Corporate Financial Policy Review of following: (a) Investment Strategy (b) Cash Flow Analysis		<ul style="list-style-type: none"> Municipal Management Intern has drafted a new Investment Policy to be reviewed in 2nd quarter 	<ul style="list-style-type: none"> Investment Policy to go to Council in 3rd quarter on-going analysis of cash flow due to issues surrounding loss of OMPF funds 			
11. Development Charges Study / By-Law		<ul style="list-style-type: none"> was to be reviewed by Council in March, is scheduled to go to meeting in April after staff have attended a Development Charge seminar 	<ul style="list-style-type: none"> obtained Council approval to move forward with study reviewing quotes which were received in mid June anticipated report to Council late in 4th quarter 			
Department Objectives						
1. Assist City Manager in implementation of SDR/Organizational Review in Finance Department		<ul style="list-style-type: none"> continue to progress while incorporating planning strategies in conjunction with new ERP installation 	<ul style="list-style-type: none"> continue to progress while incorporating planning strategies in conjunction with new ERP installation 			<ul style="list-style-type: none"> Water meter Retrofit Strategy Meter Reader Staffing Adjustment New Budget Officer Hired
2. Assist City manager with development of capital MIS strategy.		<ul style="list-style-type: none"> partially tracking through ERP upgrade 	<ul style="list-style-type: none"> on-going process 			To be discussed with City Manager and Director of Human Resources
3. Assist City Manager with Joint Services Committee Sub Committee Review relative to cost sharing formulas, EMS, Social Services, Economic Development.		<ul style="list-style-type: none"> ongoing process confirmed with Ministry of Finance that it is the Province's intention to move forward with upload of ODSP / OW / Court Costs 	<ul style="list-style-type: none"> on-going process 			
4. Continued involvement in local MUSH sector Purchasing Group		<ul style="list-style-type: none"> no meetings yet in 2010 	<ul style="list-style-type: none"> met in April - introduced new Finance staff member to group obtained information on Purchasing Cards 			
5. Update of departmental job descriptions in conjunction with SDR/Organizational Review / new Financial System implementations		<ul style="list-style-type: none"> anticipated to be completed in 3rd or 4th quarter 	<ul style="list-style-type: none"> anticipated to be completed in 3rd or 4th quarter 			

2010 DEPARTMENT GOALS/OBJECTIVES				
ENVIRONMENTAL SERVICES DEPARTMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
COMMENTS/BARRIERS				
Corporate Objectives				
1. WPCC Secondary Treatment - Construction Project Management	Tender awarded Jan. 12, construction commenced Feb. 5, 2010.	Construction work is ongoing.		
2. Waste Water System Capacity - Ongoing completion of corrective actions pursuant to report 2007- 144-08	Draft report for the landfill leachate system has been completed. MOE recirculation study is on-hold.	Draft report for the landfill leachate system has been completed. MOE recirculation study is on-hold.		
3. 2010 Environmental Services Capital Projects	Capital budget approved March 23.	Construction on Jessie Street started in June and is ongoing. The tender for George Street was advertised the first week of July. Construction is scheduled for later this year. Design services for the repairs to the Kingston bridge are nearing completion. WPCC capital projects are at various stages and all are expected to be completed by the end of the year. WTP capital projects are at various stages and all are expected to be completed by the end of the year.		

2010 DEPARTMENT GOALS/OBJECTIVES				
ENVIRONMENTAL SERVICES DEPARTMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
4. Implement Drinking Water Quality Management System and Water Financial Plan	Awaiting comments from MOE's accreditation audit.	Awaiting comments from MOE's accreditation audit. Currently updating plan to reflect recent reorganizational changes.		
5. Complete/Implement Asset Inventory of PSAB/Asset Management Program in conjunction with Finance Department	Ongoing.	Asset inventory component has been completed and being incorporated into the financial system.		
6. Assist with development and implementation of Sustainable Waste Management Plan for Waste Collection, Disposal and Recycling	On-going, scheduled to be completed by July 2010.	Initial community input has been completed including two open houses, the draft plan is being prepared for Council/Public comment.		
7. Complete Risk Assessment of Reynolds Park	Risk Assessment report has been submitted to MOE for their review and comment.	Risk Assessment report has been submitted to MOE for their review and comment.		
8. Facilitate/monitor Brownfields Remediation projects (TSL, JUNIC, Brockville Landings Inc., etc.	On-going.	On-going.		
9. Participate in Official Plan review as a member of the Technical Steering Committee	On-going.	On-going.		

2010 DEPARTMENT GOALS/OBJECTIVES				
ENVIRONMENTAL SERVICES DEPARTMENT	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR. COMMENTS/BARRIERS
Department Objectives				
1. Assist City Manager in completion/implementation of: - Implement Service Delivery Review recommendations - Performance Reviews on Supervisory Staff - Implementation/Monitoring 2010 Budget - Preparation of 2011 Budget - Corporate Reorganization	On-going.	On-going.		

2010 DEPARTMENT GOALS/OBJECTIVES				
OPERATIONS	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
COMMENTS/BARRIERS				
<u>Corporate Objectives</u>				
1. WPCC Secondary Treatment – construction commencement/project management	Tender awarded Jan 12. Construction commenced Feb.5.	Construction ongoing.		
2. 2010 Operations Department Capital Projects	Capital Budget approved March 23.	Concrete sidewalks/curbing, roadway crack sealing projects complete. Asphalt milling and overlay contracts awarded, work scheduled for July. Arena upgrade projects ongoing in coordination with Manager of Strategic Initiatives.		
3. RFP – Para Transit Contract	Contract awarded March 23.	New contract in effect May 3; evaluating impact of fixed number of buses		
4. Implement asset inventory of PSAB/Asset Management Program in conjunction with Finance Department	Ongoing.	Asset inventory complete and being incorporated into financial system.		
5. Develop long term Sustainable Management Plan for solid waste and transition of responsibility to Environmental Services	Ongoing – scheduled completion July 2010	Initial community input complete, including two open houses. Draft Plan being prepared for Council/public comment.		
6. Participate in Official Plan review as a member of the Technical Steering Committee	Ongoing.	Ongoing		
7. Enhance existing community facilities (ie. harbour/waterfront, arenas, arts centre, athletic fields, parks, pathways and skatepark) in preparation of the	Ongoing.	Ongoing		

2010 DEPARTMENT GOALS/OBJECTIVES					COMMENTS/BARRIERS	
OPERATIONS		1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.	
2010 55+ Senior Summer Games						
8. Continue investigation of a splash pad/artificial ice surface		Report to Operations Committee - May 2010.	May report to Splash Pad Committee – further information required to confirm project scope/location			
9. Implement goose control policy to ensure public enjoyment of waterfront parks		Presentation to Operations Committee - March	Goose control strategies implemented in May. Good success with Centeen Park, Blockhouse Island, Hardy Park. Additional tactics to be used at St. Lawrence Park.			
10. Investigate Fisheries & Oceans' proposed divestiture of harbour		Preliminary meeting with Fisheries and Oceans - March	Ongoing			
11. Continue energy retrofit to City facilities (with Manager – Strategic Initiatives)		Ongoing	Project tendering underway.			
12. Maintain a healthy tree population		Ongoing	Ongoing			
13. Installation of rooftop solar projects (with Manager – Strategic Initiatives)		Ongoing	Awaiting approval for Memorial Centre project. Preparing for GWMC project.			
14. Implement recommendations of the Environmental Audit for Brockville City Islands to preserve & protect for future generations		Public consultation complete.	Accepted by Council for consideration in Official Plan policies.			
15. Tree Maintenance – one time allocation to pro-actively maintain the City's aging tree population to avoid complaints from residents & the occurrence of an emergency situation		Funding approved for 2010.	Implementation scheduled for 3 rd /4 th quarter.			

2010 DEPARTMENT GOALS/OBJECTIVES				
OPERATIONS	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
16. Project Management of Phase II Street Light Conversion Program	Tender preparation complete.	Tender awarded. Work to start in July.		
17. Street Light Conversion Program Phase III		Design/tenders to be developed for year-end completion		

July 5, 2010

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JULY 20th, 2010

**2010-108-07
LIBRARY FUNDING REQUEST
FILE: C12-12**

**D. CYR
DIRECTOR OF FINANCE**

RECOMMENDATION

THAT Council deny the request for reimbursement of up to \$3,500 to the Brockville Public Library (BPL) for general roof repairs.

PURPOSE

To respond to the request from the Brockville Public Library (BPL) Board for reimbursement by the City for building maintenance expenditures.

BACKGROUND

Peter Raabe has been working with Margaret Williams to resolve ongoing issues with the flat roof on the 1970 / 71 addition to the BPL as well as the roof drainage system. Upon examination of the flat roof, Mr. Raabe recommends that

“The two drains on the west side (repair), small repair on the small sunken roof to open mineral surface membrane, bare felt at the east perimeter being coated and removal of rotted vegetation: a budget of approximately \$1,750 - \$2,200. However, if we add the other two east side drains to be looked at and any repairs being undertaken – then add another \$500 each. So as there are some investigative repairs to be undertaken, I would suggest that the work be undertaken on a time and material basis not to exceed \$3,500. In addition I would recommend that a plumber be hired to look at the joints of the roof drains in the ceiling and confirm that they are not leaking.”

Problems associated with the drainage pipes appear to have been rectified by Jensen Plumbing.

At that time, Margaret Williams, CEO and Chief Librarian, contacted the City expressing a budget concern for the library as “these unexpected repairs did not fall within the Library’s normal annual building maintenance budget” and requested, on behalf of the BPL Board, that “the City take responsibility for these repairs by providing the necessary funds, writing the specifications for the work, hiring the roofing company and supervising the repairs. (Attachment #1 to Report 2010-108-07)

The BPL Board has made a similar request, in their letter dated June 17, 2010. (Attachment #2 to Report 2010-108-07)

ANALYSIS

The City owns several buildings throughout the municipality which house not only City departments but also boards and committees. The BPL is one of these buildings.

Departments, boards and committees are not charged "rent" for use of the facilities. They are responsible to cover the associated costs for overheads associated with "their" building such as hydro, gas, water and general maintenance.

Although unexpected, these types of service calls are general maintenance issues. Other City boards and committees, such as the Museum and the Airport, have encountered similar scenarios where unexpected maintenance costs to their buildings have occurred and attempt to mitigate these costs within their budgets.

Conal Cosgrove, Director of Operations, has contacted Miss Williams and has confirmed that City staff is proceeding with the necessary steps to assist the BPL with the necessary repairs.

POLICY IMPLICATIONS

There are no policy implications associated with this report.

FINANCIAL CONSIDERATIONS

Council had the insight to establish the BMMP Reserve Fund for the financial management of capital repairs and major maintenance to city owned buildings.

The repairs required to the BPL building, spot repairs around roof drains, however, are of a maintenance nature. The costs associated with these repairs should be mitigated within their own budget.

There are various options available to manage an overall BPL deficit situation should it occur at year end, such as to commence the 2011 BPL budget with the deficit amount; to use Library Reserve Funds; or to fund by the City at that point in time.

CONCLUSIONS

Unexpected maintenance expenses, such as spot repairs around drains, are costs that all departments, boards and committees do not like to incur as they must be mitigated against other expenditures.



D. Cyr, Director of Finance



B. Casselman, City Manager

Donna CyrAttachment #1 to Report 2010-108-07

From: Donna Cyr
Sent: Friday, May 14, 2010 10:59 AM
To: 'Margaret Williams'
Cc: Bob Casselman; Rick Sands; Margaret Wicklum; Jennifer Cullen; Janet Włodarczyk; Gord Beach; Diana Dodge; Chuck Quick; Nancy Bowman; Earle Moore; Peter Raabe; Conal Cosgrove
Subject: RE: ROOF REPAIRS -Brockville Public Library - May 14, 2010

Hi Margaret!

This request and information needs to be discussed with those responsible for City facilities....as such I am forwarding to Earle Moore, who is our new Arenas and Facilities Supervisor, as well as Conal Cosgrove and Peter Raabe, to assist you.

Donna Cyr

From: Margaret Williams [mailto:margaret@brockvillelibrary.ca]
Sent: Friday, May 14, 2010 9:55 AM
To: Donna Cyr
Cc: Bob Casselman; Rick Sands; Margaret Wicklum; Jennifer Cullen; Janet Włodarczyk; Gord Beach; Diana Dodge; Chuck Quick; Nancy Bowman
Subject: ROOF REPAIRS -Brockville Public Library - May 14, 2010

Donna Cyr
 Director of Finance / Treasurer
 City of Brockville
 (613) 342-8772 Ext. 432

Dear Mrs. Cyr:

At the Library Board meeting on Monday May 10, 2010 I informed library trustees about unexpected building maintenance concerns.

Peter Raabe, the city's Municipal Engineer, has been working with me for the past few weeks to resolve some ongoing issues with the flat roof on the 1970/71 addition to the Library building and with the roof drainage system. Mr. Raabe examined an elbow section of the drainage pipes located in the ceiling in the adult non-fiction area on the second floor where water has been dripping onto book stacks and carpet. At his recommendation, I called in Jensen Plumbing. They took the pipes apart in that section, cleaned out accumulated debris, and installed new clamps. We hope this will resolve that problem. We will continue to keep an eye on this area whenever it rains.

Mr. Raabe also examined the flat roof, and took photographs. He recommends:

"The two drains on the west side (repair), small repair on the small sunken roof to open mineral surface membrane, bare felt at the east perimeter being coated and removal of rotted vegetation: a budget of approximately \$1,750 - \$2,200. However, if we add the other two east

*side drains to be looked at and any repairs being undertaken - then add another \$500 each. So as there are some investigative repairs to be undertaken; I would suggest that the work be undertaken on a **"time and material basis" not to exceed \$ 3,500.** In addition I would recommend that a plumber be hired to look at the joints of the roof drains in the ceiling and confirm that they are not leaking."*

These unexpected repairs do not fall within the Library's normal annual building maintenance budget which is used to cover HVAC maintenance, carpet cleaning, cleaning supplies, etc.

The Board therefore respectfully requests that the City take responsibility for these repairs by providing the necessary funds, writing the specifications for the work, hiring the roofing company and supervising the repairs.

Thank you for your attention in this matter. We look forward to hearing from you.

Best regards,

Margaret Williams
CEO and Chief Librarian
Brockville Public Library
23 Buell St. Box 100
Brockville, ON, K6V 5T7
613-342-3936 ext. 22

_____ Information from ESET NOD32 Antivirus, version of virus signature database 5114
(20100514) _____

The message was checked by ESET NOD32 Antivirus.

<http://www.eset.com>



BROCKVILLE PUBLIC LIBRARY

23 Buell Street, P.O. Box 100, Brockville, Ontario K6V 5T7

Phone: (613) 342-3936 • Fax: (613) 342-9598 • Web: www.cybertap.com/~bpl/

June 17, 2010

Mr. Bob Casselman, City Manager
City of Brockville
1 King St. West, Box 5000
Brockville, ON, K6V 7A5

Attachment #2 to Report 2010-108-07

Dear Mr. Casselman:

For some time there have been water leakage problems on the second floor of the Brockville Public Library in an area where there are adult non-fiction collections and art exhibits. When the problem worsened this spring, Chief Librarian Margaret Williams contacted Peter Raabe at the City for advice.

Mr. Raabe visited the library in May. He examined one section of the roof drainage pipes in the ceiling where water has been leaking in. At his recommendation, Ms. Williams had Jensen's Plumbing come in. They took the pipes apart in that section, cleaned out accumulated debris, and installed new clamps. Since then the water problem has stopped.

Mr. Raabe also assessed the flat roof on the 1970/71 addition to the library building and took photographs which he shared with Ms. Williams by email, followed by this report:

*"The two drains on the west side (repair), small repair on the small sunken roof to open mineral surface membrane, bare felt at the east perimeter being coated and removal of rotted vegetation: a budget of approximately \$1,750 - \$2,200. However, if we add the other two east side drains to be looked at and any repairs being undertaken - then add another \$500 each. So as there are some investigative repairs to be undertaken, I would suggest that the work be undertaken on a **"time and material basis" not to exceed \$3,500.** In addition I would recommend that a plumber be hired to look at the joints of the roof drains in the ceiling and confirm that they are not leaking."*

The Library Board directed Ms. Williams to email City treasurer Donna Cyr reporting these maintenance problems and requesting financial assistance. Mrs. Cyr forwarded this email to Conal Cosgrove and Peter Raabe. Mr. Cosgrove told Ms. Williams that he would undertake to hire contractors and to supervise the work, but did not have the funds in his budget to pay for this work.

On June 14, 2010 the Library Board again discussed this important building maintenance item. The Library's normal annual building maintenance budget is used to cover expected, annual maintenance items such as HVAC maintenance, carpet cleaning, etc. The Library Board budgets so closely that there is no room for emergency items such as \$3,500 for plumbing and roof repairs.

The Board respectfully requests that the City take responsibility for these repairs to a city-owned building by providing the necessary funds, writing the specifications for the work, hiring the roofing and plumbing contractors, and supervising the repairs.

Thank you for your attention in this matter. We look forward to hearing from you.

Yours truly,

Margaret Wicklum, Chair
Brockville Public Library Board

June 30, 2010

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JULY 20, 2010

2010-109-07

2010 TAX RATES AND

FINAL TAX DUE DATE

FILE: F22-45

D. CYR

DIRECTOR OF FINANCE

L. FERGUSON

SUPERVISOR OF ACCOUNTING SERVICES

M. MCDONALD

FINANCIAL ADMINISTRATIVE ANALYST

D. SMITH, TAX COLLECTOR

RECOMMENDATION

THAT Council authorize staff to levy \$28,155,502 and impose municipal and education tax rates for the year 2010; and

THAT Council authorize the levy on behalf of the Downtown Board Improvement Association (DBIA) to impose special purpose rates for the year 2010; and

THAT the final tax due date for all property classes is August 27, 2010; and

THAT the necessary by-laws be enacted.

PURPOSE

As per Section 312 and 342 of the Municipal Act, Council shall approve annually a by-law which specifies the taxes to be levied, municipal, education and DBIA tax rates and the final tax due date.

BACKGROUND

Council through the budget process approved a net levy for 2010 of \$28,155,502. Tax ratios and capping and threshold options for protected classes were approved at the June 29th, 2010 Council meeting.

Assessment adjustments and corrections required through assessment review board decisions and MPAC minutes of settlement have now been completed on the Provincial on-line tax analysis system (OPTA). This finalization of assessment allows for the calculation of the 2010 tax rates based on the City's approved levy, capping thresholds and ratios.

Municipal Rates

The City's levy increase of 4.47% equates to an actual tax rate decrease of 1.41% for multi-residential, 1.34% for commercial tax classes and 1.30% for all other tax classes based upon (a) commercial and multi-residential ratio reductions; and (b) growth and reassessment for all tax classes. Note that this is the second year of the four year phase-in for reassessment.

Education Rates

The Province approved Ontario Regulation 118/10 that prescribed the education rates for the residential and business property classes for 2010.

The uniform residential tax rate, which includes the residential and multi-residential tax classes, has been reset to offset the average reassessment change in residential values across the province. The 2010 tax rate was set at 0.241% reduced from the rate of .252%. Farm and managed forest tax class rates are based upon 25% of the residential education tax rate.

The 2010 Business Education Tax (BET) rates for the commercial, industrial and pipeline tax classes have been set based on the Provincial plan to reduce BET rates to 1.6% by 2014 and have also been reset to offset reassessment impacts.

Attachments 4-5 to Report 2010-109-07 illustrate a full comparison of municipal and education rates.

Impact to Rate Payers

To the residential property owner this is the equivalent of an increase of 2.98% or \$73.29 based upon an average current value assessment (CVA), as determined by OPTA, of \$162,000.

A small office building property owner will see an increase of 9.76% or \$1,373.13 based upon an average CVA of \$335,000 whereas a small retail property owner will see a decrease of 1.93% or \$230.76 based upon an average CVA of \$254,500.

To an industrial property owner this is the equivalent of an increase of 1.68% or \$761.00 based upon an average CVA of \$824,663.

The amplified impact to the small office building owner is reflective of the \$39,500 or 13.37% increase to that tax class' average CVA compared to the \$7,500 or 4.85% increase for residential; \$ 3,250 or 1.29% increase for small retail; and \$32,592 or 4.11% increase for industrial. The changes in assessment are determined by MPAC.

Downtown Board Improvement Rates

These rates are based on the levy \$224,394 and recovery of the cost of complimentary parking of \$37,170 as approved by Brockville City Council in the budget.

Schedules and Attachments:

Attachment 1 - By-Law 0xx-2010

Schedule A Municipal Tax Rates

This schedule includes assessment values, tax ratios, capping and threshold options and tax rates.

Schedule B Education Tax Rates

This schedule includes assessment values and tax rates as prescribed by the Provincial government.

Schedule C The statement of budget expenses and revenues for the year 2010.

Attachment 2- DBIA Tax Rates and tiered parking rates package

Attachment 3- 2010 Tax Rate Schedule identified by Property Class

Attachment 4-5 - Comparison of Tax Levies, Tax Rates and Impacts

By-Laws

By-laws are required to enact Municipal and Education rates for the 2010 tax year.

The By-law for the Downtown Board Improvement Area rates will be presented for approval at the August 24, 2010 Council meeting. This meets notification requirements to all applicable property owners in a DBIA area as defined in the Municipal Act.


The final tax due date for all property classes is Friday, August 27, 2010.



D. Smith, Tax Collector



M. McDonald, Financial Administrative Analyst



L. Ferguson, Supervisor of Accounting Services



D. Cyr, Director of Finance



B. Casselman, City Manager

THE CORPORATION OF THE CITY OF BROCKVILLE

By-law Number 058-2010

*A By-law to Levy \$28,155,502 and Impose Municipal and Education Rates
for the Year 2010 and to Authorize the Levying Thereof*

WHEREAS the estimates of all the sums which are required for the lawful purpose of the Corporation of the City of Brockville for the year 2010 have been laid before the Municipal Council of the City of Brockville and have been adopted by the said Council; and

WHEREAS pursuant to the Municipal Act S.O. 2001, c 25 the local municipality shall each year pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class on rateable property for local municipal purposes; and

WHEREAS the assessments in each property class includes any adjustments made under Section 32, 33, 34, 39.1 or 40 of the Assessment Act to the assessments on the assessment roll as returned for the 2010 taxation year; and

WHEREAS the tax ratios on each property class for the 2010 taxation year have been set out in By-law 054-2010 of the Corporation of The City of Brockville; and

WHEREAS the capping thresholds for protected property classes for the 2010 taxation year have been set out in By-law 055-2010 of the Corporation of The City of Brockville; and

WHEREAS the tax rates for municipal purposes on all property classes and property subclasses have been calculated pursuant to the provisions of the Municipal Act 2001; and

WHEREAS it is necessary for the Corporation of the City of Brockville pursuant to the Education Act to levy rates and raise the sums requisitioned by the Province against the Municipality for 2010 as prescribed in Ontario Regulation 118/10; and

WHEREAS the Municipal Act S.O. 2001, c 25 requires that the Treasurer is responsible for handling all the financial affairs of the municipality on behalf of and in the manner directed by Council including control and protection of all Municipal revenues, expenditures and investments as authorized and in compliance with the regulations made under the following: By-law 092-2000 Purpose of providing fiscal financial management control for perpetual smoothing of tax rate growth, By-law 073-2007 Budgetary Control and By-Law 090-2005 Purchasing By-law and all other Municipal By-laws, Provincial legislation, insurance regulations and policies and in accordance with generally accepted accounting principles; and

WHEREAS the use of all Reserve Funds are controlled by individual municipal by-laws;

NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE CITY OF BROCKVILLE ENACTS AS FOLLOWS:

THAT for the year 2010 the municipal tax rates for all property classes on rateable property and payment in lieu (PIL) shall be as set out in Schedule A, attached hereto which shall be read with and form part of this by-law.

THAT for the year 2010 the education tax rates for all property classes on rateable property shall be as set out in Schedule B, attached hereto which shall be read with and form part of this by-law.

THAT Council approves the statement of budget expenses and revenues for the year 2010, attached hereto as Schedule C which shall be read with and form part of this by-law.

THAT the rates as set out in Schedule A and Schedule B for the year 2010 shall be applied against all property classes in the assessment roll as returned and amended for the 2010 taxation year.

THAT the 2010 taxes are due and payable in two installments, being the Interim tax demand on the 1st of March 2010 and the Final Tax demand due on the 27th day of August 2010, provided however that the said due date does not prevent any persons from paying the whole tax levy for the year in one bulk sum.

THAT all notices of taxes shall be mailed to the address of the residence or place of business of the person taxed or alternate addresses as requested in writing by the person taxed. Notices will not be mailed to tenants. It is the responsibility of the person taxed to notify and collect taxes from tenants or other persons.

THAT partial payment shall be accepted from time to time on account of any taxes due. Acceptance of such part payment does not affect the collection of any penalty or interest charge imposed or collectable under City of Brockville by-laws in respect to non-payment of any taxes or any installment. Where any payment is received on account of taxes, the payment shall first be applied against late payment charges and then payment shall be applied against taxes owing in accordance to the length of time they have been owing, with the taxes imposed earlier being discharged before taxes imposed later.

THAT payment of taxes, or any installment thereof, may be made at any financial institution as defined by the Municipal Act to the credit of the municipality.

If any section(s) or clauses(s) of this by-law or of Schedule A or B, in their application to any person or circumstance is illegal, invalid or unenforceable, the remainder of this By-law shall be read and interpreted as if such section(s) or clause(s) had never been contained within.

Given under the Seal of the
Corporation of the City of Brockville
and passed this 27th day of July, 2010

MAYOR

CLERK

THE CORPORATION OF THE CITY OF BROCKVILLE

SCHEDULE A

2010 MUNICIPAL TAX RATES

Property Class	RTC/RTQ	Assessment	Ratios	Tax Rates
Residential/farm	RT	1,223,464,145	1.000000	0.013212337
Residential Shared PIL	RH	48,500	1.000000	0.013212337
New Multi-Residential	NMT	-	1.000000	0.013212337
Multi-Residential	MT	95,013,025	1.780000	0.023517961
Farmlands	FT	185,700	0.250000	0.003303084
Managed Forests	TT	35,000	0.250000	0.003303084
Commercial Occupied	CT	206,259,048	1.958000	0.025869757
Office Building	DT	47,065	1.958000	0.025869757
Shopping Centre	ST	48,493,965	1.958000	0.025869757
Parking Lot	GT	342,750	1.958000	0.025869757
Commercial Shared PIL	CH	508,500	1.958000	0.025869757
New Construction Commercial	XT	21,875,952	1.958000	0.025869757
New Construction Shopping Centre	ZT	3,839,345	1.958000	0.025869757
Commercial Vacant Land	CX	5,195,982	1.370600	0.018108830
Commercial Excess Land	CU	2,887,705	1.370600	0.018108830
Commercial Vacant PIL	CJ	32,750	1.370600	0.018108830
Shopping Centre Excess Land	SU	18,535	1.370600	0.018108830
New Construction Excess Land	XU	643,599	1.370600	0.018108830
New Construction Shopping Centre Excess Land	ZU	299,695	1.370600	0.018108830
Industrial Occupied	IT	21,807,367	2.627561	0.034716223
Large Industrial	LT	38,907,148	2.627561	0.034716223
Industrial Shared PIL	IH	223,000	2.627561	0.034716223
Industrial Vacant Land	IX	1,327,507	1.707915	0.022565545
Industrial Excess Land	IU	474,175	1.707915	0.022565545
Large Industrial Vacant Land	LX	-	1.707915	0.022565545
Large Industrial Excess Land	LU	558,358	1.707915	0.022565545
Industrial Vacant Land PIL	IJ	19,300	1.707915	0.022565545
Pipelines	PT	5,940,000	1.813224	0.023956927

1,678,448,116

THE CORPORATION OF THE CITY OF BROCKVILLE

SCHEDULE B

2010 EDUCATION TAX RATES AS PRESCRIBED

Ontario Regulation 118/10

Property Class	RTC/RTQ	Assessment	Tax Rates
Residential/farm	RT	1,223,464,145	0.002410000
Residential Shared PIL	RH	48,500	0.002410000
Residential/farm school support only	RD	825,500	0.002410000
New Multi-Residential	NMT		0.002410000
Multi-Residential	MT	95,013,025	0.002410000
Farmlands	FT	185,700	0.000602500
Managed Forests	TT	35,000	0.000602500
Commercial Occupied	CT	206,259,048	0.020224140
Office Building	DT	47,065	0.020224140
Shopping Centre	ST	48,493,965	0.020224140
Parking Lot	GT	342,750	0.020224140
Commercial Shared PIL	CH	508,500	0.020224140
New Construction Commercial	XT	21,875,952	0.014300000
New Construction Shopping Centre	ZT	3,839,345	0.014300000
Commercial Vacant Land	CX	5,195,982	0.014156898
Commercial Excess Land	CU	2,887,705	0.014156898
Commercial Vacant Shared PIL	CJ	32,750	0.014156898
Shopping Centre Excess Land	SU	18,535	0.014156898
New Construction Excess Land	XU	643,599	0.010010000
New Construction Shopping Centre Excess Land	ZU	299,695	0.010010000
Industrial Occupied	IT	21,807,367	0.020983540
Large Industrial	LT	38,907,148	0.020983540
Industrial Shared PIL	IH	223,000	0.020983540
Industrial Vacant Land	IX	1,327,507	0.013639301
Large Industrial Vacant Land	LX		0.013639301
Large Industrial Excess Land	LU	558,358	0.013639301
Industrial Excess Land	IU	474,175	0.013639301
Industrial Vacant Land PIL	IJ	19,300	0.013639301
Pipelines	PT	5,940,000	0.014889150
		<u><u>1,679,273,616</u></u>	

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

Schedule "C"

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
GENERAL GOVERNMENT MAYOR/COUNCIL				
EXPEND REVENUE	200,368 (3,922)	205,294 (3,949)	2.5% 0.7%	4,926 (27)
NET EXP.	196,446	201,345	2.5%	4,899
ADMINISTRATION				
EXPEND REVENUE	401,351 (46,201)	383,791 (23,101)	-4.4% -50.0%	(17,560) 23,100
NET EXP.	355,150	360,690	1.6%	5,540
CLERK/PARKING				
EXPEND REVENUE	597,325 (591,519)	680,710 (673,669)	14.0% 13.9%	83,385 (82,150)
NET EXP	5,806	7,041	21.3%	1,235
ANIMAL CONTROL				
EXPEND REVENUE	90,812 (40,774)	96,596 (36,355)	6.4% -10.8%	5,784 4,419
NET EXP	50,038	60,241	20.4%	10,203
NET CLERK, PARKING AND ANIMAL CONTROL				
	55,844	67,282	20.5%	11,438
ECONOMIC DEVELOPMENT				
EXPEND REVENUE	426,433 (179,430)	456,615 (203,755)	7.1% 13.6%	30,182 (24,325)
	247,003	252,860	2.4%	5,857
TOURISM CHAMBER OF COMMERCE				
EXPEND REVENUE	165,831 0	169,104 0	2.0%	3,273 0
	165,831	169,104	2.0%	3,273
NET EXP.	412,834	421,964	2.2%	9,130

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
HUMAN RESOURCES				
EXPEND	270,337	272,176	0.7%	1,839
REVENUE	(20,000)	(24,000)	20.0%	(4,000)
	<u>250,337</u>	<u>248,176</u>	-0.9%	<u>(2,161)</u>
MIS				
EXPEND	376,992	394,266	4.6%	17,274
REVENUE	(46,046)	(46,685)	1.4%	(639)
	<u>330,946</u>	<u>347,581</u>	5.0%	<u>16,635</u>
NET EXP.	<u>581,283</u>	<u>595,757</u>	2.5%	<u>14,474</u>
FINANCE - ADMIN				
EXPEND	793,682	822,461	3.6%	28,779
REVENUE	(21,250)	(32,500)	52.9%	(11,250)
NET EXP.	<u>772,432</u>	<u>789,961</u>	2.3%	<u>17,529</u>
TOTAL GENERAL GOVERNMENT				
EXPEND	3,323,131	3,481,013	4.8%	157,882
REVENUE	(949,142)	(1,044,014)	10.0%	(94,872)
NET EXP.	<u>2,373,989</u>	<u>2,436,999</u>	2.7%	<u>63,010</u>
FIRE				
Administration				
EXPEND	473,507	467,872	-1.2%	(5,635)
REVENUE	(73,890)	(51,568)	-30.2%	22,322
NET EXP.	<u>399,617</u>	<u>416,304</u>	4.2%	<u>16,687</u>
Prevention				
EXPEND	279,008	289,881	3.9%	10,873
REVENUE	(6,500)	(6,500)	0.0%	0
NET EXP.	<u>272,508</u>	<u>283,381</u>	4.0%	<u>10,873</u>

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
Fire-Fighting Operating	2,991,807 (64,050)	3,119,788 (59,550)	4.3% -7.0%	127,981 4,500
	<u>2,927,757</u>	<u>3,060,238</u>	4.5%	<u>132,481</u>
Fire-Fighting Communications	342,794 (240,191)	320,478 (225,576)	-6.5% -6.1%	(22,316) 14,615
	<u>102,603</u>	<u>94,902</u>	-7.5%	<u>(7,701)</u>
TOTAL	4,087,116 (384,631)	4,198,019 (343,194)	2.7% -10.8%	110,903 41,437
	<u>3,702,485</u>	<u>3,854,825</u>	4.1%	<u>152,340</u>
PLANNING				
Administration	671,498 (289,890)	430,792 (45,000)	-35.8% -84.5%	(240,706) 244,890
	<u>381,608</u>	<u>385,792</u>	1.1%	<u>4,184</u>
Building Services	522,694 (216,500)	513,666 (301,500)	-1.7% 39.3%	(9,028) (85,000)
	<u>306,194</u>	<u>212,166</u>	-30.7%	<u>(94,028)</u>
TOTAL	1,194,192 (506,390)	944,458 (346,500)	-20.9% -31.6%	(249,734) 159,890
	<u>687,802</u>	<u>597,958</u>	-13.1%	<u>(89,844)</u>

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
PARKS & RECREATION				
Administration				
EXPEND REVENUE	194,999 (28,600)	237,834 (13,425)	22.0%	42,835 15,175
NET EXP.	166,399	224,409	34.9%	58,010
Parks				
EXPEND REVENUE	1,094,273 (351,596)	1,150,486 (345,453)	5.1% -1.7%	56,213 6,143
NET EXP.	742,677	805,033	8.4%	62,356
Gord Watts M.C.				
EXPEND REVENUE	111,638 (111,638)	118,732 (118,732)	6.4% 6.4%	7,094 (7,094)
NET EXP.	0	0		0
Victoria Building				
EXPEND REVENUE	181,901 (181,901)	184,140 (184,140)	1.2% 1.2%	2,239 (2,239)
NET EXP.	0	0		0
Rotary Building				
EXPEND REVENUE	2,791 (17,879)	2,862 (18,303)	2.5% 2.4%	71 (424)
NET EXP.	(15,088)	(15,441)	2.3%	(353)
Aquatics				
EXPEND REVENUE	18,643 0	20,308 0	8.9%	1,665 0
NET EXP.	18,643	20,308	8.9%	1,665

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION		2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
Youth Arena					
	EXPEND	309,778	321,332	3.7%	11,554
	REVENUE	(260,347)	(280,203)	7.6%	(19,856)
	NET EXP.	49,431	41,129	-16.8%	(8,302)
Memorial Centre					
	EXPEND	445,298	455,402	2.3%	10,104
	REVENUE	(354,832)	(366,855)	3.4%	(12,023)
	NET EXP.	90,466	88,547	-2.1%	(1,919)
Arts Centre					
	EXPEND	525,534	590,821	12.4%	65,287
	REVENUE	(386,013)	(447,714)	16.0%	(61,701)
	NET EXP.	139,521	143,107	2.6%	3,586
Programs					
	EXPEND	9,512	9,375	-1.4%	(137)
	REVENUE	(2,500)	(1,000)	-60.0%	1,500
	NET EXP.	7,012	8,375	19.4%	1,363
TOTAL					
	EXPEND	2,894,367	3,091,292	6.8%	196,925
	REVENUE	(1,695,306)	(1,775,825)	4.7%	(80,519)
	NET EXP.	1,199,061	1,315,467	9.7%	116,406
OPERATIONS					
Administration					
	EXPEND	106,641	108,187	1.4%	1,546
	REVENUE	0	0		0
		106,641	108,187	1.4%	1,546

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
Public Works				
EXPEND	2,059,840	2,087,769	1.4%	27,929
REVENUE	(17,617)	(18,071)	2.6%	(454)
	<u>2,042,223</u>	<u>2,069,698</u>	1.3%	<u>27,475</u>
Fleet & Logistics				
EXPEND	1,305,044	1,306,266	0.1%	1,222
REVENUE	(925,183)	(926,387)	0.1%	(1,204)
	<u>379,861</u>	<u>379,879</u>	0.0%	<u>18</u>
Engineering				
EXPEND	718,834	686,572	-4.5%	(32,262)
REVENUE	(21,000)	(21,000)	0.0%	0
	<u>697,834</u>	<u>665,572</u>	-4.6%	<u>(32,262)</u>
Solid Waste				
EXPEND	1,087,552	1,094,489	0.6%	6,937
REVENUE	(272,332)	(244,342)	-10.3%	27,990
	<u>815,220</u>	<u>850,147</u>	4.3%	<u>34,927</u>
Transit				
EXPEND	853,397	875,444	2.6%	22,047
REVENUE	(377,135)	(426,458)	13.1%	(49,323)
	<u>476,262</u>	<u>448,986</u>	-5.7%	<u>(27,276)</u>
TOTAL				
EXPEND	6,131,308	6,158,727	0.4%	27,419
REVENUE	(1,613,267)	(1,636,258)	1.4%	(22,991)
NET EXP.	<u>4,518,041</u>	<u>4,522,469</u>	0.1%	<u>4,428</u>
TOTAL CITY DEPTS				
EXPEND	17,630,114	17,873,509	1.4%	243,395
REVENUE	(5,148,736)	(5,145,791)	-0.1%	2,945
NET EXP.	<u>12,481,378</u>	<u>12,727,718</u>	2.0%	<u>246,340</u>

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
CORPORATE FINANCE				
A: CONTRIBUTION TO CAPITAL CONTRBN TO RESERVE FUNDS	704,815	307,726	-56.3%	(397,089)
	704,815	307,726		0 (397,089)
B: FINANCIAL PLANNING				
<u>CONTRIBUTIONS TO RESERVE FUNDS</u>				
MAJOR OFFICE RSVE FUND	369,000	244,000	-33.9%	(125,000)
FLEET & EQUIPMENT RSVE FUND	233,000	538,000	130.9%	305,000
SICK LEAVE CREDIT RESERVE FUND	0	35,000	100.0%	35,000
PARKLAND RESERVE FUND	70,000	67,000	-4.3%	(3,000)
BUILDING RESERVE FUND	110,000	24,500	-77.7%	(85,500)
INSURANCE RESERVE FUND	35,000	35,000	0.0%	0
ELECTION RESERVE FUND	25,000	18,000	-28.0%	(7,000)
	842,000	961,500		119,500
<u>CONTRIBUTIONS FROM RESERVE FUNDS & RESERVES</u>				
FROM HYDRO ONE RESERVE	(95,000)	(144,000)	51.6%	(49,000)
STEP DOWN PROGRAM	(288,000)	0	-100.0%	288,000
	(383,000)	(144,000)		239,000
	459,000	817,500		358,500
C: ASSESSMENT, TAX POLICY ADMINISTRATION AND GRANTS ADMINISTRATION				
EXPEND	647,104	720,298	11.3%	73,194
REVENUE	(914,403)	(865,865)	-5.3%	48,538
	(267,299)	(145,567)	-45.5%	121,732
D. PROVINCIAL WDW DOWNLOADED COSTS AND CRF				
EXPEND	0	0		0
REVENUE	(2,047,500)	(491,300)	-76.0%	1,556,200
	(2,047,500)	(491,300)	-76.0%	1,556,200

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
E: CORPORATE MONEY MANAGEMENT				
EXPEND	276,332	342,703	24.0%	66,371
REVENUE	(511,380)	(414,752)	-18.9%	96,628
	(235,048)	(72,049)	-69.3%	162,999
F: RECOVERIES & ADJUSTMENTS				
EXPEND	64,930	13,532	-79.2%	(51,398)
REVENUE	(36,432)	(333,042)	814.1%	(296,610)
	28,498	(319,510)	-1221.2%	(348,008)
G: FINANCIAL PLANNING DEBT MANAGEMENT				
(A) DEBT CHARGES	4,039,664	4,055,961	0.4%	16,297
(B) CONT FROM RES FDS	(392,731)	(396,439)	0.9%	(3,708)
(C) SLL SUBSIDY/PARTNERS	(1,527,717)	(1,527,717)	0.0%	0
(D) SOLAR PROJECT REVENUES		(160,000)		(160,000)
NET DEBT CHARGES	2,119,216	1,971,805	-7.0%	(147,411)
TOTAL CORP. FINANCE				
EXPEND	6,574,845	6,401,720	-2.6%	(173,125)
REVENUE	(5,813,163)	(4,333,115)	-25.5%	1,480,048
NET EXP.	761,682	2,068,605	171.6%	1,306,923
TOTAL CITY DEPTS & CORPORATE FINANCE				
EXPEND	24,204,959	24,275,229	0.3%	70,270
REVENUE	(10,961,899)	(9,478,906)	-13.5%	1,482,993
NET EXP.	13,243,060	14,796,323	11.7%	1,553,263

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
POLICE				
Administration				
EXPEND	1,033,890	997,191	-3.5%	(36,699)
REVENUE	(8,000)	(8,000)	0.0%	0
NET EXP.	1,025,890	989,191	-3.6%	(36,699)
Court Services				
EXPEND	598,380	561,010	-6.2%	(37,370)
REVENUE	(7,000)	(7,000)		0
NET EXP.	591,380	554,010	-6.3%	(37,370)
Police Board				
EXPEND	64,817	60,565	-6.6%	(4,252)
REVENUE	0	0		0
NET EXP.	64,817	60,565	-6.6%	(4,252)
Community Safety				
EXPEND	119,279	122,322	2.6%	3,043
REVENUE	0	0		0
NET EXP.	119,279	122,322	2.6%	3,043
Enforcement				
EXPEND	4,959,863	5,417,202	9.2%	457,339
REVENUE	(82,000)	(205,602)	150.7%	(123,602)
NET EXP.	4,877,863	5,211,600	6.8%	333,737
K-9				
EXPEND	1,500	2,000	33.3%	500
REVENUE	0	0		0
NET EXP.	1,500	2,000	33.3%	500
CRIMINAL CHECKS & RECORDS				
EXPEND	108,457	105,206	-3.0%	(3,251)
REVENUE	(900,000)	(550,000)	-38.9%	350,000
NET EXP.	(791,543)	(444,794)	-43.8%	346,749
TOTAL				
EXPEND	6,886,186	7,265,496	5.5%	379,310
REVENUE	(997,000)	(770,602)	-22.7%	226,398
NET EXP.	5,889,186	6,494,894	10.29%	605,708

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
AIRPORT				
EXPEND	140,850	198,798	41.1%	57,948
REVENUE	(48,069)	(112,613)	134.3%	(64,544)
NET EXP.	92,781	86,185	-7.1%	(6,596)
HERITAGE BROCKVILLE				
EXPEND	9,499	9,683	1.9%	184
REVENUE	(1,250)	(1,250)	0.0%	0
NET EXP.	8,249	8,433	2.2%	184
CATARAQUI REGIONAL CONSERVATION AUTHORITY				
EXPEND	132,461	136,679	3.2%	4,218
REVENUE				
NET EXP.	132,461	136,679	3.2%	4,218
D.B.I.A.				
EXPEND	266,486	261,624	-1.8%	(4,862)
REVENUE	(266,486)	(261,624)	-1.8%	4,862
NET EXP.	0	0		0
D.B.I.A. BUDGET HAS NO IMPACT ON CITY TAX RATE				
COMMITTEE OF ADJUSTMENT				
EXPEND	6,529	5,495	-15.8%	(1,034)
REVENUE	(9,150)	(9,150)	0.0%	0
NET EXP.	(2,621)	(3,655)	39.5%	(1,034)
LIBRARY				
EXPEND	565,000	577,391	2.2%	12,391
REVENUE				
NET EXP.	565,000	577,391	2.2%	12,391

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
MUSEUM				
EXPEND	256,941	259,751	1.1%	2,810
REVENUE	(71,500)	(68,676)	-3.9%	2,824
NET EXP.	185,441	191,075	3.0%	5,634
LEEDS & GRENVILLE HEALTH UNIT				
EXPEND	325,402	346,731	6.6%	21,329
REVENUE				
NET EXP.	325,402	346,731	6.6%	21,329
Joint Services Committee ADMINISTRATION				
EXPEND	33,630	34,660	3.1%	1,030
REVENUE				
NET EXP.	33,630	34,660	3.1%	1,030
Joint Services Committee AMBULANCE SERVICES				
EXPEND	1,027,604	1,040,425	1.2%	12,821
NET EXP.	1,027,604	1,040,425	1.2%	12,821
Joint Services Committee ODSP ONTARIO WORKS				
EXPEND	2,021,618	1,098,583	-45.7%	(923,035)
	1,533,335	1,648,069	7.5%	114,734
NET EXP.	3,554,953	2,746,652	-22.7%	(808,301)
Joint Services Committee CHILD CARE				
EXPEND	257,745	260,537	1.1%	2,792
REVENUE				
NET EXP.	257,745	260,537	1.1%	2,792
Joint Services Committee SOCIAL HOUSING				
EXPEND	808,374	752,909	-6.9%	(55,465)
NET EXP.	808,374	752,909	-6.9%	(55,465)

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
<i>Joint Services Committee</i>				
PROVINCIAL OFFENCES ACT				
REVENUE	(286,791)	(215,676)	-24.8%	71,115
NET EXP.	(286,791)	(215,676)	-24.8%	71,115
TOTAL JOINT SERVICES	<u>5,395,515</u>	<u>4,619,507</u>	<u>-14.38%</u>	<u>(776,008)</u>
BROCKVILLE CEMETERY BD.				
EXPEND	245,458	245,593	0.1%	135
REVENUE	(213,526)	(189,661)	-11.2%	23,865
NET EXP.	<u>31,932</u>	<u>55,932</u>	<u>75.2%</u>	<u>24,000</u>
ST. LAWRENCE LODGE				
EXPEND	839,802	846,006	0.7%	6,204
REVENUE				
NET EXP.	<u>839,802</u>	<u>846,006</u>	<u>0.7%</u>	<u>6,204</u>
TOTAL BDS & COMM'NS				
EXPEND	15,356,920	14,988,430	-2.4%	(368,490)
REVENUE	(1,893,772)	(1,629,252)	-14.0%	264,520
NET EXP.	<u>13,463,148</u>	<u>13,359,178</u>	<u>-0.8%</u>	<u>(103,970)</u>
MARITIME DISCOVERY CENTRE				
EXPEND	245,000	0	-100.0%	(245,000)
REVENUE				0
NET EXP.	<u>245,000</u>	<u>0</u>	<u>-100.0%</u>	<u>(245,000)</u>
TOTAL CITY BUDGET				
EXPEND	39,806,879	39,263,659	-1.4%	(543,220)
REVENUE	(12,855,671)	(11,108,158)	-13.6%	1,747,513
NET EXP.	<u>26,951,208</u>	<u>28,155,501</u>	<u>4.47%</u>	<u>1,204,293</u>
NET DOLLAR CHANGE		<u>1,204,293</u>		

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
WATER RATE ADMINISTRATION				
Distribution				
EXPENDITURE	664,957	653,066	-1.8%	(11,891)
REVENUE	(15,042)	(16,561)	10.1%	(1,519)
	<u>649,915</u>	<u>636,505</u>	<u>-2.1%</u>	<u>(13,410)</u>
Inventory				
EXPENDITURE	43,478	43,985	1.2%	507
REVENUE	(1,300)	(1,200)	-7.7%	100
	<u>42,178</u>	<u>42,785</u>	<u>1.4%</u>	<u>607</u>
Engineering				
EXPENDITURE	229,077	234,907	2.5%	5,830
REVENUE				0
	<u>229,077</u>	<u>234,907</u>	<u>2.5%</u>	<u>5,830</u>
Finance - Revenue				
EXPENDITURE	639,406	515,788	-19.3%	(123,618)
DEBT CHARGES	134,222	216,326		82,104
REVENUE	(3,316,120)	(3,177,106)	-4.2%	139,014
	<u>(2,542,492)</u>	<u>(2,444,992)</u>	<u>-3.8%</u>	<u>97,500</u>
Human Resources/MIS				
EXPENDITURE	11,104	16,548		5,444
REVENUE	0	0		0
	<u>11,104</u>	<u>16,548</u>		<u>5,444</u>
Administration				
EXPENDITURE	46,956	48,405	3.1%	1,449
REVENUE	0	0		0
	<u>46,956</u>	<u>48,405</u>	<u>3.1%</u>	<u>1,449</u>
Treatment				
EXPENDITURE	942,157	955,265	1.4%	13,108
REVENUE	0	0		0
	<u>942,157</u>	<u>955,265</u>	<u>1.4%</u>	<u>13,108</u>

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
Elizabethtown				
EXPENDITURE	54,523	62,500	14.6%	7,977
REVENUE	(58,711)	(54,810)		3,901
	(4,188)	7,690	-283.6%	11,878
Capital & Reserves				
CAPITAL	591,800	380,000	-35.8%	(211,800)
MAJOR OFFICE	37,637	11,100	-70.5%	(26,537)
FLEET	41,014	22,339	-45.5%	(18,675)
REVENUE	0	0		0
	670,451	413,439	-38.3%	(257,012)
TOTAL				
EXPENDITURE	3,436,331	3,160,229	-8.03%	-276,102
REVENUE	(3,391,173)	(3,249,677)	-4.17%	141,496
	45,158	(89,448)		(134,606)
Add contribution to Water Reserve Fund		89,448		
Contribution from Water Reserve Fund	45,158	0		

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
WASTEWATER RATE ADMINISTRATION				
Supervisory Administration	29,394	34,346	16.8%	4,952
	0	0		0
	29,394	34,346	16.8%	4,952
Public Works - Garage	20,243	22,827	12.8%	2,584
	0	0		0
	20,243	22,827	12.8%	2,584
Sewer Maintenance	235,159	237,897	1.2%	2,738
	(10,294)	(12,758)	23.9%	(2,464)
	224,865	225,139	0.1%	274
Engineering	126,222	130,803	3.6%	4,581
	0	0		0
	126,222	130,803	3.6%	4,581
Finance - Revenue	123,820	132,334	6.9%	8,514
DEBT CHARGES	236,085	290,866	23.2%	54,781
	(3,570,227)	(3,723,208)	4.3%	(152,981)
	(3,210,322)	(3,300,008)	2.8%	(89,686)
Human Resources/MIS	20,684	26,420	27.7%	5,736
	0	0		0
	20,684	26,420		5,736
Finance Administration	226,234	230,221	1.8%	3,987
	0	0		0
	226,234	230,221	1.8%	3,987
Operations Administration	97,221	99,011	1.8%	1,790
	0	0		0
	97,221	99,011	1.8%	1,790

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
Sewage Plant	EXPENDITURE 1,300,175 REVENUE (4,938)	1,651,084 (4,743)	27.0%	350,909 195
Sewer Abatement	1,295,237	1,646,341	27.1%	351,104
	EXPENDITURE 55,679 REVENUE 0	2,537 0	-95.4%	(53,142) 0
Main Pump Station	55,679	2,537	-95.4%	(53,142)
	EXPENDITURE 170,391 REVENUE 0	142,961 0	-16.1%	(27,430) 0
Pumping Stations	170,391	142,961	-16.1%	(27,430)
	EXPENDITURE 83,617 REVENUE 0	35,280 0	-57.8%	(48,337) 0
Leachate Station	83,617	35,280	-57.8%	(48,337)
	EXPENDITURE 69,248 REVENUE 0	23,843 0	-65.6%	(45,405) 0
Capital & Reserves	69,248	23,843	-65.6%	(45,405)
	CAPITAL 498,500 MAJOR OFFICE 39,137 FLEET 41,014	369,000 10,100 31,568	-26.0% -74.2% -23.0%	(129,500) (29,037) (9,446)
	578,651	410,668	-29.0%	(167,983)
TOTAL	EXPENDITURE 3,372,823 REVENUE (3,585,459)	3,471,098 (3,740,709)	2.91% 4.33%	98,275 (155,250)
	(212,636)	(269,611)		(56,975)
Add contribution to Wastewater Reserve	212636	269611		
Contribution from Wastewater Reserve Fund	0	0		

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2010 BUDGET**

FUNCTION	2009 BUDGET	2010 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
TOTAL CITY BUDGET INCLUDING WATER AND SEWER				
EXPENDITURE	46,616,033	45,894,986	-1.55%	(721,047)
REVENUE	(19,832,303)	(18,098,544)	-8.74%	1,733,759
TOTAL OPERATING	26,783,730	27,796,442	3.78%	1,012,712
 CAPITAL	 23,308,057	 23,253,399	 -0.2%	
TOTAL OPERATING PLUS CAPITAL	69,924,090	69,148,385	-1.1%	

NOTICE OF PASSING BY-LAW

Pursuant to Section 361 of the Municipal Act, R.S.O. 1970 c284, the Council of the City of Brockville passed By-law No. 151-75 on September 25, 1975 designating an Improvement Area in the City of Brockville.

Take Notice that the Council of the Corporation of the City of Brockville intends to pass a by-law at their August 24th, 2010 meeting at 7:00 p.m. in the Council Chambers, Brockville City Hall, subject to the conditions herein.

The subject by-law will be for the purposes of levying a special charge at a tax rate of \$.00469282 within the designated Improvement Area. The special charge will generate the approved 2010 budget of \$224,394.

A levy related to the cost of operating the parking system within downtown will be levied against members of the Downtown Board Improvement Association in terms of the direct benefit to the property/business within the complimentary parking zone according to the provisions as set out below;

That 65% of the parking levy be levied evenly amongst the DBIA members whose properties and businesses are located on King St. commencing in the west at 246 King St W and eastwardly to the west side of the intersection with Park St., who benefit the most from the operation of the complimentary parking system. That 35% of the parking levy be levied evenly amongst the DBIA members whose properties and businesses are located on side streets one block north and one block south of King St. and include the following streets; Clarissa, Perth, John, Halliday, Kincaid, Home, Chase, Buell, Apple, St. Andrew, Market W, Market E, Court House Ave, Broad St and Court House Sq in its entirety, who benefit from the operation of the Complimentary Parking System. The members of the DBIA whose properties are not within the Complimentary Parking Zone are not required to pay this parking recovery. The cost of the complimentary parking for 2010 is \$37,170.

Any person who would be liable to a special charge levied, in accordance with the proposed by-law, may object by filing written notice of reasons in support of the objection with the Clerk of the City of Brockville, not later than the 5th day of August 2010.

Additional information concerning the proposed by-law is available from D.L. Smith, Tax Collector 342-8772 ext 428 or email taxation@brockville.com. Detailed information, with respect to the proposed expenditures by the Board of Management of the Downtown Business Improvement Area can be obtained by contacting The DBIA, 345-3269.

DATED AT THE CITY OF BROCKVILLE THIS 16th DAY OF June 2010.

Sandra Seale
City Clerk

City of Brockville
1 King St W
P.O. Box 5000
Brockville Ontario K6V 7A5

DBIA 2010

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 85% FLAT RATE	PARKING LEVY 35% FLAT RATE	TOTAL
010 010 049 00	BEVAN-BAKER HYGIENE SERVICES	95 KING E		124,886					\$585.98			\$585.98
010 010 090 00	SANDRA JOYCE BEST	80 KING E		100,523					\$471.74			\$471.74
010 010 429 00	VJAY BERI	5 PARK		64,000					\$300.34			\$300.34
020 035 003 00	WARING JACQUELINE HOLLYER	8 FLINT		88,080					\$319.39			\$319.39
020 035 005 00	TIMOTHY THOMSON (BREWERS RETAIL)	45 WATER W		281,000					\$1,316.68			\$1,316.68
020 035 009 00	1871171 ONTARIO LTD	5 HOME	112,200	448,800					\$2,632.87			\$2,632.87
020 035 011 00	6108555 CANADA LTD	101 WATER ST W		552,500					\$2,592.78			\$2,592.78
020 035 015 00	582688 ONTARIO LTD	123 WATER W		347,000					\$1,628.41			\$1,628.41
020 035 019 00	JOHN EARLE	38-40 WATER E		86,950					\$408.04			\$408.04
020 035 021 00	VALCO INSTRUMENTS CANADA	28-28 WATER E		421,000					\$1,975.68			\$1,975.68
020 035 025 00	2010277 ONTARIO LIMITED	20 WATER E		79,041					\$370.93			\$370.93
020 035 028 00	FOWLER HELEN	12 WATER E		77,523					\$363.80			\$363.80
020 035 033 00	TOMMY DEWAR	38-40 WATER W		54,850					\$256.46			\$256.46
020 035 053 00	FRETWELL TRACY	17 HALLIDAY		124,000					\$581.91		\$185.85	\$767.78
020 035 055 00	LOUISE & PAUL BEAUCHAMP	21 HALLIDAY		13,468					\$83.20		\$185.85	\$249.05
020 035 061 00	DEKKER KENNETH CARL	75 KING E		57,340					\$288.09	\$223.71		\$492.79
020 035 063 00	SHEILA MCMAHON	71 KING E		82,909					\$389.08	\$223.71		\$612.79
020 035 065 00	330791 ONTARIO LIMITED	87 KING E		47,850					\$223.61	\$223.71		\$447.32
020 035 068 00	SHARON STONE	65 KING E		60,000					\$281.57	\$223.71		\$505.28
020 035 067 00	EQUITY BUILDING OF BROCKVILLE LTD	81 KING E		907,000					\$2,379.26	\$223.71		\$2,602.97
020 035 068 00	1681083 ONTARIO LTD	51 KING E		1,092,000					\$5,124.56	\$223.71		\$5,348.27
020 035 069 00	48 COMMERCIAL	45 KING E		202,000		152,000			\$947.95	\$223.71		\$1,171.66
020 035 070 00	IMPERIAL OIL	33 KING E							\$713.31	\$223.71		\$937.02
020 035 071 00	333018 ONTARIO LIMITED	27-31 KING E		225,000					\$1,055.86	\$223.71		\$1,279.59
020 035 074 00	WEDGEWOOD BROCKVILLE	5-13 KING E		122,500					\$574.87	\$223.71		\$798.58
020 035 075 00	BROCKVILLE CITY	1 KING ST W		160,860					\$755.36	\$223.71		\$979.08
020 035 078 00	721380 ONTARIO LIMITED	7 KING W		1,621,500					\$8,547.97	\$223.71		\$8,771.68
020 035 077 00	YEUNG MOON TAK	19-21 KING W		255,000					\$1,196.87	\$223.71		\$1,420.58
020 035 078 00	MARLEAU INVESTMENTS	23 KING W		374,183					\$1,755.97	\$223.71		\$1,979.68
020 035 079 00	MARLEAU INVESTMENTS	WATER ST W		73,000					\$342.58	\$223.71		\$566.28
020 035 080 00	866368 ONTARIO LTD	25-29 KING W		220,000					\$1,032.42	\$223.71		\$1,256.13
020 035 081 00	JOHN MAZUREK	31-33 KING ST W		194,387					\$912.22	\$223.71		\$1,135.93
020 035 082 00	984182 ONTARIO LTD	35 KING W		458,000					\$2,149.31	\$223.71		\$2,373.02
020 035 083 00	JOHN CHURCH	37-39 KING W		171,332					\$804.03	\$223.71		\$1,027.74
020 035 084 00	1652310 ONTARIO LTD	41-45 KING W		388,000					\$1,820.81	\$223.71		\$2,044.52
020 035 085 00	1590454 ONTARIO INC	51 KING ST W		608,315					\$2,845.33	\$223.71		\$3,069.04
020 035 088 00	DAVID ROY JONES HOLDINGS INC	53-59 KING W		467,000					\$2,191.55	\$223.71		\$2,415.26
020 035 087 00	DAVID ROY JONES HOLDINGS INC	65 KING W		485,000					\$2,278.02	\$223.71		\$2,498.73
020 035 089 00	DAVID ROY JONES HOLDINGS INC	69-71 KING W		129,188					\$908.16	\$223.71		\$1,131.87
020 035 090 00	119810 CANADA INC	73-77 KING W		182,500					\$856.44	\$223.71		\$1,080.15
020 035 091 00	1342227 ONTARIO LTD	79-81 KING W		164,000					\$769.82	\$223.71		\$993.53
020 035 092 00	KER'S MENS WEAR LIMITED	83-85 KING W		162,236					\$781.34	\$223.71		\$995.05
020 035 093 00	PENSA TECHNOLOGY SOLUTIONS	87-83 KING W		94,750					\$444.64	\$223.71		\$668.35
020 035 094 00	PAUL & MARGOT BAK	95-98 KING W		222,867					\$1,045.87	\$223.71		\$1,269.58
020 035 095 00	IOOF	101-105 KING W		338,035					\$1,586.34	\$223.71		\$1,810.05
020 035 096 00	HILHORST SCOTT	119 KING W						78,000	\$388.04	\$223.71		\$588.75
020 035 097 00	HILHORST SCOTT	107 KING W						83,000	\$295.85	\$223.71		\$519.56
020 035 099 00	909585 ONTARIO LTD	151-153 KING W		369,000					\$1,731.85	\$223.71		\$1,955.56
020 035 100 00	GARDINER TINA MARIE	143-145 KING W		193,500					\$908.08	\$223.71		\$1,131.77
020 035 101 00	JOHN HYRE	133-139 KING W		1,713,500					\$8,041.15	\$223.71		\$8,264.86
020 035 103 00	SCOTT BENNETT	24 KINCAID		104,000					\$486.05		\$185.85	\$671.90
020 035 104 00	PAUL & MARGO BAK	161 KING W		142,853					\$970.38	\$223.71		\$1,194.09
020 035 105 00	TAYLOR HEALTH CARE SERVICES	163-167 KING W		110,500					\$518.56	\$223.71		\$742.26

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 65% FLAT RATE	PARKING LEVY 35% FLAT RATE	TOTAL
020 035 108 00	TAYLOR HEALTH CARE SERVICES	173 KING W		104,000					\$488.05	\$223.71		\$711.76
020 035 110 00	TAYLOR HEALTH CARE SERVICES	175 KING W		300,000					\$1,407.85	\$223.71		\$1,631.55
020 035 111 00	KEITH & FAYE KERFOOT	179-191 KING W		923,675					\$4,334.64	\$223.71		\$4,558.35
020 035 118 00	6616287 CANADA INC	205 KING W				65,000			\$305.03	\$223.71		\$528.74
020 035 117 00	994283 ONTARIO LTD	209-211 KING W		166,000					\$776.01	\$223.71		\$1,002.72
020 035 118 00	HOOGENDAM PETER ARIE	213-211 KING W		214,430					\$1,006.28	\$223.71		\$1,226.99
020 035 121 00	8171915 CANADA INC	223 KING W		82,542					\$293.50	\$223.71		\$517.21
020 035 124 00	EQUITY BUILDING OF BROCKVILLE LTD	13 BETHUNE		85,000					\$398.89		\$165.85	\$564.74
020 035 128 00	TAROLA HOLDINGS OTTAWA	7 MARKET E				168,000			\$788.39		\$165.85	\$954.24
020 035 129 00	10822233 ONTARIO LIMITED	BLOCKHOUSE IS		18,540					\$77.62			\$77.62
020 035 130 00	BROCKVILLE CITY	BLOCKHOUSE IS		59,000					\$276.88			\$276.88
020 035 133 01	CULP PETER	9 BROAD		227,500					\$1,067.62		\$165.85	\$1,253.47
020 035 133 03	DR PETER CULP	9 BROAD		211,500					\$892.53		\$165.85	\$1,178.38
020 035 133 13	WALKER RICHARD ERIC	9 BROAD		15,300					\$71.80		\$165.85	\$257.85
020 035 133 14	OSBORNE ELIZABETH MARY	9 BROAD		13,528					\$63.48		\$165.85	\$249.33
020 035 133 22	1570386 ONTARIO LIMITED	9 BROAD		15,300					\$71.80		\$165.85	\$257.85
020 035 133 41	MORRIS & JOAN PROSSER	9 BROAD		75,000					\$351.98		\$165.85	\$537.81
020 035 133 42	SMITH-GATCKE CORINNA HELEN	9 BROAD		68,000					\$319.11		\$165.85	\$504.96
020 035 133 43	MAASE CORPORATION LIMITED	9 BROAD		101,000					\$473.97		\$165.85	\$659.82
020 035 133 44	LALONDE GARY ALAN	9 BROAD		89,000					\$417.66		\$165.85	\$587.81
020 035 133 45	LALONDE GARY ALAN	9 BROAD		75,000					\$351.98		\$165.85	\$504.96
020 035 133 46	ROBERT BARR	9 BROAD		170,500					\$800.13		\$165.85	\$965.98
020 035 133 47	ELIZABETH OSBORNE	9 BROAD		133,000					\$624.15		\$165.85	\$810.00
020 035 133 48	MAASE CORPORATION LIMITED	9 BROAD		101,000					\$473.97		\$165.85	\$659.82
020 035 133 49	MAASE CORPORATION LIMITED	9 BROAD		89,000					\$417.66		\$165.85	\$587.81
020 035 133 50	MARILYN CANERS	9 BROAD		127,500					\$598.33		\$165.85	\$764.18
020 035 133 51	BAYLES WILLIAM JAMES	9 BROAD		79,500					\$373.08		\$165.85	\$558.93
020 035 133 52	1570388 ONTARIO LIMITED	9 BROAD		92,000					\$431.74		\$165.85	\$617.59
020 035 133 53	MC FALL MARY JEAN	9 BROAD		72,000					\$337.88		\$165.85	\$523.73
020 035 133 54	BIRD MICHAEL PHILIP	9 BROAD		93,500					\$438.78		\$165.85	\$624.63
020 035 133 55	FARMORE FINANCIAL SERVICES INC.	9 BROAD		185,500					\$970.52		\$165.85	\$1,096.37
020 035 133 56	MOLSON CRAIG	9 BROAD		102,000					\$478.67		\$165.85	\$684.52
020 035 133 57	LEONARD PETER JOSEPH	9 BROAD		91,000					\$427.05		\$165.85	\$592.90
020 035 133 58	BAYLES WILLIAM JAMES	9 BROAD		72,000					\$337.88		\$165.85	\$523.73
020 035 134 00	1776042 ONTARIO LTD	15-19 BROAD		398,000					\$1,867.74		\$165.85	\$2,053.59
020 035 135 00	ALEXANDER BRIAN	31 BROAD		265,000					\$1,243.80		\$165.85	\$1,428.45
020 035 138 00	KRUZE STEVEN WILLEM MICHAEL	35 BROAD		53,500					\$251.07		\$165.85	\$406.92
020 035 137 00	KEIKIS BRACES INC	41 BROAD		86,443					\$405.06		\$165.85	\$591.51
020 035 139 00	TALL SHIPS	8 BROAD	336,068	72,933					\$1,919.37		\$165.85	\$2,105.22
020 035 140 00	JUN HOSOGOE	10 BROAD		121,590					\$570.46		\$165.85	\$756.31
020 035 144 00	BICKERTON STEPHEN	26 BROAD		72,875					\$341.99		\$165.85	\$527.84
020 035 146 00	BICKERTON LISE	36 BROAD		123,285					\$3,223.97		\$165.85	\$3,223.97
020 035 153 00	TALL SHIPS	10 ST ANDREW		887,000					\$600.68		\$165.85	\$766.53
020 035 160 00	BINKLE JANET	24 ST ANDREW		128,000					\$301.51		\$165.85	\$487.36
020 035 18300	RIHAN VICTORIA ZERON	32 ST ANDREW		64,250					\$224.53		\$165.85	\$410.38
020 035 168 00	BARRY FORTINGTON	17 APPLE		47,848					\$337.88		\$165.85	\$523.73
020 035 189 00	RONALD MERKLEY	21 APPLE		72,000					\$3,689.79		\$165.85	\$3,855.64
020 035 171 00	THOMAS DALEY	27 APPLE		196,000					\$126.99		\$165.85	\$312.84
020 035 173 00	BELL CANADA	31-39 APPLE		782,000					\$224.08		\$165.85	\$408.93
020 035 18100	ALLAN CHRISTOPHER CHARLES	28 APPLE		27,060					\$258.11		\$165.85	\$443.96
020 035 18600	HILHORST SCOTT	HOME ST 23				47,750			\$464.58		\$165.85	\$650.44
020 035 18700	HILHORST SCOTT	HOME ST 27				55,000			\$228.35		\$165.85	\$415.20
020 035 188 00	HILHORST SCOTT	35 HOME				99,000			\$5,448.36		\$165.85	\$5,834.21
020 035 200 00	SHERMAN JEAN	20 KINCAID		48,873								
020 035 210 00	RICHARD D. STEELE IN TRUST	10 JOHN		1,161,000								

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 65% FLAT RATE	PARKING LEVY 35% FLAT RATE	TOTAL
020 035 213 00	RELIABLE FURNITURE & APPLIANCES	31 ST PAUL		383,000		141,000			\$881.89	\$223.71		\$881.89
020 040 002 00	TAYLOR HEALTH CARE SERVICES	68 KING E		70,200					\$1,703.49	\$223.71		\$1,927.20
020 040 003 00	O'HARA ANDREW SETH	64 KING E		665,000					\$329.44	\$223.71		\$553.14
020 040 005 00	SUNCOAST HOLDING LTD	52-58 KING E		719,000					\$3,120.73	\$223.71		\$3,344.43
020 040 008 00	1626925 ONTARIO LTD	46-50 KING E		163,000					\$3,374.14	\$223.71		\$3,597.85
020 040 008 01	KRUZE STEVEN	44 KING E		180,000					\$764.93	\$223.71		\$988.64
020 040 009 00	1503321 ONTARIO LTD	40-42 KING E		261,000					\$844.71	\$223.71		\$1,068.42
020 040 010 00	1015593 ONTARIO LTD	24-28 KING E		75,500					\$1,224.83	\$223.71		\$1,448.53
020 040 011 00	LERIKOS DEMETRE	20-22 KING E		91,473					\$354.31	\$223.71		\$578.02
020 040 011 01	POWER BUILDING BROCKVILLE LIMITED	18 KING E		145,000					\$428.27	\$223.71		\$652.97
020 040 012 00	POWER BUILDING BROCKVILLE LIMITED	14-18 KING E		228,630					\$680.46	\$223.71		\$904.17
020 040 013 00	POWER BUILDING BROCKVILLE LIMITED	2-10 KING E		216,188					\$1,072.92	\$223.71		\$1,296.63
020 040 014 00	LOVELL HOLDINGS LIMITED	2 KING W		58,381					\$264.49	\$223.71		\$488.20
020 040 015 00	2217897 ONTARIO LTD	12 KING W		68,472					\$326.02	\$223.71		\$549.73
020 040 016 00	GRITTANI PETER HOWARD	14-18 KING W		207,000					\$971.41	\$223.71		\$1,195.12
020 040 017 00	2131880 ONTARIO INC	18 KING W		177,000					\$830.83	\$223.71		\$1,054.34
020 040 018 00	1703598 ONTARIO LTD	30 KING W		199,000					\$933.67	\$223.71		\$1,157.58
020 040 020 00	ANWAR MOHAMMED	28-28 KING W		115,893					\$543.86	\$223.71		\$888.92
020 040 020 01	ARMITAGE RUSSELL HARRIS	32-34 KING W		99,133					\$465.21	\$223.71		\$688.92
020 040 021 00	LEWIS KATHRYN	36-48 KING W		305,000					\$1,431.31	\$223.71		\$1,655.02
020 040 022 00	KING STREET WEST INC	48 KING W		468,500					\$2,186.59	\$223.71		\$2,422.29
020 040 023 00	2216102 ONTARIO LTD			363,435			47,065		\$1,926.40	\$223.71	\$185.85	\$2,112.25
020 040 025 00	THE DAWSON REAL ESTATE GROUP	2-4 COURT HOUSE		179,200					\$840.95	\$223.71		\$1,064.66
020 040 025 01	1576420 ONTARIO INC	58-60 KING W		130,438					\$912.12	\$223.71		\$635.83
020 040 026 00	2126415 ONTARIO	62-84 KING W		118,000					\$544.37	\$223.71		\$768.08
020 040 027 00	SYRIOS SIA ATHANASIA	72 KING W		481,000					\$2,304.17	\$223.71		\$2,527.88
020 040 027 01	GLOBE REALTY HOLDINGS LTD	80 KING W		178,000					\$835.32	\$223.71		\$1,059.03
020 040 027 02	MARY PRESTON	66-68 KING W		638,000					\$2,994.02	\$223.71		\$3,217.73
020 040 028 00	HILLHORST SCOTT	82-84 KING W		104,000					\$488.05	\$223.71		\$711.76
020 040 029 00	KER'S MEN'S WEAR LIMITED	88-94 KING W		394,000					\$1,848.97	\$223.71		\$2,072.68
020 040 030 00	CANADIAN IMPERIAL BANK OF COMMERCE	96-98 KING W		85,000					\$388.89	\$223.71		\$622.60
020 040 031 00	589238 ONTARIO INC	102-106 KING W		78,000					\$356.65	\$223.71		\$590.36
020 040 032 00	FORTIER GAETAN	108-112 KING W		95,000					\$445.82	\$223.71	\$185.85	\$631.67
020 040 033 00	HILHORST SCOTT MARINUS	5-11 BUELL		127,376					\$597.76	\$223.71	\$185.85	\$821.47
020 040 033 01	DENIS EMARD	118 KING W		58,000					\$272.18	\$223.71		\$458.03
020 040 033 02	EVANGELOS TRAKAS	11 BUELL		1,033,500					\$4,850.03	\$223.71		\$5,073.74
020 040 034 00	9155-6522 QUEBEC INC	122-128 KING W		281,500					\$1,367.96	\$223.71		\$1,591.67
020 040 036 00	1276652 ONTARIO INC	138 KING W		147,000					\$689.84	\$223.71		\$913.55
020 040 038 00	GUAN HI HUA	140 KING W		76,000					\$356.85	\$223.71		\$580.36
020 040 039 00	BEHRENS & CARNAHAN	144 KING W		111,000					\$520.90	\$223.71		\$744.81
020 040 040 00	ROBIN SENIOR	148-150 KING W		92,000					\$431.74	\$223.71		\$655.45
020 040 041 00	ROGER BURKE	152-154 KING W		148,638					\$897.53	\$223.71		\$921.24
020 040 042 00	PAULINE MARSHALL	158-158 KING W		155,000					\$727.39	\$223.71		\$951.10
020 040 043 00	553280 ONTARIO LTD	160-162 KING W		96,000					\$450.51	\$223.71		\$674.22
020 040 044 00	MONTGOMERY WILLIAM	164-166 KING W		99,000					\$464.59	\$223.71		\$688.30
020 040 045 00	COUNTRY CLUB ENTERPRISES	168-170 KING W		142,000					\$698.38	\$223.71		\$890.09
020 040 046 00	HE ZHEN YING	172-174 KING W		84,360					\$1,233.40	\$223.71		\$919.59
020 040 047 00	519568 ONTARIO LTD	178-180 KING W		262,828					\$233.40	\$223.71		\$1,457.10
020 040 047 02	519568 ONTARIO LTD	182-186 KING W		112,000					\$525.80	\$223.71		\$748.30
020 040 048 00	519568 ONTARIO LTD	190-194 KING W		119,446					\$468.05	\$223.71		\$711.76
020 040 049 00	TAT TU QUI	198-198 KING W		104,000					\$708.62	\$223.71		\$932.32
020 040 050 00	MAH MING CHUCK	200-202 KING W		151,000					\$530.28	\$223.71		\$754.00
020 040 051 00	204-8 KING ST PARTNERSHIP	204-208 KING W		113,000					\$1,337.45	\$223.71		\$1,561.16
020 040 052 00	1652310 ONTARIO LTD	210-212 KING W		285,000								
020 040 053 00	COMMERCIAL HOTEL (BROCKVILLE) LTD	214 KING W										

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY		TOTAL
										85% FLAT RATE	35% FLAT RATE	
020 040 054 00	1609078 ONTARIO LTD	216-220 KING W		188,000					\$882.25	\$223.71		\$1,105.96
020 040 055 00	KING-HILL INVESTMENTS LTD	224 KING W		260,148					\$1,220.83	\$223.71		\$1,444.54
020 040 056 00	KANELLA SABAZIOTIS	228 KING W		75,000					\$351.96	\$223.71		\$575.67
020 040 057 00	EPIC REAL ESTATE	228-230 KING W		115,328					\$541.21	\$223.71		\$764.92
020 040 058 00	CONWAY JEREMY JAKE	232 KING W		121,683					\$571.04	\$223.71		\$794.74
020 040 059 00	JAYANT BHATT	53 PINE		62,713					\$294.30			\$294.30
020 040 068 00	JUDITH CULIC	21 PINE		92,388					\$433.47			\$433.47
020 040 069 00	BEST GREGORY	9 PINE		93,500					\$436.78			\$436.78
020 040 077 00	PRICE TRAVIS	3 GEORGE		51,500					\$241.88			\$241.88
020 040 078 00	DUNCAN ARTHUR	5 GEORGE		21,445					\$100.84			\$100.84
020 040 088 00	BEATTIE DODGE CHRYSLER LTD	8 CHASE		500,000					\$2,346.41		\$185.85	\$2,532.26
020 040 088 01	BEATTIE DODGE CHRYSLER LTD	CHASE		41,000					\$192.41		\$185.85	\$378.26
020 040 089 00	BEATTIE DODGE CHRYSLER LTD	47 GEORGE		38,500					\$180.87			\$180.87
020 040 094 00	SHARRON BRADLEY	65 GEORGE		83,768					\$393.10			\$393.10
020 040 095 00	BROCKVILLE OFFICE MANAGEMENT LTD	87 GEORGE		208,000					\$986.72			\$986.72
020 040 100 00	HUNT RALPH JAMES	91 GEORGE		60,000					\$281.57			\$281.57
020 040 160 00	HARWOOD JOHN	33 JAMES E		112,615					\$528.48			\$528.48
020 040 186 00	453877 ONTARIO LIMITED	125 JAMES W		76,123					\$357.23			\$357.23
020 040 212 00	NG CHENG HIN RAYMOND	11-13 GARDEN		114,750					\$538.50		\$185.85	\$724.35
020 040 237 00	GUENETTE DAVID JOHN	10 VICTORIA		81,705					\$383.43		\$185.85	\$569.28
020 040 252 00	BANK OF MONTREAL	1 WALL		632,000					\$2,965.86			\$2,965.86
020 040 262 00	TRAVIS PRICE	5-9 COURT HOUSE		308,000					\$1,445.39		\$185.85	\$1,631.24
020 040 263 00	2216102 ONTARIO LTD	1 COURT HOUSE		82,000					\$384.81		\$185.85	\$570.66
020 040 265 00	JOHN SIMPSON	19-21 COURT HOUSE		465,000					\$2,182.16		\$185.85	\$2,368.01
020 040 266 00	BAILEY CHRISTOPHER	1 COURT HOUSE SQ		268,000					\$1,257.88		\$185.85	\$1,443.53
020 040 267 00	METCALFE REALTY COMPANY LTD	14 COURT HOUSE		765,500					\$3,592.35		\$185.85	\$3,778.20
020 040 269 00	ROBERT HORTON	17 COURT HOUSE		155,000					\$727.39		\$185.85	\$913.24
020 040 270 00	NASZADY MARIANGELA	1 COURT TERRACE		19,540					\$91.70		\$185.85	\$277.55
020 040 271 00	UTMAN THOMAS	2 COURT TERRACE		8,708					\$31.48		\$185.85	\$217.33
020 040 272 00	333016 ONTARIO LIMITED	3 COURT TERR		51,280					\$240.65		\$185.85	\$426.50
020 040 288 00	HILHORST SCOTT MARINUS	15 BUELL		138,000					\$638.22		\$185.85	\$824.07
020 040 281 00	HARDY MARC JOSEPH YVES MARIE	25 BUELL		41,168					\$193.19		\$185.85	\$378.19
020 040 282 00	HARDY MARC JOSEPH YVES MARIE	25 1/2 BUELL		116,500					\$548.71		\$185.85	\$734.56
020 040 284 00	NASZADY JOSEPH JOHN PAUL	35 BUELL		43,063					\$202.09		\$185.85	\$387.94
020 040 288 00	DEVELOPMENT SERVICES of LEEDS & GRENVILLE	38-40 BUELL		100,000					\$469.28		\$185.85	\$655.16
020 040 289 00	LACHAPELLE RICHARD W J	42 BUELL		25,488					\$119.61		\$185.85	\$305.46
020 040 307 00	OPERATION HARVEST SHARING	56-58 BUELL		135,049					\$633.76		\$185.85	\$819.61
020 040 309 00	ENNIS	35-41 JOHN		153,000					\$718.00		\$185.85	\$903.85
020 040 310 01	CANPAGE COMMUNICATIONS LTD	79 JOHN		59,000					\$276.86		\$185.85	\$462.72
020 040 319 00	1105043 ONTARIO INC	5-17 PERTH		93,519					\$438.87		\$185.85	\$624.72
020 040 321 00	2020594 ONTARIO INC	23 PERTH		102,000					\$478.67		\$185.85	\$664.52
020 040 322 00	MACDONAL CA	25-31 PERTH		236,000					\$1,107.51		\$185.85	\$1,293.36
020 040 325 00	JORDAN ROBERT JAMES	33 PERTH		63,050					\$295.86		\$185.85	\$491.72
020 040 325 02	JORDAN ROBERT JAMES	35 PERTH		65,923					\$306.36		\$185.85	\$492.22
030 055 094 00	GILBERT FREDERICK	5 JESSIE		167,000					\$783.70		\$185.85	\$969.50
030 055 097 00	GILBERT FREDERICK	9 JESSIE		14,000					\$65.70		\$185.85	\$241.50
030 055 098 00	GILBERT FREDERICK	13 JESSIE		17,500					\$82.12		\$185.85	\$267.92
030 055 101 00	GILBERT FREDERICK	15-19 JESSIE		107,958					\$506.63		\$185.85	\$692.48
030 055 152 00	BROCKVILLE CITY	235 KING W		231,648					\$1,087.06	\$223.71		\$1,310.77
030 055 153 00	3529525 CANADA INC	237 KING W		1,968,000					\$9,226.06	\$223.71		\$9,449.77
030 065 001 00	SARGEANT ERNEST	234 KING W		131,000					\$614.76	\$223.71		\$838.47
030 065 002 00	BURCHELL CARL JAMES	236-238 KING W		243,000					\$1,140.36	\$223.71		\$1,364.06
030 065 003 00	VALAVERIS MARC	240 KING W				27,150			\$127.41	\$223.71		\$351.12
030 065 004 00	MENARD MIKE	242 KING W				43,000			\$201.79	\$223.71		\$425.50
030 065 005 00	1671171 ONTARIO LTD	244-246 KING W		183,794					\$882.51	\$223.71		\$1,086.22

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 65% FLAT RATE	PARKING LEVY 35% FLAT RATE	TOTAL
030 065 006 00	KILPATRICK HOLDINGS INC	250 KING W		247,000					\$1,198.13			\$1,382.83
030 065 007 00	MCKERCHER HOLDINGS LIMITED	280 KING W		1,211,500					\$5,685.35	\$223.71		\$5,685.35
030 065 248 00	KADDATZ CARL JAMES	12-14 PERTH		48,500					\$227.80		\$185.85	\$413.45
030 065 250 00	THE DAWSON REAL ESTATE GROUP	16-22 PERTH		43,028					\$201.82		\$185.85	\$387.77
030 065 252 00	MAJOR MARY ELLEN	24 PERTH		110,000					\$518.21			\$518.21
030 065 253 00	WHALEY GERTRUDE ANN	28 PERTH		95,000					\$445.82			\$445.82
030 065 254 00	WHALEY GERTRUDE ANN	32 PERTH		32,500					\$152.52			\$152.52
			448,268	46,382,220	0	797,900	47,065	141,000	\$224,394.00	\$24,160.50	\$13,098.50	\$261,554.00

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 65% FLAT RATE	PARKING LEVY 35% FLAT RATE	TOTAL
2010 DOWNTOWN BOARD IMPROVEMENT AREA TAX RATE												
	Required Levy			\$224,394.00								
	Property Classes											
	Commercial, Taxable: vacant unit excess land			448,268								
	Commercial, Taxable: full			46,382,220								
	Industrial, Taxable: full			0								
	Commercial, Taxable: vacant land			797,900								
	Office Building, Taxable: full			47,065								
	Parking Lot, Taxable: full			141,000								
	Assessment Total			47,816,453								
	Required Levy / Assessment = Tax Rate			\$224,394. / 47,816,453								
		47,816,453 x .00469282		0.00469282								
				\$224,394.00								
	Parking Recovery			\$37,170.00								
	65% OF \$37,170	\$24,160.50										
	35% OF \$37,170	\$13,009.50										
	NOT IN COMPLIMENTARY ZONE	\$0.00										
		\$37,170.00										
	\$24,160.50/ # OF PROPERTIES 108	\$223.71										
	\$13,009.50/ # OF PROPERTIES 70	\$185.85										
	\$0 / # OF PROPERTIES 46	\$0.00										
	Total Levy on Behalf of DBIA			\$24,160.68								
				\$13,009.50								
				\$0.00								
				\$37,170.18								
				\$261,564.18								

2010 Assessment Class and Tax Rate Legend

Attachment 3 to Report # 2010-109-07

PROPERTY CLASS	RTC/RTQ ASSESSMENT CODES	Attachment 3 to Report # 2010-109-07		
		MUNICIPAL	SCHOOL	TOTAL
RESIDENTIAL/FARM	RT	0.013212337	0.002410000	0.015622337
RESIDENTIAL/FARM SCHOOL ONLY	RD		0.002410000	0.002410000
RESIDENTIAL/FARM SHARED PIL	RH	0.013212337	0.002410000	0.015622337
NEW MULTI-RESIDENTIAL	NMT	0.013212337	0.002410000	0.015622337
MULTI-RESIDENTIAL	MT	0.023517961	0.002410000	0.025927961
FARMLANDS	FT	0.003303084	0.000602500	0.003905584
MANAGED FORESTS	TT	0.003303084	0.000602500	0.003905584
COMMERCIAL OCCUPIED	CT	0.025869757	0.020224140	0.046093897
COMMERCIAL SHARED PIL	CH	0.025869757	0.020224140	0.046093897
NEW CONSTRUCTION COMMERCIAL	XT	0.025869757	0.014300000	0.040169757
COMMERCIAL EXCESS LAND	CU	0.018108830	0.014156898	0.032265728
NEW CONSTRUCTION COMMERCIAL EXCESS LAND	XU	0.018108830	0.010010000	0.028118830
COMMERCIAL VACANT LAND	CX	0.018108830	0.014156898	0.032265728
COMMERCIAL VACANT PIL	CJ	0.018108830	0.014156898	0.032265728
OFFICE BUILDING	DT	0.025869757	0.020224140	0.046093897
SHOPPING CENTRE	ST	0.025869757	0.020224140	0.046093897
NEW CONSTRUCTION SHOPPING CENTRE	ZT	0.025869757	0.014300000	0.040169757
SHOPPING CENTRE EXCESS LAND	SU	0.018108830	0.014156898	0.032265728
NEW CONSTRUCTION SHOPPING CENTRE EXCESS LAND	ZU	0.018108830	0.010010000	0.028118830
PARKING LOT	GT	0.025869757	0.020224140	0.046093897
INDUSTRIAL OCCUPIED	IT	0.034716223	0.020983540	0.055699763
INDUSTRIAL SHARED PIL	IH	0.034716223	0.020983540	0.055699763
INDUSTRIAL EXCESS LAND	IU	0.022565545	0.013639301	0.036204846
INDUSTRIAL VACANT LAND	IX	0.022565545	0.013639301	0.036204846
INDUSTRIAL VACANT LAND PIL	IJ	0.022565545	0.013639301	0.036204846
LARGE INDUSTRIAL	LT	0.034716223	0.020983540	0.055699763
LARGE INDUSTRIAL VACANT LAND	LX	0.022565545	0.013639301	0.036204846
LARGE INDUSTRIAL EXCESS LAND	LU	0.022565545	0.013639301	0.036204846
PIPELINES	PT	0.023956927	0.014889150	0.038846077
DBIA				0.004692820
Parking Tier 1				\$223.71
Parking Tier 2				\$185.85

LEVIES AND TAX RATES COMPARISON

	2005	2006	2007	2008	2009	2010
Municipal Levy		•			•	*
Gross Expense	\$34,529,250	\$37,087,546	\$38,245,884	\$39,486,840	\$39,806,878	
Gross Revenue	\$12,171,382	\$13,453,608	\$13,647,815	\$13,884,493	\$12,855,671	
Net Tax Levy	\$22,357,868	\$23,633,938	\$24,598,069	\$25,602,347	\$26,951,207	\$28,155,502
Dollar Change	\$1,158,277	\$1,276,070	\$964,131	\$1,004,278	\$1,348,860	\$1,204,295
Percent Change	5.46%	5.71%	4.08%	4.08%	5.27%	4.47%
Municipal Tax Rates						
Residential	0.01344625	0.012871655	0.013185136	0.013603564	0.013386319	0.013212337
Levy Per 100,000 Assessment	\$1,344.63	\$1,287.16	\$1,318.51	\$1,360.36	\$1,338.63	\$1,321.23
Dollar Change	\$71.80	-\$57.47	\$31.35	\$41.84	-\$21.72	-\$17.40
% Change	5.64%	-4.27%	2.44%	3.17%	-1.60%	-1.30%
Multi-Residential	0.02487557	0.023812562	0.024392501	0.024486414	0.023854421	0.023517961
Levy Per 100,000 Assessment	\$2,487.56	\$2,381.26	\$2,439.25	\$2,448.64	\$2,385.44	\$2,351.80
Dollar Change	\$132.83	-\$106.30	\$57.99	\$9.39	-\$63.20	-\$33.65
% Change	5.64%	-4.27%	2.44%	0.39%	-2.58%	-1.41%
Commercial	0.02660341	0.025466570	0.026086791	0.026914650	0.026219984	0.025869757
Levy Per 100,000 Assessment	\$2,660.34	\$2,546.66	\$2,608.68	\$2,691.47	\$2,622.00	\$2,586.98
Dollar Change	\$142.05	-\$113.68	\$62.02	\$82.79	-\$69.47	-\$35.02
% Change	5.64%	-4.27%	2.44%	3.17%	-2.58%	-1.34%
Industrial	0.03533085	0.033821059	0.034644749	0.035744193	0.03517337	0.034716223
Levy Per 100,000 Assessment	\$3,533.09	\$3,382.11	\$3,464.47	\$3,574.42	\$3,517.34	\$3,471.62
Dollar Change	\$188.66	-\$150.98	\$82.37	\$109.94	-\$57.08	-\$45.71
% Change	5.64%	-4.27%	2.44%	3.17%	-1.60%	-1.30%

LEVIES AND TAX RATES COMPARISON

Education Tax Rates	2005	2006	2007	2008	2009	2010
Residential						
Levy Per 100,000 Assessment	0.00296	0.002640000	0.002640000	0.002640000	0.002520000	0.002410000
Dollar Change	\$0.00	-\$32.00	\$0.00	0	-\$12.00	-\$11.00
% Change	0.00%	-10.81%	0.00%	0	-4.55%	-4.37%
Multi-Residential						
Levy Per 100,000 Assessment	0.00296	0.002640000	0.002640000	0.002640000	0.002520000	0.002410000
Dollar Change	\$296.00	\$264.00	\$264.00	\$264.00	\$252.00	\$241.00
% Change	\$0.00	-\$32.00	\$0.00	\$0.00	-\$12.00	-\$11.00
	0.00%	-10.81%	0.00%	0.00%	-4.55%	-4.37%
Commercial						
Levy Per 100,000 Assessment	0.02309206	0.022507620	0.022507620	0.022377470	0.021388570	0.020224140
Dollar Change	\$2,309.21	\$2,250.76	\$2,250.76	\$2,237.75	\$2,138.86	\$2,022.41
% Change	\$0.00	-\$58.45	\$0.00	-\$13.01	-\$98.89	-\$116.44
	0.00%	-2.53%	0.00%	-0.58%	-4.42%	-5.44%
Industrial						
Levy Per 100,000 Assessment	0.02286299	0.022862990	0.022862990	0.022725730	0.021857540	0.020983540
Dollar Change	\$2,286.30	\$2,286.30	\$2,286.30	\$2,272.57	\$2,185.75	\$2,098.35
% Change	\$0.00	-\$0.00	\$0.00	-\$13.73	-\$86.82	-\$87.40
	0.00%	0.00%	0.00%	-0.60%	-3.82%	-4.00%

• Reassessment Years

* 2nd year of phase in started in 2009

Combined Municipal and Education Rates

	2005	2006	2007	2008	2009	2010
		•			•	*
Residential	0.01640625	0.015511655	0.015825136	0.016243564	0.015906319	0.015622337
Levy Per 100,000 Assessment	\$1,640.63	\$1,551.17	\$1,582.51	\$1,624.36	\$1,590.63	\$1,562.23
Dollar Change	\$71.80	-\$89.46	\$31.35	\$41.84	-\$33.72	-\$28.40
% Change	4.58%	-5.45%	2.02%	2.64%	-2.08%	-1.79%
Multi-Residential	0.02783557	0.026452562	0.027032501	0.027126414	0.026374421	0.025927961
Levy Per 100,000 Assessment	\$2,783.56	\$2,645.26	\$2,703.25	\$2,712.64	\$2,637.44	\$2,592.80
Dollar Change	\$132.83	-\$138.30	\$57.99	\$9.39	-\$75.20	-\$44.65
% Change	5.01%	-4.97%	2.19%	0.35%	-2.77%	-1.69%
Commercial	0.04969547	0.04797419	0.048594411	0.049292120	0.047608554	0.046093897
Levy Per 100,000 Assessment	\$4,969.55	\$4,797.42	\$4,859.44	\$4,929.21	\$4,760.86	\$4,609.39
Dollar Change	\$142.06	-\$172.13	\$62.02	\$69.77	-\$168.36	-\$151.47
% Change	2.94%	-3.46%	1.29%	1.44%	-3.42%	-3.18%
Industrial	0.05819384	0.056684049	0.057507739	0.058469923	0.05703091	0.055699763
Levy Per 100,000 Assessment	\$5,819.38	\$5,668.40	\$5,750.77	\$5,846.99	\$5,703.09	\$5,569.98
Dollar Change	\$188.65	-\$150.98	\$82.37	\$96.22	-\$143.90	-\$133.11
% Change	3.35%	-2.59%	1.45%	1.67%	-2.46%	-2.33%

• Reassessment Years

* 2nd year of phase in

July 5, 2010

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JULY 20, 2010

**2010-111-07
INVESTMENT POLICY**

**C. LAW
MUNICIPAL MANAGEMENT INTERN
D. CYR
DIRECTOR OF FINANCE**

RECOMMENDATION

THAT Council adopt the attached Investment Policy as the framework for the investment of surplus funds (Attachment #1 to Report 2010-111-07)

PURPOSE

To provide a framework document to Council for adoption based upon similar policies of other municipalities as well as the current practices of the City's Finance Department.

BACKGROUND

The Finance Department has always followed certain fundamental practices regarding the investment of any surplus funds the City has at any time. These monies are not usually large, however when a surplus is present staff look to find the best rate in eligible investment opportunities taking into consideration City cash flow requirements.

Investments have been undertaken in a prudent but non-binding way. The proposed policy looks to entrench general principles for future staff to use as a broad framework for investing surplus funds as safely and often as possible.

ANALYSIS

Following an examination of best management practices, the proposed City of Brockville investment policy follows very general and safe investment protocols. The policy reflects largely the same practices staff has informally followed until now and puts them down onto paper for guiding purposes into the future.

FINANCIAL IMPLICATIONS

There are no significant financial implications as the policy will enshrine largely the practices already followed by City staff.

POLICY IMPLICATIONS

In conjunction with the City's strategic plan, the new policy establishes a guide for investment of surplus funds and financial sustainability. It would become the framework for all investments made by the City into the future.

Council's approval is required to enact this new policy.

CONCLUSION

The proposed policy is derived from investment models of other Ontario municipalities as well as being in-line with current City investment practices. For these reasons, staff seeks Council's approval and adoption of the Investment Policy for an entrenched framework on investment protocols to be used by the City for the foreseeable future.



C. Law, Municipal Management Intern

D. Cyr, Director of Finance

B. Casselman, City Manager

INVESTMENT POLICY FOR THE CORPORATION OF THE CITY OF BROCKVILLE

SECTION I – POLICY STATEMENT

The purpose of this investment policy is to establish and maintain practices and procedures to invest public funds with the highest return on investment with the maximum security and appropriate liquidity while meeting daily cash flow demands and conforming to all legislation governing the investment of public funds. The policy generally follows a guideline for the City to act according to the Prudent Person Rule in their investment activity. The policy has been prepared in consultation with the Treasurer and City Solicitor for the City of Brockville.

SECTION II – SCOPE

This policy applies to and reflects all the investment activities of Operating, Capital, Trust, Reserves, and Reserve Funds, according to the authority provided in the *Municipal Act* and *Trustees Act*.

SECTION III – GENERAL OBJECTIVES

The primary objectives of investment activities shall be adherence to statutory requirements, preservation of capital, liquidity, and obtaining the highest yield possible.

1. Adherence to Statutory Requirements

Legislative authority for the investment guidelines of municipal funds is provided in Section 418 of the *Municipal Act 2001*.

2. Preservation of Capital

Safety of principal is a primary objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. Credit risk and interest rate risk will be mitigated as follows:

- (a) *Credit Risk*: The City will minimize credit risk, the risk of loss due to the failure of the security issuer or backer, by:
 - Limiting investments to safer (i.e. higher rated) types of securities
 - Diversifying the investment portfolio so that potential losses on individual securities will be minimized
- (b) *Interest Rate Risk*: The City will minimize the risk that the market value of securities in the portfolio will fall due to changes in general interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
 - Investing operating funds primarily in shorter-term securities or approved investment pools

3. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating or cash flow requirements that may be reasonably anticipated. This shall be done where possible by structuring the portfolio so that securities mature concurrent with anticipated cash demands. The portfolio should consist largely of securities with active secondary or resale markets since all possible cash demands cannot be anticipated. A portion of the portfolio may also be placed in local government investment pools that offer liquidity for short-term funds.

4. Yield

The City shall maximize the rate of return earned on the investment portfolio without compromising the other objectives listed above. Investments are generally limited to relatively low risk securities in anticipation of earning a fair return relative to the assumed risk.

SECTION IV – STANDARD OF CARE

1. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived. Investment officers acting in accordance with this policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Material interests in financial institutions with which they conduct business shall be disclosed. Further, any personal financial/investment positions that could be related to the performance of the investment portfolio shall be disclosed. Officers and employees shall not undertake personal investment transactions with the same individual with whom business is conducted on behalf of the City.

3. Assignment / Delegation of Authority

The Treasurer is responsible for the prudent investment of the City's portfolio. In the absence of the Treasurer, authority to manage and implement the investment program is granted to the Deputy Treasurer, who shall act in accordance with established procedures and internal controls consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Those investments governed by the provisions of the "ONE – The Public Sector Group of Funds" agreement shall be deemed delegated to that Agent.

4. Competitive Selection

The purchase and sale of securities shall be transacted through a competitive process with financial institutions approved by the Treasurer. The City will accept the offer that optimizes the investment objectives of the portfolio. A minimum of three quotations shall be obtained for each short-term transaction prior to placement and a reasonable number of quotations for each long-term transaction, considering the existing market conditions at the time of placement. Written records shall be completed and retained by the Finance Department and include information on each transaction including the name of the institution solicited, rate quoted, description of the security, investment selected, as well as any other considerations that impacted the decision. If the highest yield security was not selected, an explanation describing the rationale shall be included in this record.

SECTION V – SAFEKEEPING AND CUSTODY

All investments shall be held for safekeeping in the name of the City by the approved institutions found in Appendix B.

The depository shall issue a safekeeping receipt to the City for each investment transaction that lists all pertinent information. For long term investments, the depository shall also provide monthly reports for each account, indicating all investment activity, book value of the holdings, market value as of month-end, and income earned by the investments.

SECTION VI – ELIGIBLE INVESTMENTS

Investments issued or guaranteed by the following institutions will be permitted by this policy, as deemed eligible by Ontario Regulation 438/97 or as authorized by subsequent provincial regulations:

1. The Government of Canada
2. Provincial governments of Canada.
3. A municipality, school board or local board as defined in the *Municipal Act* or a conservation authority established under the *Conservation Authorities Act*.
4. Schedule I banks subject to a minimum Dominion Bond Rating Service (DBRS) rating of R-1 middle, AA, or equivalent. Schedule I banks are set out by Section 14 of the *Bank Act*.
5. Schedule II banks subject to a minimum DBRS rating of R-1 high, AAA, or equivalent. Schedule II banks are set out by Section 14 of the *Bank Act*.
6. Loan or trust corporations, registered under the *Loan and Trust Corporation Act* and subject to a minimum DBRS rating of R-1 middle, AA, or equivalent.
7. Credit unions or leagues to which the *Credit Unions and Caisses Populaires Act* applies, subject to a minimum DBRS rating of R-1 middle, AA, or equivalent.
8. Bonds, debentures, promissory notes and other evidences of indebtedness of a corporation incorporated under section 142 of the *Electricity Act, 1998*.
9. Joint Municipal Investment pools permitted under the *Municipal Act*.

SECTION VII – INVESTMENT PARAMETERS

1. Diversification

The investments made by the City of Brockville shall be diversified by:

- Limiting investments to avoid over-concentration in securities from a specific issuer or business sector
- Limiting investment in securities that have higher credit risks;
- Investing in securities with varying maturities, and;
- Investing in mainly liquid, marketable securities that have an active secondary market to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

In order to ensure maximum security and proper diversification of the portfolio, additional limitations apply as set out in Appendix B. Column 3 sets out the maximum allowable exposure for each classification of security as a percentage of the total portfolio. Column 4 sets out the maximum allowable exposure for each specific issuer in a security class as a percentage of the total portfolio.

Portfolio percentage restrictions apply at the time an investment is made. At specific times, the portfolio limitations may be exceeded as a result of the timing of maturities.

2. Maximum Maturities

To the extent possible, the City shall attempt to match investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than ten (10) years from the date of purchase. Reserve and Trust funds with longer-term horizons may be invested in securities exceeding ten (10) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.

SECTION VIII – REPORTING

1. Method

The Treasurer shall provide an Investment Report to Council on a regular basis in conjunction with the Treasurer's Reports. An annual report will be presented to Council together with the annual audited City Financial Statements. The annual Investment Report should include the following:

- a listing of individual securities held at the end of the reporting period by maturity date;
- investment term in days and interest rate;
- a record of the date of each security transaction, including a statement of the purchase and sale price of each security;
- percentage of the total portfolio which each type of investment represents;
- a statement about the performance of the investment portfolio during the period;

- an estimated ratio of the total long-term and short-term securities compared to the total investments and a description of the change, if any, in that estimated proportion since the previous year's report;
- a statement by the Treasurer as to whether or not, in his or her opinion, all investments were made in accordance with the investment policies and goals adopted by the City;
- such other information that the Council may require or that, in the opinion of the Treasurer, should be included.

2. Performance Measures

The investment portfolio will be managed in accordance with the parameters specified within this policy.

The portfolio should obtain a market average rate of return throughout budgetary and economic cycles that is commensurate with the investment risk constraints and cash flow needs of the City.

3. Market Value

The market value of the portfolio shall be calculated at least once annually.

SECTION IX – POLICY CONSIDERATIONS

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments

This policy shall be reviewed on a regular basis. Amendments may be made at any time at the recommendation of the Treasurer. City Council must approve any policy changes.

SECTION X – GENERAL

1. Signing Authority

Investments made by the City are settled by cheque requisition, electronically by wire, or by automatic withdrawal if available.

Investments require staff approvals by the Treasurer or designate.

Appendix A – Definitions

The following is a glossary of policy definitions and key investing terms:

Accrued Interest: the accumulated interest due on a bond as of the last interest payment made by the issuer.

Amortization: the systematic reduction of the amount owed on a debt issue through periodic payments of principal.

Basis Point: a unit of measurement used in the valuation of fixed-income securities equal to 1/100 of 1 percent of yield, e.g. "1/4" of 1 percent is equal to 25 basis points.

Bid: the indicated price at which a buyer is willing to purchase a security or commodity.

Book Value: the value at which a security is carried on the inventory lists or other financial records of an investor. The book value may differ significantly from the security's current value on the market.

Callable Bond: a bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specific conditions.

Call Risk: the risk to a bondholder that a bond may be redeemed prior to maturity.

City: The Corporation of the City of Brockville

Commercial Paper: an unsecured short-term promissory note issued by corporations, with maturities ranging from 2 to 270 days.

Competitive: issuers are given an equal opportunity to compete for City business.

Council: the Municipal Council of the City of Brockville.

Coupon Rate: the annual rate of interest received by an investor from the issuer of certain types of fixed income securities. Also known as "interest rate".

Credit Quality: the measurement of the financial strength of a bond issuer. This helps an investor to understand an issuer's ability to make timely interest payments and repay the loan principal upon maturity.

Higher credit quality results in lower interest rates as the risk of default is lower. [Credit quality ratings are provided by nationally recognized agencies such as Dominion Bond Rating Service (DBRS)].

Credit Risk: the risk to an investor that a security issuer will default in the payment of interest and/or principal.

Designate: a person authorized by the Treasurer to act on his/her behalf, for purposes of this policy.

Discount: the amount by which the par value of a security exceeds the price paid for the security.

Diversification: a process of investing assets among a variety of security types by sector, maturity, and quality.

Fair value: the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced liquidation sale.

Investment Policy: a concise and clear statement of the objectives and parameters formulated by an investor or investment manager for a portfolio of investment securities.

Liquidity: the ability of an asset to be converted easily and quickly into cash without any price discount

Local Government Investment Pool (LGIP): an investment by local government in which their money is pooled as a method for managing local funds, e.g., the "One Fund".

Market Risk: the risk that the value of a security will rise or fall as a result of changes in market conditions.

Market Value: the current market price of a security.

Maturity: the date on which payment of a financial obligation is due. The final stated maturity is the date on which the issuer must retire a bond and pay the face value to the bondholder.

Offer: an indicated price at which market participants are willing to buy a security or commodity.

Par: the face value or principal value of a bond, typically \$1,000 per bond.

Premium: the amount by which the price paid for a security exceeds the security's par value.

Principal: the face or par value of a debt instrument or the amount of capital invested in a given security.

Prudent Person Rule: an investment standard outlining the fiduciary responsibilities of public funds investors relating to investment practices.

Safekeeping: holding of assets such as securities by a financial institution.

Schedule I bank: a chartered bank operating under the *Bank Act*. The voting shares must be widely held with no investor holding more than 10% and foreign ownership limited to 25%.

Schedule II bank: a chartered bank operating under the *Bank Act* that may be wholly owned by non-residents.

Serial Bond: a bond issue, usually of a municipality, with various maturity dates scheduled at regular intervals until the entire issue is retired.

Yield: the current rate of return on an investment security generally expressed as a percentage of the security's current price.

Yield-to-maturity: the rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

Appendix B – Approved Investments, Diversifications and Ratings

Category	Minimum or Equivalent Credit Rating	Maximum Portfolio Share	Institutional Limit per User
1. Government of Canada		100%	100%
2. Provincial Governments	R-1 middle, AA	50%	25%
3. Municipalities and Local Boards		50%	10%
4. Schedule I Banks	R-1 middle, AA	100%	100%
5. Schedule II Banks	R-1 high, AAA	50%	15%
6. Loan or Trust Corporations	R-1 middle, AA	10%	5%
7. Credit Unions	R-1 middle, AA	10%	5%
8. Incorporated under the <i>Electricity Act</i>		15%	5%
9. Pooled Investment Funds		25%	15%

Dominion Bond Rating Service ("DBRS") provides ratings on institutional quality. A company having an R-1 rating is a high grade prime credit. It has a very high ability to repay its current liabilities as they become due.

The preferred institutions are those with R-1 ratings. These institutions have strong and unquestioned various liquidity ratios and alternative sources of funds to commercial paper. The outlook for future liquidity and the trend of these ratios should be favourable. The level of profitability has been reasonable and relatively stable with only modest fluctuations. No substantial qualifying negative factors exist and the firm is of sufficient size to be a strong influence in its industry. DBRS also indicates where within the rating classification the company falls (high, middle or low).

Commercial Paper and Short Term Debt		Bond and Long Term Debt	
Symbol	Credit Quality	Symbol	Credit Quality
R-1 (high)	Highest	AAA	Highest
R-1 (middle)	Superior	AA	Superior
R-1 (low)	Satisfactory	A	Satisfactory
R-2 (high)	Adequate	BBB	Adequate
R-2 (middle)	Adequate	BB	Speculative
R-2 (low)	Adequate	B	Highly Speculative
R-3 (high)	Speculative	CCC	Very Highly Speculative
R-3 (middle)	Speculative	CC	Very Highly Speculative
R-3 (low)	Speculative	C	Very Highly Speculative
D	In Arrears	D	In Arrears
NR	Not Rated		

JULY 13, 2010

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JULY 22, 2010

**2010-116-07
2010 CITY DEBENTURE ISSUE**

**D. CYR
DIRECTOR OF FINANCE
L. FERGUSON
SUPERVISOR OF ACCOUNTING SERVICES
C.WARD
TREASURY OFFICER –
RESERVES AND CAPITAL**

RECOMMENDED

THAT Council authorize staff to investigate the various loan programs available for all of the 2010 Capital Projects that are approved to be debentured; and

THAT Council authorize staff to investigate loan programs available for the Water Pollution Control Centre (WPCC) upgrade to secondary treatment project up to a maximum of 80%, or \$6.4million, of proposed require debentures; and

THAT staff be authorized to submit applications to the various loan programs for the 2010 Capital Projects and WPCC upgrade project that meet the criteria set out in the lending guidelines; and

THAT Council authorize the Mayor and Director of Finance to enter into agreements with either the Ontario Infrastructure Projects Corporation (OIPC), Federation of Canadian Municipalities (FCM) or the Canadian Housing and Mortgage Corporation (CMHC) to provide such financing for the 2010 Capital Budget projects that are approved for loans under the lending program guidelines; and

THAT in the event that some projects do not qualify, staff be directed to bring back a report to Council detailing alternate means of financing those projects.

PURPOSE

To obtain approval for financing debentures through either the Ontario Infrastructure Projects Corporation (OIPC), Federation of Canadian Municipalities (FCM) or the Canadian Housing and Mortgage Corporation (CMHC) for the 2010 Capital Projects.

BACKGROUND

The 2010 Capital Budget was approved containing debenture requirements for the following projects:

<u>PROJECT</u>	<u>Total</u>
Water Pollution Control Plant	\$ 3,638,334
Memorial Centre Solar Project	545,000
Landfill Leachate Treatment System	280,000
Fleet	
Tax Rate Portion	302,328
Water Portion	97,353
Fire Escape – Brockville Arts Centre	150,000
Ormond Street – Water Project	260,000
<i>(James St was approved in the 2010 Capital Budget at a cost of \$340,000 however the project was delayed due to a change in the project scope per report # 2010-084-05).</i>	
Jessie Street Reconstruction	
Water Portion	80,582
Wastewater Portion	71,129
George Street Reconstruction	
Water Portion	31,507
Wastewater Portion	26,781
Front Avenue Railway Crossing	65,000
Kingston Bridge Repairs	30,000
Fire Curtain – Brockville Arts Centre	45,000
Pedestrian Bridge Repairs	40,000
Asphalt / Concrete Program	<u>28,501</u>
Total debentures:	<u>\$5,691,515</u>

There are numerous infrastructure loan programs that have been created in the past couple of years in an effort to revitalize the Canadian economy. The Federation of Canadian Municipalities is offering low interest loans through the Green Municipal Fund (GMF) for projects dealing with brownfield development, water, waste, energy and transportation. For approved municipalities, FCM is offering 10 year loan terms (20

years in exceptional circumstances) at an interest rate that is equal to the Government of Canada bond rate for the equivalent term minus 1.5 percent.

FCM has recently announced a new funding offer which broadens the eligibility requirements to include a wider range of projects while also increasing the amount of funding available. FCM has increased the amount available to borrow from \$4M to \$10M. In addition, FCM has increased the amount of the grant available from 10% of the amount borrowed to 20% of the amount borrowed (max. \$1M). FCM has also increased the amount of grants dispersed from \$6M-\$8M annually to up to \$12M annually.

Canadian Mortgage and Housing Corporation is offering low interest loans through the Municipal Infrastructure Lending Program. In order to qualify for such loans, the projects must reflect an investment in infrastructure that benefits new or existing residential areas. The term of the loans are 15 years and the interest rate will be equivalent to the Government of Canada 15 year rate plus 0.5 percent. Applications will be accepted until all funds available under the program have been allocated. All loan proceeds must be advanced by March 31, 2011 with construction completed by March 31, 2012. As of July 1, 2010 the interest rate for a loan with a term of 15 years was 3.83%.

The Ontario Infrastructure Projects Corporation is accepting applications on a continual basis as well. As of July 8, 2010, the rate on a ten year amortized debenture is 3.80%. The City of Brockville has been successful in receiving low interest loans through OIPC for the past several years.

ANALYSIS

Financing of the 2010 Capital Projects through the above noted infrastructure lending programs offers the City of Brockville many benefits, some of which are similar to those of issuing debentures over the counter. For example, there are no commission fees to be paid and the interest rate is very competitive – generally lower than those rates which would be offered on City debentures or through a fiscal agent.

This type of financing has the added benefit of greatly reducing the amount of staff time involved in the preparation, sale and ongoing administration duties associated with a debenture issue as well as any legal issues which may arise.

Alternatives to financing debentures through the loan programs are:

- (a) Issue debentures over the counter.
- (b) Issue conventionally as an institutional issue by the City's Fiscal Agent.

WPCC Upgrade Project

As interest rates have increased slightly in recent months, and are anticipated to continue to do so, it would be prudent to take advantage of the lower interest rates which are currently available.

Upfront financing would assist with the cash flow issues surrounding this project as funding from both the federal and provincial governments is "back-ended" and also includes a holdback of 5% until the completion of the project

POLICY

In keeping with the City's strategic plan, the investigation and application for funds through the various loan programs will help maintain and improve the City's infrastructure while also ensuring the funds are borrowed at a competitive rate. This directly relates to the economic sustainability of the City as a whole.

FINANCIAL CONSIDERATIONS

The financial considerations regarding the financing of the 2010 capital projects are reflected in Attachment # 1 to Report # 2010-116-07.

CONCLUSION

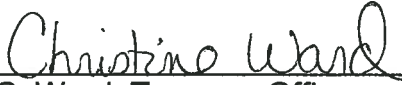
It is recommended that Council authorize staff to apply to the various infrastructure loan programs for the 2010 Capital Budget projects that satisfy the criteria established in the program lending guidelines.



D. Cyr, Director of Finance



L. Ferguson, Supervisor of
Accounting Services



C. Ward, Treasury Officer –
Reserves & Capital



B. Casselman, City Manager

DEBENTURES PROPOSED FOR 2010 CAPITAL BUDGET

Project	Funded by Tax Rate	Funded by Reserve Funds	Funded by Water Rate	Funded by Waste Water Rate	Total
Jessie St. Reconstruction - St. Paul St. to Ann St.			80,582	71,129	151,711
George St. Reconstruction - Buell St. to Courthouse Ave.			31,507	26,781	58,288
Front Avenue Railway Crossing	65,000				65,000
Kingston Bridge Repairs	30,000				30,000
Landfill Site Leachate Treatment System				280,000	280,000
Fire Curtain - Brockville Arts Centre	45,000				45,000
Pedestrian Bridge Repairs	40,000				40,000
Fleet Program		302,328	97,353		399,681
Building Maintenance - Brockville Arts Centre Fire Escape	150,000				150,000
Ormond Street Reconstruction			260,000		260,000
Asphalt/Concrete Program	28,501				28,501
Memorial Centre Solar Project	545,000				545,000
WPCC Secondary Treatment Upgrade				3,638,334	3,638,334
TOTAL 2010 PROJECTS TO BE DEBENTURED	903,501	302,328	469,442	4,016,244	5,691,515