
Committee Members

Councillor J. Fullarton, Chair
Councillor L. Bursey
Councillor L. Journal
Councillor D. LeSueur
Councillor M. McFall
Mayor D. Henderson,
Ex-Officio

Areas of Responsibility:

Clerk's Office
Environmental Services
Finance Department
Fire Department
Human Resources Dept.
Operations Department
Airport Commission
Arena Advisory Board
Brockville Municipal
Accessibility Advisory
Committee (BMAAC)

CRCA
Cemetery
Health Unit
Joint Services Committee
PLMG
Police Services Board
Safe Communities Coalition
St. Lawrence Lodge Management
Board
Volunteer Awards

All legal matters [excepting the
purchase and sale of land]

AGENDA

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DISCLOSURE OF INTEREST

DELEGATION(S) AND PRESENTATION(S)

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1. Councillor Bursey, Chair
Youth Advisory Committee

CORRESPONDENCE

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1. Mr. Brent Collett, Chair
Rotary Park Revitalization

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2. J.W. Tiernay, Executive Director
Ontario Good Roads Association
Re: Minimum Maintenance Standards Litigation-Status Report

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1. 2011-053-05
Four-O-One Electric Request for License
To Permit the Construction of Parking on Pacific Avenue

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STAFF REPORTS

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2. 2011-062-06
Lease of Storage Space, Museum
at 3515 Coon's Road, Unit #4

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3. 2011-067-06
Brockville Museum Request for
Transfer of Funds for Oral History Projects

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4. 2011-068-06
2011 Tax Rates

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5. 2011-069-06
Financial Variance Report at May 31, 2011
6. Accessibility Integrated Standard
AODA Ontario Regulation 191/11
Ms. Seale will give a verbal update.

NEW BUSINESS

FAO - CONSENT AGENDA

MOTION TO MOVE INTO CLOSED SESSION

1. THAT pursuant to *Municipal Act, 2001*, Section 239 Sub 2 (d),
Council resolve itself into the committee of the Whole, In Camera,
closed to the public to consider:

1. labour relations or employee negotiations

Youth Advisory Committee Report Summary
By Councillor Leigh Bursey

Youth retention has always been a crucial and popular issue in our community, and in order for any city to progressively advance, one would expect that our city's decision makers need to receive feedback and input from as many visible demographics as can be possible.

The Brockville Youth Advisory Committees has been effectively serving this purpose for the last six months, continuing to elaborate on our understanding of municipal structure, getting to know each other and utilizing our strengths as resource tools, and offering our advice and opinions on issues that affect us as best we can. The Youth Advisory Committee has met a handful of times so far, with the help and assistance of both senior clerk Sandra Seale and deputy clerk Daphne Livingstone. Our meetings normally last approximately an hour, and have thus far been both frustrating and productive.

I say frustrating because when you bring a new group of people together, sitting at one table, representing a variety of backgrounds and ideas, at first it can be challenging to find a direction. Much time can be spent early on trying to feel each other out, find a collective voice, build relationships, and learn the rules of municipal committees. But these challenges are to be expected as any new committee, jam-packed with passionate, idealistic, and outspoken young people takes shape. To this point, it has been up to me as a chair and our administrative support to keep us on task as sometimes conversations evolve naturally into something more broad and diverse.

That noted, these very conversations have definitely been interesting. Despite tense moments as we get to know each other's comfort zones, there is little doubting or arguing that interesting and eye-opening arguments aren't being brought to the forefront of committee business discussions, because they very much are. Each month, a new topic shape-shifts, with the initial intention of broadening perspectives, opening the channels of dialogue. Which I believe, has been fairly exciting. Nonetheless, narrowing the focus to specific issues usually makes for a more productive venture.

Thus far, in the committee's short tenure we have met with a variety of delegations, including our new police chief, the Safe Communities Coalition co-chairs, David Dargie of the Brockville and Area Community Foundation, and Marjory Loveys has spoken with us about ways we can consider helping young people learn more about the three levels of government and how municipal politics can be very different. We are preparing to meet with Martin Noe next month to learn more about social housing in our community.

We as a collective committee with the help of Ms. Seale, compiled a report for our madam planner which offered a variety of suggestions on the draft official plan, which council voted to adopt just recently. Many of our suggestions may not have made it into the final draft, but it was important in my opinion that our committee was given the opportunity to learn more about the project, to brainstorm ideas on improving it, and to speak our mind on any issues we may have had with the document. After all, it is us and the people that we represent in this community, that will inevitably live with the decisions that this council makes moving forward.

As part of our report, we addressed environmental concerns, urban sprawl, downtown development, and loose language. And at this time, I would like to once again thank our Madam Planner on behalf of this committee, for fielding some of our suggestions.

As some of you may remember, at the St. Lawrence College Mayor's Debate last fall, hosted by the Student Administrative Council, one of the questions asked was concerning youth involvement in the public consultation process regarding the official plan. The council had raised some concerns as to what could be done to include more young people in future process. Despite that event's poor attendance, it was an important issue raised, and I believe that allowing us as a committee to review the document before it went to council was definitely a step in the right direction.

We have also taken part in less significant tasks, such as offering our ideas and beliefs in terms of what we believed would be ideal and necessary characteristics of the new police chief before he was hired. That document was forwarded to Mayor Henderson leading up to the negotiating period. We also took part in a comparative

research assignment earlier this year. We answered a questionnaire prepared by a post-graduate student from a university in Quebec, who was comparing employability and youth retention efforts in our municipality, with a comparable rural Francophone population. We are still awaiting the finished report, but would like to thank student David Cameron for including us in his research, allowing us the opportunity to once again speak our minds both individually and collectively. A couple of our members were also able to attend and take part in the recent Safe Communities workshop at the Brockville Country Club, where we split up into working groups, in an effort to identify this area's highest safety risks and concerns. As well, we were represented at a recent suicide awareness seminar hosted at Brockville Collegiate Institute. We intend to begin learning more about the AODA requirements next, while also reviewing the strategic plan.

Moving forward, we have volunteered our services to the Maritime Discovery Centre's executive director, as those involved with the campus program begin to select and build exhibits. Similarly, we have volunteered our services to our new police chief in an effort to build an ongoing relationship over the coming months. The role of an advisory committee is to act as such. If exhibits are being planned, or our police chief is wondering what young people in this community seem most concerned about, that is why we exist.

And that brings me to why we are here today. We are a committee of council. And aside from introducing ourselves, and explaining what we've been up to recently, we'd also like to remind the members of council that this committee exists to serve you. If you as individual councillors, or as a collective body have ideas, or projects that you'd like to bring forward to the council floor, but are looking for some extra feedback or a youth focus, please don't be shy in utilizing our services.

At the beginning of this process, we were challenged by Mayor Henderson and the members of council to make this as meaningful as possible. So far, I believe that we have done just that. We are doing our best to take the ball and run with it, while also learning as we go. I believe that any and all issues will even themselves out over time as the group evolves and matures. But in the meantime, please keep us busy.

At this time, I'd like to take this opportunity to introduce you all to our committee members. Please remember that the committee is comprised of local residents aged 16-30 years.

As of right now, our committee consists of vice-chair Agostino De Murtas. He is a 30 year old, local business owner who caters to a youth clientele. An aspiring local politician in his own regard, you may see him on the campaign trails in the coming years. He has a distinct and outspoken interest in local by-law enforcement, and brings us an understanding of the downtown business community.

Likewise, we have included Matthew Hoy of the Brockville and District Chamber of Commerce Future Leaders program. At 29 years old, he is a membership officer, and a bright young man, who has expressed great interest in helping take this idea to the next step. The Future Leaders program is still building as well, but is more of a business directive, as is the case with most Chamber programs. Nonetheless, his expertise in that field makes him invaluable.

Sara Mannseichner is a 17 year old area high-school student who is also a dedicated community advocate. She was recently nominated for the Canadian Kids Care award through the Investors Group, and has worked extensively with Free The Children and the United Way youth to youth board, as well she recently completed her term as the Deputy Prime Minister of her student association at Thousand Island Secondary School. Sara was heavily involved in the Multicultural Festival this year, and recently took part in a class trip to Nicaragua. She also has the organizational requirements, and continues to express a sincere interest and commitment to helping see this project come to light. Unfortunately, she is going off to school this fall, so if she does choose to step down, we will have to do some succession planning. We are proud of her moving forward, but hate to see her go.

Outgoing Upper Canada District School Board student trustee Matthew Casselman is also a member of our committee. At only 18 years old, he is a recent graduate of Brockville Collegiate Institute, has just completed his second term as the president of the BCI student council, has been an active participant in the United Way's Youth to Youth Board, as well as his local church and the Leeds-Grenville Green Party riding association. Always the voice of environmentalism on our committee, Matthew will also be leaving us soon as well, to pursue what is sure to be a

successful post-secondary career this fall as well. We wish to take this chance to publicly thank him for all of his hard work and interesting dialogue as this committee began.

16 year old Chris Mininni has the distinction of being the committee's youngest member, and has also been fairly involved locally. He is an aspiring musician, making his debut hip hop performance at this year's Pump Up The Volume free, open-air youth concert on Canada Day at the Hardy Park Gazebo. He is also a volunteer camera-operator and floor director for the local TVCogeco television station, among many other commitments.

Melissa McCabe works for the United Way of Leeds and Grenville and is 26 years old. She is one of our newest members, and we are still learning of her experiences and background, but thus far she has brought her knowledge and skills to the table, and is one of our most easy-to-reach committee members, being the first one to offer input on strategic planning initiatives.

And finally, we have Derek Atkinson, who at 28 brings intelligence and a soft-spoken demeanor to the committee floor. Derek is a child and youth worker with the Child and Youth Wellness Centre, and has been quite vocal about his concerns on topics ranging from social housing to mental health awareness. Derek is also a singer/songwriter performing at this year's Pump Up the Volume youth concert, and is also an incredible writer and photographer in his limited spare time.

The current Brockville Youth Advisory Committee is made up of a mosaic of interesting and intelligent young people with a variety of concerns and backgrounds, both men and women, high school students, and long-time graduates, private business people, and civil servants. The committee is comprised of folks who span the political spectrum, and others who aren't old enough to vote. And I wouldn't have it any other way.

These are just a few of the youth leaders of our community already committed to this advisory committee. There are various other options to explore still, and that is part of the plan.

RECEIVED JUN 13 2011

✓
RECEIVED JUN 13 2011

Cosgrove



June 13, 2011

The City of Brockville
1 King Street West
Victoria Building
Brockville, Ontario K6V 3P5

Attention: Mayor David Henderson

Dear Sir:

RE: Revitalization of Rotary Park

Thank you for allowing us the opportunity to provide Council with an update on the Revitalization of Rotary Park June 14, 2011.

In addition to our update, our committee would like to make the following requests to Council:

- 1) That Council agrees that the use of the City's contribution of \$180,000 to the Rotary Park Revitalization project does not have to be restricted to the construction of a splash pad, on the understanding that the project will include a splash pad of equal or greater value.
- 2) That Council gives the Rotary Park Revitalization Committee approval under Clause 6.5 (b) of the purchasing by-law to award work on the basis of in-kind donations by contractors or suppliers that reduce the cost of project components.

Thank you.
Yours truly,

W. Brent Collett
Chair, Rotary Park Revitalization

cc: Sandra Seal (via email)
Conal Cosgrove (via email)



TO: Ontario Municipalities

FROM: J. W. Tiernay, Executive Director
Ontario Good Roads Association

DATE: May 26, 2011

RE: Minimum Maintenance Standards Litigation – Status Report

Background

Last year all heads of Council received a letter advising that a legal challenge had been filed to have the Minimum Maintenance Standards (MMS) declared null and void. The letter requested municipalities consider contributing to a Litigation Fund to fight the application. I am pleased to report that many municipalities have contributed to the fund and we are proceeding with our opposition to this application. If your municipality is still considering the request please let me know at your earliest convenience as to whether funds will be forthcoming.

This memo is intended to keep all municipalities informed as to the progress to date on this important matter.

Discussion

OGRA has retained J. Murray Davison, Q.C. of the law firm, Paterson, MacDougall, LLP as our legal counsel to represent your interests. Mr. Davison is very knowledgeable in the area of Minimum Maintenance Standards having volunteered his time and expertise in the development of the initial standards and the 5 year review that was recently undertaken.

Our counsel filed an application with the courts to grant OGRA intervenor status. The opposing counsel did not object to this application and the court issued an order adding OGRA as intervenor on October 8, 2010.

A MMS Litigation steering committee made up of representatives from the Ontario Good Roads Association; the Ontario Municipal Insurance Exchange (OMEX); the Regional Municipality of York; the Province of Ontario; the Waterloo Region Municipalities Insurance Pool and Frank Cowan Company Limited met on May 25, 2011 and received an update from our legal team.

The plaintiff's Counsel has filed a motion for the production of all documents associated with the creation of the original Minimum Maintenance Standards.

Our litigation team is supporting two motions filed by the Crown. The first being to limit the scope of the hearing to the standards that were in effect at the time of the accident that precipitated this action. The second motion is to transfer the hearing from the Superior Court to the Divisional Court. In the Superior Court only one judge presides, while at Divisional Court three judges preside. Our legal team feels that this move would be advantageous to our position.

All the above referenced motions are currently scheduled to be heard on June 13, 2011. A further update will be issued subsequent to that hearing.

We previously advised that the Ontario Trial Lawyers Association was going to seek intervenor status. They have not done so to-date however we anticipate that they will do so later.

At this time there is a possibility that the application will be heard in the fall of this year, however the prevailing opinion suggests that it might not be heard until spring of 2012.

Further updates will be issued as the matter progresses.

JWT

June 9, 2011

**REPORT TO FINANCE, ADMINISTRATION AND OPERATIONS COMMITTEE
June 21, 2011**

2011-053-06

**FOUR-O-ONE ELECTRIC
REQUEST FOR LICENCE TO PERMIT
THE CONSTRUCTION OF PARKING SPACES
ON PACIFIC AVENUE**

**SANDRA M. SEALE
CITY CLERK**

RECOMMENDED

THAT Council authorize the Mayor and City Clerk to execute a licence agreement with the Four-O-One Electric Ltd. for the use of a portion of land on the east side of Pacific Avenue for a parking area as per the submitted drawing.

PURPOSE

Four-O-One Electric Ltd. have submitted a proposal for the construction of a parking area on the east side of Pacific Avenue adjacent to their property.

ANALYSIS/OPTIONS

An application was submitted by Mr. Peter Lammens, Agent for Four-O-One Electric, for a minor variance to the Committee of Adjustment to add an additional parking area on the property to accommodate their expanding business at 20 Cowan Avenue. The application sought permission to reduce minimum setback requirements and increase the maximum allowable entranceway to the parking area.

In February 2011 the Committee of Adjustment approved the request for reduced setbacks and the increase in entranceway width subject to the drainage plan, the installation of a depressed curb and a license agreement with the City for the areas where the parking spaces extend onto the road allowance.

Staff are recommending the approval of a license agreement with Four-O-One Electric Ltd. for the use of the Pacific Avenue road allowance. The use of the road allowance will not infringe on the travelled roadway and have little to no impact on abutting properties as there is no current development or any proposed development with the vicinity. Additionally, due to the west side of Pacific Avenue abutting the rail mainline, adverse effects of the proposed parking area on adjacent uses is of minimal impact. Attached as Schedule 1 is a drawing showing the lands subject to the license.

The proposal was circulated to the Operations, Environmental Services and Planning Departments for review and comment. The departments have no comments with respect to the proposal that have not already been addressed by the decision of the Committee of Adjustment.

FINANCIAL CONSIDERATIONS

There are no financial considerations associated with this report. All costs, including legal, will be borne by the applicant.

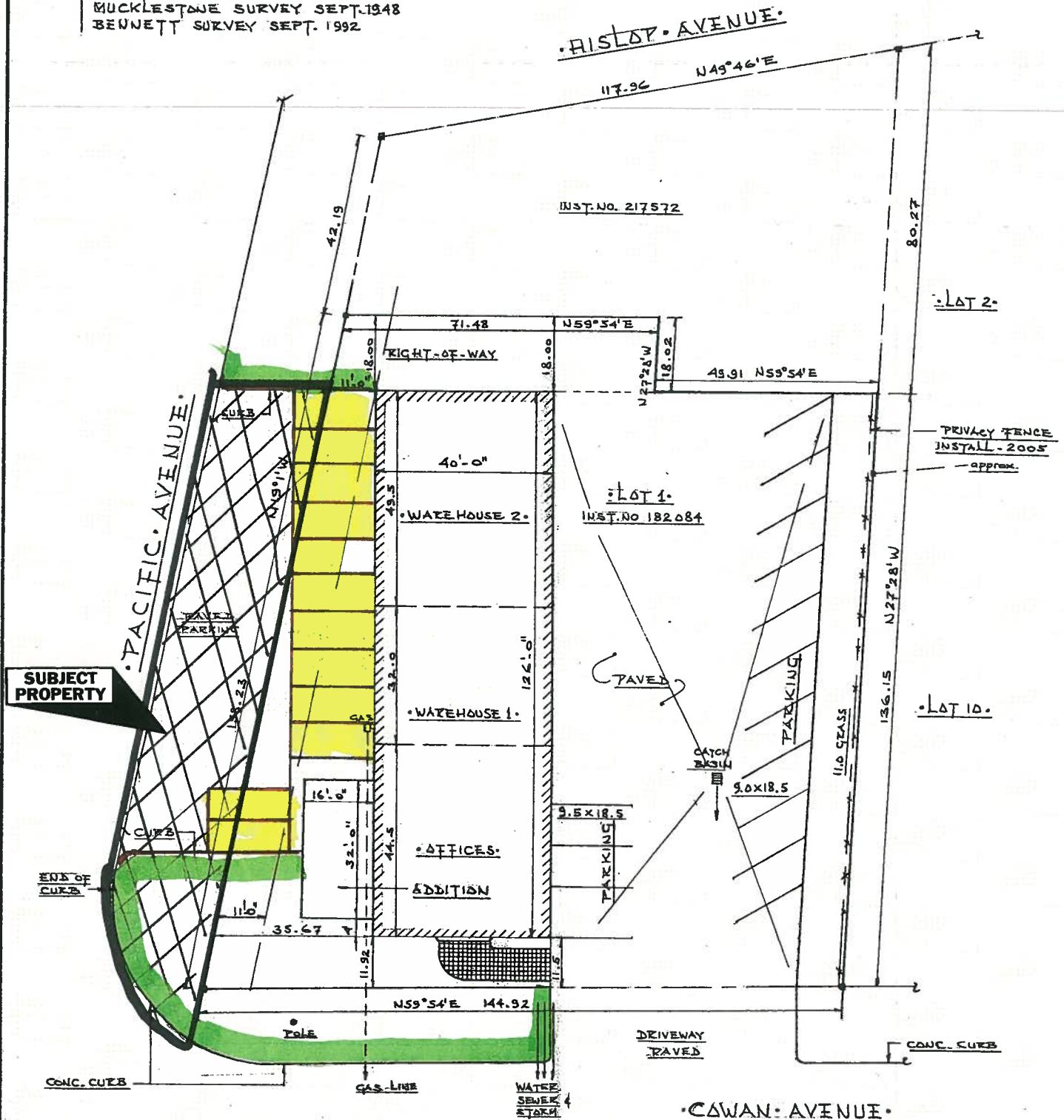
for 
S. Seale
City Clerk


B. Casselman
City Manager

REGISTERED PLAN 227
CITY OF BRACKVILLE
COUNTY OF LEEDS

REFERENCES:

MUCKLESTONE SURVEY SEPT. 1948
BENNETT SURVEY SEPT. 1992



FAUR-O-ONE ELECTRIC LTD.

DRAWN BY:
P.A. LAMMENS

SITE Page 18 of 70 ON AVE.

1" = 20'
MARCH/05

LICENCE AGREEMENT

THIS AGREEMENT made this day of April 2011

B E T W E E N:

THE CORPORATION OF THE CITY OF BROCKVILLE

(hereinafter called the "City")

- and -

FOUR-O-ONE ELECTRIC LTD.

(hereinafter called "Four-O-One")

WHEREAS Four-O-One is the owner of certain lands and buildings municipally known as 20 Cowan Avenue in the City of Brockville (herein called the "Four-O-One property");

AND WHEREAS Four-O-One wishes to establish an additional parking area on the westerly boundary of the Four-O-One property consisting of twelve new parking spaces (the "Parking Area");

AND WHEREAS a portion of the Parking Area is located on a municipal street owned by the City;

AND WHEREAS the City has agreed to grant Four-O-One permission to use a certain portion of land owned by the City to the west of the Four-O-One property (such portion more accurately described below) for the purpose of creating and using the Parking Area;

NOW THEREFORE in consideration of the premises and other good and valuable consideration (the receipt and sufficiency of which is acknowledged by the parties hereto) the parties agree as follows:

1. (a) The location and extent of the lands subject to the licence herein granted are defined by the sketch attached as Schedule "A" to this Agreement (which lands are herein called the "Subject Lands").
- (b) In consideration of the covenants herein contained on the part of Four-O-One, the City hereby grants to Four-O-One the right, in the form of a terminable licence, to use the Subject Lands to extend the Parking Area for its intended uses in order to include such portion of the Parking Area as is situated on the Subject Lands to serve the Four-O-One property. Such right shall include the right of ingress and egress to and from the Subject Lands for the stated use.

2. Four-O-One acknowledges and agrees that the City is under no obligation to repair, improve or maintain the Parking Area on the Subject Lands or any part thereof, including snow removal.
3. Four-O-One acknowledges and agrees that the licence herein granted shall terminate:
 - (i) in the event that the Parking Area is redeveloped or used for any purpose other than the current permitted use of the Parking Area; or
 - (ii) in the event that the City requires the Subject Lands for the purpose of opening the road allowance, on the termination date set forth in a written notice from the City to Four-O-One stating that the City requires the Subject Lands for the purpose of opening the road allowance contained thereon, provided that the termination date shall be no earlier than 12 months following the date of the notice; or
 - (iii) on a date that is 21 years less a day from the date of the execution of this Agreement; or
 - (iv) in the event of a breach of the provisions of Paragraph 4 of this Agreement; whichever occurs first.
 - (v) on no less than 60 days' advance written notice by the City to Four-O-One.
4. Four-O-One covenants and agrees that unless given prior written permission by the City:
 - (i) Four-O-One will not use, cause or permit the Subject Lands to be used for any purpose other than as a parking area which will serve the Four-O-One property;
 - (ii) Four-O-One will not do, cause or permit anything to be done to the Parking Area which may injure or damage the Subject Lands or the adjacent City lands;
 - (iii) Four-O-One will not alter, obstruct or block the adjacent City lands in any manner, including, without limiting the generality of the foregoing, permitting the placement of fencing or landscape features, construction material, garbage or debris on the City lands; and
 - (iv) Four-O-One does not have the right to park vehicles on the City lands adjacent to the Parking Area.
5. Four-O-One hereby covenants and agrees to indemnify and save harmless the City from and against all actions, causes of action, losses, liens, damages, suits, judgments, awards, claims and demands whatsoever (collectively "Claims"), whether the same shall be with or without merit and from all costs which the City may be put in defending or settling demands, which may arise either directly or indirectly, by reason of, or as a consequence of, or in any way related to the use of the Parking Area by Four-O-One or any of its agents, servants, workmen, customers or invitees except for Claims

arising from the wilful act or negligence of the City. Additionally, Four-O-One shall have the City named as a named insured on the company's insurance policy for liability purposes in the amount of \$2,000,000 per occurrence.

6. This Agreement shall not be assigned or transferred without the prior written consent of the parties. This Agreement shall be binding upon the parties and their respective heirs, executors, legal representatives, successors and permitted assigns. The City covenants and agrees that it will not unreasonably withhold its consent to the assignment of this Agreement to a successor in title to the Four-O-One property.

7. The City acknowledges and agrees that Four-O-One may terminate this Agreement upon the provision of no less than 30 days' advance written notice to the City.

8. This Agreement, any documents incorporated by reference and any schedules hereto constitute the entire agreement between the parties as to the subject matter hereof and supersedes, cancels and replace all previous agreements, understandings or representations, verbal or written, made between the parties regarding the subject matter of this Agreement.

9. This Agreement shall be governed by and construed in accordance with the laws of the province of Ontario and the federal laws of Canada applicable therein.

IN WITNESS OF WHICH the parties have executed this Agreement effective as of the date first above written.

THE CORPORATION OF THE CITY OF BROCKVILLE

Per: _____
David Henderson, Mayor

Per: _____
Sandra Seale, Clerk

FOUR-O-ONE ELECTRIC LTD.

Per: _____
Barry Moss

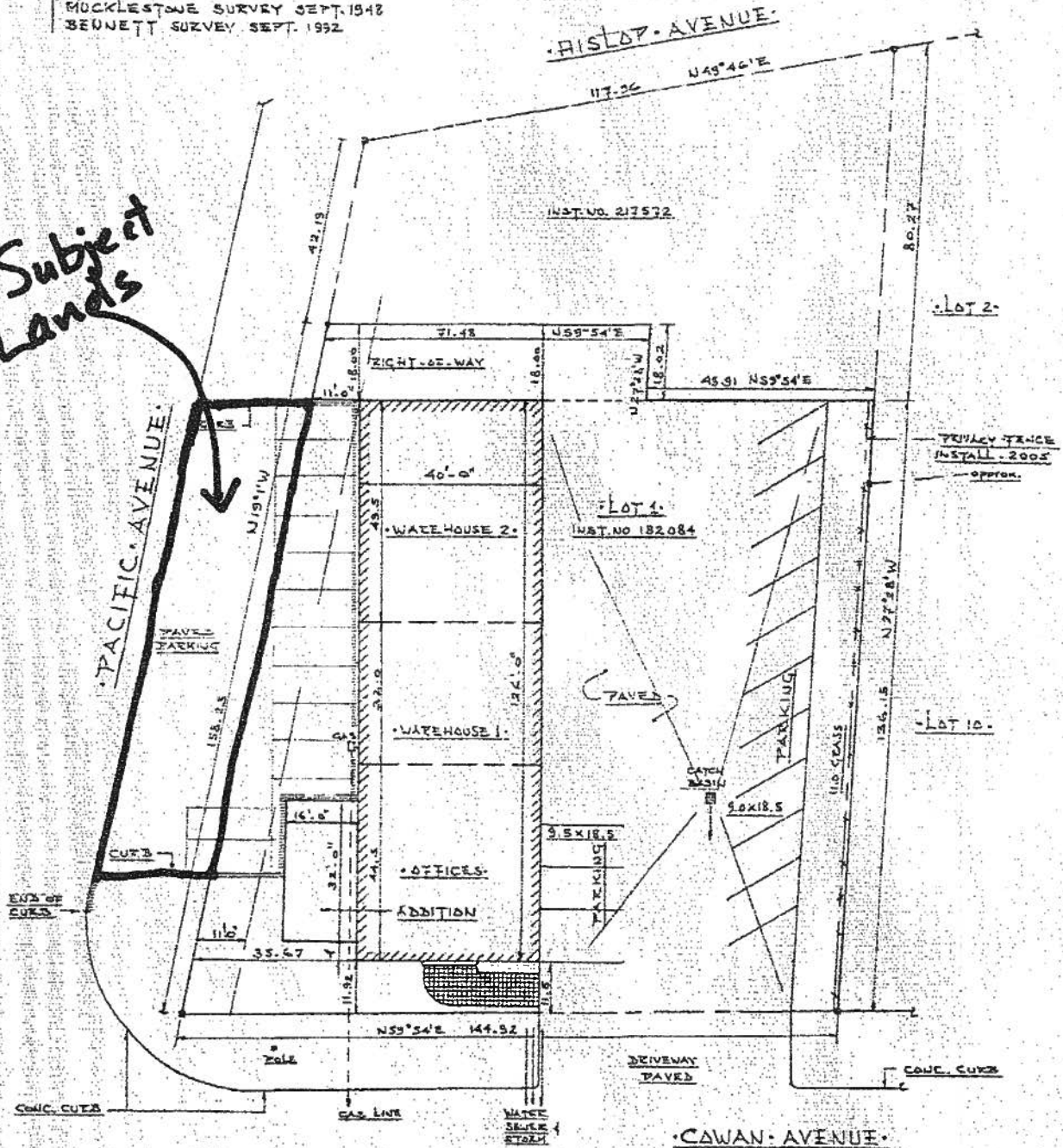
Per: _____
Christopher Abrams

SCHEDULE "A"

REGISTERED PLAN 227
CITY OF BROCKVILLE
COUNTY OF LEEDS

REFERENCES:
MOCKLESTONE SURVEY SEPT. 1948
BENNETT SURVEY SEPT. 1992

*Subject
Lands*



FAUR-O-ONE ELECTRIC LTD.

DRAWN BY:
P.A. LAMMEUS

SITE PLAN - 20 COWAN AVE.

1"=20'
MARCH/05

JUNE 3, 2011

**REPORT TO FINANCE, ADMINISTRATION & OPERATIONS COMMITTEE –
JUNE 21, 2011**

**2011-062-06
LEASE OF STORAGE SPACE
MUSEUM AT 3515 COON'S ROAD UNIT #4
FILE: L04-00**

**D. CYR
DIRECTOR OF FINANCE
S. SEALE
CITY CLERK
B. BURKE
CURATOR/DIRECTOR OF MUSEUM**

RECOMMENDATION

THAT Council authorize the Mayor and City Clerk to execute a lease for storage space at 3515 Coon's Road Unit #4 with 1395838 Ontario Limited for the period February 1st, 2011 to January 31st, 2016. The rate per annum will be \$9,000 plus HST for the first two years after that increasing to \$10,000 plus HST for the next two, then \$10,500 plus HST for the final year.

PURPOSE

To obtain authorization to lease storage space from 1395838 Ontario Limited for the Museum to store equipment, vehicles, artifacts and/or exhibits.

BACKGROUND

The Museum has leased storage space at 3518 Coon's Road since 2002. The storage space is used for equipment, vehicles, artifacts and/or exhibits. The lease expired on January 31st, 2011.

This report was originally brought to the March 2011 Finance, Administration and Operations Committee meeting but was removed from the agenda for staff to complete some additional research. (Report 2011-031-03)

ANALYSIS

The new lease agreement has been reviewed by the Finance department, as per the City's Financial Policies.

The City's Financial Leases Policy (Attachment #1 to Report 2011-062-06) states that "Municipal Council is provided full disclosure on the impacts of financing leases prior to entering into any agreement for the provision of municipal capital facilities". The Treasurer is required to prepare a report to Municipal Council with recommendations, assessing, in the opinion of the Treasurer, the costs and financial and other risks associated with the proposed financing lease.

The lease agreement with 1395838 Ontario Limited does not require adherence to the Financial Leases Policy as the lease agreement does not materially impact the municipal debt and financial obligation repayment limit, and, the costs and risks of that financing lease when combined with the costs and risks of all other financing leases that were deemed not to have a material impact which were entered into during the year would not result in a material impact on the municipality.

It is felt however, that Council should be kept informed as to the status of the Museum's lease agreement of storage space at 3515 Coon's Road Unit #4.

The basic conditions of the lease agreement have not changed.

The lease agreement is for a five year term – February 1, 2011 – January 31, 2016 – with the option of a further five years "at terms to be negotiated not less than 60 days prior to the end of the current term of this lease".

FINANCIAL CONSIDERATIONS

The annual lease cost is \$9,000.00 plus HST for two years (2011-2012) then increasing to \$10,000 plus HST for two years (2013-2014) in the final year of the term the cost will be \$10,500 plus HST for 2015.

Even though the rate jump between the second and third year of the agreement appears to be substantial at \$1,000 or 11% it is important to take into consideration the fact that the annual lease rate has remained constant at \$9,000 since 2009.

Staff made inquiries as to the availability and cost of appropriate space at other locations for storage of the Museum's artifacts. This investigation confirmed that the renewal rates being offered by 1395838 Ontario Limited are very competitive as the comparator rates were substantially higher at \$15,600 + HST per year

The rent payable for this storage facility is to be covered through the operating budget of the Museum. It is included in the calculation of their 2011 budget figures.


B. Burke, Curator/Director of Museum


S. Seale, City Clerk


D. Cyr, Director of Finance


B. Casselman, City Manager

*City of Brockville*

POLICY MANUAL

Subject	Financial Leases (Reference - Authority: 2003 Municipal Act, Section 110.1, and Regulation 46/94 of Section 210.1 of the old Municipal Act as amended by Regulation 266/02)	Current Issue Date	2003 01 31	Index Number P2268
Date Approved by Council	January 28, 2003			Page 1 of 4

**Statement of
Policy and Goals**

City Council has the authority under subsection 110.1 of the Municipal Act to enter into an agreement for the provision of municipal capital facilities. Agreements under this section may include financing leases. As Municipal Council recognizes that there are inherent risks associated with financing leases, compliance with this policy will ensure that the necessary due diligence is undertaken by staff in the review of all financing lease agreements and that Municipal Council is provided full disclosure on the impacts of these leases prior to entering into any agreement for the provision of municipal capital facilities.

Definition

For purposes of this policy the following terms are defined as:

- financing lease
a lease allowing for the provision of municipal capital facilities if the lease may or will require payment by the municipality beyond the term for which the Council was elected.
- material impact
costs or risks that significantly affect, or would reasonably be expected to have a significant effect on the municipal's debt and financial obligation limit.
- municipal capital facilities
includes land, works, equipment, machinery, and related systems infrastructure.

Subject	Financial Leases (Reference - Authority: 2003 Municipal Act, Section 110.1, and Regulation 46/94 of Section 210.1 of the old Municipal Act as amended by Regulation 266/02)	Current Issue Date	2003 01 31	Index Number P2268
Date Approved by Council	January 28, 2003			Page 2 of 4

Classes of Municipal Facilities

Financing lease agreements may be entered into for the provision of the following classes of municipal capital facilities:

- facilities used by Council
- facilities used for the general administration of the municipality
- municipal roads, highways and bridges
- municipal local improvements and public utilities, except facilities for the generation of electricity
- municipal facilities related to the provision of telecommunications, transit and transportation systems
- municipal facilities for water, sewers, sewage, drainage and flood control
- municipal facilities for the collection and management of waste and garbage
- municipal facilities related to policing, fire-fighting and by-law enforcement
- municipal facilities for the protection, regulation and control of animals
- municipal facilities related to the provision of social and health services, including homes for the aged and rest homes
- municipal facilities for public libraries
- municipal facilities that combine the facilities described in paragraphs 1 to 11
- parking facilities ancillary to facilities described in any of paragraphs 1 to 12
- municipal community centres
- parking facilities ancillary to facilities described in paragraph 14
- municipal facilities used for cultural, recreational or tourist purposes
- municipal housing project facilities

Subject	Financial Leases (Reference - Authority: 2003 Municipal Act, Section 110.1, and Regulation 46/94 of Section 210.1 of the old Municipal Act as amended by Regulation 266/02	Current Issue Date	2003 01 31	Index Number P2268
Date Approved by Council	January 28, 2003			Page 3 of 4

**Schedule of
Fixed Payments**

Prior to approving any financing lease, Municipal Council shall be presented with a schedule of all fixed amounts of payment required under the lease including amounts required under any possible extension or renewal of the lease.

Financial Advice

The Treasurer shall prepare a report to Municipal Council with recommendations, assessing, in the opinion of the Treasurer, the costs and financial and other risks associated with the proposed financing lease, including:

- a comparison between the fixed and estimated costs and the risks associated with the proposed lease and those associated with other methods of financing,
- a statement summarizing, as may be applicable, the effective rates or rates of financing for the lease, the ability for the lease payment amounts to vary, and the methods or calculations, including possible financing rate changes, that may be used to establish that variance under the lease,
- a statement summarizing any contingent payment obligations under the lease that in the opinion of the Treasurer would result in a material impact for the municipality, including lease termination provision, equipment loss, equipment replacement options and guarantees and indemnities,
- a summary of the assumptions applicable to any possible variations in the lease payment and contingent payment obligations, and
- any other matters the Treasurer or Council considers advisable including whether the scope of the financing lease warrants obtaining independent financial advice.

Subject	Financial Leases (Reference - Authority: 2003 Municipal Act, Section 110.1, and Regulation 46/94 of Section 210.1 of the old Municipal Act as amended by Regulation 266/02)	Current Issue Date	2003 01 31	Index Number P2268
Date Approved by Council	January 28, 2003			Page 4 of 4

Legal Advice

The Municipal Solicitor shall provide to Council legal advice on any proposed financing lease, and, in the opinion of the Municipal Solicitor, should the scope of the proposed transaction warrant, recommend to Council that legal advice with respect to the proposed financing lease be obtained from a source independent of the Municipality.

Reporting

Where Municipal Council has entered into one or more financing leases in a year the Municipal Treasurer shall prepare and present to Council in that year a detailed report containing:

- i. a description of the estimated proportion of the total financing arrangements that have been undertaken through financing leases to the total long-term debt of the Municipality and a description of the change in that estimated proportion since the previous year's report.
- ii a statement by the Municipal Treasurer as to whether, in their opinion, all financing leases were made in accordance with the provisions contained in this policy.

Exceptions

A financing lease may be entered into without complying with this policy if the financing lease is deemed by the Treasurer not to materially impact the municipal debt and financial obligation repayment limit, and, the costs and risks of that financing lease when combined with the costs and risks of all other financing leases that were deemed not to have a material impact which were entered into during the year would not result in a material impact on the municipality.

June 8, 2011

REPORT TO FINANCE ADMINISTRATION AND OPERATIONS COMMITTEE – JUNE 21, 2011

**2011-067-06
BROCKVILLE MUSEUM
REQUEST FOR TRANSFER OF FUNDS
FOR ORAL HISTORY PROJECTS
FILE: C12-13**

**D.CYR
DIRECTOR OF FINANCE
B. BURKE
CURATOR, BROCKVILLE MUSEUM**

RECOMMENDATION

THAT Council authorize the transfer to a maximum of \$325 from the Brockville Museum Reserve Fund to be used to purchase two recording devices and kits in conjunction with the oral history project; and

THAT monies being transferred from the Brockville Museum Reserve Fund be expensed from account and allocated to Account 02-4-191954-0911.

PURPOSE

To have Council approve the transfer from the Brockville Museum Reserve fund to purchase two recording devices and kits to be used in obtaining stories for the oral history project.

BACKGROUND and ANALYSIS

The Brockville Museum produced its first oral history publication titled "Brockville Voices – An Oral History of Brockville, 1900-1960" in 1994. This book contained twenty stories from local residents that had been transcribed, written in story form and accompanied by photos obtained from the museum archives. There were approximately 2,000 copies sold.

"Brockville Voices – Book II", which focused on stories of fifteen Brockville and area citizens, has been published in 2009.

The Oral History Committee, which is comprised of Museum staff and volunteers, "continues the process of researching, interviewing, recording and documenting those interesting stories Brockville residents have to tell". The recording devices which are currently being used are not able to capture the frail voices of some of the storytellers.

As such, it is necessary to obtain new machines which have stronger recording capabilities. (Attachment #1 to Report 2011-067-06)

POLICY IMPLICATIONS

Council approval is required to "transfer funds to" or "transfer funds from" a reserve fund.

FINANCIAL CONSIDERATIONS

In 2009, Council authorized the transfer of any profits associated with the sale of "Brockville Voices" and the Museum's Wine Tasting Events to the Brockville Museum's Reserve Fund to be used for costs associated with future oral history publications, which in 2009 was \$1,661.50.

To date no funds have been utilized from this initial transfer. As such, there are sufficient monies within the Reserve Fund to cover this request.

CONCLUSION


The recorders are a key component of being able to capture stories from Brockville residents to use future "Oral History" projects which was the intent of the fund raising events.



B. Burke
Curator, Brockville Museum



D. Cyr
Director of Finance



B. Casselman
City Manager



BROCKVILLE MUSEUM

5 Henry Street, Brockville, Ontario K6V 6M4

Tel: 613-342-4397

Fax: 613-342-7345

E-mail: museum@brockville.com Web Site: www.brockvillemuseum.com

E-mail: bburke@brockville.com

June 7, 2011

MEMO

TO: Donna Cyr, Director of Finance
Finance Committee

FROM: Bonnie Burke

RE: Oral History Project

The oral history committee continues the process of researching, interviewing, recording, and documenting those interesting and important stories Brockville residents have to tell. We have struggled with the recorders we have had for some time and it is imperative we have more sensitive recording devices to pick up the sometimes frail voices of our seniors. Judge John Matheson and Mr. Bruce Kerr are seniors who come to mind.

There are new recorders on the market which we feel will better serve our purposes. We have tried to purchase these locally but to no avail. One of our board members has found a supplier in Ottawa.

The total cost for two recorders, the kits, along with tax and shipping comes to a total of \$325.33.

I am asking permission to use the reserve funds which were allocated to this project.

If you have any questions regarding this request please do not hesitate to call me.

"Where History Lives"

June 14, 2011

**REPORT TO FINANCE ADMINISTRATION & OPERATIONS COMMITTEE –
JUNE 21, 2011**

**2011-068-06
2011 TAX RATES
FILE: F22-45I**

**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 \$29,525,810 and impose municipal and education tax rates for the year 2011; and

That Council authorize the levy on behalf of the Downtown Board Improvement Association (DBIA) to impose special purpose rates for the year; 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 2011 of \$29,525,810. Tax ratios and capping and threshold options for protected classes were approved at the Council meeting held on May 24th, 2011.

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 2011 tax rates based on the City's approved levy, capping thresholds and ratios.

Municipal Rates

The City's levy increase of 4.87% equates to an actual tax rate decrease of 1.35% for multi-residential and 0.79% for all other tax classes based upon (a) a multi-residential ratio reduction; and (b) growth and reassessment for all tax classes. Note that this is the third year of the four year phase-in for reassessment.

Education Rates

The Province approved Ontario Regulation 114/11 that prescribed the education rates for the residential and business property classes for 2011.

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 2011 tax rate was set at 0.231% reduced from the rate of 0.241%. Farm and managed forest tax class rates are based upon 25% of the residential education tax rate.

The 2011 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.

See Attachments 4-5 to Report 2011-068-06 illustrate a full comparison of municipal and education rates.

Impact to Property Owner

To the residential property owner this is the equivalent of an increase of 3.66% or \$63.66 based upon \$116,823 of assessment which prior to reassessment would have been \$100,000.

To a commercial property owner this is the equivalent of a decrease of 2.92% or \$146.68 based upon \$113,590 of assessment which prior to reassessment would have been \$100,000.

To an industrial property owner this is the equivalent of a decrease of 0.06% or \$3.86 based upon \$111,565 of assessment which prior to reassessment would have been \$100,000.

Downtown Board Improvement Rates

These rates are based on the levy \$233,482 and recovery of the cost of complimentary parking of \$39,029 as approved by Brockville City Council in the budget.

Schedules and Attachments:

Attachment 1 By-Law 0xx-2011

Schedule A Municipal Tax Rates

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

Schedule B	<u>Education Tax Rates</u> 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 2011
Attachment 2	DBIA Tax Rates and tiered parking rates package
Attachment 3	2011 Tax Rate Schedule identified by Property Class
Attachments 4-5	Comparison of Tax Levies, Tax Rates and Impacts

By-Laws

By-laws are required to enact Municipal and Education rates for the 2011 tax year.

The By-law for the Downtown Board Improvement Area rates will be presented for approval at the August 2011 Council meeting. This meets notification requirements to all applicable property owners in a DBIA area as defined in the Municipal Act.


Council has previously established the due date of August 26th, 2011 for the second and final tax levy for all property classes.


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 0xx-2011

*A By-law to Levy \$29,525,810 and Impose Municipal and Education Rates
for the Year 2011 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 2011 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 2011 taxation year; and

WHEREAS the tax ratios on each property class for the 2011 taxation year have been set out in By-law 055-2011 of the Corporation of The City of Brockville; and

WHEREAS the capping thresholds for protected property classes for the 2011 taxation year have been set out in By-law 056-2011 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 2011 as prescribed in Ontario Regulation 114/11; 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 2011 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 2011 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 2011, 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 2011 shall be applied against all property classes in the assessment roll as returned and amended for the 2011 taxation year.

THAT the 2011 taxes are due and payable in two installments, being the Interim tax demand on the 25th of February 2011 and the Final Tax demand due on the 26th day of August 2011, 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 day of June, 2011

MAYOR

CLERK

THE CORPORATION OF THE CITY OF BROCKVILLE

SCHEDULE A

2011 MUNICIPAL TAX RATES

Property Class	RTC/RTQ	Assessment	Ratios	Tax Rates
Residential/farm	RT	1,291,301,715	1.000000	0.013107424
Residential Shared PIL	RH	55,250	1.000000	0.013107424
New Multi-Residential	NMT	-	1.000000	0.013107424
Multi-Residential	MT	97,035,509	1.770000	0.023200141
Farmlands	FT	159,113	0.250000	0.003276856
Managed Forests	TT	37,500	0.250000	0.003276856
Commercial Occupied	CT	214,367,033	1.958000	0.025664336
Office Building	DT	47,898	1.958000	0.025664336
Shopping Centre	ST	52,074,865	1.958000	0.025664336
Parking Lot	GT	351,375	1.958000	0.025664336
Commercial Shared PIL	CH	550,750	1.958000	0.025664336
New Construction Commercial	XT	34,044,179	1.958000	0.025664336
New Construction Shopping Centre	ZT	4,192,318	1.958000	0.025664336
Commercial Vacant Land	CX	4,358,991	1.370600	0.017965035
Commercial Excess Land	CU	3,135,988	1.370600	0.017965035
Commercial Vacant PIL	CJ	33,125	1.370600	0.017965035
Shopping Centre Excess Land	SU	18,703	1.370600	0.017965035
New Construction Excess Land	XU	733,287	1.370600	0.017965035
New Construction Shopping Centre Excess Land	ZU	310,703	1.370600	0.017965035
Industrial Occupied	IT	22,852,294	2.627561	0.034440556
Large Industrial	LT	39,283,607	2.627561	0.034440556
Industrial Shared PIL	IH	226,400	2.627561	0.034440556
Industrial Vacant Land	IX	1,325,593	1.707915	0.022386362
Industrial Excess Land	IU	492,590	1.707915	0.022386362
Large Industrial Vacant Land	LX	-	1.707915	0.022386362
Large Industrial Excess Land	LU	621,547	1.707915	0.022386362
Industrial Vacant Land PIL	IJ	19,900	1.707915	0.022386362
Pipelines	PT	6,169,383	1.813224	0.023766696

1,773,799,616

THE CORPORATION OF THE CITY OF BROCKVILLE

SCHEDULE B

2011 EDUCATION TAX RATES AS PRESCRIBED

Ontario Regulation 114/11

Property Class	RTC/RTQ	Assessment	Tax Rates
Residential/farm	RT	1,291,301,715	0.002310000
Residential Shared PIL	RH	55,250	0.002310000
Residential/farm school support only	RD	856,750	0.002310000
New Multi-Residential	NMT		0.002310000
Multi-Residential	MT	97,035,509	0.002310000
Farmlands	FT	159,113	0.000577500
Managed Forests	TT	37,500	0.000577500
Commercial Occupied	CT	214,367,033	0.017300000
Office Building	DT	47,898	0.017300000
Shopping Centre	ST	52,074,865	0.017300000
Parking Lot	GT	351,375	0.017300000
Commercial Shared PIL	CH	550,750	0.017300000
New Construction Commercial	XT	34,044,179	0.013300000
New Construction Shopping Centre	ZT	4,192,318	0.013300000
Commercial Vacant Land	CX	4,358,991	0.012110000
Commercial Excess Land	CU	3,135,988	0.012110000
Commercial Vacant Shared PIL	CJ	33,125	0.012110000
Shopping Centre Excess Land	SU	18,703	0.012110000
New Construction Excess Land	XU	733,287	0.009310000
New Construction Shopping Centre Excess Land	ZU	310,703	0.009310000
Industrial Occupied	IT	22,852,294	0.019300000
Large Industrial	LT	39,283,607	0.019300000
Industrial Shared PIL	IH	226,400	0.019300000
Industrial Vacant Land	IX	1,325,593	0.012545000
Large Industrial Vacant Land	LX		0.012545000
Large Industrial Excess Land	LU	621,547	0.012545000
Industrial Excess Land	IU	492,590	0.012545000
Industrial Vacant Land PIL	IJ	19,900	0.012545000
Pipelines	PT	6,169,383	0.014373420

1,774,656,366

SUMMARY OF 2011 BUDGET

Description	2010	2011	% Change	Dollar Change
City Management and Services	7,012,994	8,594,712	22.55%	1,581,718
Animal Control	60,522	79,554	31.45%	19,032
Animal Control	60,522	79,554	31.45%	19,032
Expense	96,877	108,599	12.10%	11,722
Revenue	(36,355)	(29,045)	-20.11%	7,310
Arts Centre	145,778	154,823	6.20%	9,045
Brockville Arts Centre	145,778	154,823	6.20%	9,045
Expense	593,492	633,259	6.70%	39,767
Revenue	(447,714)	(478,436)	6.86%	(30,722)
Clerk	101,357	149,834	47.83%	48,477
Operating	101,357	149,834	47.83%	48,477
Expense	415,684	348,902	-16.07%	(66,782)
Revenue	(314,327)	(199,068)	-36.67%	115,259
City Management	1,136,989	1,209,399	6.37%	72,410
City Manager	378,836	443,209	16.99%	64,373
Finance Operating	758,153	766,190	1.06%	8,037
Expense	790,653	825,313	4.38%	34,660
Revenue	(32,500)	(59,123)	81.92%	(26,623)
Council	201,576	213,354	5.84%	11,778
Council	159,476	157,829	-1.03%	(1,647)
Expense	162,896	161,249	-1.01%	(1,647)
Revenue	(3,420)	(3,420)	0.00%	0
Mayor	42,100	55,525	31.89%	13,425
Expense	42,629	56,054	31.49%	13,425
Revenue	(529)	(529)	0.00%	0
Cultural Services	78,422	53,470	-31.82%	(24,952)
Cultural Services	78,422	53,470	-31.82%	(24,952)
Expense	84,755	59,803	-29.44%	(24,952)
Revenue	(6,333)	(6,333)	0.00%	0
Economic Development	256,740	269,835	5.10%	13,095
Economic Development	256,740	269,835	5.10%	13,095
Expense	473,920	442,396	-6.65%	(31,524)
Revenue	(217,180)	(172,561)	-20.54%	44,619
Fire Department	3,871,876	4,122,377	6.47%	250,501
Fire Administration	418,942	448,169	6.98%	29,227
Expense	470,510	500,819	6.44%	30,309
Revenue	(51,568)	(52,650)	2.10%	(1,082)
Fire Fighting Communications	96,067	86,755	-9.69%	(9,312)
Expense	321,643	358,329	11.41%	36,686
Revenue	(225,576)	(271,574)	20.39%	(45,998)
Fire Fighting Operating	3,072,338	3,284,809	6.92%	212,471
Expense	3,131,888	3,349,709	6.95%	217,821
Revenue	(59,550)	(64,900)	8.98%	(5,350)
Fire Prevention	284,529	302,644	6.37%	18,115

CORPORATION OF THE CITY OF BROCKVILLE

SUMMARY OF 2011 BUDGET

Description	2010	2011	% Change	Dollar Change
Expense	291,029	309,144	6.22%	18,115
Revenue	(6,500)	(6,500)	0.00%	0
Human Resources	252,286	255,759	1.38%	3,473
Human Resources	248,786	252,259	1.40%	3,473
Expense	272,786	276,259	1.27%	3,473
Revenue	(24,000)	(24,000)	0.00%	0
Municipal Employee Recreation Assoc.	3,500	3,500	0.00%	0
Expense	3,500	3,500	0.00%	0
Municipal Information Services	351,417	356,515	1.45%	5,098
MIS	351,417	356,515	1.45%	5,098
Expense	398,102	392,877	-1.31%	(5,225)
Revenue	(46,685)	(36,362)	-22.11%	10,323
Money Management	(184,637)	804,262	-535.59%	988,899
Capital-Admin	147,726	72,100	-51.19%	(75,626)
Expense	307,726	172,100	-44.07%	(135,626)
Revenue	(160,000)	(100,000)	-37.50%	60,000
Corporate Money Management	782,500	745,308	-4.75%	(37,192)
Expense	926,500	800,308	-13.62%	(126,192)
Revenue	(144,000)	(55,000)	-61.81%	89,000
Money Management	(70,066)	(89,116)	27.19%	(19,050)
Expense	344,686	413,674	20.01%	68,988
Revenue	(414,752)	(502,790)	21.23%	(88,038)
MPAC	259,483	266,830	2.83%	7,347
Expense	259,483	266,830	2.83%	7,347
Municipal Partnership Fund	(491,300)	(373,300)	-24.02%	118,000
Revenue	(491,300)	(373,300)	-24.02%	118,000
Municipal Tax	(543,472)	(334,863)	-38.38%	208,609
Expense	316,060	324,250	2.59%	8,190
Revenue	(859,532)	(659,113)	-23.32%	200,419
Recoveries & Adjustments	(269,508)	517,303	-291.94%	786,811
Expense	63,532	537,479	746.00%	473,947
Revenue	(333,040)	(20,176)	-93.94%	312,864
Parking	(49,941)	(49,517)	-0.85%	424
Parking	(49,941)	(49,517)	-0.85%	424
Expense	291,592	303,552	4.10%	11,960
Revenue	(341,533)	(353,069)	3.38%	(11,536)
Planning	610,877	779,784	27.65%	168,907
Administration	391,087	411,685	5.27%	20,598
Expense	436,087	462,235	6.00%	26,148
Revenue	(45,000)	(50,550)	12.33%	(5,550)
Inspections	219,790	368,099	67.48%	148,309
Expense	521,290	643,099	23.37%	121,809
Revenue	(301,500)	(275,000)	-8.79%	26,500
Parking Rental	0	0	0.00%	0
Parking Rental	0	0	0.00%	0

CORPORATION OF THE CITY OF BROCKVILLE

SUMMARY OF 2011 BUDGET

Description	2010	2011	% Change	Dollar	Change
Expense	17,809	10,764	-39.56%		(7,045)
Revenue	(17,809)	(10,764)	-39.56%		7,045
Recreational Programs-City	10,628	21,164	99.13%		10,536
Recreational Programs-City	10,628	21,164	99.13%		10,536
Expense	10,628	21,164	99.13%		10,536
Tourism	169,104	174,099	2.95%		4,995
OPERATIONS	4,504,126	4,947,916	9.85%		443,790
Facilities	121,154	159,245	31.44%		38,091
Building Maintenance	14	4,329	30821.43%		4,315
Expense	118,746	110,842	-6.66%		(7,904)
Revenue	(118,732)	(106,513)	-10.29%		12,219
Facilities Administration	27,026	56,045	107.37%		29,019
Expense	27,026	56,045	107.37%		29,019
Leisure Programs	4,875	4,615	-5.33%		(260)
Expense	5,875	5,615	-4.43%		(260)
Revenue	(1,000)	(1,000)	0.00%		0
Memorial Centre - Operating	78,042	62,977	-19.30%		(15,065)
Expense	444,897	439,879	-1.13%		(5,018)
Revenue	(366,855)	(376,902)	2.74%		(10,047)
Rotary Building	(15,441)	0	-100.00%		15,441
Victoria Building Maintenance	63	(323)	-612.70%		(386)
Expense	184,203	199,397	8.25%		15,194
Revenue	(184,140)	(199,720)	8.46%		(15,580)
Youth Arena - Operating	26,575	31,602	18.92%		5,027
Expense	306,778	305,827	-0.31%		(951)
Revenue	(280,203)	(274,225)	-2.13%		5,978
Fleet	377,753	397,590	5.25%		19,837
Fleet Maintenance	205,852	222,876	8.27%		17,024
Expense	1,128,639	1,273,552	12.84%		144,913
Revenue	(922,787)	(1,050,676)	13.86%		(127,889)
Inventory Control & Mgt	43,299	44,350	2.43%		1,051
Expense	46,899	47,950	2.24%		1,051
Revenue	(3,600)	(3,600)	0.00%		0
Resource Centre	128,602	130,364	1.37%		1,762
Expense	128,602	130,364	1.37%		1,762
Operations/Parks Administration	148,431	120,991	-18.49%		(27,440)
Supervisory - Admin.	148,431	120,991	-18.49%		(27,440)
Expense	148,431	120,991	-18.49%		(27,440)
Parks	900,863	929,098	3.13%		28,235
Aquatics	20,349	21,074	3.56%		725
Expense	20,349	21,074	3.56%		725
Athletic Fields -Operating	51,096	32,720	-35.96%		(18,376)
Expense	77,372	78,668	1.68%		1,296
Revenue	(26,276)	(45,948)	74.87%		(19,672)

CORPORATION OF THE CITY OF BROCKVILLE

SUMMARY OF 2011 BUDGET

Description	2010	2011	% Change	Dollar	Change
Community Parks- Operating	218,280	126,507	-42.04%		(91,773)
Expense	218,280	126,507	-42.04%		(91,773)
Community Rinks	60,560	58,595	-3.24%		(1,965)
Expense	60,560	58,595	-3.24%		(1,965)
Garage Maintenance	221,173	234,775	6.15%		13,602
Expense	221,173	234,775	6.15%		13,602
General Admin	63,257	104,253	64.81%		40,996
Expense	63,257	104,253	64.81%		40,996
Green House	13,875	12,181	-12.21%		(1,694)
Expense	13,875	12,181	-12.21%		(1,694)
Islands	35,621	49,942	40.20%		14,321
Expense	72,041	99,442	38.04%		27,401
Revenue	(36,420)	(49,500)	35.91%		(13,080)
Priority Parks	70,325	172,907	145.87%		102,582
Expense	75,576	177,997	135.52%		102,421
Revenue	(5,251)	(5,090)	-3.07%		161
St. Lawrence Park	14,584	27,750	90.28%		13,166
Expense	61,029	70,401	15.36%		9,372
Revenue	(46,445)	(42,651)	-8.17%		3,794
Supervisory - Admin.	103,547	33,919	-67.24%		(69,628)
Expense	103,547	33,919	-67.24%		(69,628)
Trees	80,749	97,560	20.82%		16,811
Expense	96,749	101,060	4.46%		4,311
Revenue	(16,000)	(3,500)	-78.13%		12,500
Tunnel/Bay/Price Park	(52,553)	(43,085)	-18.02%		9,468
Expense	175,008	177,056	1.17%		2,048
Revenue	(227,561)	(220,141)	-3.26%		7,420
Pedestrian and Vehicle Infrastructure	434,654	533,127	22.66%		98,473
Crossing Guards	157,731	161,654	2.49%		3,923
Expense	157,731	161,654	2.49%		3,923
Field Services-PVI	14,482	29,357	102.71%		14,875
Expense	14,482	29,357	102.71%		14,875
Pedestrian and Vehicle Infrastructure	33,091	67,676	104.51%		34,585
Expense	33,091	67,676	104.51%		34,585
Roadways	5,814	18,845	224.13%		13,031
Expense	5,814	18,845	224.13%		13,031
Street Lighting	173,850	203,994	17.34%		30,144
Expense	173,850	203,994	17.34%		30,144
Traffic Control	49,686	51,601	3.85%		1,915
Expense	49,686	51,601	3.85%		1,915
Public Works	2,070,058	2,334,103	12.76%		264,045
Garage Operating	518,272	611,657	18.02%		93,385
Heli-Pad	(606)	0	-100.00%		606
Roadside Maintenance	278,008	279,942	0.70%		1,934
Expense	293,360	291,121	-0.76%		(2,239)

CORPORATION OF THE CITY OF BROCKVILLE

SUMMARY OF 2011 BUDGET

Description	2010	2011	% Change	Dollar	Change
Revenue	(15,352)	(11,179)	-27.18%		4,173
Roadway Maintenance	269,501	301,871	12.01%		32,370
Storm Water Maintenance	236,514	261,202	10.44%		24,688
Expense	236,514	261,202	10.44%		24,688
Supervisory - Admin.	77,578	82,785	6.71%		5,207
Expense	77,578	82,785	6.71%		5,207
Traffic Maintenance	97,692	102,107	4.52%		4,415
Expense	97,692	102,107	4.52%		4,415
Winter Maintenance - Roads	490,226	584,767	19.29%		94,541
Expense	490,226	584,767	19.29%		94,541
Winter Maintenance - Sidewalks	102,873	109,772	6.71%		6,899
Expense	102,873	109,772	6.71%		6,899
Transit	451,213	473,762	5.00%		22,549
Administration	(305,408)	(342,396)	12.11%		(36,988)
Expense	32,060	31,814	-0.77%		(246)
Revenue	(337,468)	(374,210)	10.89%		(36,742)
Operating Cost	513,565	550,058	7.11%		36,493
Expense	513,565	550,058	7.11%		36,493
Para-Transit	243,056	266,100	9.48%		23,044
Expense	332,046	353,498	6.46%		21,452
Revenue	(88,990)	(87,398)	-1.79%		1,592
ENVIRONMENTAL SERVICES - GENERAL	1,056,989	997,645	-5.61%		(59,344)
Engineering	214,758	127,627	-40.57%		(87,131)
Administration	88,170	49,351	-44.03%		(38,819)
Expense	88,170	49,351	-44.03%		(38,819)
Design	76,933	42,680	-44.52%		(34,253)
Expense	78,933	44,680	-43.40%		(34,253)
Revenue	(2,000)	(2,000)	0.00%		0
Field Services	49,655	35,596	-28.31%		(14,059)
Expense	68,655	46,596	-32.13%		(22,059)
Revenue	(19,000)	(11,000)	-42.11%		8,000
Solid Waste	842,231	870,018	3.30%		27,787
Garbage-Landfill	182,481	180,924	-0.85%		(1,557)
Waste Collection/Disposal	427,751	451,647	5.59%		23,896
Expense	540,751	584,647	8.12%		43,896
Revenue	(113,000)	(133,000)	17.70%		(20,000)
Waste Diversion	91,260	85,834	-5.95%		(5,426)
Expense	138,810	129,944	-6.39%		(8,866)
Revenue	(47,550)	(44,110)	-7.23%		3,440
Waste Mgt - Recycling	140,739	151,613	7.73%		10,874
Expense	224,431	228,388	1.76%		3,957
Revenue	(83,692)	(76,775)	-8.26%		6,917
CITY BOARDS	7,440,665	7,939,410	6.70%		498,745
Airport	86,185	94,674	9.85%		8,489

CORPORATION OF THE CITY OF BROCKVILLE

SUMMARY OF 2011 BUDGET

Description	2010	2011	% Change	Dollar	Change
Airport - Operations	86,185	94,674	9.85%		8,489
Expense	198,798	203,251	2.24%		4,453
Revenue	(112,613)	(108,577)	-3.58%		4,036
Cemetery	56,692	69,186	22.04%		12,494
Cemetery Operating	56,692	69,186	22.04%		12,494
Expense	246,353	264,598	7.41%		18,245
Revenue	(189,661)	(195,412)	3.03%		(5,751)
Committee of Adjustment	(3,655)	(399)	-89.08%		3,256
Committee of Adjustment	(3,655)	(399)	-89.08%		3,256
Expense	5,495	9,026	64.26%		3,531
Revenue	(9,150)	(9,425)	3.01%		(275)
Heritage Brockville	8,443	8,268	-2.07%		(175)
Heritage Brockville	8,443	8,268	-2.07%		(175)
Expense	9,693	9,198	-5.11%		(495)
Revenue	(1,250)	(930)	-25.60%		320
Library	577,391	589,276	2.06%		11,885
Library	577,391	589,276	2.06%		11,885
Expense	577,391	589,276	2.06%		11,885
Museum	191,785	196,558	2.49%		4,773
Museum	191,785	196,558	2.49%		4,773
Expense	260,461	273,534	5.02%		13,073
Revenue	(68,676)	(76,976)	12.09%		(8,300)
Police Department	6,523,824	6,981,848	7.02%		458,024
Court Services	556,560	602,188	8.20%		45,628
Expense	563,560	609,188	8.10%		45,628
Revenue	(7,000)	(7,000)	0.00%		0
Crime Prevention	122,870	129,865	5.69%		6,995
Expense	122,870	129,865	5.69%		6,995
Criminal Checks and Records	(444,365)	(527,869)	18.79%		(83,504)
Expense	105,635	122,131	15.62%		16,496
Revenue	(550,000)	(650,000)	18.18%		(100,000)
Enforcement - K-9	2,000	2,000	0.00%		0
Expense	2,000	2,000	0.00%		0
Enforcement - Operating	5,234,228	5,635,025	7.66%		400,797
Expense	5,439,830	5,829,825	7.17%		389,995
Revenue	(205,602)	(194,800)	-5.25%		10,802
Police Administration	991,837	1,082,772	9.17%		90,935
Expense	999,837	1,098,272	9.85%		98,435
Revenue	(8,000)	(15,500)	93.75%		(7,500)
Police Board	60,694	57,867	-4.66%		(2,827)
Expense	60,694	57,867	-4.66%		(2,827)
OUTSIDE BOARDS	1,389,416	1,407,687	1.32%		18,271
CRCA	136,679	156,618	14.59%		19,939
C.R.C.A.	136,679	156,618	14.59%		19,939
Expense	136,679	156,618	14.59%		19,939

CORPORATION OF THE CITY OF BROCKVILLE

SUMMARY OF 2011 BUDGET

Description	2010	2011	% Change	Dollar	Change
DBIA	0	0	0.00%		0
DBIA Operating	0	0	0.00%		0
Expense	261,564	272,511	4.19%		10,947
Revenue	(261,564)	(272,511)	4.19%		(10,947)
Health Unit	406,731	404,894	-0.45%		(1,837)
Public Health Grants	406,731	404,894	-0.45%		(1,837)
Expense	406,731	404,894	-0.45%		(1,837)
Long Term Care	846,006	846,175	0.02%		169
Long Term Care	846,006	846,175	0.02%		169
Expense	846,006	846,175	0.02%		169
JOINT SERVICES	4,619,507	3,564,817	-22.83%		(1,054,690)
Ambulance	1,040,425	1,049,338	0.86%		8,913
Child Care	260,537	271,069	4.04%		10,532
General Assistance	2,781,312	1,529,302	-45.02%		(1,252,010)
Housing	752,909	934,591	24.13%		181,682
Provincial Offences	(215,676)	(219,483)	1.77%		(3,807)
DEBT CHARGES	2,131,806	2,073,624	-2.73%		(58,182)
Debt Charges	2,131,806	2,073,624	-2.73%		(58,182)
Debt Charges	2,131,806	2,073,624	-2.73%		(58,182)
Expense	4,055,961	4,021,681	-0.85%		(34,280)
Revenue	(1,924,155)	(1,948,057)	1.24%		(23,902)
Grand Total	28,155,503	29,525,810	4.87%		1,370,307

DBIA 2011

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
010 010 04900	BEVAN-BAKER HYGIENE SERVICES	95 KING E		131,584					\$623.43			\$623.43
010 010 090 00	SANDRA JOYCE BEST	80 KING E		111,361					\$527.61			\$527.61
010 010 429 00	VUJAY BERI	5 PARK		64,500					\$305.59			\$305.59
020 035 003 00	WARING JACQUELINE HOLLYER	8 FLINT		73,830					\$349.80			\$349.80
020 035 005 00	TIMOTHY THOMSON (BREWERS RETAIL)	45 WATER W		286,500					\$1,357.40			\$1,357.40
020 035 009 00	1871171 ONTARIO LTD	5 HOME		457,200					\$2,707.69			\$2,707.69
020 035 011 00	8106555 CANADA LTD	101 WATER ST W	114,300	570,250					\$2,701.76			\$2,701.76
020 035 015 00	528688 ONTARIO LTD	123 WATER W		347,000					\$1,644.04			\$1,644.04
020 035 019 00	JOHN EARLE	38-40 WATER E		89,425					\$423.68			\$423.68
020 035 021 00	VALCO INSTRUMENTS CANADA	26-28 WATER E		431,500					\$2,044.39			\$2,044.39
020 035 025 00	2010277 ONTARIO LIMITED	20 WATER E		79,041					\$374.48			\$374.48
020 035 028 00	TOMMY DEWAR	12 WATER E		78,665					\$372.70			\$372.70
020 035 033 00	FRETWELL TRACY	36-40 WATER W		54,650					\$258.92			\$258.92
020 035 053 00	LOUISE & PAUL BEAUCHAMP	17 HALLIDAY		130,500					\$616.29		\$197.97	\$816.26
020 035 055 00	DEKKER KENNETH CARL	21 HALLIDAY		14,534					\$68.86		\$197.97	\$266.83
020 035 061 00	SHEILA MCMAHON	75 KING E		57,670					\$273.23	\$234.90		\$508.13
020 035 063 00	330791 ONTARIO LIMITED	71 KING E		92,363					\$437.60	\$234.90		\$672.50
020 035 065 00	SHARON STONE	67 KING E		59,395					\$281.41	\$234.90		\$516.31
020 035 066 00	EQUITY BUILDING OF BROCKVILLE LTD	85 KING E		60,000					\$284.27	\$234.90		\$519.17
020 035 067 00	1681083 ONTARIO LTD	81 KING E		518,000					\$2,454.21	\$234.90		\$2,689.11
020 035 068 00	46 COMMERCIAL	51 KING E		1,170,000					\$5,543.29	\$234.90		\$5,778.19
020 035 069 00	IMPERIAL OIL	45 KING E		202,000		152,000			\$957.05	\$234.90		\$1,191.95
020 035 070 00	WEDGEWOOD BROCKVILLE	33 KING E		225,000					\$720.15	\$234.90		\$955.05
020 035 071 00	BROCKVILLE CITY	27-31 KING E		126,750					\$1,066.02	\$234.90		\$1,300.92
020 035 074 00	721380 ONTARIO LIMITED	5-13 KING E		245,299					\$600.52	\$234.90		\$835.42
020 035 076 00	YEUNG MOON TAK	7 KING W		1,830,250					\$1,162.19	\$234.90		\$1,397.09
020 035 077 00	MARLEAU INVESTMENTS	19-21 KING W		255,000					\$8,671.46	\$234.90		\$8,906.36
020 035 078 00	MARLEAU INVESTMENTS	23 KING W		473,019					\$1,208.15	\$234.90		\$1,443.05
020 035 079 00	886368 ONTARIO LTD	WATER ST W		73,000					\$2,241.10	\$234.90		\$2,476.00
020 035 080 00	JOHN MAZUREK	25-29 KING W		220,000					\$345.86	\$234.90		\$580.76
020 035 081 00	JOHN CHURCH	31-33 KING ST W		195,693					\$1,042.33	\$234.90		\$1,277.23
020 035 082 00	1652310 ONTARIO LTD	35 KING W		459,500					\$927.17	\$234.90		\$1,162.07
020 035 083 00	1590454 ONTARIO INC	37-39 KING W		171,332					\$2,177.05	\$234.90		\$2,411.95
020 035 084 00	DAVID ROY JONES HOLDINGS INC	41-45 KING W		429,000					\$811.75	\$234.90		\$1,046.65
020 035 085 00	DAVID ROY JONES HOLDINGS INC	51 KING ST W		820,158					\$2,032.54	\$234.90		\$2,267.44
020 035 086 00	DAVID ROY JONES HOLDINGS INC	53-59 KING W		487,000					\$2,938.22	\$234.90		\$3,173.12
020 035 087 00	119810 CANADA INC	65 KING W		129,584					\$2,212.58	\$234.90		\$2,447.48
020 035 089 00	1342227 ONTARIO LTD	69-71 KING W		182,500					\$2,297.86	\$234.90		\$2,532.76
020 035 090 00	KER'S MENS' WEAR LIMITED	73-77 KING W		164,000					\$613.95	\$234.90		\$848.85
020 035 091 00	PENSA TECHNOLOGY SOLUTIONS	83-85 KING W		182,618					\$864.66	\$234.90		\$1,099.56
020 035 093 00	PAUL & MARGOT BAK	87-93 KING W		97,375					\$777.01	\$234.90		\$1,011.91
020 035 094 00	IOOF	95-99 KING W		223,188					\$1,057.43	\$234.90		\$1,292.33
020 035 096 00	HILHORST SCOTT	101-105 KING W		339,518					\$1,808.59	\$234.90		\$1,843.49
020 035 097 00	909585 ONTARIO LTD	107 KING W		195,750					\$399.55	\$234.90		\$604.45
020 035 099 00	GARDINER TINA MARIE	143-145 KING W		1,751,750					\$298.48	\$234.90		\$533.38
020 035 100 00	JOHN HYRE	133-139 KING W		104,000					\$1,748.27	\$234.90		\$1,983.17
020 035 101 00	SCOTT BENNETT	24 KINCAID		152,871					\$927.44	\$234.90		\$1,162.34
020 035 103 00	PAUL & MARGO BAK	161 KING W		110,500					\$8,299.54	\$234.90	\$197.97	\$8,497.51
020 035 104 00	TAYLOR HEALTH CARE SERVICES	163-167 KING W		104,000					\$492.74	\$234.90		\$727.64
020 035 105 00	TAYLOR HEALTH CARE SERVICES	175 KING W		349,500					\$1,655.88	\$234.90		\$1,890.78
020 035 108 00	KEITH & FAYE KERFOOT	179-191 KING W		967,738					\$4,585.00	\$234.90		\$4,819.90
020 035 110 00	6616287 CANADA INC	205 KING W				85,000			\$307.96	\$234.90		\$542.86

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
020 035 117 00	994263 ONTARIO LTD	209-211 KING W		166,000					\$766.48	\$234.90		\$1,021.38
020 035 118 00	HOOGENDAM PETER ARIE	213-211 KING W		244,221					\$1,157.08	\$234.90		\$1,391.98
020 035 121 00	6171915 CANADA INC	223 KING W		64,975					\$307.84	\$234.90		\$542.74
020 035 124 00	EQUITY BUILDING OF BROCKVILLE LTD	13 BETHUNE		85,000					\$402.72		\$197.97	\$600.69
020 035 126 00	TAROLA HOLDINGS OTTAWA	7 MARKET E				168,000			\$795.96		\$197.97	\$983.93
020 035 129 00	10822233 ONTARIO LIMITED	BLOCKHOUSE IS		17,370					\$82.30			\$82.30
020 035 130 00	BROCKVILLE CITY	BLOCKHOUSE IS		59,000					\$279.53		\$197.97	\$278.53
020 035 133 01	CULP PETER	9 BROAD		235,250					\$1,114.58			\$1,312.55
020 035 133 03	DR PETER CULP	9 BROAD		218,750					\$1,038.41			\$1,234.38
020 035 133 14	OSBORNE ELIZABETH MARY	9 BROAD		14,064					\$68.63			\$264.90
020 035 133 22	1570388 ONTARIO LIMITED	9 BROAD		15,650					\$74.15			\$272.12
020 035 133 41	MORRIS & JOAN PROSSER	9 BROAD		77,500					\$367.18			\$965.15
020 035 133 42	SMITH-GATCKE CORINNA HELEN	9 BROAD		68,000					\$322.17			\$520.14
020 035 133 43	MAASE CORPORATION LIMITED	9 BROAD		104,500					\$495.11			\$693.08
020 035 133 44	LALONDE GARY ALAN	9 BROAD		92,000					\$435.88			\$633.85
020 035 133 45	ROBERT BARR	9 BROAD		77,500					\$367.18			\$565.15
020 035 133 46	ELIZABETH OSBORNE	9 BROAD		176,250					\$835.05			\$1,033.02
020 035 133 47	MAASE CORPORATION LIMITED	9 BROAD		137,500					\$851.46			\$849.43
020 035 133 48	MAASE CORPORATION LIMITED	9 BROAD		104,500					\$495.11			\$693.08
020 035 133 49	MAASE CORPORATION LIMITED	9 BROAD		92,000					\$435.88			\$633.85
020 035 133 50	MARILYN CANERS	9 BROAD		131,750					\$624.21			\$822.18
020 035 133 51	BAYLES WILLIAM JAMES	9 BROAD		82,250					\$389.69			\$587.68
020 035 133 52	1570388 ONTARIO LIMITED	9 BROAD		95,000					\$460.10			\$648.07
020 035 133 53	MC FALL MARY JEAN	9 BROAD		74,500					\$352.87			\$550.84
020 035 133 54	BIRD MICHAEL PHILIP	9 BROAD		96,750					\$458.39			\$656.36
020 035 133 55	FARMORE FINANCIAL SERVICES INC.	9 BROAD		191,750					\$908.48			\$1,108.45
020 035 133 56	MOLSON CRAIG	9 BROAD		105,500					\$499.84			\$897.81
020 035 133 57	LEONARD PETER JOSEPH	9 BROAD		94,000					\$445.36			\$643.33
020 035 133 58	BAYLES WILLIAM JAMES	9 BROAD		74,500					\$352.97			\$550.84
020 035 134 00	1779042 ONTARIO LTD	15-19 BROAD		413,500					\$1,959.10			\$2,157.07
020 035 135 00	ALEXANDER BRIAN	31 BROAD		265,000					\$1,255.53			\$1,453.50
020 035 136 00	KRUIZE STEVEN WILLEM MICHAEL	35 BROAD		54,250					\$257.03			\$455.00
020 035 137 00	KEIKS BRACES INC	41 BROAD		93,471					\$442.85			\$640.82
020 035 139 00	TALL SHIPS	6 BROAD		73,466					\$1,952.00			\$2,148.97
020 035 140 00	JUN HOSOGOE	10 BROAD	338,534	147,340					\$898.08			\$986.05
020 035 144 00	BICKERTON STEPHEN	26 BROAD		92,238					\$437.01			\$634.98
020 035 146 00	BICKERTON LISE	36 BROAD		139,895					\$662.80			\$860.77
020 035 153 00	TALL SHIPS	10 ST ANDREW		714,000					\$3,382.83			\$3,382.83
020 035 160 00	BINKLE JANET	24 ST ANDREW		128,000					\$606.45			\$804.42
020 035 16300	RIHAN VICTORIA ZERON	32 ST ANDREW		67,875					\$321.58			\$519.55
020 035 168 00	BARRY FORTINGTON	17 APPLE		47,846					\$226.69			\$424.68
020 035 169 00	RONALD MERKLEY	21 APPLE		98,000					\$464.31			\$662.28
020 035 171 00	THOMAS DAILEY	27 APPLE		201,000					\$952.31			\$1,150.28
020 035 173 00	BELL CANADA	31-39 APPLE		782,000					\$3,705.00			\$3,902.97
020 035 18100	ALLAN CHRISTOPHER CHARLES	26 APPLE		28,880					\$136.83			\$334.80
020 035 18600	HILHORST SCOTT	HOME ST 23						56,375	\$267.10			\$465.07
020 035 18700	HILHORST SCOTT	HOME ST 27						55,000	\$260.58			\$458.55
020 035 188 00	HILHORST SCOTT	35 HOME						98,000	\$469.05			\$687.02
020 035 200 00	SHERMAN JEAN	20 KINCAID		51,286					\$242.99			\$440.96
020 035 210 00	RICHARD D. STEELE IN TRUST	10 JOHN		1,338,500					\$8,341.62			\$8,539.59
020 035 213 00	RELIABLE FURNITURE & APPLIANCES	31 ST PAUL		363,000		148,000			\$705.94			\$1,954.74
020 040 002 00	TAYLOR HEALTH CARE SERVICES	68 KING E		72,500					\$1,719.84	\$234.90		\$2,011.36
020 040 003 00	OHARA ANDREW SETH	64 KING E		374,950					\$343.49	\$234.90		\$578.39
020 040 005 00	SUNCOAST HOLDING LTD	52-58 KING E		719,000					\$1,776.46	\$234.90		\$2,011.36
020 040 008 00	1626825 ONTARIO LTD	46-50 KING E		183,000					\$3,408.52	\$234.90		\$3,641.42
020 040 008 01	KRUIZE STEVEN	44 KING E		180,000					\$772.27	\$234.90		\$1,007.17
020 040 009 00	1503321 ONTARIO LTD	40-42 KING E		261,000					\$852.81	\$234.90		\$1,087.71
020 040 010 00	1015583 ONTARIO LTD	24-26 KING E		75,500					\$1,236.58	\$234.90		\$1,471.48
020 040 011 00	LERIKOS DEMETRE	20-22 KING E							\$357.71	\$234.90		\$592.61

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
020 040 011 01	POWER BUILDING BROCKVILLE LIMITED	18 KING E		95,236					\$451.21	\$234.90		\$686.11
020 040 012 00	POWER BUILDING BROCKVILLE LIMITED	14-16 KING E		145,000					\$686.99	\$234.90		\$921.89
020 040 013 00	POWER BUILDING BROCKVILLE LIMITED	2-10 KING E		249,315					\$1,181.22	\$234.90		\$1,416.12
020 040 014 00	LOVELL HOLDINGS LIMITED	2 KING W		235,094					\$1,113.84	\$234.90		\$1,348.74
020 040 015 00	2217887 ONTARIO LTD	12 KING W		56,430					\$267.36	\$234.90		\$502.26
020 040 016 00	GRITTANI PETER HOWARD	14-16 KING W		66,472					\$326.15	\$234.90		\$564.05
020 040 017 00	2131880 ONTARIO INC	18 KING W		207,000					\$980.74	\$234.90		\$1,215.64
020 040 018 00	1703599 ONTARIO LTD	20 KING W		177,000					\$838.60	\$234.90		\$1,073.50
020 040 020 00	ANWAR MOHAMMED	30 KING W		196,000					\$942.83	\$234.90		\$1,177.73
020 040 020 01	ARMITAGE RUSSELL HARRIS	26-28 KING W		115,893					\$549.08	\$234.90		\$783.98
020 040 021 00	LEWIS KATHRYN	32-34 KING W		98,133					\$469.68	\$234.90		\$704.58
020 040 022 00	KING STREET WEST INC	36-46 KING W		305,000					\$1,445.05	\$234.90		\$1,679.95
020 040 023 00	2216102 ONTARIO LTD	48 KING W		472,750					\$2,239.82	\$234.90		\$2,474.72
020 040 025 00	THE DAWSON REAL ESTATE GROUP	2-4 COURT HOUSE		369,853			47,898		\$1,979.24	\$234.90	\$197.97	\$2,177.21
020 040 025 01	1576420 ONTARIO INC	58-60 KING W		179,200					\$849.02	\$234.90		\$1,083.92
020 040 026 00	2126415 ONTARIO	62-64 KING W		131,282					\$622.00	\$234.90		\$856.90
020 040 027 00	SYRIOS SIA ATHANASIA	72 KING W		116,000					\$549.59	\$234.90		\$784.49
020 040 027 01	GLOBE REALTY HOLDINGS LTD	80 KING W		492,500					\$2,333.39	\$234.90		\$2,568.29
020 040 027 02	MARY PRESTON	66-68 KING W		178,000					\$843.34	\$234.90		\$1,078.24
020 040 028 00	HILLHORST SCOTT	82-84 KING W		652,000					\$3,089.08	\$234.90		\$3,323.98
020 040 029 00	KER'S MENS' WEAR LIMITED	88-94 KING W		104,000					\$492.74	\$234.90		\$727.64
020 040 030 00	CANADIAN IMPERIAL BANK OF COMMERCE	96-98 KING W		394,000					\$1,866.72	\$234.90		\$2,101.62
020 040 031 00	5892568 ONTARIO INC	102-106 KING W		85,000					\$402.72	\$234.90		\$637.62
020 040 032 00	FORTIER GAETAN	108-112 KING W		76,000					\$360.08	\$234.90		\$594.98
020 040 033 00	HILHORST SCOTT MARINUS	5-11 BUELL		95,000					\$450.10	\$234.90	\$197.97	\$648.07
020 040 033 01	DENIS EMARD	116 KING W		127,689					\$604.97	\$234.90		\$839.87
020 040 033 02	EVANGELOS TRAKAS	11 BUELL		96,500					\$277.16	\$234.90	\$197.97	\$475.13
020 040 034 00	9155-6522 QUEBEC INC	122-128 KING W		1,250,750					\$5,925.87	\$234.90		\$6,160.77
020 040 036 00	1278652 ONTARIO INC	138 KING W		297,750					\$1,410.70	\$234.90		\$1,645.60
020 040 038 00	GUAN HI HUA	140 KING W		147,000					\$696.46	\$234.90		\$931.36
020 040 039 00	BEHRENS & CARNAHAN	144 KING W		76,000					\$360.08	\$234.90		\$594.98
020 040 040 00	ROBIN SENIOR	148-150 KING W		111,000					\$525.90	\$234.90		\$760.80
020 040 041 00	ROGER BURKE	152-154 KING W		92,000					\$435.88	\$234.90		\$670.78
020 040 042 00	PAULINE MARSHALL	156-158 KING W		148,656					\$704.31	\$234.90		\$939.21
020 040 043 00	553260 ONTARIO LTD	160-162 KING W		155,000					\$734.37	\$234.90		\$969.27
020 040 044 00	MONTGOMERY WILLIAM	164-166 KING W		96,000					\$454.83	\$234.90		\$689.73
020 040 045 00	COUNTRY CLUB ENTERPRISES	168-170 KING W		98,000					\$469.05	\$234.90		\$703.95
020 040 046 00	HE ZHEN YING	172-174 KING W		142,000					\$672.78	\$234.90		\$907.68
020 040 047 00	519566 ONTARIO LTD	176-180 KING W		92,440					\$437.87	\$234.90		\$672.87
020 040 047 02	519566 ONTARIO LTD	182-186 KING W		316,289					\$1,498.53	\$234.90		\$1,733.43
020 040 048 00	519566 ONTARIO LTD	190-194 KING W		129,018					\$611.27	\$234.90		\$846.17
020 040 049 00	TAT TU QUI	196-198 KING W		112,000					\$530.64	\$234.90		\$765.54
020 040 050 00	MAH MING CHUCK	200-202 KING W		104,000					\$492.74	\$234.90		\$727.64
020 040 051 00	204-8 KING ST PARTNERSHIP	204-208 KING W		151,000					\$715.42	\$234.90		\$950.32
020 040 052 00	1652310 ONTARIO LTD	210-212 KING W		113,000					\$535.38	\$234.90		\$770.28
020 040 053 00	COMMERCIAL HOTEL (BROCKVILLE) LTD	214 KING W		285,000					\$1,350.29	\$234.90		\$1,585.19
020 040 054 00	1609076 ONTARIO LTD	218-220 KING W		188,000					\$890.72	\$234.90		\$1,125.62
020 040 055 00	KINGHILL INVESTMENTS LTD	224 KING W		280,149					\$1,232.55	\$234.90		\$1,467.45
020 040 056 00	KANELLA SABAZIOTIS	226 KING W		75,000					\$355.34	\$234.90		\$590.24
020 040 057 00	ERIC REAL ESTATE	228-230 KING W		116,664					\$552.74	\$234.90		\$787.64
020 040 058 00	CONWAY JEREMY JAKE	232 KING W		122,841					\$582.00	\$234.90		\$816.90
020 040 059 00	JAYANT BHATT	53 PINE		66,456					\$314.86	\$234.90		\$314.86
020 040 066 00	JUDITH CULIC	21 PINE		99,434					\$471.10			\$471.10
020 040 069 00	BEST GREGORY	9 PINE		93,500					\$442.99			\$442.99
020 040 077 00	PRICE TRAVIS	3 GEORGE		52,250					\$247.55			\$247.55
020 040 078 00	DUNCAN ARTHUR	5 GEORGE		22,873					\$108.37		\$197.97	\$108.37
020 040 086 00	BEATTIE DODGE CHRYSLER LTD	8 CHASE		500,000					\$2,368.93		\$197.97	\$2,566.90
020 040 086 01	BEATTIE DODGE CHRYSLER LTD	CHASE		41,000					\$194.25			\$392.22
020 040 088 00	BEATTIE DODGE CHRYSLER LTD	47 GEORGE		38,500					\$182.41			\$392.22

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY		PARKING LEVY		TOTAL
									BY TAX RATE	DISTRIBUTION	65% FLAT	35% FLAT	
020 040 084 00	SHARRON BRADLEY	65 GEORGE		87,883					\$416.38				\$416.38
020 040 085 00	BROCKVILLE OFFICE MANAGEMENT LTD	67 GEORGE		206,000					\$976.00				\$976.00
020 040 100 00	HUNT RALPH JAMES	91 GEORGE		60,000					\$284.27				\$284.27
020 040 160 00	BARWOOD JOHN	33 JAMES E		121,558					\$575.92				\$575.92
020 040 166 00	453677 ONTARIO LIMITED	125 JAMES W		78,811					\$373.40				\$373.40
020 040 212 00	NG CHENG HIN RAYMOND	11-13 GARDEN		121,975					\$577.90			\$197.97	\$775.87
020 040 237 00	GUENETTE DAVID JOHN	10 VICTORIA		86,253					\$408.65			\$197.97	\$606.62
020 040 262 00	BANK OF MONTREAL	1 WALL		634,000					\$3,003.80				\$3,003.80
020 040 282 00	TRAVIS PRICE	5-9 COURT HOUSE		311,500					\$1,475.84			\$197.97	\$1,673.81
020 040 283 00	2216102 ONTARIO LTD	1 COURT HOUSE		82,000					\$386.50			\$197.97	\$586.47
020 040 285 00	JOHN SIMPSON	19-21 COURT HOUSE		471,500					\$2,233.90			\$197.97	\$2,431.87
020 040 286 00	BAILEY CHRISTOPHER	1 COURT HOUSE SQ		286,000					\$1,269.75			\$197.97	\$1,467.72
020 040 297 00	METCALFE REALTY COMPANY LTD	14 COURT HOUSE		850,250					\$4,028.36			\$197.97	\$4,226.33
020 040 298 00	ROBERT HORTON	17 COURT HOUSE		157,500					\$748.21			\$197.97	\$946.18
020 040 270 00	NASZADY MARIANGELA	1 COURT TERRACE		21,320					\$101.01			\$197.97	\$298.98
020 040 271 00	UTMAN THOMAS	2 COURT TERRACE		7,104					\$33.66			\$197.97	\$231.63
020 040 272 00	333016 ONTARIO LIMITED	3 COURT TERR		58,090					\$266.75			\$197.97	\$463.72
020 040 288 00	HILHORST SCOTT MARINUS	15 BUELL		136,000					\$644.35			\$197.97	\$842.32
020 040 291 00	HARDY MARC JOSEPH YVES MARIE	25 BUELL		43,934					\$208.15			\$197.97	\$406.10
020 040 292 00	HARDY MARC JOSEPH YVES MARIE	25 1/2 BUELL		116,500					\$551.96			\$197.97	\$743.92
020 040 294 00	NASZADY JOSEPH JOHN PAUL	35 BUELL		45,781					\$216.90			\$197.97	\$414.80
020 040 298 00	DEVELOPMENT SERVICES of LEEDS & GRENVILLE	38-40 BUELL		100,000					\$473.79			\$197.97	\$671.78
020 040 299 00	LACHAPPELLE RICHARD W J	42 BUELL		26,544					\$125.76			\$197.97	\$323.73
020 040 309 00	ENNIS	35-41 JOHN		153,000					\$724.89			\$197.97	\$922.88
020 040 310 01	CANPAGE COMMUNICATIONS LTD	75 JOHN		59,000					\$279.53			\$197.97	\$477.50
020 040 319 00	1105043 ONTARIO INC	5-17 PERTH		93,519					\$443.08			\$197.97	\$641.06
020 040 321 00	2020584 ONTARIO INC	23 PERTH		102,000					\$483.28			\$197.97	\$681.26
020 040 322 00	MACDONAL CA	25-31 PERTH		236,000					\$1,118.13			\$197.97	\$1,316.26
020 040 325 00	JORDAN ROBERT JAMES	33 PERTH		63,525					\$300.97				\$300.97
020 040 325 02	JORDAN ROBERT JAMES	35 PERTH		65,923					\$312.33				\$312.33
030 055 084 00	GILBERT FREDERICK	5 JESSIE		180,000					\$852.81				\$852.81
030 055 097 00	GILBERT FREDERICK	9 JESSIE		15,000					\$71.07				\$71.07
030 055 098 00	GILBERT FREDERICK	13 JESSIE		18,750					\$88.83				\$88.83
030 055 101 00	GILBERT FREDERICK	15-19 JESSIE		116,478					\$551.88				\$551.88
030 055 152 00	BROCKVILLE CITY	235 KING W		234,324					\$1,110.19		\$234.90		\$1,345.09
030 055 153 00	3528625 CANADA INC	237 KING W		2,085,500					\$9,880.80		\$234.90		\$10,115.70
030 065 001 00	SARGEANT ERNEST	234 KING W		131,000					\$620.66		\$234.90		\$855.56
030 065 002 00	BURCHELL CARL JAMES	236-238 KING W		244,000		33,325			\$1,196.04		\$234.90		\$1,390.94
030 065 003 00	VALAVERIS MARC	240 KING W				43,000			\$157.89		\$234.90		\$392.79
030 065 004 00	MEWARD MIKE	242 KING W							\$203.73		\$234.90		\$438.63
030 065 005 00	1671171 ONTARIO LTD	244-246 KING W		184,397					\$873.65		\$234.90		\$1,108.55
030 065 006 00	KILPATRICK HOLDINGS INC	250 KING W		317,000					\$1,501.90		\$234.90		\$1,736.80
030 065 007 00	MCKERCHER HOLDINGS LIMITED	260 KING W		1,253,750					\$5,940.09		\$234.90		\$6,175.00
030 065 248 00	KADDATZ CARL JAMES	12-14 PERTH		85,622					\$405.66			\$197.97	\$603.63
030 065 250 00	THE DAWSON REAL ESTATE GROUP	18-22 PERTH		66,559					\$315.35			\$197.97	\$513.32
030 065 262 00	MAJOR MARY ELLEN	24 PERTH		113,000					\$535.38				\$535.38
030 065 253 00	WHALEY GERTRUDE ANN	28 PERTH		95,000					\$450.10				\$450.10
030 065 264 00	WHALEY GERTRUDE ANN	32 PERTH		32,500					\$153.96				\$153.96
			452,834	47,817,656	0	610,325	47,898	351,375	\$233,482.01		\$25,389.20	\$13,559.93	\$272,511.14

[illegible]

2011 Assessment Class and Tax Rate Legend

PROPERTY CLASS	RTC/RTQ ASSESSMENT CODES	MUNICIPAL	SCHOOL	TOTAL
RESIDENTIAL/FARM	RT	0.013107424	0.002310000	0.015417424
RESIDENTIAL/FARM SCHOOL ONLY	RD		0.002310000	0.002310000
RESIDENTIAL/FARM SHARED PIL	RH	0.013107424	0.002310000	0.015417424
NEW MULTI-RESIDENTIAL	NMT	0.013107424	0.002310000	0.015417424
MULTI-RESIDENTIAL	MT	0.023200141	0.002310000	0.025510141
FARMLANDS	FT	0.003276856	0.000577500	0.003854356
MANAGED FORESTS	TT	0.003276856	0.000577500	0.003854356
COMMERCIAL OCCUPIED	CT	0.025664336	0.017300000	0.042964336
COMMERCIAL SHARED PIL	CH	0.025664336	0.017300000	0.042964336
NEW CONSTRUCTION COMMERCIAL	XT	0.025664336	0.013300000	0.038964336
COMMERCIAL EXCESS LAND	CU	0.017965035	0.012110000	0.030075035
NEW CONSTRUCTION COMMERCIAL EXCESS LAND	XU	0.017965035	0.009310000	0.027275035
COMMERCIAL VACANT LAND	CX	0.017965035	0.012110000	0.030075035
COMMERCIAL VACANT PIL	CJ	0.017965035	0.012110000	0.030075035
OFFICE BUILDING	DT	0.025664336	0.017300000	0.042964336
SHOPPING CENTRE	ST	0.025664336	0.017300000	0.042964336
NEW CONSTRUCTION SHOPPING CENTRE	ZT	0.025664336	0.013300000	0.038964336
SHOPPING CENTRE EXCESS LAND	SU	0.017965035	0.012110000	0.030075035
NEW CONSTRUCTION SHOPPING CENTRE EXCESS LAND	ZU	0.017965035	0.009310000	0.027275035
PARKING LOT	GT	0.025664336	0.017300000	0.042964336
INDUSTRIAL OCCUPIED	IT	0.034440556	0.019300000	0.053740556
INDUSTRIAL SHARED PIL	IH	0.034440556	0.019300000	0.053740556
INDUSTRIAL EXCESS LAND	IU	0.022386362	0.012545000	0.034931362
INDUSTRIAL VACANT LAND	IX	0.022386362	0.012545000	0.034931362
INDUSTRIAL VACANT LAND PIL	IJ	0.022386362	0.012545000	0.034931362
LARGE INDUSTRIAL	LT	0.034440556	0.019300000	0.053740556
LARGE INDUSTRIAL VACANT LAND	LX	0.022386362	0.012545000	0.034931362
LARGE INDUSTRIAL EXCESS LAND	LU	0.022386362	0.012545000	0.034931362
PIPELINES	PT	0.023766696	0.014373420	0.038140116
DBIA				0.004737857
Parking Tier 1				\$234.90
Parking Tier 2				\$197.97

LEVIES AND TAX RATES COMPARISON

	2006	2007	2008	2009	2010	2011
Municipal Levy	•			•	*	**
Net Tax Levy	\$23,633,938	\$24,598,069	\$25,602,347	\$26,951,207	\$28,155,502	\$29,525,810
Dollar Change	\$1,276,070	\$964,131	\$1,004,278	\$1,348,860	\$1,204,295	\$1,370,308
Percent Change	5.71%	4.08%	4.08%	5.27%	4.47%	4.87%
Municipal Tax Rates						
Residential	0.012871655	0.013185136	0.013603564	0.013386319	0.013212337	0.013107424
Levy Per 100,000 Assessment	\$1,287.16	\$1,318.51	\$1,360.36	\$1,338.63	\$1,321.23	\$1,310.74
Dollar Change	-\$57.47	\$31.35	\$41.84	-\$21.72	-\$17.40	-\$10.49
% Change	-4.27%	2.44%	3.17%	-1.60%	-1.30%	-0.79%
Multi-Residential	0.023812562	0.024392501	0.024486414	0.023854421	0.023517961	0.023200141
Levy Per 100,000 Assessment	\$2,381.26	\$2,439.25	\$2,448.64	\$2,385.44	\$2,351.80	\$2,320.01
Dollar Change	-\$106.30	\$57.99	\$9.39	-\$63.20	-\$33.65	-\$31.78
% Change	-4.27%	2.44%	0.39%	-2.58%	-1.41%	-1.35%
Commercial	0.025466570	0.026086791	0.026914650	0.026219984	0.025869757	0.025664336
Levy Per 100,000 Assessment	\$2,546.66	\$2,608.68	\$2,691.47	\$2,622.00	\$2,586.98	\$2,566.43
Dollar Change	-\$113.68	\$62.02	\$82.79	-\$69.47	-\$35.02	-\$20.54
% Change	-4.27%	2.44%	3.17%	-2.58%	-1.34%	-0.79%
Industrial	0.033821059	0.034644749	0.035744193	0.03517337	0.034716223	0.034440556
Levy Per 100,000 Assessment	\$3,382.11	\$3,464.47	\$3,574.42	\$3,517.34	\$3,471.62	\$3,444.06
Dollar Change	-\$150.98	\$82.37	\$109.94	-\$57.08	-\$45.71	-\$27.57
% Change	-4.27%	2.44%	3.17%	-1.60%	-1.30%	-0.79%

LEVIES AND TAX RATES COMPARISON

Education Tax Rates	2006	2007	2008	2009	2010	2011
Residential	0.002640000	0.002640000	0.002640000	0.002520000	0.002410000	0.002310000
Levy Per 100,000 Assessment	\$264.00	\$264.00	\$264.00	\$252.00	\$241.00	\$231.00
Dollar Change	-\$32.00	\$0.00	0	-\$12.00	-\$11.00	-\$10.00
% Change	-10.81%	0.00%	0	-4.55%	-4.37%	-4.15%
Multi-Residential	0.002640000	0.002640000	0.002640000	0.002520000	0.002410000	0.002310000
Levy Per 100,000 Assessment	\$264.00	\$264.00	\$264.00	\$252.00	\$241.00	\$231.00
Dollar Change	-\$32.00	\$0.00	\$0.00	-\$12.00	-\$11.00	-\$10.00
% Change	-10.81%	0.00%	0.00%	-4.55%	-4.37%	-4.15%
Commercial	0.022507620	0.022507620	0.022377470	0.021388570	0.020224140	0.017300000
Levy Per 100,000 Assessment	\$2,250.76	\$2,250.76	\$2,237.75	\$2,138.86	\$2,022.41	\$1,730.00
Dollar Change	-\$58.45	\$0.00	-\$13.01	-\$98.89	-\$116.44	-\$292.41
% Change	-2.53%	0.00%	-0.58%	-4.42%	-5.44%	-14.46%
Industrial	0.022862990	0.022862990	0.022725730	0.021857540	0.020983540	0.019300000
Levy Per 100,000 Assessment	\$2,286.30	\$2,286.30	\$2,272.57	\$2,185.75	\$2,098.35	\$1,930.00
Dollar Change	-\$0.00	\$0.00	-\$13.73	-\$86.82	-\$87.40	-\$168.35
% Change	0.00%	0.00%	-0.60%	-3.82%	-4.00%	-8.02%

● **Reassessment Years**

* **2nd year of phase in started in 2009**

** **3rd year of phase in**

Combined Municipal and Education Rates

	2006	2007	2008	2009	2010	2011
	•			•	*	**
Residential	0.015511655	0.015825136	0.016243564	0.015906319	0.015622337	0.015417424
Levy Per 100,000 Assessment	\$1,551.17	\$1,582.51	\$1,624.36	\$1,590.63	\$1,562.23	\$1,541.74
Dollar Change	-\$89.46	\$31.35	\$41.84	-\$33.72	-\$28.40	-\$20.49
% Change	-5.45%	2.02%	2.64%	-2.08%	-1.79%	-1.31%
Multi-Residential	0.026452562	0.027032501	0.027126414	0.026374421	0.025927961	0.025510141
Levy Per 100,000 Assessment	\$2,645.26	\$2,703.25	\$2,712.64	\$2,637.44	\$2,592.80	\$2,551.01
Dollar Change	-\$138.30	\$57.99	\$9.39	-\$75.20	-\$44.65	-\$41.78
% Change	-4.97%	2.19%	0.35%	-2.77%	-1.69%	-1.61%
Commercial	0.04797419	0.048594411	0.049292120	0.047608554	0.046093897	0.042964336
Levy Per 100,000 Assessment	\$4,797.42	\$4,859.44	\$4,929.21	\$4,760.86	\$4,609.39	\$4,296.43
Dollar Change	-\$172.13	\$62.02	\$69.77	-\$168.36	-\$151.47	-\$312.96
% Change	-3.46%	1.29%	1.44%	-3.42%	-3.18%	-6.79%
Industrial	0.056684049	0.057507739	0.058469923	0.05703091	0.055699763	0.053740556
Levy Per 100,000 Assessment	\$5,668.40	\$5,750.77	\$5,846.99	\$5,703.09	\$5,569.98	\$5,374.06
Dollar Change	-\$150.98	\$82.37	\$96.22	-\$143.90	-\$133.11	-\$195.92
% Change	-2.59%	1.45%	1.67%	-2.46%	-2.33%	-3.52%

- Reassessment Years
- * 2nd year of phase in
- ** 3rd year of phase in

June 14, 2011

REPORT TO FINANCE ADMINISTRATION & OPERATIONS COMMITTEE – JUNE 21, 2011

**2011-069-06
FINANCIAL VARIANCE REPORT
AT MAY 31, 2011
FILE: F05-43**

**D. CYR, DIRECTOR OF FINANCE
D. GORDON, FINANCIAL ANALYST –
GENERAL
C. WARD, TREASURY OFFICER –
RESERVE & CAPITAL**

RECOMMENDATION

THAT Council receives the Variance Report as of May 31st, 2011.

PURPOSE

To report to Council the City of Brockville's financial position as of May 31st, 2011.

BACKGROUND

The City's Corporate Financial Controls which Council adopted on April 26th, 2005 requires that a variance analysis of forecasted year-end surpluses/deficits be conducted as of June 30th, September 30th and November 30th. An interim year end variance is to be prepared by January 31st. The analysis is to be conducted at a sufficient level of detail so that variances of line item activities may be identified in conjunction with the parameters set by the Budgetary Control By-Law.

Staff has prepared the initial variance for the 2011 fiscal year for Council's review as of May 31st instead of June 30th due to the implementation of the new general ledger accounts as well as the Accounts Receivable module in June 2011.

ANALYSIS/FINANCIAL IMPLICATIONS

This report represents the analyses of General operating budget as well as the Capital budget which are provided for information purposes. Attachment #1 is a detailed variance analysis for each department.

As per Council direction, staff is reviewing the financial status of their departments earlier than in previous years. Department heads have been given the directive to plan and implement the appropriate actions necessary to mitigate any shortfalls.

Operating Budget

The current projection for the City is a deficit of \$207,326. The main contributors of the variance are as follows:

- ◆ Electricity is showing a \$17,000 deficit in regard to Victoria Hall and Gord Watts buildings mainly attributed to the cooler than normal spring weather conditions
- ◆ Unanticipated vehicle maintenance to winter maintenance equipment – \$39,500 deficit
- ◆ A wet spring which resulted in major frost-related pothole reoccurrences in roadways – \$16,000 deficit
- ◆ Boulevard repairs required due to damages caused by winter maintenance – \$5,000 deficit
- ◆ Due to weather conditions early in 2011, anticipating deficit in winter control costs of \$44,900 – which is dependent upon weather in final quarter of 2011
- ◆ Clean-up costs associated with April 28th windstorm – deficit \$15,500
- ◆ Garbage tag sales expected to be under budget by \$20,000
- ◆ Charity and vacancy rebates higher than anticipated resulting in \$51,000 deficit
- ◆ Interest revenue anticipating a surplus of \$18,000 due to investment opportunities

Capital Budget

This report illustrates all outstanding capital projects. Please note that not all of the debentures associated with these projects have been issued but have been included as part of the carry-forward balances from previous years.

CONCLUSION

It is important that staff review their variances early in the fiscal year in order to have time to implement any necessary actions to mitigate potential shortfalls. It is also

important for Council to be updated on the City's financial position in order to assist in their decision making processes.



D. Gordon, Financial Analyst – General



C. Ward, Treasury Officer
– Reserve & Capital



D. Cyr, Director of Finance



B. Casselman, City Manager

**VARIANCE ANALYSIS
FOR THE MONTH ENDING MAY 31, 2011**

Projected for December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact
	Surplus	(Deficit)	Surplus	(Deficit)	on Budget Surplus (Deficit)
ADMINISTRATION (City Manager)					
No variances to report at this time.					
TOTAL VARIANCE FOR ADMINISTRATION	0	0	0	0	0
ANIMAL CONTROL					
No variance to report at this time					
TOTAL VARIANCE FOR ANIMAL CONTROL	0	0	0	0	0
BROCKVILLE ARTS CENTRE					
No variance to report at this time					
TOTAL BROCKVILLE ARTS CENTRE VARIANCE	0	0	0	0	0
CLERK					
No variance to report at this time					
TOTAL VARIANCE CLERK'S DEPARTMENT	0	0	0	0	0
COMPUTER SERVICES					
Wages and Benefits		(4,125)			(4,125)
Overtime/benefits due to vacancy in Network Analyst position					
TOTAL VARIANCE COMPUTER SERVICES DEPARTMENT	0	(4,125)	0	0	(4,125)
CORPORATE FINANCE					
Money Management					
Cash balances higher than anticipated allowing for increased interest revenue			18,000		18,000
Recoveries and Adjustments					
Tax sale cost recovery generating more revenue than anticipated			2,000		2,000
Supplementary Tax					
Charity Rebate applications higher than anticipated		(16,000)			(16,000)
Vacancy rebates higher than anticipated		(35,000)			(35,000)
TOTAL CORPORATE FINANCE VARIANCE	0	(51,000)	20,000	0	(31,000)
ECONOMIC DEVELOPMENT					
Barge costs for Fireworks higher than anticipated		(400)			(400)
TOTAL ECONOMIC DEVELOPMENT VARIANCE	0	(400)	0	0	(400)

**VARIANCE ANALYSIS
FOR THE MONTH ENDING MAY 31, 2011**

Projected for December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus (Deficit)
ENVIRONMENTAL SERVICES DEPARTMENT					
ADMINISTRATION					
No variance to report at this time					0
ENGINEERING					
Administration					
Within budget at this time.					0
Design Engineering					
Within budget at this time.					0
Field Engineering					
Within budget at this time.					0
SOLID WASTE					
Garbage-Landfill					
Within budget at this time.					0
Waste Collection/Disposal					
1) Reduction in sale of Bag tags and large item bag tags, resulting in a deficit.				(20,000)	(20,000)
Waste Diversion					
Within budget at this time.					0
Waste Management Recycling					
Within budget at this time.					0
TOTAL ENVIRONMENTAL SERVICES VARIANCE	0	0	0	(20,000)	(20,000)
FACILITIES DIVISION					
Administration					
Within budget at this time					0
GWMC Building Maintenance					
1) (a) Projected deficit being reported due to electricity cost higher than budgeted amount. (b) Prime time hydro rates still having an impact.		(5,000)			(5,000)
Victoria Building Maintenance					
1) (a) Projected deficit being reported due to electricity cost higher than budgeted amount. (b) Prime time hydro rates still having an impact.		(12,000)			(12,000)
Youth Arena					
1) Fees and Services higher than budgeted amount.			10,000		10,000
2) (a) Surplus reflects minimum staff at facilities during the day time shifts. (b) Day time rentals moved to Memorial Centre where possible.	50,000				50,000
Memorial Centre					
1) Revenues target reflect a minor short fall due to prime hours not rented.				(10,000)	(10,000)
2) Deficit due to staff necessary to cover off sick time and vacation time. (b) Projected surplus at Youth Arena at \$35,000 will help off set the deficit being reported under the Memorial Centre.		(66,400)			(66,400)
3) Snow Removal - Deficit due to excessive snowfall.		(4,000)			(4,000)
TOTAL FACILITIES DIVISION VARIANCE	50,000	(87,400)	10,000	(10,000)	(37,400)

**VARIANCE ANALYSIS
FOR THE MONTH ENDING MAY 31, 2011**

Projected for December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus (Deficit)
FINANCE					
No variance to report at this time.					
TOTAL VARIANCE FOR FINANCE	0	0	0	0	0
FIRE					
Administration					
Telephone maintenance agreement more than anticipated		(360)			(360)
Natural Gas charges higher due to colder/prolonged winter		(4,000)			(4,000)
Fire Prevention					
NFPA Fire Codes subscription cost higher than budgeted		(470)			(470)
Communications					
Uniform Cleaning Allowance higher than expected due to additional personnel hired to cover leave		(350)			(350)
TOTAL VARIANCE FOR FIRE	0	(5,180)	0	0	(5,180)
HUMAN RESOURCES					
No variance to report at this time.					0
TOTAL VARIANCE FOR HUMAN RESOURCES	0	0	0	0	0
MAYOR/COUNCIL					
Mayor					
No variance to report at this time.					0
Council					
No variance to report at this time.					0
TOTAL VARIANCE FOR MAYOR AND COUNCIL	0	0	0	0	0
OPERATIONS ADMINISTRATION					
Operations Section					
Within budget at this time.					0
Parks Section					
Within budget at this time.					0
TOTAL ADMINISTRATION DIVISION VARIANCE	0	0	0	0	0

**VARIANCE ANALYSIS
FOR THE MONTH ENDING MAY 31, 2011**

Projected for December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus (Deficit)
PARKS SECTION					
Administration Within budget at this time.					0
Garage Maintenance Within budget at this time.					0
Green House 1) Plants - Purchase of annuals was less than budgeted amount.	1,113				1,113
Priority Parks Within budget at this time.					0
Community Parks - Operating Within budget at this time.					0
Athletic Fields - Operating 1) (a) Brushing at fence lines at soccer fields/ball fields cost more than budgeted amount. (b) Cleanup at swales between M2 & M3 incurred additional costs, therefore resulting in a projected year end deficit.		(6,674)			(6,674)
Community Rinks 1) Outdoor Ice Maintenance - Mild weather in late December/early January resulted in late January rinks start up and resulted in less labour expended.	5,329				5,329
2) Snow Plowing - Parking lots plowing initiated as per other parking lots in winter maintenance policy, therefore, less plowing for small snowfalls required.	5,510				5,510
St. Lawrence Park Within budget at this time.					0
Trees 1) Tree Maintenance - Cleanup/removal of downed/damaged trees due to April 28/11 windstorm resulted in unbudgeted charges.		(13,000)			(13,000)
Islands 1) Grounds Maintenance - Repair of docks damage due to April 28/11 windstorm resulted in unbudgeted charges.		(2,500)			(2,500)
Tunnel/Bay/Price Park Within budget at this time.					0
Aquatics Within budget at this time.					0
Riverfest/ Seasonal Lighting 1) Riverfest - Within budget at this time. 2) Seasonal Lighting - Within budget at this time.					0 0
TOTAL PARKS SECTION VARIANCE	11,952	(22,174)	0	0	(10,222)

**VARIANCE ANALYSIS
FOR THE MONTH ENDING MAY 31, 2011**

Projected for December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus (Deficit)
PARKING					
No variance to report at this time					
RENTAL PROPERTIES					
No variance to report at this time					
TOTAL PARKING/RENTAL PROPERTIES VARIANCE	0	0	0	0	0
PLANNING					
No Variance to report at this time					
BUILDING					
No Variance to report at this time					
TOTAL PLANNING & BUILDING SECTIONS VARIANCE	0	0	0	0	0
PUBLIC WORKS					
ROAD/STORM SEWER SECTION					
Administration					
Within budget at this time.					0
Public Works Garage Operating					
1) Additional work requested by other departments with cost to be absorbed by Public Works.		(4,924)			(4,924)
2) Work & Customer Services - Additional work carried out for other departments which resulted in additional revenues.			2,030		2,030
3) Vehicle Maintenance - (a) Additional repairs required to winter maintenance equipment, i.e. Snow blower, spreader trucks. (b) Additional work carried out for other department resulted in additional equipment operating expenses.		(41,500)			(41,500)
Roadway Maintenance					
1) Cold Patch - A wet spring resulted in major frost-related pothole reoccurrences in roadways.		(16,000)			(16,000)
Storm Water Maintenance					
Within budget at this time.					0
Roadside Maintenance					
1) Boulevards – Repair of damage caused by winter maintenance operator costs more than budgeted amount.		(5,000)			(5,000)
2) DBIA Area - Unbudgeted replacement of damaged granite tree protector resulted in deficit.		(1,200)			(1,200)
Traffic Maintenance					
Within budget at this time.					0

**VARIANCE ANALYSIS
FOR THE MONTH ENDING MAY 31, 2011**

Projected for December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus (Deficit)
PUBLIC WORKS (Continued)					
Winter Control – Roads					
1) Snow Removal -Budget not based on average snowfall @ cost/cm, therefore, if average snowfall for November/December occurs a deficit will result.		(35,917)			(35,917)
2) Abrasive Application - (a) More minor plowing utilized as numerous snowfalls less than 2 1/2" minimum to undertake major plowing operation. (b) Budget based on 178 cm yearly snowfall.		(6,904)			(6,904)
Winter Controls – Sidewalks					
1) Snow Plowing - (a) More sidewalk plowing due to frequent snowfalls. (b) Budget based on 178 cm yearly snowfall.		(4,200)			(4,200)
2) Abrasive Application - (a) Less sidewalk sanding due to snowfall covering sidewalks. (b) Budget based on 178 cm yearly snowfall.	2,106				2,106
FLEET & LOGISTICS DIVISION					
Fleet Administration					
1) (a) Small Deficit being reported under Safe Driver Awards program due to the number of employees being recognized.		(291)			(291)
Inventory Control & Mgmt					
1) (a) Surplus is due to general sale of parts and accessories, which help offset the deficit being report under Parts and Accessories. (b) Unscheduled upgrade/training required for Coencorp Fuel Management System, resulting in a projected year end deficit.		(3,800)	2,700		(1,100)
Fleet Maintenance					
1) (a) year end surplus being reported under Service Maintenance Revenues from out side agents due to increase fuel purchases. (b) Year end surplus being reported under service maintenance revenues for internal departments/divisions for maintaining City vehicles and equipment due to higher operational cost.			70,556		70,556
2) Indirect Vehicle Accounts - Projected year end deficit being reported to maintaining and operating of second life vehicles.		(15,239)			(15,239)
3) Direct Vehicle Accounts - Projected year end deficit due to fuel prices higher than budgeted.		(27,416)			(27,416)
TOTAL PUBLIC WORKS SECTION VARIANCE	2,106	(162,391)	75,286	0	(84,999)

**VARIANCE ANALYSIS
FOR THE MONTH ENDING MAY 31, 2011**

Projected for December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus (Deficit)
TRANSPORTATION DIVISION					
TRANSIT SECTION					
Transit Administration					
Within budget at this time.					0
Transit Operating					
Within budget at this time.					0
Transit – Para					
Within budget at this time.					0
PEDESTRIAN & VEHICLE INFRASTRUCTURE					
PVI- Supervisory Administration					
Within budget at this time.					0
PVI- Field Services					
1) Field Services - (a) Projected surplus being reported under Wages & Benefits. (b) Offset projected deficit being reported in account 4310-4140 (Traffic Counting).	1,943				1,943
Traffic Control					
1) (a) Traffic Counting program higher than anticipated. (b) Offset by projected surplus being reported under account 4211-1110 (Field Services Wages & Benefits).		(1,943)			(1,943)
Crossing Guards					
Within budget at this time.					0
Street Lighting					
Within budget at this time.					0
Roadways					
Within budget at this time.					0
TOTAL TRANSPORTATION VARIANCE	1,943	(1,943)	0	0	0
AIRPORT					
1) Fuel sales down due to poor flying weather; increased fuel costs.				(5,000)	(5,000)
TOTAL AIRPORT VARIANCE	0	0	0	(5,000)	(5,000)
CEMETERY					
No Variance to report at this time					0
TOTAL CEMETERY VARIANCE	0	0	0	0	0
COMMITTEE OF ADJUSTMENT					
No Variance to report at this time					
TOTAL COMMITTEE OF ADJUSTMENT VARIANCE	0	0	0	0	0
HERITAGE BROCKVILLE					
No Variance to report at this time					
TOTAL HERITAGE BROCKVILLE VARIANCE	0	0	0	0	0

**VARIANCE ANALYSIS
FOR THE MONTH ENDING MAY 31, 2011**

Projected for December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact
	Surplus	(Deficit)	Surplus	(Deficit)	on Budget Surplus (Deficit)
LIBRARY					
No Variance to report at this time					
TOTAL LIBRARY VARIANCE	0	0	0	0	0
MUSEUM					
No Variance to report at this time					
TOTAL MUSEUM VARIANCE	0	0	0	0	0
POLICE					
Administration					
In-car laptops not included in Capital Budget - funded through operating expenses		(9,000)			(9,000)
TOTAL POLICE VARIANCE	0	(9,000)	0	0	(9,000)
ANTICIPATED Y/E VARIANCE FOR THE CITY OF BROCKVILLE	66,001	(343,613)	105,286	(35,000)	(207,326)

**Corporation of the City of Brockville
Capital Variance Report
For the period ending May 31, 2011**

Project	Carry-Forward (from previous years- UNAUDITED)	2011 Budget	Unspent Funds Surplus/ (Deficit)	Projected Variance	Notes / Comments
BMAAC	17,437	45,000	60,091	-	Projects are on-going.
MDC		600,000	600,000	-	
Broad Street		275,000	271,599	-	
BMHC Business Plan		7,500	-	-	Project is complete. No variance anticipated.
Brockville Cemetery Property Survey		5,000	-	-	Project is complete. No variance anticipated.
Building Maintenance	278,294	150,750	392,269	2,685	Projects are on-going and it is anticipated that they will be completed within budget. The roof at the harbour building has been completed with a surplus of \$2,685. Approved 2010 budget included the issuance of \$150,000 debenture for the BAC Fire Escape which is reflected in the amount carried forward from previous years.
Protective and Security Measures	11,378	-	11,378	-	Funds to be used in 2011 for security related projects.
Brockville History Book	(74,409)	0	(72,997)	-	Deficit to be offset by future book sales. Prices have been lowered to encourage sales.
Energy Retrofits / Powerblitz/Lighting Retrofit	-		(1,469)	-	Project to be funded from Federal Gas Tax funds.
Fleet	524,053	792,820	1,019,780	16,450	Project is on-going and is anticipated to be completed within budget. Carry-forward amount includes \$318,873.43 in debentures to be issued. As well, it includes \$205,179 that is to pay for equipment ordered in 2010 but not received/invoiced until 2011. Four items have been purchased to date with the following results: patrol car has a surplus of \$6,357, however additional equipment may need to be purchased; ice resurfacer has a surplus of \$16,450 and two passenger buses have been purchased with a savings of \$71,390. However, under the AQDA proposed Integrated Accessibility Regulation, (possible implementation date as early as July 1, 2011), these new buses (and current buses) may need to be retrofitted with accessibility equipment. Saving realized from purchase of these buses will be utilized for the retrofits if required. As noted, due to allocation of subsidies, there is no cost to the tax base to purchase these buses.
GIS Engineering	(22,097)	-	(22,097)	-	Work is in progress. COMRIF funding has been obtained for this project and has yet to be received.
GWMC Solar Project		-	403,832	-	Project was awarded to Four-O-One Electric for \$469,000.
Corporate Systems Upgrade	91,959	230,000	209,992	-	Work is continuing on the Fire Console, 911 upgrade, ERP, Planning Dept. project, Disaster Recovery System and the Document Management System. Dictaphone project is approximately \$5,000 over budget

Corporation of the City of Brockville
Capital Variance Report
For the period ending May 31, 2011

Project	Carry-Forward (from previous years- UNAUDITED)	2011 Budget	Unspent Funds Surplus/ (Deficit)	Projected Variance	Notes / Comments
Computer Replacement Program	79,153	127,925	145,682	-	Project is on-going and it is anticipated that it will be completed within budget.
2006 Minor Capital	3,864	-	3,864	(139)	The Telecom redundancy project on-going.
2007 Minor Capital	3,043	-	3,043	-	Projects are on-going and anticipated to come in on budget.
2008 Minor Capital	(8,832)	-	(8,832)	(8,832)	The Court House Ave Fulford Fountain and Traffic control and cabinet projects are still on-going.
2009 Minor Capital	(15,657)	-	(15,657)	(5,517)	Deficit due mainly to electrical reconnection of streetlights project that was approx. \$11,000 over budget in 2010. As well, partner municipalities to be billed for share of X-Pert loader software.
2010 Minor Capital	21,117	-	21,117	4,800	Projects are on-going and anticipated to come in on budget.
2011 Minor Capital	-	91,000	91,000	-	Projects are on-going and anticipated to come in on budget.
Brockville Memorial Centre Solar Project		-	1,282,934	-	Memorial Centre Solar originally budgeted for \$1,100,000 from FGT (\$800,000 in 2009 and \$300,000 in 2010). This project was awarded to Upper Canada for \$1,429,000. This project was approved for a FCM loan. The City will repay the loan from FGT. No variance anticipated.
Jaws of Life Equipment	3,085	-	3,085	-	Funds to be used for the purchase of extrication equipment.
Replace Portable & Mobile radios	-	53,900	53,900	-	It is anticipated that the project will be completed within budget.
Opticom Equipment - vehicular and traffic light		33,500	33,500	-	It is anticipated that the project will be completed within budget.
Score Air Pack		40,000	40,000	-	It is anticipated that the project will be completed within budget.
Asphalt/Concrete Program	(120)	450,000	449,268	-	It is anticipated that the project will be completed within budget.
Bridge Inspection Services	20,613	-	19,830	613	Surplus from 2009 will be the funding source for the required 2011 bridge inspections.
Brockville Transportation Planning Study	76,100		76,100	76,100	Project on-going. The study to be completed in conjunction with Official Plan update. Possible funding source of Official Plan deficit.
Traffic and Transportation Master Plan	-	75,000	75,000	-	It is anticipated that the project will be completed within budget.
California Avenue	(8,662)	-	(8,662)	(8,662)	Project is complete. Deficit to be funded from other capital surpluses.

**Corporation of the City of Brockville
Capital Variance Report
For the period ending May 31, 2011**

Project	Carry-Forward (from previous years- UNAUDITED)	2011 Budget	Unspent Funds Surplus/ (Deficit)	Projected Variance	Notes / Comments
CN Railway Crossing Improvements	43,273	-	43,273	-	Work completed. Final approval of invoices are pending confirmation from Transport Canada.
Fencing - CN Railways	3,225	-	3,225	-	Used continuously to make repairs to fences from vandalism.
Front Ave Reconstruction - Tracks to Park St	1,503	-	1,503	1,503	Work has been completed. Funds can be used to offset deficits in other capital projects.
Front Ave Railway Crossing	20,303	-	20,303	-	Project to be funded by debentures when complete.
Investing in Ontario Act	1,944	-	1,944	1,944	Interest earned on subsidy funds. Funds can be used for other capital projects.
Keefer Street Reconstruction	(96,187)	-	(96,187)	(96,187)	Project complete. Deficit can be funded from King St. reconstruction project as these projects were combined in the application for funding through COMRIF.
King St. West Reconstruction	338,458	-	338,458	338,458	Project complete. Funds can be used to help offset deficit in Keefer St. project.
Centre Street Reconstruction	-	283,971	283,971	-	It is anticipated that the project will be completed within budget.
North Trunk Sanitary Sewer		110,000	110,000	-	It is anticipated that the project will be completed within budget.
Central Ave. West Manhole/Sewer Rehabilitation		150,000	150,000	-	It is anticipated that the project will be completed within budget.
North Augusta Rd culvert repairs		170,000	170,000	-	It is anticipated that the project will be completed within budget.
Greenville Court Reconstruction		400,000	396,988	-	It is anticipated that the project will be completed within budget.
Parkview Blvd. Reconstruction		350,000	349,174	-	It is anticipated that the project will be completed within budget.
Central Ave. West Manhole/Sewer Rehabilitation	338,458	-	338,458	-	It is anticipated that the project will be completed within budget.
Kingston Bridge Repairs	27,000		27,000	-	Work is anticipated to be completed within budget. Debentures of \$40,000 were approved to be issued in the 2010 Capital Budget.
Louis Street Reconstruction	6,148		6,148	6,148	Project is complete. Project can be closed and the surplus can be used towards other projects.
Pre-Engineering Services	20,125		15,054	-	On-going. \$5,000 has been budgeted to be used for the Cemetery lot survey.



BROCKVILLE

CITY OF THE 1000 ISLANDS

Corporation of the City of Brockville Capital Variance Report For the period ending May 31, 2011

Project	Carry-Forward (from previous years- UNAUDITED)	2011 Budget	Unspent Funds Surplus/ (Deficit)	Projected Variance	Notes / Comments
Parkdale Avenue Realignment	170,746		170,746	-	Project is complete. Funds have been held to offset the future cost of traffic signals, if mandated, to install.
Park Street Railway Crossing	166		166	166	Project is complete. Surplus funds can be used to offset deficits in other capital projects.
Roads & Bridges Funding	5,743		5,743	5,743	Interest earned on subsidy funds. Funds can be used to help offset the deficit of road related capital projects.
Energy Efficient Street Light Conversion		428,591	399,713	-	It is anticipated that this project will be on budget at this time. Project to be funded from Federal Gas Tax Funds.
Parking Meters	22,678		22,678	-	Project delayed due to delay in release of meter technology. Plan to complete in 2011.
Parking Lot Improvements	-	74,183	74,183	-	It is anticipated that this project will be on budget at this time.
Brock Street Construction	(1,541)		(1,541)	(1,541)	Project is complete. Deficit to be funded by other capital projects or by the Water Administration Fund.
Dechlorination Station Equipment	50,283		50,283	-	On-going. Engineering staff researching for a suitable solution.
Ferguson Drive - PRV Installation	(12,240)		(12,240)	-	Project complete.
Laurier Ave - Cathodic Protection	36,356		36,356	-	On-going.
Service Upgrades	41,891		24,852	-	Project is on-going.
Water Treatment Plant Work	303,815	390,000	570,536	-	Projects are on-going.
Water Systems Master Plan		50,000	50,000	-	Projects are on-going.
Expansion of the Zone 3 pressure area	40,452		40,452	-	Work is on-going.
Water Service Hydrant Leads	(8,022)		13,928	13,928	Work is complete. Surplus funds can be returned to Water Fund or used to offset a deficit in a Water related project i.e. Brock St.
Waste management study	18,819	10,000	15,929	-	Sufficient funds to cover carrying costs for several years. 2011 budget funded from previous years surplus.

Corporation of the City of Brockville
Capital Variance Report
For the period ending May 31, 2011

Project	Carry-Forward (from previous years- UNAUDITED)	2011 Budget	Unspent Funds Surplus/ (Deficit)	Projected Variance	Notes / Comments
Landfill Site Closure	(3,304)		(4,411)	-	Funds of \$46,498 were approved in late 2009 to fund a Waste Management Sustainability Study. Study has cost \$47,825. In addition, the 2010 Operating Budget included a contribution of \$147,000 from this project.
George Street Sewer Separation	(16,182)		(16,410)	(16,410)	Carry-forward amount includes debentures in the amount of \$58,288 that have not yet been issued.
Jessie Street Sewer Separation	(104,847)		(104,847)	(104,847)	Carry-forward amount includes debentures in the amount of \$151,711 that have not yet been issued.
Ormond Street Watermain	32,543		32,943	-	Project is on-going. Project to be funded from the issuance of debentures in the amount of \$260,000.
Landfill Leachate Treatment System	298,982		298,982	-	Project is on-going. Carry forward amount includes \$280,000 in debentures that have not yet been issued.
Sewer Inflow/Infiltration Analysis	129,853		128,972	-	Work is in progress.
Stewart Blvd	78,447		78,447	-	Work is in progress.
Water Pollution Control Plant Equipment	666,502	312,500	894,597	-	Projects are on-going.
Water Pollution Control Plant Secondary Treatment Upgrade	13,929,466	13,055,000	22,575,130	-	Project is on-going. Project has been approved for 50% Federal funding and 16.67% Provincial funding.
Elizabethtown water distribution	12,761		12,761	-	
Building Canada Intake #2	(60,643)		(60,643)	-	Funding for this project is 1/3 federal, 1/3 provincial, 1/3 municipal. No variance anticipated.
Bridgwood - Community Park	31,667		31,667	-	Project is on-going.
Leash-Free Dog Park	874		874	-	\$5,000 from the Parkland Equipment Reserve Fund and a \$4,000 interest free loan from the Fiscal Policy reserve have not yet been transferred.
Electricity at Court House Green	(1,579)		(1,579)	(1,579)	Project is complete. Deficit caused by tree removal.
Project Encore - Including Theatre Manager Software & Fire Curtain	(18,849)		(18,849)	-	Grand Opening was October 3, 2009.
HVAC System at Brockville Arts Centre	214		214	214	Project is complete.

**Corporation of the City of Brockville
Capital Variance Report
For the period ending May 31, 2011**

Project	Carry-Forward (from previous years- UNAUDITED)	2011 Budget	Unspent Funds Surplus/ (Deficit)	Projected Variance	Notes / Comments
Pedestrian Pathway Linkage	10,831		10,831	-	Funds have been held for possible future phases.
Islands Environmental Assessment	11,282		11,282	-	Project is complete. Surplus can be used to fund other deficits.
Parkland Equipment Management Program	112,387	89,405	173,081	(10,000)	Projects are on-going. There is an anticipated deficit of approximately \$10,000.
RinC - Memorial Centre	(23,937)		18,138	-	Project has received 2/3 funding from the RinC program. No variance anticipated.
RinC - Youth Arena	(25,926)		(29,009)	-	Project has received 2/3 funding from the RinC program. No variance anticipated.
Railway Tunnel - North Portal	(57,776)		57,776	(57,776)	Work is complete. Funding of \$50,000 has been approved to come from other capital surpluses.
Skatepark	(53,193)		(53,193)	-	Deficit will be slightly mitigated by receipt of committed fundraising dollars.
Rotary Park Splash-Pad		180,000	180,000	-	Contribution to community project. No variance anticipated.
Power Pedestals - Centeen Park		45,000	45,000	-	No variance anticipated.
St. Lawrence Park - Parking	4,192		4,192	-	Project is complete. Funding to be transferred from the Parking Reserve Fund.
St. Lawrence Park Design	16,951		16,951	-	Project is on-going.
Fountain	(8,689)		(8,689)	-	Work is anticipated to be completed within budget.
Tunnel Tourism	193,631		193,631	-	Railway Tunnel committee has been re-established.
Pedestrian Bridge Repairs	27,581		27,581	-	Work is anticipated to be completed within budget. Debentures in the amount of \$40,000 was approved in the 2010 Capital Budget.
Waterfront Public Use Study	5,459		5,459	5,459	Project is on-going in conjunction with the Official Plan and can be used towards any deficit incurred in that project.
Water Street Park Development (Reynolds Park)	21,446		21,446	-	Work is in progress.
Development Charge Background Study	20,000		20,000	-	Project on hold until Council decision on pursuing study is made.

Corporation of the City of Brockville
Capital Variance Report
For the period ending May 31, 2011

Project	Carry-Forward (from previous years- UNAUDITED)	2011 Budget	Unspent Funds Surplus/ (Deficit)	Projected Variance	Notes / Comments
Official Plan Update	(11,928)		(11,928)	(11,928)	Possible funding sources of the deficit are the Transportation Study project or the Federal Gas Tax Fund.
Comprehensive Zoning By-law		79,746	79,746	-	Possible funding sources of the deficit are the Transportation Study project or the Federal Gas Tax Fund.
Bridlewood Subdivision	99,365		99,365	-	Funds received from developers.
Stormwater Management - Brockwoods	3,536		3,536	-	Funds received from developers.
Sidewalk contributions	49,859		49,859	-	Funds received from developers.
St. Lawrence Lodge Redevelopment Project	179,520		179,520	-	Brockville's share of this project is 60.26%.
	17,924,204	19,155,791	33,701,064	150,791	