

## Finance and Administration Committee

Tuesday, January 19, 2010, 4:00 p.m.

City Hall - Council Chambers

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### Committee Members

Councillor J. Fullarton, Chair  
Councillor J. Earle  
Councillor L. Journal  
Mayor D. Henderson,  
Ex-Officio

### Areas of Responsibility:

Finance

Clerk's Office

Human Resources

Legal

Joint Services Committee

Safe Communities

Coalition

Volunteer Awards

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## ***AGENDA***

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### STAFF REPORTS

- |     |    |   |
|-----|----|---|
| 3-5 | 1. | 2010-009-01<br>2009 Facility Fee Waiver - Annual Report |
| 7-9 | 2. | 2010-010-01<br>2010 Interim Tax Levy                    |



**January 16, 2010**

**REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JANUARY 19, 2010**

**2010-009-01**

**2009 FACILITY FEE WAIVER  
ANNUAL REPORT  
FILE: F11-11**

**D. CYR  
DIRECTOR OF FINANCE  
V. HARVEY, ACTING  
DIRECTOR OF PARKS AND RECREATION**

**RECOMMENDED**

**THAT** Council receive the 2009 Facility Fee Waiver Annual Report [Attachment #1 to Report 2010-009-01].

**PURPOSE**

To provide Council with an annual report regarding facility fee waivers granted for the fiscal year 2009 as required by the City's Facility Fee Waiver Policy.

**BACKGROUND**

Council approved a Facility Fee Waiver Policy in June 2007 which included the following internal guidelines:

- an annual amount must be approved by Council each year during the budget process towards this program
- the budget amount shall be divided equally and allocated semi-annually in March and September
- the City Treasurer and the Director of Parks and Recreation, or their designates, shall review all applications, prioritize and award fee waivers based upon an established set of criteria
- any requests for facility fee waivers which have special circumstances shall be directed through the Finance and Administration Committee
- an organization/group is eligible to receive only facility fee waivers for one event per year
- an annual report shall be presented to Council

During the 2009 budget deliberations Council allocated \$20,000 in the budget for facility fee waivers only.

**ANALYSIS**

The City received 20 requests for facility fee waivers in 2009 totaling \$18,473.27. The City Treasurer and Acting Director of Parks and Recreation reviewed all applications and awarded fee waivers based upon the established set of eligibility criteria.

There were eleven applications received for the first round of 2009 which was completed in April. Eight requests were approved for a total of \$10,918.47.

Nine applications were received for the second allocation in 2009 of which eight were eligible and approved for \$4,065.53.

Attachment #1 to Report 2010-009-01 is a summary list of all application requests and the allocation of waivers.

### **POLICY IMPLICATIONS**

An annual report to Council is a requirement of the City's current Facility Fee Waiver Policy.

### **FINANCIAL CONSIDERATIONS**

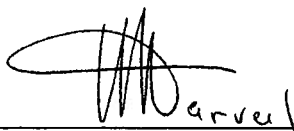
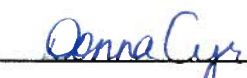
The 2009 budget allocated \$20,000 for this program of which \$14,984.00 was approved.

The continuance of the program is conditional on funds being allocated into future years budgets by Council.

In addition to this program, Council approved fee waivers for the 2009 Ontario Senior Winter Games in the amount of \$5,057.68.

### **CONCLUSION**

Many non-profit organizations and civic groups have come to depend upon the City to assist in their projects and activities which benefit the community and enhance the quality of life of Brockville's citizens. The facility fee waiver policy provides for an equitable way to distribute the available fee waivers based upon an established set of criteria.

  
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V. Harvey  
Acting Director of Parks and Recreation  
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D. Cyr  
Director of Finance  
\_\_\_\_\_  
B. Casselman  
City Manager

## 2009 Facility Fee Waiver Requests

		<u>Date of Event</u>		<u>Facility</u>		<u>Request</u>	<u>Approved</u>	<u>Paid By</u>	<u>Amt to be</u>
		<u>Round One</u>						Organization	
<u>Round One</u>	1 Brockville Performing Arts - Hall of Fame	March 26	2 days	BAC	Arena Floor + Comm Hall	1,319.06	519.75	799.31	see email
	2 Brockville Lions Club - Woodworking Show	May 8 - 9	1 day	Memorial Centre	hall	3,316.66	2,708.33	608.33	contract attached
	3 St. Lawrence Speed Skating Club	Jan 11	3 days	Memorial Centre	Arena Floor + Kitchen	328.00	n/c	-	weren't charged for hall rental
	4 Multicultural	Apr 30, May 1-2	2 days	BAC	Auditorium/Lobby	2,991.11	2,991.11	1,147.13	contract attached
	5 Palliative Care	Jan 24 - 25	1 day	Memorial Centre	hall - no set up	3,079.13	1,932.00	-	
	6 Yoga for Peace	Apr 19	3 days	Memorial Centre	Arena Floor	96.08	96.08	-	see email
	7 Brockville Police	May 25 - 29	1 evening	BAC	Auditorium	1,575.00	1,575.00	-	see email
	8 Brockville & District Assoc. for Comm. Involv	Mar 31	4-evening	BAC	Auditorium	582.75	519.75	63.00	cancelled
	9 Brockville-Organ-Doner-Assee-	May-9	11 days	Memorial Centre	hall	1,069.95	576.45	493.50	see email
	10 Canadian Blood Services	various		Youth Arena	ice	n/a	n/a	-	reduce hourly rate - denied
	11 Brockville Figure Skating Club	various				<b>14,357.74</b>	<b>10,918.47</b>	<b>3,439.27</b>	
				<u>Round One Total</u>					
<u>Round Two</u>	1 Brockville Infantry Co. 1862	July-26	1-day	Memorial-Centre	Hall + Kitchen	200.00	210.00	(10.00)	cancelled
	2 1000 Islands Yarnspillers	Sept 25 - 26	2 days	Museum	Carriage Room	98.70	98.70	-	
	3 Brockville Tikis Jr. B	Sept 27	1 evening	Memorial Centre	Community Hall / Kitchen	668.65	608.65	60.00	
	4 United Way of Leeds & Grenville	Oct 1	1 day	Memorial Centre	Community Hall	98.70	98.70	-	exemption to 1 event limit due to # of applications + funding availability
	5 Yoga for Peace Day	Oct 4	1 day	Memorial Centre	Community Hall	608.65	608.65	-	
	6 Chamber of Commerce - Small Business Trade S	Oct 22	2 days	Memorial Centre	Ball Diamonds	151.20	151.20	-	
	7 Brockville Men's Slow Pitch - Cancer Tournament	Oct 3 & 4	Season	Fulford Park	Ball Diamonds	1,004.91	1,004.91	-	
	8 Brockville Bunnies	2009 season	Season	Gainford Park	Ball Diamonds	1,284.72	1,284.72	-	
	9 Brockville & District Baseball Association	2009 season							
						<b>4,115.53</b>	<b>4,065.53</b>	<b>50.00</b>	
						<b>18,473.27</b>	<b>14,984.00</b>	<b>3,489.27</b>	
				<u>Round Two Total</u>					
				<u>OVERALL TOTAL</u>					
				Budget		20,000.00			



January 9, 2010

**REPORT TO THE FINANCE & ADMINISTRATION COMMITTEE – JAN 19, 2010**

**2010-010-01  
2010 INTERIM TAX LEVY  
FILE: F22-18**

**D. CYR  
DIRECTOR OF FINANCE  
L. FERGUSON  
SUPERVISOR OF ACCOUNTING SERVICES  
M. MCDONALD  
FINANCIAL ADMINISTRATIVE ANALYST  
D. SMITH  
REVENUE ACCOUNTANT**

**RECOMMENDED:**

THAT Council pass the attached by-law authorizing the City to impose its 2010 interim tax levy with a due date of March 1<sup>st</sup>, 2010.

**PURPOSE:**

To authorize the interim tax levy for 2010.

**BACKGROUND:**

Municipalities traditionally levy interim taxes in order to have operating funds until the annual budget is approved. A by-law must be passed to allow for the billing of these tax bills.

**ANALYSIS / FINANCIAL IMPLICATIONS:**

The interim taxes will be levied at 50% of the 2009 annualized taxes.

**POLICY IMPLICATIONS:**

Section 317 of the Municipal Act establishes the rules for an interim tax levy.

*"A local municipality is required to pass a by-law if it wishes to impose a levy on the assessment of property in the local municipality rateable for local municipality purposes"* prior to the adoption of the estimates for the year.

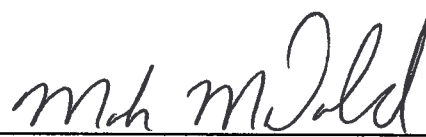
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**CONCLUSION:**

Upon approval of this by-law the interim tax due date will be March 1<sup>st</sup>, 2010.

  
\_\_\_\_\_  
D. Smith, Revenue Accountant

  
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L. Ferguson, Supervisor of  
Accounting Services

  
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M. McDonald, Financial  
Administrative Analyst

  
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D. Cyr, Director of Finance

  
\_\_\_\_\_  
B. Casselman, City Manager



**THE CORPORATION OF THE CITY OF BROCKVILLE**

**By-Law Number 0XX-2010**

*By-Law to provide for an interim tax levy  
and the payment of interim taxes for the year 2010*

**DRAFT**

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**WHEREAS** Section 317 of the Municipal Act, 2001 c.25 as amended provides that the Council of a local municipality may pass a by-law to impose an interim levy on the assessment roll for taxation in the current year for property in the municipality rateable for local municipal purposes; and

**WHEREAS** Section 317 (3) of the Municipal Act provides a set of rules for determining the interim tax payable; which are also subject to the municipality's discretion under Section 317(9) of the Municipal Act to decrease or increase the interim tax payable where it is felt that the interim amount would otherwise be too high or too low in relation to the total taxes that are anticipated to be levied on the property in the year; and

**WHEREAS** the Council of the Corporation of the City of Brockville deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

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

1. **THAT** interim tax levies are hereby imposed on the whole of the assessment for real property classes according to the assessment roll for taxation in the current year, and shall be an amount equal to fifty percent (50%) of the annualized 2009 taxes on the property.
2. **THAT** the said interim tax levy shall become due and payable in one instalment on the 1<sup>st</sup> of March 2010 and no payment of the amount on the due dates stated in accordance with this section shall constitute default.

Given under the seal of the  
Corporation of the City of Brockville  
and passed on this 26<sup>th</sup> day of January, 2010

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MAYOR

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CLERK