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

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CONSENT AGENDA

JULY 15, 2009

REPORT TO FINANCE & ADMINISTRATION – JULY 21, 2009

**2009-118-07
PROGRAM FUNDING – RINC 2009
FILE: F11-187**

**D. CYR
DIRECTOR OF FINANCE
BOB CASSELMAN
CITY MANAGER
L. WHITE
BUDGET OFFICER**

RECOMMENDATION

THAT Council approve the funding of the municipal portion of \$427,223 for the approved Recreational Infrastructure Canada (RinC) projects for the Brockville Memorial Athletic Complex and the Centennial Youth Arena through the following sources as determined by the Director of Finance and City Manager:

1. \$213,611 from the anticipated surplus from the 2009 Capital Project 2.1 King Street West Reconstruction;
2. \$213,612 to the 2010 Budget; and

THAT Eastern Engineering be retained to provide engineering / project management services on an as required basis.

PURPOSE

To obtain Council's approval on how to fund the municipal portion of \$427,223 required for the two successful RinC projects.

BACKGROUND

The RinC program was introduced by the Government of Canada and the Province of Ontario to support communities and create jobs through upgrades to existing recreation facilities over the next two years. The projects are to be incremental construction activity in that the work to be completed would otherwise not have been undertaken by March 31, 2011 were it not for funding under the RinC program.

The City submitted three applications to the Rinc Program prioritized in the following order: Centennial Youth Arena Rehabilitation, Brockville Memorial Athletic Complex and continuation of the Brock Trail.

The City has received notification from the Provincial and Federal governments that the applications for the Centennial Youth Arena Rehabilitation and the Brockville Memorial Athletic Complex have been approved in the amounts of \$630,000 and \$651,670 respectively.

The City, Province of Ontario and Government of Canada will all provide one-third funding for each project.

FINANCIAL IMPLICATIONS

The City must contribute a total of \$427,223 for the two projects. It is important to note that these projects can be completed up to March 31, 2011, thus the City's entire share is not required immediately. Staff has reviewed the status of Capital Projects as well as other funding sources to determine how to achieve the required dollars.

A possible surplus in the King Street Reconstruction project has been identified. Staff will make a recommendation once the project is completed. The projected surplus is \$240,000.

CONCLUSION

The City of Brockville has been fortunate to receive funding for two worthwhile projects. It is important to start the work now to ensure that some essential projects are complete prior to the ice going into the arenas in late August and prior to the Fred Page Cup and 2010 Canada 55+ Games.



L. White, Budget Officer



D. Cyr, Director of Finance



B. Casselman, City Manager

July 7, 2009

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JULY 21, 2009

2009-109-07

**2008 AUDITOR'S MANAGEMENT
LETTER AND TREASURER'S RESPONSE
FILE: F03-06**

**D. CYR
DIRECTOR OF FINANCE**

RECOMMENDATION

THAT the Auditor's Management Letter and Treasurer's Response be received for review and information.

PURPOSE

To communicate to Council the City auditor's comments and recommendations with respect to City financial processes as encountered during the 2008 year end audit.

BACKGROUND

The Auditors' Management letter is a conventional format of observations and assistance to the Municipal Treasurer. It deals with overall corporate functions within the purview of finance as opposed to relating only to the financial statements. As such, the management letter assists the Treasurer in the selection of the significant accounting policies and practices; in the preparation of Financial Statements; and for internal control practices over purchasing, payables, revenues, investments, and other financial functions.

The Auditors' Management and Accounting letter is usually filed with the Finance Administration Committee each year at the same time as the financial statements to provide an opportunity for dialogue with respect to financial processes.

ANALYSIS

The observations (Attachment #1 to Report 2009-109-07) and Treasurer's responses are now provided as part of this report.

Item #1 – Auditor Assistance with Year End Functions

A strong skill and knowledge base has been developed by staff, over the past three years, of what is required to complete the year end process by working directly with the auditors in the preparation of the financial statements especially in those areas which had previously required extra assistance – reconciliation of inter-fund accounts,

reserves and reserve funds. This has minimized the amount of assistance required from the auditors.

Item #2 – Internal Auditor

Staff agrees that internal audit projects should be re-established. Part of this process shall take place during the implementation of the new financial system – both from an audit perspective as well as establishing appropriate internal controls.

Item #3 – Changes in Accounting Policies and Financial Statement Presentation

Staff concurs that revised 2008 statements be presented to Council and senior staff once the tangible capital assets inventory has been established and a preliminary audit completed on that information. This will allow for an opportunity to discuss the legislated changes.

Items #4 and #5 – New Financial System

Staff has created documentation providing evidence of the testing and confirmation of the data conversion from our current system to the new system for those modules which have already been converted – General Ledger, Accounts Payable and Accounts Receivable. As the City moves forward with the conversion / implementation, this will be completed for all other modules.

Due to the capability of the new financial system, current processes and procedures will be amended prior to implementation – as well as “tweaked” over the months following. Staff will have discussions with the auditors to ensure that appropriate internal controls are in place when developing the revised processes and procedures.

Item #6 – Harmonized Sales Tax (HST)

Staff has already commenced planning for the implementation of the HST by participating in an on-line information session presented by KPMG. It is anticipated that additional training will be made available by AMO or AMCTO later this year or early in 2010.

It has been confirmed with representatives of our new financial system that the HST should not pose any problems. They have customers who currently are dealing with HST.

FINANCIAL CONSIDERATIONS

There are no financial considerations associated with this report.

CONCLUSION

Mr. Alvin Bennett, the City's Auditor, will be available at the meeting to answer any questions with respect to the Auditor's Management Letter.

Staff has a very good working relationship with the City Auditors and is in regular communication to discuss any areas of concern as it pertains to corporate financial functions.



D. Cyr, Director of Finance

B. Casselman, City Manager

**Bennett
Lewis
McMahon
Stillar**

Chartered Accountants

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Ms. Donna Cyr
Director of Finance
Corporation of the City of Brockville
Victoria Building
Brockville ON K6V 3P5

June 24, 2009

Dear Ms. Cyr:

We have recently completed our examination of the financial statements of the Corporation of the City of Brockville for the year ended December 31, 2008. The purpose of this letter is to bring to your attention certain matters, which were encountered in the course of our work and to offer our comments and recommendations.

The objective of our audit is to obtain reasonable assurance that the financial statements of the Corporation are free of material misstatement. In planning and performing our audit, we consider internal controls in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements. An audit does not include examining the effectiveness of internal control and does not provide assurance on internal control.

1. In the past few years we have provided assistance in preparing the annual financial statements and have worked with you and your staff to reduce the requirement for this assistance. Our previous "management letters" have included recommendations that were intended to improve the year-end processes and improve staff training in this area.

In 2008 our assistance was only required in the preparation of some of the notes to the financial statements and developing estimates for the solid waste land-fill liabilities.

2. In 2007 we advised that we intended to meet with you and the Financial Analyst in the revenue office to discuss the internal audit projects that he had undertaken and determine the revenue areas upon which we would focus our audit procedures.

Given that he had to spend much of the past year on learning your systems and participating in planning for the new financial information system, his internal control work was limited. We will follow up this matter before planning for the 2009 audit.

3. During the conclusion of the 2008 audit we spoke about the changes in accounting policies (recording tangible capital assets) and financial statement presentation (primarily eliminating the presentation of reserve funds on the statement of financial position). The 2008 financial statements will have to be restated to conform to the new standards.

We recommended that, once you have completed your work on the tangible capital assets (and after we have completed at least preliminary audit work on that information), the

restatement of 2008 statements should be completed and presented to senior management and Council.

At that time you can seek input from senior management and Council as to what additional disclosure, if any, they would like to see regarding fund balances and fund operations.

4. We want to remind you that during the course of converting data and testing the processes in the new financial information system, you should maintain documentation that provides evidence of the testing and the results. We can examine that documentation as part of our audit work, rather than having to re-test these processes.
5. You have advised us that, as you implement the new financial information you expect to see some changes in the design of your key internal controls

As various modules of the new system are implemented, you should ensure that documentation is created for all new or modified controls.

6. We suggest that you should begin planning now for the implementation of the Harmonized Sales Tax which is due to be implemented in July 2010. The Ontario Ministry of Revenue will be issuing Information Notices to explain transitional guidelines which you should monitor. You should also look for publications from organizations such as AMO or AMTC. We will continue to advise you of any developments, that we become aware of, that may affect you.

Some areas that you might want to consider are;

- Will your new information system handle the proposed rebate of 78% of the provincial component of the new harmonized tax?
- How will transitional rules apply to capital projects that are in progress at the time of transition.
- Fire trucks are currently exempt for Ontario Retail Sales Tax (RST), but will incur 1.76% (the non-rebated portion of 8%) tax after June 2010.
- There will be a saving if purchases of other tangible assets, such as police cars, office furniture or computers can be delayed until after June 2010 (we realize that certain computer equipment may be required before then to complete the implementation of the new information system).
- Exemptions under the new harmonized tax are to be generally consistent with GST exemptions. You should monitor exemptions that impact your activities such as the exemption for facility rentals by organizations providing recreation to children under the age of 14.

- Under the current RST, maintenance or improvements to real property (i.e. arenas, works garage) include 8% tax on materials that are purchased by the city or supplied by contractors. There may be some cost reductions in maintaining arenas or other properties if the 8% tax on materials exceeds the 1.76% non-rebated HST on the maintenance and other costs. You may want to investigate these costs before setting certain fees that will be in effect when the Harmonized Sales Tax is implemented.

You should also enquire if any organizations such as AMO, may be conducting such a study.

We would like to acknowledge the cooperation and assistance extended to us by the personnel of the Corporation during the course of our examination.

Yours very truly



Alvin Bennett

JULY 14, 2009

REPORT TO FINANCE & ADMINISTRATION – JULY 21, 2009

**2009-111-07
2009 WORK PLAN
QUARTERLY REPORT**

**BOB CASSELMAN
CITY MANAGER**

RECOMMENDATION

THAT report 2009-111-07, 2009 Work Plan Quarterly Report, be received for information purposes.

PURPOSE

This report covers the period April – June 30, 2009. The purpose of the report is to keep Council and the public current with performance and operational challenges associated with the 2009 Work Plan.

BACKGROUND

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

Analysis/Options

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

1. WPCC Secondary Treatment Plant
 - Federal / Provincial Contribution Agreements completed
 - tender for contract 1 closed June 10, 2009
 - tender award pending evaluation
2. ERP System
 - request for proposal process completed, contract awarded
 - service purchased
 - internal training of staff completed for G/L, A/P, AR
 - initial conversion plan completed, to be implemented in second/third quarters

3. Official Plan

- Phase One Public Workshops completed (Kick-off / Economic Development / Downtown & Waterfront
- Growth Management Analysis completed
- Foundation Report completed/adopted by Council
- new deliverable – Integrated Community Sustainability Strategy

4. Strategic Planning

- project completed
- Council adoption of Strategic Plan

5. 2009 Budget

- analysis of Federal / Provincial Stimulus package
- BCF 2010 Canada 55+ Senior Games - \$425,000
- Stimulus Program (sewer separation) - \$1.5 million
- RINC funding - \$1.3 million (Memorial Centre / Youth Arena)

6. Maritime Discovery Centre

- Build Canada Grant application submitted and approved for \$11.7 million from the Federal and Provincial Governments
- terms of Contribution Agreement under review

FINANCIAL IMPLICATIONS

None at this time.

CONCLUSION

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



B. Casselman, City Manager

2009 DEPARTMENT GOALS/OBJECTIVES				
PLANNING	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
COMMENTS/BARRIERS				
Corporate Objectives				
1. Official Plan – Implementation of comprehensive work plan to update Official Plan including Urban Design Guidelines, Waterfront Public use Strategy, Growth Management Plan, and Economic Development Strategy	Extensive data gathering completed by staff for use as background by consultants. Public Workshops held Feb. 26 (Community Kick-off), Mar. 3 (Economic Development Mission) & Mar. 4 (Downtown & Waterfront)	<p>Foundation Report completed and endorsed by Council June 2009. Report includes the following elements:</p> <ul style="list-style-type: none"> - Growth Assessment 2006 to 2031 - Servicing Assessment Overview - Transportation Assessment Overview - Downtown and Waterfront Framework of Issues and Recommendations - Sustainability Recommendations to feed into Integrated Community Sustainability Strategy (new deliverable added by consultants) - Economic Development Strategy Overview <p>Public engagement throughout this quarter included Economic Development Stakeholder Focus Group and Public Open House #1 (May)</p> <p>Data gathering by staff for Phase 2 deliverables ongoing</p>		
2. Brownfields Community Improvement Plan – Agreements in case by case basis	Master Brownfields Redevelopment Agreement prepared.	TSL Brownfield Redevelopment Funding Agreement amended to		

2009 DEPARTMENT GOALS/OBJECTIVES				
PLANNING	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
3. Downtown Community Improvement Plan <ul style="list-style-type: none"> • Implementation Agreements/ Strategy/Annual Reporting • Ongoing interaction with DBIA/Director of Economic Development to reduce vacancy rate 	TIERR Grant Agreements for six eligible projects sent to owners. Execution and implementation imminent. Significant efforts expended with Ec. Dev. Director to solidify redevelopment plan by investor for former Liquidation World property failed at hands of property owner.	extend commencement date. Developer's request to eliminate "use it or lose it" clause to be brought to Council in July. Draft Agreements for Downtown West Condos, the Moorings, 590 King St. W. being prepared. Administration of existing TIERR Grant Agreements ongoing.		
4. Planning Review / Site Plan Approval <ul style="list-style-type: none"> • Tail Ships Landing • CPHC Project 	Site plan submission for TSL pending developer's redesign of condo units to better respond to market conditions. CPHC project development team has selected Parkedale Ave. site and retained architect, planner, to complete development concept and file applications for Official Plan and Zoning By-law amendments.	<p>Site Plan Approvals:</p> <ul style="list-style-type: none"> - Rexall (Wm. and Pearl Sts.) <p>Site Plans In Progress:</p> <ul style="list-style-type: none"> - TSL (10 Broad St.) - R. Dyzak (328 Park St.) - 882604 Ont. Ltd./Guy Samure (Waltham Rd.) <p>Planning Review:</p> <ul style="list-style-type: none"> - CPHC OP and Zoning Amendments (Parkedale Ave.) - Garden World Zoning Amendment (Stewart Blvd.) <p>Preconsultation:</p> <ul style="list-style-type: none"> - 4 Schofield Ave. - Oxford Ave. - Liston Ave. 		

2009 DEPARTMENT GOALS/OBJECTIVES					COMMENTS/BARRIERS	
PLANNING		1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.	
5. Facilitation of planning approvals required for redevelopment of JUNIC lands including Brownfields Redevelopment Agreement.	Draft of Brownfields Agreement for former Phillips Cables site prepared and shared with developer.	Continuing discussions with owner respecting site remediation options and concept plan/phasing for redevelopment.				
6. In association with the Director of Economic Development, create a Community Improvement Plan and incentive programs associated therewith targeted at new industrial opportunities in the business parks and expansion of existing industrial enterprises throughout the City	Pre-consultation commenced with Ministry of Municipal Affairs & Housing, including meeting with Regional Director. MMAH opinion on City submission for introduction of CIP to cover Greenfield industrial development pending review of authority under Sec. 28 of Planning Act.	MMAH opinion received. CIP for Greenfield development would be inconsistent with Sec. 28 of Planning Act.				
<u>Department Objectives</u>						
1. Assist City Manager in completion/implementation of department SDR and Corporate Reorganizational Plan.	Pending.	Pending				
2. Completion of staff performance reviews.	Pending	Pending				
3. Preparation/monitoring of 2009 Budget	2009 Budget preparation complete. Implementation of 2009 building/plumbing fees delayed to provide for	Public meeting on 2009 building fees introduced proposal by residential builders for new home				

2009 DEPARTMENT GOALS/OBJECTIVES				
PLANNING	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
				COMMENTS/BARRIERS
	public consultation.	stimulus program. Matching funding request found to be contrary to Municipal. Act. Proposed fee by-law revised to set fees for new residential construction at \$0 until June 2010, along with development charge holiday.		
Staff to be proactive with respect to By-law Enforcement, especially in areas of historical concern (Property Standards and Signage).	All Property Standards complaints being acted upon as received, including hiring of contractors to give effect to Orders to Comply. Summer student to be hired in Q2 will provide staffing to enhance sign by-law enforcement.	Summer student hired to assist with Property Standards and sign bylaw enforcement.		
Bill 124 BRAGG – training requirements for Building Code compliance.	Ongoing training for Inspection Officer.	Inspection Officer has successfully obtained qualifications as inspector for residential construction and plumbing		
Subdivision file closure and assumption.	Progress is being made on older inactive files, as reported to EDP and Council in May.	Report to Council requesting authorization to close out complete subdivisions was endorsed. Work progressing on older subdivisions.		
Short wording of by-laws to facilitate enforcement <ul style="list-style-type: none"> • Building By-law • Sign By-law 	Commenced in Q1 with assistance of Clerk's office.	Involved with Clerk's office to produce recommendations to EDP for Sign By-law amendments to facilitate short wording approval.		

2009 DEPARTMENT GOALS/OBJECTIVES				
PLANNING	1 ST QTR.	2 ND QTR.	3 RD QTR.	4 TH QTR.
8. Update of Swimming Pool By-law	Draft being prepared for internal review.	Draft being reviewed.		

2009 DEPARTMENTAL GOALS/OBJECTIVES

Clerks Dept.		1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
1. Assist Governance Committee with procedural by-law review/ automation of Council procedures/activities 2. Review & update corporate by-laws (a) licensing (b) parking (c) animal control 3. Review & amend fines for the following by-laws: (a) building & sanitary sewers (b) heating (c) noise (d) plumbing (e) signage (f) swimming pools & fencing (g) waste collection & disposal (h) care & use of streets (i) traffic	Ongoing	Ongoing				Staff preparing a report for Council/Comm in Sept regarding composition of Council.
	1st Draft compl. Being reviewed by staff		draft submitted to MAG for comment			Report to F & A in Sept
	1st draft underway					
	Drafted/under review		Report to EDP to amend sign by-law, deferred to August mtg by Committee			Progress will be slow due to staffing levels and workloads of Clerk & Planning Departments

2009 DEPARTMENTAL GOALS/OBJECTIVES

Clerks Dept.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
Department Objectives					
1. Completion of staff performance reviews	Continuous process	Continuous process			
2. 2009 budget monitoring	Continuous process	Continuous process			
3. 2010 budget preparation					
4. Assist City Manager in implementation of departmental SDR	Ongoing	Ongoing			Parking master plan to be completed by year-end
5. Centralize records management - re: leases/agreements/City owned property	Testing existing system (iCompass) to determine suitability				
6. Assist City Manager with development & implementation of Corporate Reorganizational Plan	Ongoing	Scheduled for 3rd quarter			

2009 DEPARTMENTAL GOALS/OBJECTIVES

<u>Operations Department</u>	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
<u>Corporate Objectives</u>					
1. WPCC Secondary Treatment - completion of CSIF contribution agreement project design / tendering/ construction commencement	Federal/provincial funding agreements completed. Design 90% complete.	Contract 1 bids received on June 10 and are being evaluated.			
2. Wastewater System Capacity - ongoing implementation of corrective actions pursuant to report # 2007-144-08	Keefer/King sewer operation projects ready for tender.	Keefer St. project currently under construction. King St. construction to start July 20.			
3. Technical support to review development proposals/ implementation of Brownfield projects (Junic)	Ongoing	Ongoing			
4. 2009 Operations Department Capital Projects.					
5. RFP - Para Transit contract	On schedule Scheduled for 2nd quarter	On schedule RFP to be issued by early August			
6. Complete/implement drinking water quality management system	On schedule for May adoption and implementation	Adopted by Council June 23. Implementation in July/August			
7. Complete/implement asset inventory of PSAB/Asset Management Program in conjunction with Finance Department	Ongoing	Ongoing			
8. Develop long term operational plan for waste collection, disposal, recycling (RFP)	Scheduled for 3rd/4th quarter	Scheduled for 3rd/4th quarter			

2009 DEPARTMENTAL GOALS/OBJECTIVES

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
<u>Corporate Objectives (contd.)</u>					
9. Participate in renegotiation CUPE Contracts.	Assisted Director of HR in preparation for negotiations	Negotiations completed and contract ratified.			
10. Participate in Official Plan review as a member of the Technical Steering Committee	Ongoing	Ongoing			
<u>Department Objectives</u> Assist City Manager in completion of:					
1. Service Delivery Review for Operations Dept. (water/sewer, public works)	Scheduled for 2nd/3rd quarter	Scheduled for 3rd quarter			
2. Performance Reviews on Supervisory Staff	Scheduled for 2nd/3rd quarter	Scheduled for 3rd quarter			
3. Implementation/monitoring of 2009 budget	Ongoing	Ongoing			
4. Preparations for 2010 budget	Start 2nd quarter	Start 3rd quarter			
5. Corporate Reorganization	Scheduled for 2nd/3rd quarter	Scheduled for 3rd quarter			

2009 DEPARTMENTAL GOALS/OBJECTIVES

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
Fire Dept. Corporate Objectives 1. Maintain compliance with Emergency Management & Civil Protection Act.	SMT has been asked to update contact info. Mandatory training of the community control group & required emergency table top exercise to be arranged subject to availability of EMO staff	Arrange prior to end of summer vacation for students @ St. John Bosco School			Necessary training and exercise for Community Control Group is to be arranged prior to end of summer vacation for students at St. John Bosco School site for the back-up Emergency Operations Centre
2. Revamp Establishing & Regulating By-Law to reflect the level of service that Council deems necessary after Service Delivery Review	Working on draft by-law	Work in progress Nearing completion			
3. Submit Fireworks By-Law to Council for discussion and approval	Working on draft by-law	Work in progress Nearing completion			
Department Objectives 1. Implementation of Service Delivery Review recommendations	On-going	Work in progress awaiting arrival of newly hired intern			
2. Continue work & development of RFP for replacement of Centracom Control Unit	Continue work with UCLG to ensure system is compatible with communication tower system	Work in progress			Working with consultant hired by UCLG
3. Continuation of Home Inspection Program	On-going - firefighting crews have completed program	Work in progress			
4. Negotiation of an Agreement with Fire Depts. in Leeds & Grenville to provide remote access to Crisys System used in Fire Dispatch	Elizabethtown, Augusta, Prescott & North Grenville (Kemptville) are enrolled in the program.	Work in progress			Five departments have expressed interest - training is being arranged through MIS

2009 DEPARTMENTAL GOALS/OBJECTIVES

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
Fire Dept.					
<u>Department Objectives</u>					
(continued)					
5. Continuation of Company Officer's program through the Ontario Fire College	On-going subject to availability of Ontario Fire College courses and manpower availability.	Ongoing			
6. Haz-mat Training Program Update	Awaiting the replacement of the retiring Training Officer	No action			Training Officer has been off due to health reasons. Also, he has retired effective June 30, 2009
7. Update all response crew members on High-Rise Training	Awaiting the replacement of the retiring Training Officer	No action			Training Officer has been off due to health reasons. Also he has retired effective June 30, 2009

2009 DEPARTMENTAL GOALS/OBJECTIVES

Finance Department		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Comments/Barriers
C	Corporate Objectives					
1	Review of annual budget process including the phased incorporation of business plans.	<ul style="list-style-type: none"> ongoing process business plan development has been slow 	<ul style="list-style-type: none"> ongoing process business plan development has been slow 			
2	Development, implementation, monitoring of annual city budget	<ul style="list-style-type: none"> presentations to Council completed; awaiting final JSC budget to have 2009 budget approved by Council 	<ul style="list-style-type: none"> 2009 budget approved by Council initial variance report being prepared for July F&A meeting 			
3	Completion of annual year-end statements, MPMP, FIR, Annual Reports pursuant to the <i>Municipal</i> requirements.	<ul style="list-style-type: none"> staff are working on completing 2008 year end requirements 	<ul style="list-style-type: none"> staff have completed financial statements, ARL Report + Development charge report FIR / MPMP to be completed in 3rd quarter 			
4	Assist in the development of Community Improvement Plan including Brownfield Tax Incentives for environmental remediation.	<ul style="list-style-type: none"> ongoing 	<ul style="list-style-type: none"> ongoing 			
5	Five year Capital Plan	<ul style="list-style-type: none"> ongoing process 	<ul style="list-style-type: none"> ongoing process 			
6	Identification & development of Corporate Strategy relating to IB requirements.	<ul style="list-style-type: none"> developing policies project delayed until new ERP system decided upon 	<ul style="list-style-type: none"> tangible capital asset policies have been approved by Council consultant continues to work on inventory 			
7	Corporate Financial Policy review of following: (a) Investment Strategy (b) Cash Flow Analysis		Ongoing			
8	Commence implementation of Financial System.	<ul style="list-style-type: none"> Council approval received Feb 	<ul style="list-style-type: none"> initial training completed for GL/AP/AR 			

2009 DEPARTMENTAL GOALS/OBJECTIVES

Finance Department		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Comments/Barriers
		• completed contractual paperwork	• new G/L structure determined • anticipate to go "live" in 3rd quarter with some modules			
Development Charges Study / Law			• Council decision to not complete DC study at this time and to review again in Nov			
Department Objectives						
1. Completion of annual performance reviews for departmental supervisory and non-supervisory staff.		• waiting in conjunction with job description updates	• waiting in conjunction with job description updates			
2. Assist City Manager in implementation of SDR in Finance Department.		• continue to progress while incorporating planning strategies in conjunction with new ERP installation	• continue to progress while incorporating planning strategies in conjunction with new ERP installation			
3. Assist City manager with development of capital MIS legacy.		• partially tracking through ERP upgrade	• partially tracking through ERP upgrade			To be discussed with City Manager and Director of Human Resources
4. Assist City Manager with Joint Finance Committee Sub Committee Review relative to cost saving formulas, EMS, Social Services, Economic Development.		• ongoing process	• ongoing process			
5. Update of departmental job descriptions in conjunction with implementation.		• reviews put on hold	• reviews put on hold			• emphasis has been placed on 2008 year end, 2009 Budget, ERP • awaiting organizational review prior to proceeding

2009 DEPARTMENTAL GOALS/OBJECTIVES

H.R.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
1. Renegotiate/Negotiate 4 collective agreements in 2009 within Corporate framework	Commenced in May-09	CUPE-115 Compl. (Outside) CUPE-115 (Inside) July 20/09			
2. Negotiate benefit renewals leverage LAS Plan to reduce/control costs	Complete LAS declined to quote				
3. Implement SDR recommendations applicable to 2009	75% Complete	To use Intern on Master Plan			
4. Develop/amend policies that are dates or required, ie cell phones	Cell Phone Procedure Complete				
5. Investigate wellness initiatives in an effort to reduce rate of absenteeism by 1 shift/employee/year	Working with JHSC	CUPE-115 contract language to address			
6. Evaluate results of 2008 Employee Recognition Program with initial focus group	Meet in June	Complete (Program good)			
7. Implement new photo I.D. program	95% Complete	Complete but replacement ongoing			
8. Assist City Manager & Dept. Heads in organizational review	Not initiated	Met with Conal Cosgrove & Sandi Seale Ongoing			

2009 DEPARTMENTAL GOALS/OBJECTIVES

H.R.	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
9. Assist with implementation of new Enterprise Resource Program (ERP)	June 1009 Implementation MIS Training Done	H.R. Training July 14/15, 2009			
10. Conduct bi-annual compensation survey as per Policy # 108	Fall of 2009	Fall of 2009 Analyzing 2008 data			
11. Continue collaborative efforts to find alternate sources of funding Schedule 2 WSIB costs	Appealing LOE for 2 claims	Waiting decision (1/2 yr. process)			
12. Process 4 outstanding grievances	3 Resolved 1 to Arbitration	Firefighter arbitration July 22/09			

2009 DEPARTMENTAL GOALS/OBJECTIVES

	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
<u>Parks & Recreation Corporate Objectives</u>					
1. Completion & implementation of Service Delivery Review	ratified by Council implementation ongoing	Ratified by Council implementation ongoing			
2. Coordinate project management of "Project Encore"	on-going	Ongoing			
3. Assist Director of Planning on the project management of Official Plan update as Technical Steering Committee member	on-going	Ongoing			
4. Fundraising complete - Skateboard Park	not complete	Not complete			
5. Assist Director of Finance with Tangible Capital Asset Program	on-going	Ongoing			
6. Assist Director of Finance with update of Ten Year Capital Program resulting from Building Audit Program.	on-going	Ongoing			
7. Project Management of Hardy Park Play Structure		95% Complete			

2009 DEPARTMENTAL GOALS/OBJECTIVES

Parks & Recreation Corporate Objectives (contd.)	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
8. Complete Risk Assessment Boardwalk Design of Reynolds Park	on-going	Ongoing			
<u>Department Objectives</u>					
1. Development/monitoring of 2009 budget	on-going	Ongoing			
2. Development of 2010 budget	not yet initiated	No yet initiated			
3. Completion of staff performance reviews pursuant to corporate policy	not yet initiated	No yet initiated			
4. Assist City Manager in development/implementation of Corporate Reorganization Plan	not yet initiated	Initiated			

2009 DEPARTMENTAL GOALS/OBJECTIVES

1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
Economic Development Corporate Objectives 1. Continue on advisory function with City Manager on design & implementation of a corporate strategic plan encompassing the priorities of Council 2. Upon completion of corporate directions, continue refinement of a new economic development strategy providing direction for economic vitality identified in the Eastern Ont. Strategic report & related documents 3. As ex-officio of MDC provide assistance & communications to the project manager. Continue coordination of the research necessary for the Centre's operations & advisory direction on communication. 4. Provide City representation to Brckville Mental Health Steering Committee towards realizing stability & sustainability for this important institution & to complete results based Management & Accountability Framework on same. 5. Assist Director of Operations on the sewer capacity issues as well as provide necessary linkage with industrial sector.	Project completed & approved by Council May 11/09	Completed		
	Coordination / facilitation of assemblage of date for 2 workshops completed in March & May. Working closely with consultant on next steps. Target for completion in Aug-09	On target for completion by August.		Two meetings & related correspondence with consultant WCM Proceeding with refinement of value, ideas & directions from two previous workshops
		Marginal activity/involvement on MDC Advisory Board as ex-officio.		Continue to provide liaison on Contribution Agreement & assisted as MC for MDC/Tail Ships announcement June 6. Consultation with City Manager & SMT on MDC Committee updates.
	Coordinated the submission for \$12M funding under Canada Build program. Successfully secured funding	No direct contact or needed involvement at this time. Negotiations at our senior political level.		Some encouraging movement associated with presentation and review of selected options for Brockville Mental Health.
	Participated in 2 focus groups during 1st Qtr with County & Community stakeholders	No action. Follow up on earlier matters to be reviewed in Sept/Oct with Dir Of Opr.		City Stimulus Package funding are assisting with gaining sewer capacity.

2009 DEPARTMENTAL GOALS/OBJECTIVES

Economic Development Department Objectives	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
1. Work with City Manager on development & implementation of the service review of Economic Development & Tourism	Compl. SDR & presented to Council with ratification on all recommendations	69% of SDR recommendations are either completed or have initiated implementation.			
2. Provide assessment & potential direction on opportunities associated with Sports Tourism	Three meetings in 1st Qtr with Sport Tourism Comm.	Meeting at call of Chair of Sports Tourism Committee			Anticipate no further action until 3rd quarter.
3. Ensure high standard on the operations of Leeds & Grenville Small Business Enterprise Centre. Achieve annual performance targets & expand outreach programming on business retention.	Continuing to meet all small business/entrepreneurship targets & workshop participation	Deliverables for Entrepreneur Centre on target.			Exceeded the summer company allotment with highest output per capita in Province.
4. Update all relevant research/ database info associated with Brockville's investment attraction.	Research ongoing with database management of community statistics	Research and data management ongoing			Utilizing summer student and new intern to further refine the departmental research.
5. Ensure all marketing and communication materials are updated inclusive of website	See comments/ barriers section for update	Targeted for 3rd Quarter implementation			
6. Monitor & provide appropriate reporting on department revenues & budgets, making necessary adjustment & ensuring controls.	Budgetary surpluses in most accounts at this point in time	Continue with budgetary surpluses in all accounts.			Office account targeted for a minor deficit.

2009 DEPARTMENT GOALS/OBJECTIVES

Economic Development Department Objectives (cont'd.)	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	Comments/Barriers
7. Ensure execution of Corporate aftercare initiative to assist existing corporations on export readiness, expansion & retention needs & financial assistance.	Completed 10 Corporate call visits & facilitated coordination with Upper Teir Gov'ts.	Major thrust for corporate calls targeted for 3rd & 4th Quarters to major EODF			Applications currently under review. Successful in one new product line, 23 new permanent jobs being secured during 2nd Quarter.
8. Assist City Manager in development & implementation of Corporate Organizational Plan.	No specific action pending outcomes of other base documents	Same as in previous report.			No specific action pending outcome of other based documents
9. Prepare new performance targets for economic development with applicable benchmarks following ratification of economic development strategy by Council.	Waiting outcomes of economic strategy to establish new development bench marks & Perf. Meas.	Same as in previous quarter			Waiting outcome of economic strategy to establish new development benchmarks & performance measures.
10. Implement an Immigration Settlement Plan for Brockville & area & commence development of immigrant investment attraction plan.	Successful immigration workshop with 60 delegates from across Canada in April @ Wedgewood	Completed 2nd major workshop with over 50 area immigrants participating. Very positive feedback & good exposure in area on this project			Three applications for funding have been submitted with a collaborative with United Way completed in 2nd Quarter

JULY 13, 2009

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JULY 21, 2009

2009-113-07

2009 CITY DEBENTURE ISSUE

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

RECOMMENDED

THAT Council authorize staff to investigate the various loan programs available for all of the 2009 Capital Projects that are to be debentured; and

THAT staff be authorized to submit applications to the various loan programs for the 2009 Capital Projects that meet the criteria set out in the lending guidelines; and

THAT Council authorize the Mayor and Director of Finance to enter into agreements with either the Ontario Infrastructure Projects Corporation (OIPC), Federation of Canadian Municipalities (FCM) or the Canadian Housing and Mortgage Corporation (CMHC) to provide such financing for the 2009 Capital Budget projects that are approved for loans under the lending program guidelines; and

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

PURPOSE

To obtain approval for financing debentures through either the Ontario Infrastructure Projects Corporation (OIPC), Federation of Canadian Municipalities (FCM) or the Canadian Housing and Mortgage Corporation (CMHC) for the 2009 Capital Projects.

BACKGROUND

The 2009 Capital Budget was approved containing debenture requirements for the following projects:

<u>PROJECT</u>	<u>Total</u>
King St. West Reconstruction	
Water Portion	\$372,751
Wastewater Portion	306,029

Keefer St. Reconstruction – First Ave to North Augusta	
Water Portion	302,085
Wastewater Portion	147,296
 Asphalt / Concrete Program	 <u>89,014</u>
 Total debentures:	 <u>\$1,217,175</u>

There are numerous infrastructure loan programs that have been announced in recent months in an effort to revitalize the Canadian economy. The Federation of Canadian Municipalities is offering low interest loans through the Green Municipal Fund (GMF) for projects dealing with Brownfield development, water, waste, energy and transportation. For approved municipalities, FCM is offering 10 year loan terms (20 years in exceptional circumstances) at an interest rate that is equal to the Government of Canada bond rate for the equivalent term minus 1.5 percent. The call for applications is open until at least March 31, 2010.

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

The Ontario Infrastructure Projects Corporation is accepting applications on a continual basis as well. As of July 13, 2009, the rate on a ten year amortized debenture is 3.98%. The City of Brockville has been successful in receiving low interest loans through OIPC for the past several years.

ANALYSIS/OPTIONS

Financing of the 2009 Capital Projects through the above noted infrastructure lending programs offers the City of Brockville many benefits, some of which are similar to those of issuing debentures over the counter. For example, there are no commission fees to be paid and the interest is very competitive – generally lower than those rates which would be offered on our City debentures or through a fiscal agent.

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

Alternatives to financing debentures through the loan programs are:

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

FINANCIAL CONSIDERATIONS

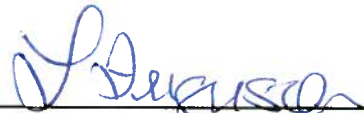
The financial considerations regarding the financing of the 2009 capital projects are reflected in Attachment # 1 to Report # 2009-113-07.

CONCLUSION

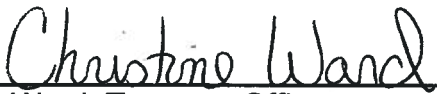
It is recommended that Council authorize staff to apply to the various infrastructure loan programs for the 2009 Capital Budget projects that satisfy the criteria established in the program lending guidelines.



D. Cyr, Director of Finance



L. Ferguson, Supervisor of
Accounting Services



C. Ward, Treasury Officer –
Reserves & Capital



B. Casselman, City Manager

DEBENTURES PROPOSED FOR 2009 CAPITAL BUDGET

Project	Funded by Tax Rate	Funded by Water Rate	Funded by Sewer Rate	Total
King Street West Reconstruction - Phase 2 of 2	0	372,751	306,029	678,780
Keefer Street Reconstruction - First to North Augusta	0	302,085	147,296	449,381
Asphalt/Concrete Program	89,014	0	0	89,014
TOTAL 2009 PROJECTS TO BE DEBENTURED	<u>89,014</u>	<u>674,836</u>	<u>453,325</u>	<u>1,217,175</u>

July 13, 2009

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JULY 21, 2009

**2009-115-07
TREASURER'S REPORT AND
FINANCIAL STATISTICS JUNE 2009
FILE: F05-43**

**D. CYR, DIRECTOR OF FINANCE
L. FERGUSON, SUPERVISOR OF
ACCOUNTING SERVICES
L. WHITE, BUDGET OFFICER**

RECOMMENDATION

THAT Council receives the Treasurer's Report and Financial Statistics, as of June 30th, 2009, with respect to Current Operations, Reserve Funds and the Capital Fund.

PURPOSE

To report to Council the City of Brockville's financial position as of June 30, 2009 as per the City's Corporate Financial Controls.

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. By preparing the analysis, Department Heads and designated staff are held accountable for thorough investigations in determining and reporting their variances.

ANALYSIS/FINANCIAL IMPLICATIONS

This report represents the on-going, updated Financial Statements and Analyses of Budgets which is provided for information purposes.

The operating budget - tax rate variances are summarized by expenditures and revenues on page TR8 and a detailed variance analysis for each department has been included (pages TR10 – TR22 of Report 2009-115-07). Department heads have been given the directive to plan and implement the appropriate actions necessary to mitigate any shortfalls.

The current projection for 2009 is a deficit of \$454,245. The main contributors of the variance are as follows:


-
- Interest Revenue on bank accounts is showing a \$104,000 deficit due to lower interest rates than anticipated.
 - The Police Department is showing a deficit of \$141,223 mainly due to overtime and new hires as approved by the Police Services Board.
 - Snow removal is showing a deficit of \$99,944 due to a greater than average snowfall for January.
 - Building permit fees are down \$20,000 due to slow construction activity.

CONCLUSION

It is important that Council receive regular and timely updates, in regard to the City's financial position, in order to assist in their decision making processes.



L. White, Budget Officer



L. Ferguson, Supervisor of
Accounting Services



D. Cyr, Director of Finance



B. Casselman, City Manager

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FOR THE

TREASURER'S REPORT

AND

FINANCIAL STATISTICS

For the period ending June 30,2009

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BUDGET RECAP

		APPROPRIATION	TOTALS TO June 30, 2009	% TO DATE
Tax Rate				
EXPENDITURE	\$	39,806,582	\$ 20,111,324	50.52%
REVENUE	\$	39,806,582	\$ 24,568,220	61.72%

SUMMARY OF TAX LEVIES

	BALANCE OUTSTANDING January 1, 2009	LEVIED	COLLECTED TO DATE	BALANCE OUTSTANDING	
2009 LEVY		\$ 18,054,522	\$ 17,498,398	\$ 556,124	96.92% collected
2008 LEVY	\$ 885,914		\$ 250,717	\$ 635,197	
2007 LEVY	\$ 452,799		\$ 73,718	\$ 379,082	
2006 LEVY AND PRIOR	\$ 133,077		\$ 31,830	\$ 101,247	
	<u>\$ 1,471,791</u>	<u>\$ 18,054,522</u>	<u>\$ 17,854,663</u>	<u>\$ 1,671,649</u>	

	As At June 20, 2008	As At June 30, 2009
Percentage of Current Levy and arrears collected:	92.34%	91.44%
Percentage of Current Levy and arrears outstanding:	7.66%	8.56%
Percentage of tax levies outstanding at December 31, 2008:		3.97%

City of Brookville
Treasurer's Report
Comparative Balance Sheet
For the period ending June 30, 2009

		June 30, 2008	June 30, 2009
<u>ASSETS</u>			
CASH	Current Fund (includes Debenture bank account)	3,125,651	1,443,517
	Capital Fund	3,663,914	5,139,181
	Reserve Funds	6,089,310	5,793,955
	Hydro One Reserve Fund	6,998,559	6,355,242
	Trust Funds	765,870	1,022,991
	Wastewater Funds	1,131,396	881,875
	Water Funds	1,864,110	2,137,801
		<u>23,638,810</u>	<u>22,774,560</u>
INVESTMENTS	Current Fund	0	0
	Capital Fund	0	0
	Reserve Funds	0	0
	Hydro One Reserve Fund	390,892	327,661
	Trust Funds	77,988	32,338
	Wastewater Funds	0	0
	Water Funds	0	0
		<u>468,880</u>	<u>359,999</u>
TAXES RECEIVABLE		1,886,898	1,947,945
ACCOUNTS RECEIVABLE	City - Receivable	667,173	1,141,207
	School Board Receivable	0	0
	Water / Wastewater Unbilled Revenue	567,049	582,652
	Hydro One Holdback	0	0
		<u>1,234,222</u>	<u>1,723,859</u>
OTHER ASSETS	Inventory	654,528	619,899
	Prepays	325,047	18,158
		<u>979,575</u>	<u>638,056</u>
LONG TERM ASSETS (Net City)		0	0
TOTAL ASSETS:		<u>28,208,385</u>	<u>27,444,419</u>
<u>LIABILITIES</u>			
TERM BANK LOANS		0	0
ACCOUNTS PAYABLE & ACCRUED LIABILITIES		2,003,559	5,077,318
* EMPLOYEE BENEFITS / SPECIAL LIABILITIES		7,504,047	7,726,036
(as calculated and filed in the Audited Financial Statements)			
(see summary listing on next page)			
SPECIAL LIABILITY - WSIB		182,426	195,204
* NET LONG TERM LIABILITIES (Debenture Principal)		28,148,888	26,614,208
TOTAL LIABILITIES		<u>37,838,919</u>	<u>39,612,766</u>
<u>EQUITY (MUNICIPAL POSITION)</u>			
Current Fund		2,451,700	(467,803)
Water / Wastewater - Working Capital		4,970,889	4,580,115
Reserves		1,763,409	2,268,035
Reserve Funds		5,953,752	5,754,055
Hydro One Reserve Fund		7,389,452	6,682,902
Trust Funds		843,789	1,055,021
Unexpended Capital Financing		49,979	50,075
Capital Fund (Deficit)		2,781,855	2,444,701
TOTAL EQUITY		<u>26,204,826</u>	<u>22,367,101</u>
TOTAL LIABILITIES AND EQUITY:		<u>64,043,745</u>	<u>61,979,867</u>
LESS: * Amounts to be recovered from the Revenue of Future Budgets		<u>(35,835,361)</u>	<u>(34,535,448)</u>
		<u>28,208,384</u>	<u>27,444,419</u>

**AMOUNTS TO BE RECOVERED
FROM THE
REVENUE OF FUTURE BUDGETS
as at January 1st, 2009**

These liabilities are required to be expressed under the Public Sector Accountability Board (PSAB).

Employee Benefits	\$ 4,061,374
Landfill Closure (General)	3,050,000
Landfill Closure (Capital)	320,000
Accrued Debt Interest	<u>294,662</u>
Employee Benefits / Special Liabilities	\$ 7,726,036
Special Liability - WSIB	\$ 195,204
Debenture Principal	<u>26,614,208</u>
Total Amounts to be Recovered	<u><u>\$ 34,535,448</u></u>

City of Brockville
Cash Accounts
As at June 30, 2009
(unaudited)

Interest Rate	Current & Reserves	Capital	Hydro One Proceeds	Reserve Funds	Water & Wastewater	Trust Funds	Total
2.95%	1,443,517	5,139,181	6,355,242	5,793,955	3,019,676	1,022,991	22,774,561
Total Bank Accounts (Bank of Montreal)							22,774,561
	1,443,517	5,139,181	6,355,242	5,793,955	3,019,676	1,022,991	22,774,561

The numbers reflected above are actual G/L balances as the pertinent bank statements have not yet been received to complete a reconciliation. Some items such as interest have not yet been recorded in the G/L.

City of Brockville
Statement of Amounts Invested
As at June 30, 2009
(unaudited)

Institution	Instrument	Investment Date	Term (Days)	Due Date	Interest Rate	Current & Reserves	Capital	Hydro One Proceeds	Reserve Funds	Water & Wastewater	Trust Funds	Total
City of Brockville	Debentures	Revolving		2005-2013 Revolving		-	-	327,661	-		32,338	327,661
Scotia Trust	Investment Group					-	-	-	-		-	32,338
Total Investments												359,999
						-	-	327,661	-	-	32,338	359,999

Total Cash and Investments

1,443,517	5,139,181	6,682,902	5,793,955	3,019,676	1,055,329	23,134,559
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**City of Brockville
Treasurer's Report
Reserve Accounts
As At June 30, 2009**

	Balance at	
	<u>December 31, 2008</u>	<u>June 30, 2009</u>
Reserve for Fiscal Policy Financing (Surplus from the General Fund)	\$ 1,680,450	\$ 1,361,392
Reserve for Working Capital	430,373	430,373
Reserve for Outstanding Budget Items	654,693	643,607
	<u>\$ 2,392,270</u>	<u>\$ 2,435,372</u>
Capital Fiscal Management Reserve	50,075	50,075
NOTE: There are committed funds against this balance	<u>\$ 2,442,346</u>	<u>\$ 2,485,448</u>

FISCAL POLICY RESERVE ANALYSIS

Balance at December 31, 2008	\$ 1,680,450
Commitments from 2009 Budget and Approvals to Date	(639,068)
Anticipated Revenues from balance of 2009	<u>16,500</u>
Anticipated Balance as at December 31, 2009	\$ 1,057,882
Anticipated Revenue in Future Years (2010 to 2014)	58,000
Anticipated Commitments in Future Years (2010 to 2014)	<u>0</u>
ESTIMATED USABLE BALANCE	<u>\$ 1,115,882</u>

NOTE: Between \$1,000,000 and \$1,500,000 should be kept in this account for financial planning purposes.

CORPORATION OF THE CITY OF BROCKVILLE

RESERVE FUND REPORT

AS AT

June 30, 2009

NAME OF RESERVE FUND	ACCOUNT NUMBER	BALANCE OF ACCOUNT BEFORE COMMITMENTS	RESTRICTED AND COMMITTED AMOUNTS	USABLE BALANCE**Within the Confines of the Establishing By-Law
Statutory Reserve Funds				
Development Charges: Bylaw 145-93				
WATER DEVELOPMENT CHARGES	RL410-8600-L951	85,093	0	85,093
GROWTH MANAGEMENT	RL410-8600-L958	34,681	20,000	14,681
TRANSPORTATION SERVICES	RL410-8600-L968	31,732	0	31,732
HYDRO ELECTRIC DEVELOPMENT CHARGES	RL410-8600-L971	49,384	0	49,384
WPCP DEVELOPMENT CHARGES	RL410-8600-L983	164,688	164,688	0
		365,578	184,688	180,890
Development Agreement Reserve Funds				
NORTH TRUNK SANITARY SEWER	RL410-8600-L972	105,067	105,067	0
MILLWOOD AVENUE EXTENSION	RL410-8790-L979	102,073	102,073	0
CENTRE STREET DEVELOPMENT	RL410-8600-L999	171,867	171,867	0
		379,007	379,007	0
Other Statutory Reserve Funds				
COMUTED LOCAL	RL410-8790-L952	516	0	516
PARKLAND	RL410-8790-L953	274	0	274
FEDERAL GAS TAX	RL410-2490-L978	2,295,919	2,295,919	0
		2,296,710	2,295,919	791
		3,041,294	2,859,614	181,681
HYDRO ONE PROCEEDS MANAGEMENT	RL410-7790-L945	6,682,902	6,682,902	0
Tax Rate Smoothing Reserve Funds				
ELECTION	RL410-8790-L954	51,279	51,279	0
SELF INSURANCE (RISK MANAGEMENT)	RL410-8790-L956	156,606	156,606	0
GRANTS TO CHARITABLE ORGANIZATIONS	RL410-8790-L962	4,891	0	4,891
RETIRED ELECTRIC EMPLOYEE'S BENEFITS	RL410-8790-L965	249,584	249,584	0
SICK LEAVE CREDIT	RL410-8790-L967	151,145	151,145	0
OCCUPATIONAL HEALTH & SAFETY	RL410-8790-L974	93,325	93,325	0
INDUSTRIAL LAND SITES	RL410-8790-L982	179,185	150,000	29,185
SANITARY LANDFILL SITE	RL410-8600-L992	634,298	634,298	0
		1,520,314	1,486,238	34,076
Boards & Commissions Reserve Funds				
POKER RUN	RL410-8950-L980	399	0	399
LACAC	RL410-8950-L984	8,379	0	8,379
BROCKVILLE PUBLIC LIBRARY	RL410-8950-L987	39,451	0	39,451
DBIA DOWNTOWN BEAUTIFICATION	RL410-8950-L988	7,900	0	7,900
DBIA ASSESSMENT ADJUSTMENTS SMOOTHING	RL410-8950-L990	0	0	0
T.C. COSSITT	RL410-8950-L993	119,383	0	119,383
BROCKVILLE MUSEUM BOARD	RL410-8950-L994	20,728	0	20,728
AIRPORT COMMISSION	RL410-8950-L995	3,775	0	3,775
SENIOR GAMES	RL410-8950-L985	81	0	81
LEEDS AND GRENVILLE SMALL BUSINESS ENTERPRISE	RL410-8950-L943	36,261	0	36,261
		236,356	0	236,356
Equipment Reserve Funds				
EMERGENCY PLANNING & COMMUNICATION EQPT.	RL410-8870-L948	27,839	0	27,839
OPERATIONAL FIRE EQUIPMENT	RL410-8870-L959	10,051	0	10,051
FLEET ADMINISTRATION MANAGEMENT	RL410-8870-L961	191,093	191,093	0
BUILDING & EQUIPMENT MAINTENANCE	RL410-8600-L966	114,833	114,833	0
PARKING	RL410-8790-L969	333,550	7,100	326,450
PARKLAND EQUIPMENT	RL410-8870-L977	93,406	93,406	0
MAJOR OFFICE EQUIPMENT	RL410-8870-L981	185,320	185,320	0
		956,091	591,752	364,339
TOTAL RESERVE FUNDS		12,436,957	11,620,586	816,451

TOL-7

**City of Brockville
Treasurer's Report
Comparison of Budget to Actual
Operating Budget - Tax Rate
For the period ending June 30, 2009**

Note: This does not include all yearend adjustments and accruals

Support
Schedule "A"

	EXPENDITURES		REVENUES		PROJECTED YEAR END SURPLUS (DEFICIT)
	2008 BUDGET	2008 ACTUAL	2008 BUDGET	2008 ACTUAL	
<u>DEPARTMENTS</u>					
Mayor and Council	200,368	108,067	3,922	1,771	(6,745)
Administration, Clerk & Parking	1,089,488	504,878	678,494	285,024	(2,500)
Economic Development	837,264	485,811	179,430	192,623	(4,320)
Human Resources (includes MIS Dept)	647,329	366,166	66,046	0	(34,550)
Finance - Administration	793,682	375,778	21,250	7,157	3,800
Finance - Corporate Finance	2,534,885	1,265,452	1,844,919	1,482,567	(86,254)
Ontario Municipal Partnership Fund	0	0	2,047,500	1,023,750	0
Fire	4,087,116	2,081,168	384,631	29,388	(14,904)
Operations	6,131,308	2,788,542	1,613,267	541,999	(42,739)
Planning	1,194,192	336,422	506,390	50,516	(39,755)
Community Services (Parks & Rec)	2,894,367	1,353,601	1,695,306	836,938	(86,800)
Debt Charges	4,039,664	2,019,835	1,920,448	1,144,457	1,874
TOTAL DEPARTMENTS	24,449,663	11,685,720	10,961,603	5,596,188	(312,893)
<u>BOARDS AND COMMISSIONS</u>					
Police	6,886,186	3,505,266	997,000	605,005	(141,223)
Airport	140,850	87,813	48,069	33,346	0
Heritage Brockville	9,499	2,860	1,250	0	0
C.R.C.A. (Conservation Authority)	132,461	132,461	0	0	0
D.B.I.A. (Downtown Business Association)	266,486	86,727	266,486	3,359	0
Committee of Adjustment	6,529	1,196	9,150	1,740	0
Library	565,000	441,458	0	19,429	0
Museum	256,941	141,512	71,500	15,402	1,571
Health Unit	325,402	184,566	0	0	0
Cemetery Board	245,458	107,165	213,526	71,934	(1,700)
St. Lawrence Lodge	839,802	419,901	0	0	0
TOTAL BOARDS AND COMMISSIONS	9,674,614	5,110,926	1,606,981	750,215	(141,352)
Sub Total - General Fund	34,124,277	16,796,646	12,568,584	6,346,403	(454,245)
JOINT SERVICES COMMITTEE	5,682,305	3,314,679	286,791	167,295	0
GRAND TOTAL - GENERAL FUND	39,806,582	20,111,324	12,855,375	6,513,698	(454,245)
Tax Rate Levy			26,951,207	18,054,522	0
Tax Rate Administration	39,806,582	20,111,324	39,806,582	24,568,220	(454,245)

**City of Brockville
Treasurer's Report
Projected Year End Surplus (Deficit)
Operating Budget - Tax Rate
For the period ending June 30, 2009**

	EXPENDITURES	REVENUES	PROJECTED NET YEAR END SURPLUS (DEFICIT)
<u>DEPARTMENTS</u>			
Mayor and Council	(6,745)		(6,745)
Administration	(2,500)		(2,500)
Clerk			0
Economic Development & Tourism	(4,320)		(4,320)
Human Resources (includes MIS Dept)	(34,550)		(34,550)
Finance - Administration	3,800		3,800
Finance - Corporate Finance	26,700	(112,954)	(86,254)
Ontario Municipal Partnership Fund			0
Fire	26,796	(41,700)	(14,904)
Operations	(60,622)	17,883	(42,739)
Planning	(17,755)	(22,000)	(39,755)
Community Services (Parks & Rec)	(60,620)	(26,180)	(86,800)
Debt Charges	1,874		1,874
TOTAL DEPARTMENTS	(127,942)	(184,951)	(312,893)
<u>BOARDS AND COMMISSIONS</u>			
Police	(211,223)	70,000	(141,223)
Airport			0
Heritage Brockville			0
C.R.C.A. (Conservation Authority)			0
D.B.I.A. (Downtown Business Association)			0
Committee of Adjustment			0
Library			0
Museum	8,471	(6,900)	1,571
Health Unit			0
Cemetery Board	1,000	(2,700)	(1,700)
St. Lawrence Lodge			0
TOTAL BOARDS AND COMMISSIONS	(201,752)	60,400	(141,352)
Sub Total - General Fund	(329,694)	(124,551)	(454,245)
JOINT SERVICES COMMITTEE			0
GRAND TOTAL - GENERAL FUND	(329,694)	(124,551)	(454,245)

VARIANCE REPORT AS AT JUNE 30, 2009

Projected to December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	
MAYOR/COUNCIL					
Mayor					
Training and professional development expenses anticipated to be higher than budget.		(500)			(500)
Expense for framing pictures not budgeted.		(1,245)			(1,245)
Council					
Training and professional development expenses higher than budget.		(5,000)			(5,000)
TOTAL VARIANCE FOR MAYOR AND COUNCIL	0	(6,745)	0	0	(6,745)
ADMINISTRATION					
Administration					
Printing, postage and stationery expense higher than budget.		(2,500)			(2,500)
TOTAL VARIANCE FOR ADMINISTRATION	0	(2,500)	0	0	(2,500)
CLERK					
No variance to report at this time.					
Animal Control					
No variance to report at this time.					
Parking					
No variance to report at this time.					
Rental Properties					
No variance to report at this time.					
TOTAL VARIANCE FOR CLERK	0	0	0	0	0

VARIANCE REPORT AS AT JUNE 30, 2009

Projected to December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	
ECONOMIC DEVELOPMENT					
Expenses higher than budget due to unbudgeted expense for website license fees.		(4,320)			(4,320)
TOTAL VARIANCE FOR ECONOMIC DEVELOPMENT	0	(4,320)	0	0	(4,320)
TOURISM					
No variance to report at this time.					
HUMAN RESOURCES					
TOTAL VARIANCE FOR TOURISM	0	0	0	0	0
Wages for unbudgeted summer student as approved by City Manager.		(1,155)			(1,155)
Tuition aid plan expenses should reflect a surplus at year end as no applications have been received to date.	340				340
Professional services expense anticipated to reflect deficit at year end.		(335)			(335)
TOTAL VARIANCE FOR HUMAN RESOURCES	340	(1,490)	0	0	(1,150)
MUNICIPAL INFORMATION SYSTEMS.					
There will be a deficit in wages and benefits due to overtime and the hiring of a summer student.					
Office Expense					
Programming / Software / Maintenance - licensing costs for network access exceeded due to increased users in terminal services based applications; failures due to out of warranty items not replaced in Computer Replacement program.		(5,000)			(5,000)
TOTAL VARIANCE FOR MIS	0	(33,400)	0	0	(33,400)

VARIANCE REPORT AS AT JUNE 30, 2009

Projected to December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus (Deficit)	Surplus	(Deficit)	(Deficit)	
FINANCE					
Administration					
Salaries and wages lower than budget due to full-time employee replaced with part-time employee.	7,000				7,000
Deficit due to PSAB consultant fees approved by Council.			(3,200)		(3,200)
TOTAL VARIANCE FOR TREASURY ADMINISTRATION	7,000	0	(3,200)	0	3,800
CORPORATE FINANCE					
Post-capping adjustments are anticipated to be less than budget.	30,000				30,000
Payment-in-lieu of taxes revenue less than budget.				(9,954)	(9,954)
Interest revenue from outstanding accounts receivable higher than budget.		1,000			1,000
Deficit due to expense required for Brockville's share of Brockville Mental Health Feasibility Study.	(3,300)				(3,300)
Interest earned on bank accounts and investments lower than anticipated due to downturn in market.				(104,000)	(104,000)
Surplus in debt charge expense as all debentures have not been issued yet.	1,874				1,874
TOTAL VARIANCE CORPORATE FINANCE	28,574	1,000	0	(113,954)	(84,380)
FIRE					
Confined space training revenues lower than expected due to absence of Training Officer due to sickness.				(12,000)	(12,000)
There will be a deficit in the new revenue from surrounding Municipalities for remote access to the Crisys reporting program.	19,296			(29,700)	(10,404)
There will be a surplus in telephone and fax expense as the new equipment has not been installed to date.	7,500				7,500
TOTAL VARIANCE FOR FIRE	26,796	0	0	(41,700)	(14,904)

VARIANCE REPORT AS AT JUNE 30, 2009

Projected to December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget Surplus (Deficit)
	Surplus (Deficit)	Surplus	Surplus (Deficit)	Surplus	
POLICE					
Administration					
Surplus in salaries due to the hiring of Police Chief internally - Deputy Chief position eliminated.	80,000				80,000
Surplus in telephone expenses due to delay in phone upgrade implementation.	10,247				10,247
Criminal Record Checks					
No variance to report at this time.					
Court Services					
No variance to report at this time.					
Police Services Board					
No variance to report at this time.					
Community Safety					
No variance to report at this time.					
Enforcement					
Officer hired under "Police Officer Recruitment Fund", new hires as approved by the Police Services Board May 27/09.		70,000			(148,162)
Overtime costs higher than budget due to homicide trial, dangerous offender hearing and coroner's inquest.			(53,308)		(53,308)
Benefit costs higher than budget.			(30,000)		(30,000)
Special Units					
No variance to report at this time.					
TOTAL POLICE VARIANCE	90,247	70,000	(301,470)	0	(141,223)
OPERATIONS DEPARTMENT					
ADMINISTRATION DIVISION					
No variance anticipated at this time.					
TOTAL ADMINISTRATION VARIANCE	0	0	0	0	0

VARIANCE REPORT AS AT JUNE 30, 2009

VARIANCE REPORT AS AT JUNE 30, 2009					
Department/Board/Division	Projected to December 31st				Impact on Budget Surplus (Deficit)
	EXPENSE		REVENUE		
	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	
TRANSIT DIVISION					
Administration					
Projected year end deficit due to additional wages - coverages for supervisors- Transit/Solid Waste.		(4,218)			(4,218)
Transit Operating					
1) (a) Projected year end deficit under vehicle maintenance due to unbudgeted bus maintenance (i.e.. diesel engine and radiator).		(30,000)			(30,000)
2) Repair and maintenance of bus signs less than budget amount. Provided there is no vandalism.	2,000				2,000
Transit – Para					
Projected year end deficit due to additional wages - coverages for supervisors- Transit/Solid Waste.		(114)			(114)
TOTAL TRANSIT VARIANCE	2,000	(34,332)	0	0	(32,332)
PUBLIC WORKS DIVISION					
Administration					
Within budget at this time.					0
Public Works Garage Operating					
1) (a) Additional work requested by other depts./divisions than budgeted, therefore resulting in a projected net surplus at year end. (b) Additional snow removal required during the month of January for parking lots, therefore resulting in a projected net surplus at year end.			6,554		6,554
2) Year end projected deficit due to (a) unbudgeted repairs to Sand Dome, (b) unbudgeted replacement of drain grates in Public Works Garage, (c) electrical repairs to vehicle plug-in wiring circuit.		(7,500)			(7,500)
Roadway Maintenance					
1) Less man hours required to carry out internal catch basin cleaning program (750 catch basin).	2,698				2,698
2) Reconstruction of sidewalk and paved boulevard on north/west side of William St. overpass cost less than budgeted amount.	1,511				1,511
3) Less pothole repairs than budgeted for.	1,500				1,500

VARIANCE REPORT AS AT JUNE 30, 2009

Department/Board/Division	Projected to December 31st				Impact on Budget Surplus (Deficit)
	EXPENSE		REVENUE		
	Surplus (Deficit)	Surplus	(Deficit)		
Roadside Maintenance continued					
4) Road Grading - Less labour required to carry out program of cutting down earth build-up at edge of shoulders.	1,746				1,746
1) Projected year end deficit being reported under Work & Customer Services Revenue due to less work requested by outside agencies/individuals.				(2,277)	(2,277)
2) Projected year end surplus being reported under Work & Customer Services due to less work requested by outside agencies/individuals, therefore decrease expenditures.	1,469				1,469
3) Boulevards – (a) Additional grass seed required to repair winter damage areas. (b) Additional labour required to complete boulevard reprofile areas.		(2,932)			(2,932)
4) Guard Rails/Fencing - Unbudgeted repair of damaged pedestrian handrail on Parkedale Ave. at Creek will result in a deficit.		(1,924)			(1,924)
5) Railway Crossing Improvements - Unbudgeted inspection/maintenance fee of \$305/month/location for 4 pedestrian gate locations plus tree removal costs.		(15,952)			(15,952)
6) Surface Repairs - Additional revenue from 2008 work activity creates 2009 surplus.			5,349		5,349
Helipad Maintenance					
Within budget at this time.	0				
Traffic Maintenance					
Contract for Centre line and lane lines supply and application approximately less than budgeted amount.	4,973				4,973
Winter Control – Roads					
1) Snow Plowing -Less than 10 yr average snowfall (-24 cm) for Jan./Feb./Mar. period resulted in less full scale plowing operations.	3,432				3,432
2) Snow Removal - Greater than average snowfall (+34 cm) for January period resulted in additional snow removal operations.		(99,944)			(99,944)

VARIANCE REPORT AS AT JUNE 30, 2009

Department/Board/Division	Projected to December 31st				Impact on Budget Surplus (Deficit)
	EXPENSE Surplus (Deficit)	REVENUE Surplus (Deficit)	EXPENSE Surplus (Deficit)	REVENUE Surplus (Deficit)	
Winter Controls - Sidewalks					
3) Abrasive Application - Less than 10 yr average snowfall (-24 cm) for Jan./Feb./Mar./ period resulted in less minor snowplowing and material application being carried out.	16,358				16,358
1) Snow Plowing - Less than 10 yr average snowfall (-24 cm) for Jan./Feb./Mar. period resulted in less snowplow operations being carried out.	6,362				6,362
2) Abrasive Application - Less than 10 yr average snowfall (-24 cm) for Jan./Feb./Mar. period resulted in less material application being carried out.	13,042				13,042
SOLID WASTE	53,091	11,903	(128,252)	(2,277)	(65,535)
Garbage Collection/Disposal					
Projected year end deficit due to additional wages - coverages for supervisors- Transit/Solid Waste.			(285)		(285)
Waste Diversion					
Projected year end deficit due to additional wages - coverages for supervisors- Transit/Solid Waste.			(228)		(228)
Waste Management Recycling					
Projected year end deficit due to additional wages - coverages for supervisors- Transit/Solid Waste.			(285)		(285)
TOTAL SOLID WASTE VARIANCE	0	0	(798)	0	(798)
Fleet and Logistics					
Fleet Administration					
1) Deficit due to part-time staff required to cover staff on short term illness.			(97)		(97)
2) Projected deficit due to telephone, cellular, pager and fax charges higher than budgeted amount.			(392)		(392)
Inventory Control & Mgmt					
Within budget at this time.					0

VARIANCE REPORT AS AT JUNE 30, 2009

Projected to December 31st

Department/Board/Division	EXPENSE				REVENUE		Impact on Budget
	Surplus (Deficit)	Surplus	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	
Fleet Maintenance							
1) (a) Projected year end surplus being reported under Service Maintenance Revenues from out side agents due to increase fuel prices. (b) Projected year end surplus being reported under service maintenance revenues for internal dept/div's for maintaining City vehicles and equipment due to higher operational cost (increased maintenance).		8,257				8,257	
3) Projected year end surplus due to fuel prices lower than budgeted.	51,658					51,658	
TOTAL VARIANCE FOR FLEET AND LOGISTICS	51,658	8,257	(489)	0		59,426	
ENGINEERING							
Administration							
Within budget at this time.							
Design Engineering							
Within budget at this time.							
Field Engineering							
Within budget at this time.							
Traffic Control							
Deficit due to repairs to traffic signals caused by wind storm.			(3,500)			(3,500)	
Crossing Guards							
Within budget at this time.							
Street Lighting and Roadways							
Within budget at this time.							
Roadways							
Within budget at this time.							
TOTAL ENGINEERING VARIANCE	0	0	(3,500)	0		(3,500)	

VARIANCE REPORT AS AT JUNE 30, 2009

Projected to December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	
PLANNING					
Administration					
No variance to report.					
Building					
Revenue from building fees lower than anticipated due to slow construction activity.				(20,000)	(20,000)
Revenue from plumbing fees lower than anticipated due to slow construction activity.				(2,000)	(2,000)
TOTAL VARIANCE FOR PLANNING	0	0	0	(22,000)	(22,000)
PARKS & RECREATION					
Administration					
Overtime costs higher than budget.		(20,755)			(20,755)
Acting Director will not be attending conferences	3,000				3,000
TOTAL VARIANCE ADMINISTRATION/PROGRAMS	3,000	(20,755)	0	0	(17,755)
Parks					
Unexpected repair work to cenotaph lights.		(2,500)			(2,500)
Grass cutting tender came in lower than budgeted.	3,655				3,655
Fertilizer tender came in higher than budgeted.		(410)			(410)
River Rink expenses less than budgeted. \$1,300 wages & benefits required for December set up charged to 2008 budget. Electrical connect and disconnect as well as consumption less than budgeted as only 2 of 6 huts were moved/used at Hardy Park.	8,500				8,500
Snow removal costs greater than budgeted + additional unbudgeted ball hockey area.		(3,475)			(3,475)
TOTAL	12,155	(6,385)	0	0	5,770

VARIANCE REPORT AS AT JUNE 30, 2009

Department/Board/Division	Projected to December 31st				Impact on Budget
	EXPENSE	REVENUE	EXPENSE	REVENUE	
	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)
St. Lawrence Park					
St. Lawrence Park camping revenues down due to inclement weather.					(2,600)
	0	0	0	0	(3,150)
					(5,750)
Islands					
Fewer dive charters due to boats not meeting Transport Canada requirements.					(5,000)
Island mooring revenues down due to inclement weather.					(2,700)
Fewer seasonal island campers due to downturn in economy.	0	0	0	0	(7,700)
					(1,250)
Municipal Harbour					
Transient mooring revenues down due to inclement weather	0	0	0	0	(1,250)
					(1,250)
GWMC					
GWMC - heat, light & power costs greater than budgeted due to colder winter.					(15,000)
	0	(15,000)	0	0	(15,000)
City Hall					
Victoria Bldg - heat, light & power costs greater than budgeted due to colder winter.					(15,000)
	0	(15,000)	0	0	(15,000)
Youth Arena					
Fall ice rentals predicted to be greater than budgeted					1,654
Wages - backfilling for supervisor sick leave offset by Memorial Centre \$10,150 surplus					(19,136)
No training scheduled for balance of year	800				800
Snow removal costs greater than budgeted					(2,500)
	800	(21,636)	1,654	0	(19,182)

VARIANCE REPORT AS AT JUNE 30, 2009

Projected to December 31st					
Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	Surplus (Deficit)	
Memorial Centre					
Fall ice rentals predicted to be greater than budgeted			20,066		20,066
Wages - backfilling for supervisor sick leave offset by Youth Arena \$19,136 deficit	10,158				10,158
No training scheduled for balance of year	843				843
Snow removal costs greater than budgeted		(2,000)			(2,000)
Reduced hall rentals.				(3,200)	(3,200)
	11,001	(2,000)	20,066	(3,200)	25,867
Arts Centre					
Increased natural gas costs (\$3,500) & purchase of 2 spot lights (\$3,300) - safety issue		(6,800)			(6,800)
Sales down in Summer Theatre Program due to change in venue, down turn in economy and absence of annual donation.	0	(6,800)	0	(30,000)	(30,000)
					(36,800)
	26,956	(87,576)	21,720	(47,900)	(86,800)
TOTAL VARIANCE PARKS					
AIRPORT					
Within budget at this time.					
	0	0	0	0	0
MUSEUM					
Surplus in salaries and wages as two summer students are not required due to Museum Educator position becoming full-time offset by less grant revenues directly related to the hired of summer students.	9,758			(6,900)	2,858
Surplus due the vacancy in Museum Volunteer co-ordinator position.	2,713				2,713

VARIANCE REPORT AS AT JUNE 30, 2009

Projected to December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus (Deficit)
Expenses for building maintenance higher than anticipated due to roof leak and utilities.		(4,000)			(4,000)
JOINT SERVICES COMMITTEE	12,471	(4,000)	0	(6,900)	1,571
TOTAL VARIANCE FOR MUSEUM					
No surplus/deficit anticipated at this time.					
HERITAGE BROCKVILLE	0	0	0	0	0
TOTAL VARIANCE FOR JOINT SERVICES					
No variance figure supplied at this time.					
COMMITTEE OF ADJUSTMENT	0	0	0	0	0
TOTAL VARIANCE FOR HERITAGE BROCKVILLE					
No surplus/deficit anticipated at this time.					
CEMETERY	0	0	0	0	0
Miscellaneous revenues will be lower than anticipated.				(3,700)	(3,700)
General contracted services expense lower than budget.	1,000				1,000
Pet Cemetery revenues higher than budget.			1,000		1,000
TOTAL VARIANCE FOR CEMETERY	1,000	0	1,000	(3,700)	(1,700)
ANTICIPATED Y/E VARIANCE FOR THE CITY OF BROCKVILLE	303,133	(632,827)	113,880	(238,431)	(454,245)

**WASTEWATER RATE
(SEWER)
ADMINISTRATION
VARIANCE ANALYSIS
AT
JUNE 30, 2009**

**PROJECTED
YEAR-END**

\$69,101 DEFICIT

VARIANCE REPORT AS AT JUNE 30, 2009
WASTEWATER RATE ADMINISTRATION

Department/Board/Division	Projected to December 31st				Impact on Budget
	EXPENSE	REVENUE	EXPENSE	REVENUE	
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus (Deficit)
OPERATIONS DEPARTMENT – WASTEWATER DISTRIBUTION					
ADMINISTRATION DIVISION					
Within budget at this time.					
TOTAL ADMINISTRATION VARIANCE	0	0	0	0	0
PUBLIC WORKS					
Within budget at this time.					
TOTAL PUBLIC WORKS VARIANCE	0	0	0	0	0
ENGINEERING					
Within budget at this time.					
TOTAL ENGINEERING VARIANCE	0	0	0	0	0
WATER POLLUTION CONTROL CENTRE					
Sewage Plant					
Within budget at this time.					
Abatement					
Within budget at this time.					
Main Pumping Station					
Projected year end deficit due to electrical failure and re-work of pump #3 motor. VFD motor was replaced under capital.		(10,000)			(10,000)

VARIANCE REPORT AS AT JUNE 30, 2009
WASTEWATER RATE ADMINISTRATION

Projected to December 31st

Department/Board/Division	EXPENSE		REVENUE		Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	
Pump Stations					
1 (a) Projected year end deficit due to flood of dry well at westend pumping station required \$46,000 in repairs and contingency funds (broken water main). (b) Projected year end deficit due to communications crash of Elizabeth St. required new equipment.		(50,000)			(50,000)
Leachate Station					
Within budget at this time.					
TOTAL WATER POLLUTION CONTROL CENTRE VARIANCE	0	(60,000)	0	0	(60,000)
FINANCE					
Deficit due to PSAB consultant fees approved by Council.					(3,200)
Salaries and wages lower than budget.	7,099	(3,200)			7,099
Interest revenue on bank accounts lower than anticipated.				(13,000)	(13,000)
TOTAL VARIANCE FOR FINANCE - WASTEWATER RATE ADMIN	7,099	(3,200)	0	(13,000)	(9,101)
TOTAL VARIANCE FOR WASTEWATER RATE ADMINISTRATION	7,099	(63,200)	0	(13,000)	(69,101)

WASTEWATER SERVICE RATE FUND CASH FLOW POSITION AND PROJECTIONS AS AT JUNE 30, 2009

UNAUDITED

3% water increase, 1% wastewater increase in 2009

3% water increase, 1% wastewater increase in 2009														
2009														
3% increase														
BUDGET														
ACTUAL														
2009														
3.50%														
977,605														
1,190,241														
1,757,793														
2,222,646														
1,879,464														
1,166,956														
827,771														
527,058														
266,296														
-55,607														
-281,65														
152.0%														
152.0%														
152.0%														
152.0%														
152.0%														
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TR-25

**WATER RATE
ADMINISTRATION
VARIANCE ANALYSIS
AT
JUNE 30, 2009**

**PROJECTED
YEAR-END**

\$25,461 SURPLUS

VARIANCE REPORT AS AT JUNE 30, 2009

WATER RATE ADMINISTRATION

Projected to December 31st

Department/Board/Division	EXPENSE				REVENUE				Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus	(Deficit)	Surplus	(Deficit)	
OPERATIONS DEPARTMENT - WATER DISTRIBUTION ADMINISTRATION DIVISION									
1) Projected year end deficit due to training cost and membership fees higher than expected.		(40)						(40)	
TOTAL ADMINISTRATION VARIANCE	0	(40)	0	0	0	0		(40)	
PUBLIC WORKS									
Administration									
1) (a) Projected year end surplus due to less major repairs to equipment required. (b) Fuel prices less than anticipated, therefore resulting in a projected year end surplus.	7,587							7,587	
Main Repair/Replacement									
1) One operator short on crew, April to August resulted in reduced labour cost.	14,571							14,571	
Service Repair/Replacement									
1) One operator short on crew, April to August, resulted in reduced labour cost.	11,143							11,143	
Cleaning/Disinfect									
1) (a) One operator short on crew, April to August, resulted in reduced labour cost. (b) Unable to complete flushing program (200 hours surplus) due to other commitments (inter-departmental work)	8,383							8,383	

VARIANCE REPORT AS AT JUNE 30, 2009

WATER RATE ADMINISTRATION

Projected to December 31st

Department/Board/Division	EXPENSE				REVENUE				Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus	(Deficit)	Surplus	(Deficit)	
PUBLIC WORKS CONTINUED									
Inspection/Leak Detect Within budget at this time.									
Water Sampling Within budget at this time.									
Records Management Within budget at this time.									
Hydrants/Water Within budget at this time.									
PUBLIC WORKS CONTINUED									
Works/Customer Service Within budget at this time.									
TOTAL PUBLIC WORKS VARIANCE	41,684	0	0	0	0	0	0	41,684	
FLEET INVENTORY CONTROL & MGMT									
1) Fleet maintenance charges to maintain and operate second life water vehicles, this expense is not budgeted.		(1,214)						(1,214)	
2) Deficit under Inventory Control (Recovery of Expenses & General Sales) due to less obsolete parts sold at auction/outside agents.				(600)				(600)	
TOTAL FLEET INVENTORY CONTROL & MGMT VARIANCE	0	(1,214)	0	(600)	0	(600)	0	(1,814)	

VARIANCE REPORT AS AT JUNE 30, 2009

WATER RATE ADMINISTRATION

Projected to December 31st

Department/Board/Division	EXPENSE				REVENUE				Impact on Budget
	Surplus	(Deficit)	Surplus	(Deficit)	Surplus	(Deficit)	Surplus	(Deficit)	
ENGINEERING									
Within budget at this time.									
WATER TREATMENT PLANT									
Administration									
1) Capital projects had an impact on normal plant operations (filters, valves and actuators at Parkedale.									
TOTAL ENGINEERING VARIANCE	0	0	0	0	0	0	0	0	0
FINANCE - WATER RATE ADMINISTRATION									
Deficit due to PSAB consultant fees approved by Council.									
Salaries and wages lower than budget due to full-time employee replaced with part-time employee.	6,287			(3,200)					6,287
Interest revenue on bank accounts lower than anticipated.						(15,000)			(15,000)
TOTAL VARIANCE FOR FINANCE - WATER RATE ADMINISTRATION	6,287	(3,200)			0	(15,000)			(8,713)
TOTAL VARIANCE FOR WATER RATE ADMINISTRATION	47,971	(10,110)	0	(15,600)					25,461

UNAUDITED

**WATER RATE ADMINISTRATION FUND
CASH FLOW POSITION AND PROJECTION AS AT JUNE 30, 2009**

	2009											
	BUDGET	ACTUAL										
	2.00%	9.41%	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Interest Rate			2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OPENING BALANCE JANUARY 1	1,788,668	1,788,668	1,743,510	1,231,561	931,601	723,033	931,495	1,037,291	1,164,723	1,211,213	1,420,679	1,838,498
ADD- PROJECTED REVENUES:												
Water Revenues	3,190,158	1,493,291	3,269,031	3,367,101	3,468,114	3,572,157	3,679,322	3,789,702	3,903,393	4,020,494	4,141,109	4,141,108
Elizabethtown - Residential	58,711	24,052	60,472	62,286	64,155	66,080	68,062	70,104	72,207	74,373	76,604	76,604
Elizabethtown - Commercial	66,798	33,964	68,802	70,866	72,992	75,182	77,437	79,760	82,153	84,618	87,156	87,156
PIL'S	40,032	0	40,032	40,032	40,032	40,032	40,032	40,032	40,032	40,032	40,032	40,032
Unbilled Revenue	0	0	0	0	0	0	0	0	0	0	0	0
Interest income - from own funds:	35,474	7,350	35,474	21,417	16,383	16,381	19,493	21,802	23,524	26,058	32,269	37,565
TOTAL PROJECTED REVENUES:	3,381,173	1,558,658	3,473,811	3,561,703	3,661,675	3,769,832	3,884,346	4,001,400	4,121,309	4,245,576	4,371,171	4,382,467
TOTAL AVAILABLE:	5,179,841	3,347,325	5,217,321	4,793,264	4,593,277	4,492,865	4,815,841	5,038,691	5,286,032	5,456,788	5,797,850	6,220,964
ESS- PLANNED EXPENDITURES:												
PERATING EXPENSES:												
Water Operating Expenses	2,508,344	1,123,670	2,558,511	2,609,681	2,661,875	2,715,112	2,769,415	2,824,803	2,881,299	2,938,925	2,997,703	3,057,658
Contribution to current budget debt charges	134,222	67,110	134,222	134,222	134,222	134,222	134,222	134,222	134,222	134,222	134,222	134,222
APITAL COMPONENT:												
Contribution to water projects in the capital budget	617,386	0	514,866	384,000	470,000	558,000	648,000	748,000	858,000	968,000	1,078,000	1,188,000
Contribution to water projects in the capital budget	-617,386	0	-430,000	-280,000	-375,000	-470,000	-568,000	-668,000	-768,000	-868,000	-968,000	-1,068,000
estimated debt charges on capital budget water projects	0	0	84,866	104,000	95,000	33,000	197,000	135,000	65,000	230,000	198,000	198,000
Contribution for projects approved subsequent to passing of budget	0	0	91,689	150,112	188,155	239,105	269,676	269,676	269,676	269,676	269,676	269,676
Contribution to capital for Water Treatment Plant Projects	320,000	0	397,500	463,000	479,500	513,000	555,000	598,000	641,000	684,000	727,000	770,000
Contribution to capital for Water Distribution Projects	385,000	0	580,000	693,000	750,000	813,000	876,000	939,000	1,002,000	1,065,000	1,128,000	1,191,000
Contribution to Minor Capital	705,000	0	957,500	793,000	629,500	388,000	420,000	468,500	517,500	566,500	615,500	664,500
Contribution to Major Office Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
Contribution to Fleet Reserve Fund: Water Fleet Purchases	37,637	0	37,637	52,090	121,433	11,870	15,219	68,748	8,603	65,110	16,416	17,515
Contribution to Fleet Reserve Fund: Estimated Debt Charges @ 6.0%	51,128	0	121,336	18,557	40,060	40,060	67,557	67,557	67,557	67,557	67,557	67,557
TOTAL PLANNED EXPENDITURES:	3,436,331	1,190,780	3,985,760	3,861,662	3,870,244	3,561,369	3,778,550	3,873,968	4,074,819	4,036,109	3,959,352	4,265,404
RESERVE FUND EQUITY BALANCE, DECEMBER 31	1,743,510	2,156,545	1,231,561	931,601	723,033	931,495	1,037,291	1,164,723	1,211,213	1,420,679	1,838,498	1,955,561



BROCKVILLE

CITY OF THE 1000 ISLANDS

Corporation of the City of Brockville Capital Variance Report For the period ending June 30, 2009

Project	Carry-Forward (from previous years)	2009 Budget	Current Project Balance	Projected Variance	Notes / Comments
BM AC	118,083	45,000	117,409		Funding of \$47,525 committed for a lift at the Brockville Arts Centre, \$50,000 committed for an accessible playground structure and \$1,313 committed for BMAAC flags and certificate: An estimate of \$16,000 for the Memorial Centre stage been included in this years budget.
Bui ing Maintenance	143,572	698,300	120,039	56,525	Tenders for roof repairs/replacements approx. \$125,000 under budget. Council approved report #2009-100-06 which redirects \$75,000 of this surplus to the HVAC replacement at tl BAC.
Bro :ville Arts Centre - Floor		15,000	0		There will be additional engineering costs that are not included in the tender amount.
Bro :ville History Book	(76,824)	0	(76,499)		Deficit to be offset by future book sales. Prices have been lowered to encourage sales.
Ene y Retrofits		1,300,000	(1,688)		LED Streetlights - work in progress. Funding from the Federal Gas Tax Reserve Fund will be transferred to the project.
Flee	116,024	1,179,865	(385,560)		The surplus from purchases made to date is \$91,050. This surplus may vary depending on tender results for the remaining vehicles/equipment to be purchased. Funding from the Federal Gas Tax Reserve Fund and Fleet Reserve Fund to be transferred to project.
GIS ngineering	(16,589)	-	(16,670)		Work is in progress. COMRIF funding has been obtained for this project.
GW/ Lighting Upgrade	(4,271)	-	641	641	Project is complete.
Elec ublic Mail System Upgrade	-	40,000	(37,409)		Need to install one additional piece of management software to complete project. Funding from the Major Office Reserve Fund will be transferred after the final tax due date.
Corf ate Systems Upgrade	189,152	365,397	(78,664)		Council Laptop: Purchasing and hardware preparation are complete, waiting for system set on ICompass and training. Fire Console: Systems are being investigated with the partnering municipalities. ERP Phase 1: Project is on-going. Project Management for ERP: WSCS Consulting has been retained.
Voicc Recognition Program	-	8,700	(268)		Initial prep work completed for installation. Not planned to be implemented until August. Funding from the Major Office Reserve Fund will be transferred after the final tax due date.
Information Systems	24,617	141,500	(69,876)	(5,000)	Computer replacement program approx. 60% complete. Funds used to replace failed router/gateway creating small deficit. Funding from the Major Office Reserve Fund will be transferred after the final tax due date.



BROCKVILLE

CITY OF THE 1000 ISLANDS

Corporation of the City of Brockville

Capital Variance Report For the period ending June 30, 2009

Project	Carry-Forward (from previous years)	2009 Budget	Current Project Balance	Projected Variance	Notes / Comments
Lar Sales	-	-	78,914		Funds received from the sale of land. Funds to be transferred to the Industrial Land Sites Reserve Fund.
Vic ria Building Ceiling Repair	-	41,944	(22,435)	19,509	The project is complete. Funding from the Federal Gas Tax Reserve Fund will be transferred after the final tax due date.
200 Minor Capital	5,986	-	6,016		The Telecom redundancy project on-going. Awaiting an invoice from Linden Audio which will utilize the remaining funds in the Victoria Hall Leasehold improvement project.
200 Minor Capital	12,877	-	8,629		The coin counting machine and portable photo id projects are still on-going.
200 Minor Capital	16,772	-	16,854		The Court House Ave Fulford Fountain and Traffic control and cabinet projects are still on-going.
200 Minor Capital	-	143,000	(35,154)	3,941	Training room project overspent by \$681.00. X-Pert loader software is \$749.00 overspent. Concrete bollard project needs to be re-tendered. Traffic camera project complete with a surplus of \$3,941.46. Crisys Intelli-loader implementation in final phase. Funding from the Reserve Funds and Finance Plan will be transferred after the final tax due date.
Fire all Renovations	41,463	-	41,666		The project is currently on hold. Cost estimate for a generator is \$64,100.
Asphalt/Concrete Program	4,905	450,000	(13,814)	1,964	Reconstruction of concrete curbing & sidewalks awarded to W.J. Sherman and Sons. No surplus anticipated. Cold milling of asphalt awarded to Roto-Mill Services Ltd. with anticipated surplus of \$1,964. Funding from the Federal Gas Tax Reserve Fund and Finance Plan will be transferred after the final tax due date.
Bridge Inspection Services	-	20,000			Project to be undertaken later this year.
Brockville Transportation Planning Study	75,609	-	75,980		Project on-going. The study to be completed in conjunction with Official Plan update.
Calif ria Avenue	-	120,000			Staff currently working on preparation of tender documents.
CN F lway Crossing Improvements	42,994	-	43,205		Work completed. Final approval of invoices are pending confirmation from Transport Canada.
Fencing - CN Railways	5,660	-	5,622		Used continuously to make repairs to fences from vandalism.
Front Ave Reconstruction - Tracks to Park St	3,643	-	3,661		Work has been completed.



BROCKVILLE

CITY OF THE 1000 ISLANDS

Corporation of the City of Brockville

Capital Variance Report

For the period ending June 30, 2009

Project	Carry-Forward (from previous years)	2009 Budget	Current Project Balance	Projected Variance	Notes / Comments
Investing in Ontario Act	6,126	-	6,126		Interest earned on subsidy funds. Funds to be used for the completion of projects in 2009.
King Street Reconstruction	-	1,094,000	96,617	33,923	Water portion of project increased by \$56,700 while Wastewater portion decreased by \$60,000 and tax rate portion decreased by \$30,622.50.
King Street West Reconstruction	20,547	1,836,500	(10,246)	527,136	Project received up to 2/3 funding from COMRIF. Any reduction in costs may result in decreased subsidy. Amount of \$527,136 is before a possible reduction in subsidy.
Local Street Reconstruction	12,808	-	12,871		Work has been completed. Follow-up camera inspections to be completed in 2009 at a cost of approximately \$5,000.
Northern Cables Entrance		84,000	0		Project is being funded from the Investing in Ontario Funds and through a cost-share with Northern Cables.
Pedestrian Bridge Audit		10,000	0		Project to be completed in conjunction with the bridge inspection services later this year.
Pre-engineering Services	26,966	-	24,793		On-going.
Parliamentary Avenue Realignment	202,432	-	203,425		Project is complete. Approximately \$33,000 of the surplus is proposed to be used to fund traffic related 2009 Minor Capital projects.
Parliamentary Street Railway Crossing	3,138	-	165		
Road & Bridges Funding	5,743	0	5,743		Interest earned on subsidy funds which will be used towards the King Street West reconstruction project.
Parking Meters	27,584	29,536	15,868		Estimated cost: \$38,000. Meters to be installed June 25/09. SDR recommendation for the installation of new parking meters will be completed by the end of Oct 2009.
Public Transportation Funds	2,015	-	2,015		Interest earned on subsidy funds. Funds to be used for the completion of projects in 2009.
Brook Street Construction	(19,631)	-	(20,927)		Project is complete. Deficit caused by issues with the back feed system. Report will be presented to Finance and Admin with suggestions on funding sources.
Brook Street Construction - William-Perth		325,000			Work is in progress.
Dechlorination Station Equipment	49,958	-	50,204		On-going. Engineering staff researching for a suitable solution.
Water Equipment	2,104	-	2,114		On-going.



BROCKVILLE

CITY OF THE 1000 ISLANDS

Corporation of the City of Brockville Capital Variance Report For the period ending June 30, 2009

Project	Carry-Forward (from previous years)	2009 Budget	Current Project Balance	Projected Variance	Notes / Comments
Ferguson Drive - PRV Installation	-	60,000			Work in progress.
Laurier Ave - Cathodic Protection	36,121	0	36,298		On-going.
Marshall Street	37,497	-	37,681		Work is to be completed in conjunction with the King Street West project scheduled for 2010.
Service Upgrades	45,914	-	41,825		Project is on-going.
Wastewater Treatment Plant Work	522,022	320,000	249,692		Projects are on-going.
Expansion of the Zone 3 pressure area	6,415		6,447		Work is on-going.
Zone 3 pressure zone	33,995		33,942		Work is on-going.
Wastewater management study	22,996	10,000	20,067		Sufficient funds to cover carrying costs for several years.
Lanark Mill Site Closure	232,952	-	234,095		Funds should be sufficient to cover all closure activities.
Lanark Mill Leachate Treatment System	70,569	-	70,915		Project is on-going. Staff are reviewing reports from other municipalities.
Sewer overflow/Infiltration Analysis	50,406	80,000	50,653		Work is in progress.
Stevenson Blvd	77,941	-	78,324		Work is in progress.
Wastewater Pollution Control Plant Equipment	385,316	418,500	268,270		Projects are on-going.
Wastewater Pollution Control Plant Secondary Treatment Upgrade	2,544	13,365,000	(298,128)		Project is on-going. Construction is expected to commence June 2009 with commissioning completion in November 2011.
Elizabethtown water distribution	12,679	-	12,741		
Development Charge Background Study		20,000	0		The need for a study will be reviewed at the November 2009 EDP committee meeting.



BROCKVILLE

CITY OF THE 1000 ISLANDS

Corporation of the City of Brockville

Capital Variance Report

For the period ending June 30, 2009

	Project	Carry-Forward (from previous years)	2009 Budget	Current Project Balance	Projected Variance	Notes / Comments
Off	ial Plan Update	-	240,915	(50,366)		The project is on budget. No variance is anticipated at this time. Funding from the Federal Gas Tax Reserve Fund will be transferred after the final tax due date.
Bri	wood - Community Park	31,463	-	31,618		Some work completed. Staff is investigating status of discussions with developer.
Do	ing at the Marina	-	120,000	0		Awaiting quote for hydro installation. Docks to cost \$56,400.
Lea	Free Dog Park	1,432	11,432	(4,475)		\$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.
Ele	icity at Court House Green	-	33,000	2,214		Project is ongoing.
Pro	ct Encore	877,065	-	814,157		The lobby demi lune and main entrance marquee upgrades have been completed. Main auditorium renovations are scheduled to take place this summer.
HV	System at Brockville Arts Centre	-	200,000	(30,015)	0	The cost of completing project is \$272,666. The required additional monies of \$75,000 will be funded from expected surplus from roof tenders in BMMP project. Funding from the Federal Gas Tax Reserve Fund will be transferred after the final tax due date.
Ped	trian Pathway Linkage	10,761		10,814		Funds being held for future phases of the pathway.
Islar	s Environmental Assessment	-	25,000	0		Project is ongoing.
Park	Equipment Management	104,318	65,100	50,974	8,272	Project is ongoing.
Barr	Free Play Structure	-	130,000	0	0	Play structure has been installed. No surplus/deficit anticipated.
St. L	ence Park - Parking		22,800	(17,632)	3,156	Surplus is estimated at \$3,156. Funding to be transferred from the Parking Reserve Fund after the final tax due date.
Railw	y Tunnel - North Portal	87,923	250,000	65,023		Tenders received were higher than anticipated. Report to be forwarded to Operations Committee in August 2009.
Skatepark		(60,308)		(60,604)		Deficit will be slightly mitigated by receipt of committed fundraising dollars.
St. Lawrence Park Design		16,842		16,924		Project is on-going.



BROCKVILLE
CITY OF THE 1000 ISLANDS

Corporation of the City of Brockville
Capital Variance Report
For the period ending June 30, 2009

Project	Carry-Forward (from previous years)	2009 Budget	Current Project Balance	Projected Variance	Notes / Comments
Town of Tourism	192,382		193,326		
Waterfront Public Use Study	5,424	-	5,450		Project is on-going in conjunction with the Official Plan.
Waterfront Street Park Development (Reynolds)	85,295		73,705		Work is in progress.
Wood Subdivision	98,724		99,209		Funds received from developers.
Stormwater Management - Brockwoods	3,513		3,531		Funds received from developers.
Side walk contributions	49,537		49,780		Funds received from developers.
St. Lawrence Lodge Redevelopment	178,362		179,237		Brockville's share of this project is 60.26%.
Total	4,263,562	23,319,489	2,445,059	650,066	

JULY 10, 2009

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – JULY 21, 2009

**2009-114-07
2009 TAX RATES AND
FINAL TAX DUE DATE
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 an amendment to By-Law 050-2009, the By-Law to adopt the 2009 Operating Capital, Water and Wastewater Budgets, to include a capping shortfall in the industrial tax class of \$296 for an amended net operating levy of \$26,951,207 [Attachment #1 to Report #2009-114-07]; and

That the by-law to levy \$26,951,207 and impose municipal and education tax rates for the year 2009 be approved [Attachment 2 to Report # 2009-114-07]; and

That the calculations to impose special purpose rates for the year 2009 and to authorize the levy on behalf of the Downtown Board Improvement Association (DBIA) be approved [Attachment 3 to Report # 2009-114-07]; and

That the final tax due date for all property classes is August 27, 2009.

PURPOSE

As per Sections 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 / ANALYSIS

By-law 050-2009 passed on April 28, 2009 approved a net levy for 2009 of \$26,950,911. Tax ratios and capping and threshold options for protected classes were approved at the June 23, 2009 meeting and approved by By-Laws 064-2009 and 065-2009 respectively. Due to a capping shortfall in the industrial tax class, it is necessary to increase the operating budget net levy (or the municipal amount to be raised through taxation) by \$296 to \$26,951,207.

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 2009 tax rates based on the City's approved levy, capping thresholds and ratios.

Municipal Rates

The City's levy increase of 5.26% equates to an actual tax rate decrease of 2.58% for commercial and multi-residential tax classes and 1.60% for all other tax classes based upon (a) commercial and multi-residential ratio reductions; and (b) growth and reassessment for all tax classes.

To the residential property owner this is the equivalent of an increase of 3.92% or \$53.34 based upon \$105,608 of assessment which prior to reassessment would have been \$100,000.

To a commercial property owner this is the equivalent of an increase of 1.83% or \$49.31 based upon \$104,530 of assessment which prior to reassessment would have been \$100,000.

To an industrial property owner this is the equivalent of an increase of 2.20% or \$78.51 based upon \$103,855 of assessment which prior to reassessment would have been \$100,000.

Education Rates

The Province approved Ontario Regulation 92/09 that prescribed the education rates for the residential and business property classes for 2009.

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 2009 tax rate was set at 0.252% reduced from the rate of 0.264%. Farm and managed forest tax class rates are based upon 25% of the residential education tax rate.

The 2009 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 to 6 to Report 2009-114-07 for a full comparison of municipal and education rates.

Downtown Board Improvement Rates

These rates are based on the levy \$222,086 and recovery of the cost of complimentary parking of \$35,400 as approved by Brockville City Council in the budget.

Schedules and Attachments:

1. Attachment 1 - By-Law 0xx-2009 Amending By-Law 050-2009
2. Attachment 2 – By-Law
Schedule A Municipal Tax Rates
This schedule includes assessment values, tax ratios per By-Law 064-2009, capping and threshold options per By-Law 065-2009 and tax rates.

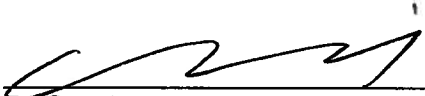
Schedule B Education Tax Rates
This schedule includes assessment values and tax rates as prescribed by the Provincial government
3. Attachment 3- DBIA Tax Rates and Tiered Parking Rates package
4. Attachment 4- 2009 Tax Rate Schedule identified by Property Class
5. Attachments 5-6 - Comparison of Tax Levies, Tax Rates and Impacts
6. Attachment 7 - 2009 City of Brockville Budget Summary presented by functional lines

By-Laws

By-laws are available to enact Municipal and Education rates for the 2009 tax year.

The By-law for the Downtown Board Improvement Area rates will be presented for approval at the August 25, 2009 Council meeting. This meets notification requirements to all applicable property owners in a DBIA area as defined in the Municipal Act.


The final tax due date for all property classes is Thursday, August 27, 2009.



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-2009

By-Law to amend By-law 050-2009 the 2009 Operating, Capital, Water, and Wastewater Budgets

WHEREAS Council passed 050-2009;

WHEREAS Council authorize an amendment to By-Law 050-2009, the By-Law to adopt the 2009 Operating Capital, Water and Wastewater Budgets, to include a capping shortfall in the industrial tax class of \$296:

NOW THEREFORE the Municipal Council of the Corporation of the City of Brockville enacts as follows:

THAT by-law 050-2009 be amended as follows:

1. THAT the following be deleted:

Operating Budget

Gross Expenditures of	\$39,806,582
Gross Revenues of	<u>12,855,671</u>
Net Levy of	\$26,950,911; and

2. THAT the following be added

Operating Budget

Gross Expenditures of	\$39,806,878
Gross Revenues of	<u>12,855,671</u>
Net Levy of	\$26,951,207; and

3. THAT this by-law is in effect upon passing.

Given under the Seal of the
Corporation of the City of Brockville
and passed this 28th Day of April, 2009

MAYOR

CLERK

THE CORPORATION OF THE CITY OF BROCKVILLE

By-law Number 0xx-2009

A by-law to levy \$26,951,207 and impose Municipal and Education rates for the year 2009 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 2009 have been laid before the Municipal Council of the City of Brockville and have been adopted by the said Council; and

WHEREAS pursuant 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 2009 taxation year; and

WHEREAS the tax ratios on each property class for the 2009 taxation year have been set out in By-law 064-2009 of The Corporation of The City of Brockville; and

WHEREAS the capping thresholds for protected property classes for the 2009 taxation year have been set out in By-law 065-2009 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 2009 as prescribed in Ontario Regulation 92/09 and 163/09; 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 2009 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 2009 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 2009, attached hereto as attachment 7 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 2009 shall be applied against all property classes in the assessment roll as returned and amended for the 2009 taxation year.

THAT the 2009 taxes are due and payable in two installments, being the Interim tax demand on the 2nd of March 2009 and the Final Tax demand due on the 27th day of August 2009, 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 payments 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 according 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 28th day of July, 2009

MAYOR

CLERK

THE CORPORATION OF THE CITY OF BROCKVILLE

SCHEDULE A

2009 MUNICIPAL TAX RATES

Property Class	RTC/RTQ	Assessment	Ratios	Tax Rates
Residential/farm	RT	1,146,108,480	1.000000	0.013386319
Residential Shared PIL	RH	41,750	1.000000	0.013386319
New Multi-Residential	NMT	-	1.000000	0.013386319
Multi-Residential	MT	91,325,648	1.782000	0.023854421
Farmlands	FT	181,050	0.250000	0.003346580
Managed Forests	TT	32,500	0.250000	0.003346580
Commercial Occupied	CT	197,787,105	1.958715	0.026219984
Office Building	DT	46,233	1.958715	0.026219984
Shopping Centre	ST	44,913,070	1.958715	0.026219984
Parking Lot	GT	334,125	1.958715	0.026219984
Commercial Shared PIL	CH	466,250	1.958715	0.026219984
New Construction Commercial	XT	19,395,638	1.958715	0.026219984
New Construction Shopping Centre	ZT	3,486,373	1.958715	0.026219984
Commercial Vacant Land	CX	5,621,525	1.371101	0.018353996
Commercial Excess Land	CU	3,137,388	1.371101	0.018353996
Commercial Vacant PIL	CJ	32,375	1.371101	0.018353996
Shopping Centre Excess Land	SU	18,368	1.371101	0.018353996
New Construction Excess Land	XU	291,303	1.371101	0.018353996
New Construction Shopping Centre Excess Land	ZU	288,688	1.371101	0.018353996
Industrial Occupied	IT	21,003,444	2.627561	0.035173370
Large Industrial	LT	38,060,250	2.627561	0.035173370
Industrial Shared PIL	IH	219,600	2.627561	0.035173370
Industrial Vacant Land	IX	1,052,375	1.707915	0.022862695
Industrial Excess Land	IU	477,391	1.707915	0.022862695
Large Industrial Vacant Land	LX	-	1.707915	0.022862695
Large Industrial Excess Land	LU	495,168	1.707915	0.022862695
Industrial Vacant Land PIL	IJ	18,700	1.707915	0.022862695
Pipelines	PT	5,736,000	1.813224	0.024272395

1,580,570,797

THE CORPORATION OF THE CITY OF BROCKVILLE

SCHEDULE B

2009 EDUCATION TAX RATES AS PRESCRIBED

Ontario Regulation 92/09 and 163/09

Property Class	RTC/RTQ	Assessment	Tax Rates
Residential/farm	RT	1,146,108,480	0.002520000
Residential Shared PIL	RH	41,750	0.002520000
Residential/farm school support only	RD	794,250	0.002520000
New Multi-Residential	NMT		0.002520000
Multi-Residential	MT	91,325,648	0.002520000
Farmlands	FT	181,050	0.000630000
Managed Forests	TT	32,500	0.000630000
Commercial Occupied	CT	197,787,105	0.021388570
Office Building	DT	46,233	0.021388570
Shopping Centre	ST	44,913,070	0.021388570
Parking Lot	GT	334,125	0.021388570
Commercial Shared PIL	CH	466,250	0.021388570
New Construction Commercial	XT	19,395,638	0.015200000
New Construction Shopping Centre	ZT	3,486,373	0.015200000
Commercial Vacant Land	CX	5,621,525	0.014971999
Commercial Excess Land	CU	3,137,388	0.014971999
Commercial Vacant Shared PIL	CJ	32,375	0.014971999
Shopping Centre Excess Land	SU	18,368	0.014971999
New Construction Excess Land	XU	291,303	0.010640000
New Construction Shopping Centre Excess Land	ZU	288,688	0.010640000
Industrial Occupied	IT	21,003,444	0.021857540
Large Industrial	LT	38,060,250	0.021857540
Industrial Shared PIL	IH	219,600	0.021857540
Industrial Vacant Land	IX	1,052,375	0.014207401
Large Industrial Vacant Land	LX		0.014207401
Large Industrial Excess Land	LU	495,168	0.014207401
Industrial Excess Land	IU	477,391	0.014207401
Industrial Vacant Land PIL	IJ	18,700	0.014207401
Pipelines	PT	5,736,000	0.015431130
		<u>1,581,365,047</u>	

NOTICE OF PASSING BY-LAW

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

Take Notice that the Council of the Corporation of the City of Brockville intends to pass a by-law at their meeting of August 25, 2009 at 7:00 p.m. in the Council Chambers, Brockville City Hall, subject to the conditions herein.

The subject by-law will be for the purposes of levying a special charge at a tax rate of \$.004803407 within the designated Improvement Area. The special charge will generate the approved 2009 budget of \$222,086.

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

That 65% of the parking levy be levied evenly amongst the DBIA members whose properties and businesses are located on King St. commencing in the west at 246 King St W and eastwardly to the west side of the intersection with Park St., who benefit the most from the operation of the complimentary parking system. That 35% of the parking levy be levied evenly amongst the DBIA members whose properties and businesses are located on side streets one block north and one block south of King St. and include the following streets; Clarissa, Perth, John, Halliday, Kincaid, Home, Chase, Buell, Apple, St. Andrew, Market W, Market E, Court House Ave, Broad St and Court House Sq in its entirety, who benefit from the operation of the Complimentary Parking System. The members of the DBIA whose properties are not within the Complimentary Parking Zone are not required to pay this parking recovery. The cost of the complimentary parking for 2008 is \$35,400.

Any person who would be liable to a special charge levied, in accordance with the proposed by-law, may object by filing written notice of reasons in support of the objection with the Clerk of the City of Brockville, not later than the 18th day of August 2009.

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

DATED AT THE CITY OF BROCKVILLE THIS 22nd DAY OF June 2009.

Sandra Seale
City Clerk

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

DBIA 2009

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
010 010 049 00	BEVAN-BAKER HYGIENE SERVICES	96 KING E		118,151					\$567.53			\$567.53
010 010 090 00	SANDRA JOYCE BEST	80 KING E		86,884					\$430.79			\$430.79
010 010 429 00	VJAY BERI	5 PARK		83,500					\$305.02			\$305.02
020 035 003 00	NYLAND JACQUELINE IN TRUST	8 FLINT		62,290					\$298.20			\$298.20
020 035 005 00	TIMOTHY THOMSON (BREWERS RETAIL)	45 WATER W		275,500					\$1,323.34			\$1,323.34
020 035 009 00	1871171 ONTARIO LTD	5 HOME		440,400					\$2,644.28			\$2,644.28
020 035 011 00	BMII INVESTMENT CORPORATION	101 WATER ST W	110,100	534,750					\$2,568.62			\$2,568.62
020 035 015 00	582888 ONTARIO LTD	123 WATER W		347,000					\$1,666.78			\$1,666.78
020 035 019 00	JOHN EARLE	38-40 WATER E		84,475					\$405.77			\$405.77
020 035 021 00	VALCO INSTRUMENTS CANADA	26-28 WATER E		410,500					\$1,971.80			\$1,971.80
020 035 025 00	2010277 ONTARIO LIMITED	20 WATER E		78,041					\$379.87			\$379.87
020 035 028 00	FOWLER HELEN	12 WATER E		76,382					\$366.89			\$366.89
020 035 033 00	TOMMY DEWAR	36-40 WATER W		54,650					\$282.51			\$282.51
020 035 053 00	FRETWELL TRACY	17 HALLIDAY		117,500					\$564.40		\$182.21	\$746.61
020 035 055 00	LOUISE & PAUL BEAUCHAMP	21 HALLIDAY		11,925					\$57.28		\$182.21	\$239.49
020 035 061 00	COLLETT SURVEYING LTD	75 KING E		57,010					\$273.84	\$215.05		\$488.89
020 035 063 00	SHEILA MCMAHON	71 KING E		73,454					\$352.83	\$215.05		\$567.88
020 035 065 00	330791 ONTARIO LIMITED	67 KING E		35,905					\$172.47	\$215.05		\$387.51
020 035 068 00	SHARON STONE	66 KING E		60,000					\$288.20	\$215.05		\$503.25
020 035 067 00	EQUITY BUILDING OF BROCKVILLE LTD	61 KING E		496,000					\$2,382.49	\$215.05		\$2,597.54
020 035 068 00	1681083 ONTARIO LTD	51 KING E		1,014,000					\$4,870.85	\$215.05		\$5,085.70
020 035 069 00	46 COMMERCIAL	48 KING E		202,000					\$970.28	\$215.05		\$1,185.33
020 035 070 00	IMPERIAL OIL	33 KING E		225,000		152,000			\$730.12	\$215.05		\$945.18
020 035 071 00	333016 ONTARIO LIMITED	27-31 KING E		225,000					\$1,080.77	\$215.05		\$1,295.81
020 035 074 00	WEDGEWOOD BROCKVILLE	5-13 KING E		150,080		228,000			\$1,095.18	\$215.05		\$1,310.22
020 035 075 00	BROCKVILLE CITY	1 KING ST W		181,750					\$720.90	\$215.05		\$935.94
020 035 078 00	721380 ONTARIO LIMITED	7 KING W		255,000					\$8,707.38	\$215.05		\$8,922.42
020 035 077 00	YEUNG MOON TAK	19-21 KING W		275,346					\$1,224.87	\$215.05		\$1,439.92
020 035 078 00	MARLEAU INVESTMENTS	23 KING W		73,000					\$1,322.80	\$215.05		\$1,537.85
020 035 079 00	MARLEAU INVESTMENTS	WATER ST W		220,000					\$350.85	\$215.05		\$350.85
020 035 080 00	886368 ONTARIO LTD	25-29 KING W		193,080					\$1,056.75	\$215.05		\$1,271.80
020 035 081 00	JOHN MAZUREK	31-33 KING ST W		456,500					\$927.44	\$215.05		\$1,142.49
020 035 082 00	984162 ONTARIO LTD	36 KING W		243,000					\$2,182.78	\$215.05		\$2,407.80
020 035 083 00	JOHN CHURCH	37-39 KING W		347,000					\$1,187.23	\$215.05		\$1,382.27
020 035 084 00	162310 ONTARIO LTD	41-45 KING W		562,473					\$1,686.78	\$215.05		\$1,881.83
020 035 085 00	1590454 ONTARIO INC	51 KING ST W		487,000					\$2,845.89	\$215.05		\$3,060.94
020 035 086 00	DAVID ROY JONES HOLDINGS INC	53-59 KING W		485,000					\$2,243.19	\$215.05		\$2,458.24
020 035 087 00	DAVID ROY JONES HOLDINGS INC	65 KING W		128,752					\$2,329.85	\$215.05		\$2,544.70
020 035 089 00	DAVID ROY JONES HOLDINGS INC	69-71 KING W		182,500					\$618.45	\$215.05		\$833.49
020 035 090 00	CASSELMAN STORES LIMITED	73-77 KING W		164,000					\$876.82	\$215.05		\$1,091.87
020 035 091 00	1342227 ONTARIO LTD	79-81 KING W		161,854					\$777.45	\$215.05		\$1,002.81
020 035 092 00	KER'S MENS' WEAR LIMITED	83-85 KING W		92,125					\$442.51	\$215.05		\$657.56
020 035 093 00	PENSA TECHNOLOGY SOLUTIONS	87-93 KING W		222,547					\$1,068.88	\$215.05		\$1,284.03
020 035 094 00	PAUL & MARGOT BAK	95-99 KING W		336,553					\$1,616.60	\$215.05		\$1,831.65
020 035 095 00	IOOF	101-105 KING W		119 KING W					\$374.67	\$215.05		\$589.71
020 035 096 00	HILHORST SCOTT	107 KING W		369,000					\$302.61	\$215.05		\$517.66
020 035 097 00	HILHORST SCOTT	151-153 KING W		191,250					\$1,772.46	\$215.05		\$1,987.50
020 035 099 00	906585 ONTARIO LTD	143-145 KING W		1,875,250					\$918.65	\$215.05		\$1,133.70
020 035 100 00	GARDINER TINA MARIE	133-139 KING W		104,000					\$8,046.91	\$215.05		\$8,261.95
020 035 101 00	JOHN HYRE	24 KINCAID		132,834					\$498.55	\$215.05	\$182.21	\$681.76
020 035 103 00	WALTER STILNOVICH	161 KING W							\$638.06	\$215.05		\$853.10
020 035 104 00	PAUL & MARGO BAK											

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 65% FLAT RATE	PARKING LEVY 35% FLAT RATE	TOTAL
020 035 105 00	TAYLOR HEALTH CARE SERVICES	163-167 KING W		110,500					\$530.78	\$215.05		\$746.82
020 035 108 00	TAYLOR HEALTH CARE SERVICES	173 KING W		104,000					\$499.55	\$215.05		\$714.60
020 035 110 00	TAYLOR HEALTH CARE SERVICES	175 KING W		250,500					\$1,203.26	\$215.05		\$1,418.30
020 035 111 00	KEITH & FAYE KERFOOT	179-191 KING W		879,613					\$4,225.14	\$215.05		\$4,440.19
020 035 116 00	8618287 CANADA INC	205 KING W				65,000			\$312.22	\$215.05		\$527.27
020 035 117 00	994283 ONTARIO LTD	209-211 KING W		186,000					\$797.37	\$215.05		\$1,012.41
020 035 118 00	RELIABLE FURNITURE & APPLIANCES	213-211 KING W		182,145					\$874.92	\$215.05		\$1,089.98
020 035 121 00	8171915 CANADA INC	223 KING W		51,500					\$247.38	\$215.05		\$462.42
020 035 124 00	EQUITY BUILDING OF BROCKVILLE LTD	13 BETHUNE		85,000					\$408.29			\$590.50
020 035 128 00	TAROLA HOLDINGS OTTAWA	7 MARKET E				165,000			\$808.97		\$182.21	\$989.18
020 035 129 00	10822233 ONTARIO LIMITED	BLOCKHOUSE IS		15,710					\$75.48		\$182.21	\$258.48
020 035 130 00	BROCKVILLE CITY	BLOCKHOUSE IS		59,000					\$263.40			\$263.40
020 035 133 01	CULP PETER	9 BROAD		219,750					\$1,055.55		\$182.21	\$1,237.75
020 035 133 03	DR PETER CULP	9 BROAD		204,250					\$981.10		\$182.21	\$1,163.30
020 035 133 13	WALKER RICHARD ERIC	9 BROAD		14,950					\$71.81		\$182.21	\$254.02
020 035 133 22	1570388 ONTARIO LIMITED	9 BROAD		14,950					\$71.81		\$182.21	\$254.02
020 035 133 41	MORRIS & JOAN PROSSER	9 BROAD		72,500					\$348.25		\$182.21	\$530.45
020 035 133 42	SMITH-GATCKE CORINNA HELEN	9 BROAD		84,000					\$403.49		\$182.21	\$585.69
020 035 133 43	MAASE CORPORATION LIMITED	9 BROAD		97,500					\$468.33		\$182.21	\$650.54
020 035 133 44	LALONDE GARY ALAN	9 BROAD		86,000					\$413.09		\$182.21	\$595.30
020 035 133 45	LALONDE GARY ALAN	9 BROAD		72,500					\$348.25		\$182.21	\$530.45
020 035 133 46	ROBERT BARR	9 BROAD		164,750					\$791.36		\$182.21	\$973.57
020 035 133 47	ELIZABETH OSBORNE	9 BROAD		128,500					\$617.24		\$182.21	\$799.44
020 035 133 48	MAASE CORPORATION LIMITED	9 BROAD		97,500					\$468.33		\$182.21	\$650.54
020 035 133 49	MAASE CORPORATION LIMITED	9 BROAD		86,000					\$413.09		\$182.21	\$595.30
020 035 133 50	MARILYN CAMERS	9 BROAD		123,250					\$582.02		\$182.21	\$774.23
020 035 133 51	BAYLES WILLIAM JAMES	9 BROAD		76,750					\$368.68		\$182.21	\$550.87
020 035 133 52	1570388 ONTARIO LIMITED	9 BROAD		89,000					\$427.50		\$182.21	\$609.71
020 035 133 53	MC FALL MARY JEAN	9 BROAD		69,500					\$333.84		\$182.21	\$516.04
020 035 133 54	BIRD MICHAEL PHILIP	9 BROAD		90,250					\$433.51		\$182.21	\$615.71
020 035 133 55	FARMORE FINANCIAL SERVICES INC.	9 BROAD		179,250					\$961.01		\$182.21	\$1,043.22
020 035 133 56	1119775 ONTARIO INC	9 BROAD		98,500					\$473.14		\$182.21	\$655.34
020 035 133 57	LEONARD PETER JOSEPH	9 BROAD		88,000					\$422.70		\$182.21	\$604.91
020 035 134 00	BAYLES WILLIAM JAMES	9 BROAD		69,500					\$333.84		\$182.21	\$516.04
020 035 135 00	1779042 ONTARIO LTD	15-19 BROAD		382,500					\$1,837.30		\$182.21	\$2,019.51
020 035 135 00	ALEXANDER BRIAN	31 BROAD		265,000					\$1,272.90		\$182.21	\$1,455.11
020 035 136 00	KRUIZE STEVEN WILLEM MICHAEL	35 BROAD		52,750					\$253.38		\$182.21	\$435.59
020 035 137 00	KEIKIS BRACES INC	41 BROAD		79,414					\$381.48		\$182.21	\$563.66
020 035 139 00	TALL SHIPS	8 BROAD	333,601	72,399					\$1,850.18		\$182.21	\$2,132.39
020 035 140 00	JUN HOSOGOE	10 BROAD		95,780					\$480.07		\$182.21	\$662.28
020 035 144 00	BICKERTON STEPHEN	28 BROAD		53,513					\$257.04		\$182.21	\$439.26
020 035 146 00	BICKERTON LUISE	38 BROAD		106,635					\$512.21		\$182.21	\$694.42
020 035 153 00	TALL SHIPS	10 ST ANDREW	303,183	170,308					\$2,274.42		\$182.21	\$2,274.42
020 035 160 00	BINKLE JANET	24 ST ANDREW		128,000					\$614.84		\$182.21	\$797.04
020 035 16300	RIHAN VICTORIA ZERON	32 ST ANDREW		60,625					\$291.21		\$182.21	\$473.41
020 035 168 00	BARRY FORTINGTON	17 APPLE		47,846					\$228.82		\$182.21	\$412.03
020 035 169 00	RONALD MERKLEY	21 APPLE		72,000					\$345.85		\$182.21	\$528.05
020 035 171 00	THOMAS DAILEY	27 APPLE		191,000					\$917.45		\$182.21	\$1,099.68
020 035 173 00	BELL CANADA	31-39 APPLE		782,000					\$3,756.28		\$182.21	\$3,938.47
020 035 18100	ALLAN CHRISTOPHER CHARLES	28 APPLE		25,240					\$121.24		\$182.21	\$303.44
020 035 18600	HILHORST SCOTT	HOME ST 23				39,125			\$187.93		\$182.21	\$370.14
020 035 18700	HILHORST SCOTT	HOME ST 27				55,000			\$264.19		\$182.21	\$448.39
020 035 188 00	HILHORST SCOTT	35 HOME				98,000			\$475.54		\$182.21	\$667.74
020 035 200 00	SHERMAN JEAN	20 KINCAID		46,469					\$223.18		\$182.21	\$405.37

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
020 035 210 00	RELIABLE FURNITURE & APPLIANCES	10 JOHN							\$4,724.15		\$182.21	\$4,906.36
020 035 213 00	RELIABLE FURNITURE & APPLIANCES	31 ST PAUL				141,000			\$677.28			\$677.28
020 040 002 00	TAYLOR HEALTH CARE SERVICES	68 KING E							\$1,743.64	\$215.05		\$1,958.69
020 040 003 00	OHARA ANDREW SETH	64 KING E							\$326.15	\$215.05		\$541.20
020 040 005 00	SUNCOAST HOLDING LTD	52-58 KING E							\$2,709.12	\$215.05		\$2,924.17
020 040 008 00	1626825 ONTARIO LTD	46-50 KING E							\$3,530.50	\$215.05		\$3,745.55
020 040 008 01	KRUJZE STEVEN	44 KING E							\$782.98	\$215.05		\$998.00
020 040 009 00	1503321 ONTARIO LTD	40-42 KING E							\$864.61	\$215.05		\$1,079.66
020 040 010 00	1015583 ONTARIO LTD	24-26 KING E							\$1,253.69	\$215.05		\$1,468.74
020 040 011 00	LERIKOS DEMETRE	20-22 KING E							\$362.66	\$215.05		\$577.70
020 040 011 01	POWER BUILDING BROCKVILLE LIMITED	18 KING E							\$421.30	\$215.05		\$636.35
020 040 012 00	POWER BUILDING BROCKVILLE LIMITED	14-16 KING E							\$696.49	\$215.05		\$911.54
020 040 013 00	POWER BUILDING BROCKVILLE LIMITED	2-10 KING E							\$998.84	\$215.05		\$1,213.89
020 040 014 00	LOVELL HOLDINGS LIMITED	2 KING W							\$947.62	\$215.05		\$1,162.67
020 040 015 00	6280307 CANADA INC	12 KING W							\$270.38	\$215.05		\$485.44
020 040 016 00	STEVENSON KATHRYN ANN	14-16 KING W							\$333.70	\$215.05		\$548.75
020 040 017 00	HILHORST SCOTT	18 KING W							\$684.31	\$215.05		\$1,208.35
020 040 018 00	1703598 ONTARIO LTD	20 KING W							\$850.20	\$215.05		\$1,065.25
020 040 020 00	ANWAR MOHAMMED	30 KING W							\$955.88	\$215.05		\$1,170.92
020 040 020 01	YOUNG SHARON	26-28 KING W							\$556.68	\$215.05		\$771.73
020 040 021 00	LEWIS KATHRYN	32-34 KING W							\$476.18	\$215.05		\$691.22
020 040 022 00	KING STREET WEST INC	36-46 KING W							\$1,465.04	\$215.05		\$1,680.09
020 040 023 00	CUMMINGS-COSSITT INSURANCE	48 KING W							\$2,228.98	\$215.05		\$2,445.03
020 040 025 00	1876480 ONTARIO LIMITED	2-4 COURT HOUSE					45,233		\$1,936.98	\$215.05	\$182.21	\$2,119.18
020 040 025 01	1578420 ONTARIO INC	58-60 KING W							\$880.77	\$215.05		\$1,075.82
020 040 026 00	2128415 ONTARIO	62-64 KING W							\$622.49	\$215.05		\$837.54
020 040 027 00	SYRIOS SIA ATHANASIA	72 KING W							\$557.20	\$215.05		\$772.24
020 040 027 01	GLOBE REALTY HOLDINGS LTD	80 KING W							\$2,351.27	\$215.05		\$2,566.31
020 040 027 02	MARY PRESTON	68-68 KING W							\$855.01	\$215.05		\$1,070.05
020 040 028 00	HILLHORST SCOTT	82-84 KING W							\$3,474.06	\$215.05		\$3,689.11
020 040 029 00	KER'S MEN'S WEAR LIMITED	88-94 KING W							\$469.55	\$215.05		\$714.60
020 040 030 00	CANADIAN IMPERIAL BANK OF COMMERCE	96-98 KING W							\$1,862.54	\$215.05		\$2,107.59
020 040 031 00	586258 ONTARIO INC	102-108 KING W							\$408.28	\$215.05		\$623.34
020 040 032 00	FORTIER GAETAN	108-112 KING W							\$385.06	\$215.05		\$580.11
020 040 033 00	CUMMING ALEXANDER	5-11 BUELL							\$456.32	\$215.05	\$182.21	\$638.53
020 040 033 01	DENIS EMARD	116 KING W							\$810.35	\$215.05		\$825.40
020 040 033 02	EVANGELOS TRAKAS	11 BUELL							\$276.20	\$215.05	\$182.21	\$458.40
020 040 034 00	9155-6522 QUEBEC INC	122-128 KING W							\$3,920.78	\$215.05		\$4,135.83
020 040 036 00	1278652 ONTARIO INC	138 KING W							\$1,370.17	\$215.05		\$1,585.22
020 040 038 00	GUAN HI HUA	140 KING W							\$706.10	\$215.05		\$921.15
020 040 039 00	BEHRENS & CARRAHAN	144 KING W							\$365.08	\$215.05		\$580.11
020 040 040 00	ROBIN SENIOR	148-150 KING W							\$533.18	\$215.05		\$748.22
020 040 041 00	ROGER BURKE	152-154 KING W							\$441.91	\$215.05		\$656.86
020 040 042 00	PAULINE MARSHALL	156-158 KING W							\$566.80	\$215.05		\$781.85
020 040 043 00	553260 ONTARIO LTD	160-162 KING W							\$744.53	\$215.05		\$959.57
020 040 044 00	MONTGOMERY WILLIAM	164-168 KING W							\$461.13	\$215.05		\$676.17
020 040 045 00	COUNTRY CLUB ENTERPRISES	168-170 KING W							\$475.54	\$215.05		\$690.58
020 040 046 00	LAM KWOK FUNG	172-174 KING W							\$682.08	\$215.05		\$897.13
020 040 047 00	1602208 ONTARIO LIMITED	176-180 KING W							\$368.40	\$215.05		\$581.45
020 040 047 02	1802208 ONTARIO LIMITED	182-186 KING W							\$1,005.66	\$215.05		\$1,220.70
020 040 048 00	1802208 ONTARIO LIMITED	180-194 KING W							\$527.78	\$215.05		\$742.81
020 040 049 00	TAT TU QUI	196-198 KING W							\$537.88	\$215.05		\$753.03
020 040 050 00	MAH MING CHUCK	200-202 KING W							\$499.55	\$215.05		\$714.60
020 040 051 00	204-8 KING ST PARTNERSHIP	204-208 KING W							\$725.31	\$215.05		\$940.36

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DEIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 85% FLAT RATE	PARKING LEVY 36% FLAT RATE	TOTAL
020 040 062 00	1662310 ONTARIO LTD	210-212 KING W		113,000					\$542.78	\$215.06		\$757.83
020 040 063 00	COMMERCIAL HOTEL (BROOKVILLE) LTD	214 KING W		285,000					\$1,368.97	\$215.05		\$1,584.02
020 040 064 00	1609076 ONTARIO LTD	218-220 KING W		188,000					\$903.04	\$215.05		\$1,118.09
020 040 065 00	KINGHILL INVESTMENTS LTD	224 KING W		280,149					\$1,248.80	\$215.05		\$1,464.85
020 040 066 00	KANELLA SABAZIOTIS	226 KING W		75,000					\$360.28	\$215.05		\$575.30
020 040 067 00	EPIC REAL ESTATE	228-230 KING W		113,962					\$547.55	\$215.05		\$762.60
020 040 068 00	CONWAY JEREMY JAKE	232 KING W		120,524					\$578.93	\$215.05		\$793.97
020 040 069 00	JAYANT BHATT	53 PINE		58,969					\$283.25			\$283.25
020 040 066 00	JUDITH CULIC	21 PINE		85,301					\$408.74			\$408.74
020 040 068 00	BEST GREGORY	9 PINE		93,500					\$449.12			\$449.12
020 040 077 00	PRICE TRAVIS	3 GEORGE		50,750					\$243.77			\$243.77
020 040 078 00	DUNCAN ARTHUR	5 GEORGE		20,018					\$96.15			\$96.15
020 040 086 00	BEATTIE DODGE CHRYSLER LTD	8 CHASE		500,000					\$2,401.70		\$182.21	\$2,583.91
020 040 086 01	BEATTIE DODGE CHRYSLER LTD	CHASE		41,000					\$186.94		\$182.21	\$379.15
020 040 088 00	BEATTIE DODGE CHRYSLER LTD	47 GEORGE		36,500					\$184.93			\$184.93
020 040 084 00	SHARRON BRADLEY	66 GEORGE		80,601					\$387.16			\$387.16
020 040 085 00	BROOKVILLE OFFICE MANAGEMENT LTD	67 GEORGE		206,000					\$989.50			\$989.50
020 040 100 00	HUNT RALPH JAMES	81 GEORGE		60,000					\$288.20			\$288.20
020 040 180 00	HARWOOD JOHN	33 JAMES E		103,673					\$497.98			\$497.98
020 040 186 00	463677 ONTARIO LIMITED	125 JAMES W		73,434					\$352.73			\$352.73
020 040 212 00	NG CHENG HIN RAYMOND	11-13 GARDEN		107,525					\$516.49		\$182.21	\$698.69
020 040 237 00	GUENETTE DAVID JOHN	10 VICTORIA		77,158					\$370.82		\$182.21	\$552.83
020 040 252 00	BANK OF MONTREAL	1 WALL		632,000					\$3,035.75			\$3,035.75
020 040 262 00	TRAVIS PRICE	5-9 COURT HOUSE		304,500					\$1,462.64		\$182.21	\$1,644.84
020 040 263 00	CUMMINGS-COSSITT INSURANCE	1 COURT HOUSE		82,000					\$393.88		\$182.21	\$576.09
020 040 265 00	JOHN SIMPSON	19-21 COURT HOUSE		458,500					\$2,202.36		\$182.21	\$2,384.57
020 040 266 00	BAILEY CHRISTOPHER	1 COURT HOUSE SQ		268,000					\$1,287.31		\$182.21	\$1,469.52
020 040 267 00	METCALFE REALTY COMPANY LTD	14 COURT HOUSE		680,750					\$3,269.92		\$182.21	\$3,452.13
020 040 269 00	ROBERT HORTON	17 COURT HOUSE		152,500					\$732.52		\$182.21	\$914.73
020 040 270 00	NASZADY MARIANGELA	1 COURT TERRACE		17,760					\$85.31		\$182.21	\$267.51
020 040 271 00	UTMAN THOMAS	2 COURT TERRACE		6,311					\$30.31		\$182.21	\$212.52
020 040 272 00	333018 ONTARIO LIMITED	3 COURT TERR		46,470					\$223.21		\$182.21	\$405.42
020 040 288 00	CUMMING ALEXANDER DONALD	15 BUELL		136,000					\$653.28		\$182.21	\$835.47
020 040 291 00	HARDY MARC JOSEPH YVES MARIE	25 BUELL		38,401					\$184.46			\$184.46
020 040 292 00	HARDY MARC JOSEPH YVES MARIE	25 1/2 BUELL		116,500					\$559.60			\$559.60
020 040 294 00	NASZADY JOSEPH JOHN PAUL	35 BUELL		40,344					\$183.79			\$183.79
020 040 298 00	DEVELOPMENT SERVICES of LEEDS & GRENVILLE	38-40 BUELL		100,000					\$480.34			\$480.34
020 040 299 00	WING JEFFREY	42 BUELL		24,431					\$117.35			\$117.35
020 040 301 00	BLAD KRISTINA OPAL	46 BUELL		75,000					\$360.26			\$360.26
020 040 307 00	OPERATION HARVEST SHARING	56-58 BUELL		135,049					\$648.70		\$182.21	\$830.91
020 040 309 00	ENNIS	36-41 JOHN		153,000					\$734.92			\$734.92
020 040 310 01	CANPAGE COMMUNICATIONS LTD	75 JOHN		59,000					\$283.40			\$283.40
020 040 319 00	1105043 ONTARIO INC	5-17 PERTH		174,000					\$935.79		\$182.21	\$1,117.99
020 040 321 00	2020594 ONTARIO INC	23 PERTH		102,000					\$489.85		\$182.21	\$672.05
020 040 322 00	MACDONAL CA	25-31 PERTH		236,000					\$1,133.60			\$1,133.60
020 040 325 00	JORDAN ROBERT JAMES	33 PERTH		62,575					\$300.57			\$300.57
020 040 325 02	JORDAN ROBERT JAMES	35 PERTH		65,923					\$316.65			\$316.65
030 055 094 00	GILBERT FREDERICK	5 JESSIE		154,000					\$739.72			\$739.72
030 055 067 00	GILBERT FREDERICK	9 JESSIE		13,000					\$62.44			\$62.44
030 055 068 00	GILBERT FREDERICK	13 JESSIE		16,250					\$78.08			\$78.08
030 055 101 00	GILBERT FREDERICK	15-19 JESSIE		99,436					\$477.63			\$477.63
030 055 152 00	BROOKVILLE CITY	235 KING W		228,971					\$1,099.84	\$215.05		\$1,314.89
030 055 153 00	3529525 CANADA INC	237 KING W		1,846,500					\$8,969.49	\$215.05		\$9,084.54
030 065 001 00	SARGEANT ERNEST	234 KING W		131,000					\$629.25	\$215.05		\$844.28

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 65% FLAT RATE	PARKING LEVY 35% FLAT RATE	TOTAL
030 065 002 00	BURCHELL CARL JAMES	236-238 KING W		242,000					\$1,162.42	\$215.05		\$1,377.47
030 065 003 00	VALAVERIS MARC	240 KING W				20,975			\$100.75	\$215.05		\$315.80
030 065 004 00	MENARD MIKE	242 KING W				43,000			\$206.55	\$215.05		\$421.59
030 065 005 00	1671171 ONTARIO LTD	244-246 KING W		141,801					\$680.17	\$215.05		\$895.21
030 065 006 00	KILPATRICK HOLDINGS INC	250 KING W		247,000					\$1,186.44	\$215.05		\$1,401.49
030 065 007 00	MCKERCHER HOLDINGS LIMITED	260 KING W		1,169,250					\$5,616.38			\$5,616.38
030 065 248 00	KADDATZ CARL JAMES	12-14 PERTH		48,500					\$232.87		\$182.21	\$415.17
030 065 250 00	KADDATZ CARL JAMES	16-22 PERTH		38,141					\$183.21		\$182.21	\$365.41
030 065 252 00	MAJOR MARY ELLEN	24 PERTH		110,000					\$528.37			\$528.37
030 065 253 00	WHALEY GERTRUDE ANN	28 PERTH		95,000					\$456.32			\$456.32
030 065 254 00	WHALEY GERTRUDE ANN	32 PERTH		32,500					\$156.11			\$156.11
			746,894	44,289,874	0	1,011,100	46,233	141,000	\$222,086.00	\$23,010.00	\$12,390.00	\$257,486.00

ROLL #	PROPERTY OWNER	LOCATION	CU	CT	IT	CX	DT	GT	DBIA LEVY BY TAX RATE DISTRIBUTION	PARKING LEVY 65% FLAT RATE	PARKING LEVY 35% FLAT RATE	TOTAL
2009 DOWNTOWN BOARD IMPROVEMENT AREA TAX RATE												
	Required Levy			\$222,086.00								
	Property Classes											
	Commercial, Taxable: vacant unit excess land			746,894								
	Commercial, Taxable: full			44,289,874								
	Industrial, Taxable: full			0								
	Commercial, Taxable: vacant land			1,011,100								
	Office Building, Taxable: full			46,233								
	Parking Lot, Taxable: full			141,000								
	Assessment Total			46,235,101								
	Required Levy / Assessment = Tax Rate			\$222,086 / 46,235,101								
		46,235101 x .004803407		0.004803407								
				\$222,086.00								
	Parking Recovery			\$35,400.00								
	65% OF \$35,400	\$23,010.00										
	35% OF \$35,400	\$12,390.00										
	NOT IN COMPLIMENTARY ZONE	\$0.00										
		\$35,400.00										
	\$23,010 / # OF PROPERTIES 107	\$215.05										
	\$12,390 / # OF PROPERTIES 68	\$182.21										
	\$0 / # OF PROPERTIES 50	\$0.00										
		\$35,400.63										
	Total Levy on Behalf of DBIA			\$257,486.63								

2009 Assessment Class and Tax Rate Legend

PROPERTY CLASS	RTC/RTQ ASSESSMENT CODES	MUNICIPAL	SCHOOL	TOTAL
RESIDENTIAL/FARM	RT	0.013386319	0.002520000	0.015906319
RESIDENTIAL/FARM SCHOOL ONLY	RD		0.002520000	0.002520000
RESIDENTIAL/FARM SHARED PIL	RH	0.013386319	0.002520000	0.015906319
NEW MULTI-RESIDENTIAL	NMT	0.013386319	0.002520000	0.015906319
MULTI-RESIDENTIAL	MT	0.023854421	0.002520000	0.026374421
FARMLANDS	FT	0.003346580	0.000630000	0.003976580
MANAGED FORESTS	TT	0.003346580	0.000630000	0.003976580
COMMERCIAL OCCUPIED	CT	0.026219984	0.021388570	0.047608554
COMMERCIAL SHARED PIL	CH	0.026219984	0.021388570	0.047608554
NEW CONSTRUCTION COMMERCIAL	XT	0.026219984	0.015200000	0.041419984
COMMERCIAL EXCESS LAND	CU	0.018353996	0.014971999	0.033325995
NEW CONSTRUCTION COMMERCIAL EXCESS LAND	XU	0.018353996	0.010640000	0.028993996
COMMERCIAL VACANT LAND	CX	0.018353996	0.014971999	0.033325995
COMMERCIAL VACANT PIL	CJ	0.018353996	0.014971999	0.033325995
OFFICE BUILDING	DT	0.026219984	0.021388570	0.047608554
SHOPPING CENTRE	ST	0.026219984	0.021388570	0.047608554
NEW CONSTRUCTION SHOPPING CENTRE	ZT	0.026219984	0.015200000	0.041419984
SHOPPING CENTRE EXCESS LAND	SU	0.018353996	0.014971999	0.033325995
NEW CONSTRUCTION SHOPPING CENTRE EXCESS LAND	ZU	0.018353996	0.010640000	0.028993996
PARKING LOT	GT	0.026219984	0.021388570	0.047608554
INDUSTRIAL OCCUPIED	IT	0.035173370	0.021857540	0.057030910
INDUSTRIAL SHARED PIL	IH	0.035173370	0.021857540	0.057030910
INDUSTRIAL EXCESS LAND	IU	0.022862695	0.014207401	0.037070096
INDUSTRIAL VACANT LAND	IX	0.022862695	0.014207401	0.037070096
INDUSTRIAL VACANT LAND PIL	IJ	0.022862695	0.014207401	0.037070096
LARGE INDUSTRIAL	LT	0.035173370	0.021857540	0.057030910
LARGE INDUSTRIAL VACANT LAND	LX	0.022862695	0.014207401	0.037070096
LARGE INDUSTRIAL EXCESS LAND	LU	0.022862695	0.014207401	0.037070096
PIPELINES	PT	0.024272395	0.015431130	0.039703525
DBIA				0.004803407
Parking Tier 1				\$215.05
Parking Tier 2				\$182.21

LEVIES AND TAX RATES COMPARISON

	2004	2005	2006	2007	2008	2009
Municipal Levy						
Gross Expense	\$33,446,884	\$34,529,250	\$37,087,546	\$38,245,884	\$39,486,840	\$39,806,878
Gross Revenue	\$12,247,293	\$12,171,382	\$13,453,608	\$13,647,815	\$13,884,493	\$12,855,671
Net Tax Levy	\$21,199,591	\$22,357,868	\$23,633,938	\$24,598,069	\$25,602,347	\$26,951,207
Dollar Change	\$450,095	\$1,158,277	\$1,276,070	\$964,131	\$1,004,278	\$1,349,156
Percent Change	2.169%	5.46%	5.71%	4.08%	4.08%	5.27%
Municipal Tax Rates						
Residential	0.01272826	0.01344625	0.012871655	0.013185136	0.013603564	0.013386319
Levy Per 100,000 Assessment	\$1,272.83	\$1,344.63	\$1,287.16	\$1,318.51	\$1,360.36	\$1,338.63
Dollar Change	-\$54.52	\$71.80	-\$57.47	\$31.35	\$41.84	-\$21.72
% Change	-4.11%	5.64%	-4.27%	2.44%	3.17%	-1.60%
Multi-Residential	0.02354728	0.02487557	0.023812562	0.024392501	0.024486414	0.023854421
Levy Per 100,000 Assessment	\$2,354.73	\$2,487.56	\$2,381.26	\$2,439.25	\$2,448.64	\$2,385.44
Dollar Change	-\$673.17	\$132.83	-\$106.30	\$57.99	\$9.39	-\$63.20
% Change	-22.23%	5.64%	-4.27%	2.44%	0.39%	-2.58%
Commercial	0.02518287	0.02660341	0.025466570	0.026086791	0.026914650	0.026219984
Levy Per 100,000 Assessment	\$2,518.29	\$2,660.34	\$2,546.66	\$2,608.68	\$2,691.47	\$2,622.00
Dollar Change	-\$107.87	\$142.05	-\$113.68	\$62.02	\$82.79	-\$69.47
% Change	-4.11%	5.64%	-4.27%	2.44%	3.17%	-2.58%
Industrial	0.03344428	0.03533085	0.033821059	0.034644749	0.035744193	0.03517337
Levy Per 100,000 Assessment	\$3,344.43	\$3,533.09	\$3,382.11	\$3,464.47	\$3,574.42	\$3,517.34
Dollar Change	-\$143.26	\$188.66	-\$150.98	\$82.37	\$109.94	-\$57.08
% Change	-4.11%	5.64%	-4.27%	2.44%	3.17%	-1.60%

LEVIES AND TAX RATES COMPARISON

Education Tax Rates	2004	2005	2006	2007	2008	2009
Residential	0.00296	0.00296	0.002640000	0.002640000	0.002640000	0.002520000
Levy Per 100,000 Assessment	\$296.00	\$296.00	\$264.00	\$264.00	\$264.00	\$252.00
Dollar Change	-\$39.00	\$0.00	-\$32.00	\$0.00	0	-\$12.00
% Change	-11.64%	0.00%	-10.81%	0.00%	0	-4.55%
Multi-Residential	0.00296	0.00296	0.002640000	0.002640000	0.002640000	0.002520000
Levy Per 100,000 Assessment	\$296.00	\$296.00	\$264.00	\$264.00	\$264.00	\$252.00
Dollar Change	-\$39.00	\$0.00	-\$32.00	\$0.00	\$0.00	-\$12.00
% Change	-11.64%	0.00%	-10.81%	0.00%	0.00%	-4.55%
Commercial	0.02309206	0.02309206	0.022507620	0.022507620	0.022377470	0.021388570
Levy Per 100,000 Assessment	\$2,309.21	\$2,309.21	\$2,250.76	\$2,250.76	\$2,237.75	\$2,138.86
Dollar Change	-\$40.79	\$0.00	-\$58.44	\$0.00	-\$13.01	-\$98.89
% Change	-1.74%	0.00%	-2.53%	0.00%	-0.58%	-4.42%
Industrial	0.02286299	0.02286299	0.022862990	0.022862990	0.022725730	0.021857540
Levy Per 100,000 Assessment	\$2,286.30	\$2,286.30	\$2,286.30	\$2,286.30	\$2,272.57	\$2,185.75
Dollar Change	-\$63.70	\$0.00	\$0.00	\$0.00	-\$13.73	-\$86.82
% Change	-2.71%	0.00%	0.00%	0.00%	-0.60%	-3.82%

• Reassessment Years

Combined Municipal and Education Rates

	2004	2005	2006	2007	2008	2009
Residential	0.01568826	0.01640625	0.015511655	0.015825136	0.016243564	0.015906319
Levy Per 100,000 Assessment	\$1,568.83	\$1,640.63	\$1,551.17	\$1,582.51	\$1,624.36	\$1,590.63
Dollar Change	-\$93.52	\$71.80	-\$89.46	\$31.35	\$41.84	-\$33.73
% Change	-5.63%	4.58%	-5.45%	2.02%	2.64%	-2.08%
Multi-Residential	0.02650728	0.02783557	0.026452562	0.027032501	0.027126414	0.026374421
Levy Per 100,000 Assessment	\$2,650.73	\$2,783.56	\$2,645.26	\$2,703.25	\$2,712.64	\$2,637.44
Dollar Change	-\$712.17	\$132.83	-\$138.30	\$57.99	\$9.39	-\$75.20
% Change	-21.18%	5.01%	-4.97%	2.19%	0.35%	-2.77%
Commercial	0.04827493	0.04969547	0.04797419	0.048594411	0.049292120	0.047608554
Levy Per 100,000 Assessment	\$4,827.49	\$4,969.55	\$4,797.42	\$4,859.44	\$4,929.21	\$4,760.86
Dollar Change	-\$148.66	\$142.05	-\$172.13	\$62.02	\$69.77	-\$168.35
% Change	-2.99%	2.94%	-3.46%	1.29%	1.44%	-3.42%
Industrial	0.05630727	0.05819384	0.056684049	0.057507739	0.058469923	0.057030910
Levy Per 100,000 Assessment	\$5,630.73	\$5,819.38	\$5,668.40	\$5,750.77	\$5,846.99	\$5,703.09
Dollar Change	-\$206.96	\$188.66	-\$150.98	\$82.37	\$96.22	-\$143.90
% Change	-3.55%	3.35%	-2.59%	1.45%	1.67%	-2.46%

• Reassessment Years

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
GENERAL GOVERNMENT MAYOR/COUNCIL				
EXPEND	186,701	200,368	7.3%	13,667
REVENUE	(3,635)	(3,922)	7.9%	(287)
NET EXP.	183,066	196,446	7.3%	13,380
ADMINISTRATION				
EXPEND	396,713	401,351	1.2%	4,638
REVENUE	(26,759)	(46,201)	72.7%	(19,442)
NET EXP.	369,954	355,150	-4.0%	(14,804)
CLERK/PARKING				
EXPEND	583,990	597,425	2.3%	13,435
REVENUE	(561,679)	(591,519)	5.3%	(29,840)
NET EXP.	22,311	5,906	-73.5%	(16,405)
ANIMAL CONTROL				
EXPEND	81,716	90,812	11.1%	9,096
REVENUE	(28,273)	(40,774)	44.2%	(12,501)
NET EXP.	53,443	50,038	-6.4%	(3,405)
NET CLERK, PARKING AND ANIMAL CONTROL				
	75,754	55,944	-26.2%	(19,810)
ECONOMIC DEVELOPMENT				
EXPEND	388,135	426,438	9.9%	38,303
REVENUE	(140,169)	(179,430)	28.0%	(39,261)
NET EXP.	247,966	247,008	-0.4%	(958)
TOURISM CHAMBER OF COMMERCE				
EXPEND	166,386	165,831	-0.3%	(555)
REVENUE	(5,500)	0	-100.0%	5,500
NET EXP.	160,886	165,831	3.1%	4,945
HUMAN RESOURCES				
EXPEND	408,852	412,839	1.0%	3,987
REVENUE	291,441	270,337	-7.2%	(21,104)
NET EXP.	(19,000)	(20,000)	5.3%	(1,000)
	272,441	250,337	-8.1%	(22,104)
MIS				
EXPEND	368,611	376,992	2.3%	8,381
REVENUE	(42,011)	(46,046)	9.6%	(4,035)
NET EXP.	326,600	330,946	1.3%	4,346
FINANCE - ADMIN				
EXPEND	599,041	581,283	-3.0%	(17,758)
REVENUE	799,133	793,682	-0.7%	(5,451)
NET EXP.	(17,096)	(21,250)	24.3%	(4,154)
TOTAL GENERAL GOVERNMENT				
EXPEND	782,037	772,432	-1.2%	(9,605)
REVENUE	3,262,826	3,323,236	1.9%	60,410
NET EXP.	(844,122)	(949,142)	12.4%	(105,020)
	2,418,704	2,374,094	-1.8%	(44,610)

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
GENERAL GOVERNMENT				
EXPEND.	3,262,826	3,323,236	1.9%	60,410
REVENUE	(844,122)	(949,142)	12.4%	(105,020)
NET REV..	2,418,704	2,374,094	-1.8%	(44,610)
FIRE				
Administration				
EXPEND	416,962	473,507	13.6%	56,545
REVENUE	(38,170)	(73,890)	93.6%	(35,720)
NET EXP.	378,792	399,617	5.5%	20,825
Prevention				
EXPEND	273,435	279,008	2.0%	5,573
REVENUE	(5,000)	(6,500)	30.0%	(1,500)
NET EXP.	268,435	272,508	1.5%	4,073
Fire-Fighting Operating				
EXPEND	2,977,407	2,991,807	0.5%	14,400
REVENUE	(73,550)	(64,050)	-12.9%	9,500
NET EXP.	2,903,857	2,927,757	0.8%	23,900
Fire-Fighting Communications				
EXPEND	341,828	342,794	0.3%	966
REVENUE	(237,047)	(240,191)	1.3%	(3,144)
NET EXP.	104,781	102,603	-2.1%	(2,178)
TOTAL				
EXPEND	4,009,632	4,087,116	1.9%	77,484
REVENUE	(353,767)	(384,631)	8.7%	(30,864)
NET EXP.	3,655,865	3,702,485	1.3%	46,620
PLANNING				
Administration				
EXPEND	405,799	671,540	65.5%	265,741
REVENUE	(48,015)	(289,890)	503.7%	(241,875)
NET EXP.	357,784	381,650	6.7%	23,866
Building Services				
EXPEND	526,244	522,694	-0.7%	(3,550)
REVENUE	(248,993)	(216,500)	-13.0%	32,493
NET EXP.	277,251	306,194	10.4%	28,943
TOTAL				
EXPEND	932,043	1,194,234	28.1%	262,191
REVENUE	(297,008)	(506,390)	70.5%	(209,382)
NET EXP.	635,035	687,844	8.3%	52,809

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
PARKS & RECREATION Administration				
EXPEND REVENUE	207,119 0	194,999 (28,600)	-5.9%	(12,120) (28,600)
NET EXP.	207,119	166,399	-19.7%	(40,720)
Parks				
EXPEND REVENUE	1,028,952 (358,472)	1,112,916 (351,596)	8.2% -1.9%	83,964 6,876
NET EXP.	670,480	761,320	13.5%	90,840
Gord Watts M.C.				
EXPEND REVENUE	125,011 (125,011)	111,638 (111,638)	-10.7% -10.7%	(13,373) 13,373
NET EXP.	0	0		0
Victoria Building				
EXPEND REVENUE	190,769 (190,769)	181,901 (181,901)	-4.6% -4.6%	(8,868) 8,868
NET EXP.	0	0		0
Rotary Building				
EXPEND REVENUE	3,355 (17,824)	2,791 (17,879)	-16.8% 0.3%	(564) (55)
NET EXP.	(14,469)	(15,088)	4.3%	(619)
Aquatics				
EXPEND REVENUE	17,551 0	0 0	-100.0% 0	(17,551) 0
NET EXP.	17,551	0	-100.0%	(17,551)
Youth Arena				
EXPEND REVENUE	309,576 (250,052)	309,778 (260,347)	0.1% 4.1%	202 (10,295)
NET EXP.	59,524	49,431	-17.0%	(10,093)
Memorial Centre				
EXPEND REVENUE	443,419 (361,558)	445,318 (354,832)	0.4% -1.9%	1,899 6,726
NET EXP.	81,861	90,486	10.5%	8,625
Arts Centre				
EXPEND REVENUE	527,362 (383,368)	525,584 (386,013)	-0.3% 0.7%	(1,828) (2,645)
NET EXP.	143,994	139,521	-3.1%	(4,473)
Programs				
EXPEND REVENUE	9,378 (2,500)	9,512 (2,500)	1.4% 0.0%	134 0
NET EXP.	6,878	7,012	1.9%	134
TOTAL				
EXPEND REVENUE	2,862,492 (1,689,554)	2,894,387 (1,695,306)	1.1% 0.3%	31,895 (5,752)
NET EXP.	1,172,938	1,199,081	2.2%	26,143

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

FUNCTION OPERATIONS		2008		2009		% CHANGE	DOLLAR CHG BASE LEVEL
		BUDGET		BUDGET			
Administration	EXPEND	102,639		106,641		3.9%	4,002
	REVENUE	0		0			0
		102,639		106,641		3.9%	4,002
Public Works	EXPEND	2,021,447		2,059,720		1.9%	38,273
	ONETIME	160,051		0			(160,051)
	REVENUE	(13,553)		(17,617)		30.0%	(4,064)
		2,167,945		2,042,103		-5.8%	(125,842)
Fleet & Logistics	EXPEND	1,279,107		1,305,044		2.0%	25,937
	REVENUE	(929,726)		(925,183)		-0.5%	4,543
		349,381		379,861		8.7%	30,480
Engineering	EXPEND	690,646		718,787		4.1%	28,141
	REVENUE	(17,000)		(21,000)		23.5%	(4,000)
		673,646		697,787		3.6%	24,141
Solid Waste	EXPEND	1,025,167		1,087,552		6.1%	62,385
	REVENUE	(214,893)		(272,332)		26.7%	(57,439)
		810,274		815,220		0.6%	4,946
Transit	EXPEND	867,381		853,397		-1.6%	(13,984)
	REVENUE	(378,159)		(377,135)		-0.3%	1,024
		489,222		476,262		-2.6%	(12,960)
TOTAL	EXPEND	6,146,438		6,131,141		-0.2%	(15,297)
	REVENUE	(1,553,331)		(1,613,267)		3.9%	(59,936)
	NET EXP.	4,593,107		4,517,874		-1.6%	(75,233)
	ONE TIME	160,051					
	REMOVE						
	RESTATE	4,433,056		4,517,874		1.9%	
TOTAL		17,213,431		17,630,114		2.4%	416,683
CITY DEPTS	EXPEND	(4,737,782)		(5,148,736)		8.7%	(410,954)
	REVENUE	12,475,649		12,481,378		0.0%	5,729
	NET EXP.						

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
CORPORATE FINANCE				
A: CONTRIBUTION TO CAPITAL				
CONTRBN TO RESERVE FUNDS	387,920	704,815	81.7%	316,895
	50,000			(50,000)
	437,920	704,815		266,895
B: FINANCIAL PLANNING				
CONTRIBUTIONS TO RESERVE FUNDS				
MAJOR OFFICE RSV FUND	315,000	369,000	17.1%	54,000
FLEET & EQUIPMENT RSV FUND	370,000	233,000	-37.0%	(137,000)
SICK LEAVE CREDIT RESERVE FUND	35,000	0	-100.0%	(35,000)
PARKLAND RESERVE FUND	31,000	70,000	125.8%	39,000
BUILDING RESERVE FUND	85,000	110,000	29.4%	25,000
INSURANCE RESERVE FUND	35,000	35,000	0.0%	0
ELECTION RESERVE FUND	25,000	25,000	0.0%	0
TAX RATIO MANAGEMENT	(250,000)		-100.0%	250,000
CONTRIBUTIONS FROM RESERVE FUNDS & RESERVES				
FROM HYDRO ONE RESERVE	(118,000)	(95,000)	-19.5%	23,000
STEP DOWN PROGRAM	(325,000)	(288,000)	-11.4%	37,000
	203,000	459,000	126.1%	256,000
C: ASSESSMENT, TAX POLICY ADMINISTRATION AND GRANTS ADMINISTRATION				
EXPEND	840,709	647,104	-23.0%	(193,605)
REVENUE	(990,725)	(914,403)	-7.7%	76,322
	(150,016)	(267,299)	78.2%	(117,283)
D. PROVINCIAL WDW DOWNLOADED COSTS AND CRF				
EXPEND	0	0		0
REVENUE	(2,861,000)	(2,047,500)	-28.4%	813,500
	(2,861,000)	(2,047,500)	-28.4%	813,500
E: CORPORATE MONEY MANAGEMENT				
EXPEND	488,762	276,628	-43.4%	(212,134)
REVENUE	(645,730)	(511,380)	-20.8%	134,350
	(156,968)	(234,752)	49.6%	(77,784)
F: RECOVERIES & ADJUSTMENTS				
EXPEND	63,174	64,634	2.3%	1,460
REVENUE	(26,555)	(36,432)	37.2%	(9,877)
	36,619	28,202	-23.0%	(8,417)
G: FINANCIAL PLANNING				
DEBT MANAGEMENT				
(A) DEBT CHARGES	4,014,564	4,039,664	0.6%	25,100
(B) CONT FROM RES FDS	(393,734)	(392,731)	-0.3%	1,003
(C) SLL SUBSIDY/PARTNERS	(1,527,717)	(1,527,717)	0.0%	0
NET DEBT CHARGES	2,093,113	2,119,216	1.2%	26,103
TOTAL CORP. FINANCE				
EXPEND	6,741,129	6,574,845	-2.5%	(166,284)
REVENUE	(7,138,461)	(5,813,163)	-18.6%	1,325,298
NET EXP.	(397,332)	761,682	-291.7%	1,159,014
TOTAL CITY DEPTS & CORPORATE FINANCE				
EXPEND	23,954,560	24,204,959	1.0%	250,399
REVENUE	(11,876,243)	(10,961,899)	-7.7%	914,344
NET EXP.	12,078,317	13,243,060	9.6%	1,164,743

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2008 BUDGET**

FUNCTION	2008	2009	%	DOLLAR CHG
POLICE	BUDGET	BUDGET	CHANGE	BASE LEVEL
Administration				
EXPEND	1,035,416	1,033,890	-0.1%	(1,526)
REVENUE	(10,000)	(8,000)	-20.0%	2,000
NET EXP.	1,025,416	1,025,890	0.0%	474
Court Security				
EXPEND	607,109	598,380	-1.4%	(8,729)
REVENUE	(5,000)	(7,000)		(2,000)
NET EXP.	602,109	591,380	-1.8%	(10,729)
Police Board				
EXPEND	32,700	64,817	98.2%	32,117
REVENUE	0	0		0
NET EXP.	32,700	64,817	98.2%	32,117
Community Safety				
EXPEND	112,969	119,279	5.6%	6,310
REVENUE	0	0		0
NET EXP.	112,969	119,279	5.6%	6,310
Enforcement				
EXPEND	4,803,231	4,959,863	3.3%	156,632
REVENUE	(115,634)	(82,000)	-29.1%	33,634
NET EXP.	4,687,597	4,877,863	4.1%	190,266
K-9				
EXPEND	3,000	1,500	-50.0%	(1,500)
REVENUE	0	0		0
NET EXP.	3,000	1,500	-50.0%	(1,500)
CRIMINAL CHECKS & RECORDS				
EXPEND	78,274	108,457	38.6%	30,183
REVENUE	(768,800)	(900,000)	17.1%	(131,200)
NET EXP.	(690,526)	(791,543)	14.6%	(101,017)
TOTAL				
EXPEND	6,672,699	6,886,186	3.2%	213,487
REVENUE	(899,434)	(997,000)	10.8%	(97,566)
NET EXP.	5,773,265	5,889,186	2.01%	115,921
AIRPORT				
EXPEND	124,556	140,850	13.1%	16,294
REVENUE	(49,713)	(48,069)	-3.3%	1,644
NET EXP.	74,843	92,781	24.0%	17,938
HERITAGE BROCKVILLE				
EXPEND	9,593	9,499	-1.0%	(94)
REVENUE	(1,250)	(1,250)	0.0%	0
NET EXP.	8,343	8,249	-1.1%	(94)
CATARAQUI REGIONAL CONSERVATION AUTHORITY				
EXPEND	119,016	132,461	11.3%	13,445
REVENUE				
NET EXP.	119,016	132,461	11.3%	13,445
D.B.I.A.				
EXPEND	257,518	266,486	3.5%	8,968
REVENUE	(257,518)	(266,486)	3.5%	(8,968)
NET EXP.	0	0		0
D.B.I.A. BUDGET HAS NO IMPACT ON CITY TAX RATE				

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
COMMITTEE OF ADJUSTMENT				
EXPEND REVENUE	6,449 (8,400)	6,529 (9,150)	1.2% 8.9%	80 (750)
NET EXP.	(1,951)	(2,621)	34.3%	(670)
LIBRARY				
EXPEND REVENUE	558,116	565,000	1.2%	6,884
NET EXP.	558,116	565,000	1.2%	6,884
MUSEUM				
EXPEND REVENUE	246,664 (62,450)	256,941 (71,500)	4.2% 14.5%	10,277 (9,050)
NET EXP.	184,214	185,441	0.7%	1,227
LEEDS & GRENVILLE HEALTH UNIT				
EXPEND REVENUE	262,380	325,402	24.0%	63,022
NET EXP.	262,380	325,402	24.0%	63,022
<i>Joint Services Committee</i> ADMINISTRATION				
EXPEND REVENUE	32,072	33,630	4.9%	1,558
NET EXP.	32,072	33,630	4.9%	1,558
<i>Joint Services Committee</i> AMBULANCE SERVICES				
EXPEND REVENUE	969,064	1,027,604	6.0%	58,540
NET EXP.	969,064	1,027,604	6.0%	58,540
<i>Joint Services Committee</i> ODSP ONTARIO WORKS				
EXPEND	2,254,177	2,021,618	-10.3%	(232,559)
REVENUE	1,498,703	1,533,335	2.3%	34,632
NET EXP.	3,752,880	3,554,953	-5.3%	(197,927)
<i>Joint Services Committee</i> CHILD CARE				
EXPEND REVENUE	234,234	257,745	10.0%	23,511
NET EXP.	234,234	257,745	10.0%	23,511
<i>Joint Services Committee</i> SOCIAL HOUSING				
EXPEND REVENUE	708,143	808,373	14.2%	100,230
NET EXP.	708,143	808,373	14.2%	100,230
<i>Joint Services Committee</i> PROVINCIAL OFFENCES ACT				
REVENUE	(273,153)	(286,791)	5.0%	(13,638)
NET EXP.	(273,153)	(286,791)	5.0%	(13,638)
TOTAL JOINT SERVICES	5,423,240	5,395,514	-0.51%	(27,726)

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHG BASE LEVEL
BROCKVILLE CEMETERY BD.				
EXPEND	233,554	245,458	5.1%	11,904
REVENUE	(201,692)	(213,526)	5.9%	(11,834)
NET EXP.	31,862	31,932	0.2%	70
ST. LAWRENCE LODGE				
EXPEND	845,703	839,802	-0.7%	(5,901)
REVENUE				
NET EXP.	845,703	839,802	-0.7%	(5,901)
TOTAL BDS & COMM'NS				
EXPEND	15,032,641	15,356,919	2.2%	324,278
REVENUE	(1,753,610)	(1,893,772)	8.0%	(140,162)
NET EXP.	13,279,031	13,463,147	1.4%	184,116
MARITIME DISCOVERY CENTRE				
EXPEND	500,000	245,000	-51.0%	(255,000)
REVENUE	(255,000)		-100.0%	255,000
NET EXP.	245,000	245,000	0.0%	0
TOTAL CITY BUDGET				
EXPEND	39,487,201	39,806,878	0.8%	319,677
REVENUE	(13,884,853)	(12,855,671)	-7.4%	1,029,182
NET EXP.	25,602,348	26,951,207	5.27%	1,348,859
NET DOLLAR CHANGE		<u>1,348,859</u>		

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

26,657,299

FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHNG BASE LEVEL
WATER RATE ADMINISTRATION				
Distribution				
EXPENDITURE	675,297	664,944	-1.5%	(10,353)
REVENUE	(15,209)	(15,042)	-1.1%	167
	660,088	649,902	-1.5%	(10,186)
Inventory				
EXPENDITURE	43,471	43,478	0.0%	7
REVENUE	(1,300)	(1,300)	0.0%	0
	42,171	42,178	0.0%	7
Engineering				
EXPENDITURE	177,133	229,077	29.3%	51,944
REVENUE				0
	177,133	229,077	29.3%	51,944
Finance - Revenue				
EXPENDITURE	504,096	639,406	26.8%	135,310
DEBT CHARGES	134,222	134,222	0.0%	0
REVENUE	(3,323,287)	(3,316,120)	-0.2%	7,167
	(2,684,969)	(2,542,492)	-5.3%	142,477
Human Resources/MIS				
EXPENDITURE	10,830	11,104		274
REVENUE	0	0		0
	10,830	11,104		274
Administration				
EXPENDITURE	65,648	46,956	-28.5%	(18,692)
REVENUE	0	0		0
	65,648	46,956	-28.5%	(18,692)
Treatment				
EXPENDITURE	955,456	942,157	-1.4%	(13,299)
REVENUE	0	0		0
	955,456	942,157	-1.4%	(13,299)
Elizabethtown				
EXPENDITURE	54,669	54,536	-0.2%	(133)
REVENUE	(51,050)	(58,711)	-215.4%	(7,661)
	3,619	(4,175)		(7,794)
Capital & Reserves				
CAPITAL	739,133	591,800	-19.9%	(147,333)
MAJOR OFFICE	16,912	37,637	122.5%	20,725
FLEET	5,121	41,014	700.9%	35,893
REVENUE	0	0		0
	761,166	670,451	-11.9%	(90,715)
TOTAL				
EXPENDITURE	3,381,988	3,436,331	1.61%	54,343
REVENUE	(3,390,846)	(3,391,173)	0.01%	-327
	(8,858)	45,158		54,016
Add contribution to Water Reserve Fund				
Contribution from Water Reserve Fund		4,429		
		<u>45,158</u>		

**CORPORATION OF THE CITY OF BROCKVILLE
SUMMARY OF 2009 BUDGET**

FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHNG BASE LEVEL
WASTEWATER RATE ADMINISTRATION				
Supervisory Administration	9,114	29,394	222.5%	20,280
EXPENDITURE	0	0		0
REVENUE				
Public Works - Garage	9,114	29,394	222.5%	20,280
EXPENDITURE	19,539	20,243	3.6%	704
REVENUE	0	0		0
Sewer Maintenance	19,539	20,243	3.6%	704
EXPENDITURE	230,843	235,159	1.9%	4,316
REVENUE	(9,484)	(10,294)	8.5%	(810)
Engineering	221,359	224,865	1.6%	3,506
EXPENDITURE	69,009	126,222	82.9%	57,213
REVENUE	0	0		0
Finance - Revenue	69,009	126,222	82.9%	57,213
EXPENDITURE	153,136	123,820	-19.1%	(29,316)
DEBT CHARGES	236,638	236,085	0.2%	447
REVENUE	(3,411,244)	(3,570,227)	4.7%	(158,983)
Human Resources/MIS	(3,022,470)	(3,210,322)	6.2%	(187,852)
EXPENDITURE	20,120	20,684	2.8%	564
REVENUE	0	0		0
Treasury Administration	20,120	20,684		564
EXPENDITURE	212,532	226,234	6.4%	13,702
REVENUE	0	0		0
Operations Administration	212,532	226,234	6.4%	13,702
EXPENDITURE	160,646	97,221	-39.5%	(63,425)
REVENUE	0	0		0
Sewage Plant	160,646	97,221	-39.5%	(63,425)
EXPENDITURE	1,268,599	1,300,175	2.5%	31,576
REVENUE	(5,158)	(4,938)		220
Sewer Abatement	1,263,441	1,295,237	2.5%	31,796
EXPENDITURE	54,627	55,679	1.9%	1,052
REVENUE	0	0		0
Main Pump Station	54,627	55,679	1.9%	1,052
EXPENDITURE	166,727	170,391	2.2%	3,664
REVENUE	0	0		0
Pumping Stations	166,727	170,391	2.2%	3,664
EXPENDITURE	75,377	83,617	10.9%	8,240
REVENUE	0	0		0
Leachate Station	75,377	83,617	10.9%	8,240
EXPENDITURE	70,618	69,248	-1.9%	(1,370)
REVENUE	0	0		0
Capital & Reserves	70,618	69,248	-1.9%	(1,370)
CAPITAL	712,500	498,500	-30.0%	(214,000)
MAJOR OFFICE	13,016	39,137	200.7%	26,121
FLEET	54,326	41,014	-24.5%	(13,312)
	779,842	578,651	-25.8%	(201,191)
TOTAL	3,526,367	3,372,823	-4.35%	(153,544)
EXPENDITURE	(3,425,886)	(3,585,459)	4.66%	(159,573)
REVENUE	100,481	(212,636)		(313,117)
Add contribution to Wastewater Reserve	0	212,636		
Contribution from Wastewater Reserve Fund	100,481			

CORPORATION OF THE CITY OF BROCKVILLE SUMMARY OF 2009 BUDGET				
FUNCTION	2008 BUDGET	2009 BUDGET	% CHANGE	DOLLAR CHNG BASE LEVEL
TOTAL CITY BUDGET INCLUDING WATER AND SEWER				
EXPENDITURE	46,395,556	46,616,032	0.48%	220,476
REVENUE	(20,701,585)	(19,832,303)	-4.20%	869,282
TOTAL OPERATING	25,693,971	26,783,729	4.24%	1,089,758
CAPITAL	7,809,262	23,308,057	198.5%	
TOTAL OPERATING PLUS CAPITAL	54,204,818	69,924,089	29.0%	

July 14, 2009

REPORT TO FINANCE AND ADMINISTRATION COMMITTEE – JULY 21, 2009

2009-120-07

**ACCESSIBLE CUSTOMER SERVICE
POLICY AND PROCEDURES (AODA)**

**S.M. SEALE
CITY CLERK**

RECOMMENDATION

THAT Report 2009-120-07, Accessible Customer Service Policy and Procedures (AODA) be received and the following be adopted:

- a) Accessible Customer Service Policy - Providing Goods and Services to People with Disabilities;
- b) Accessible Customer Service – Best Practices and Procedures.

BACKGROUND

The Accessibility for Ontarians with Disabilities Act, 2005 (AODA) was passed by the Ontario legislature in July 2007, with the goal of creating standards to improve accessibility across the province.

The Ontario Government is issuing five sets of standards to achieve the vision of a barrier-free Ontario by 2025. (Customer Service, Built Environment, Employment, Information and Communication and Transportation)

The first set of standards is the Accessibility Standards for Customer Service, which came into force on January 1, 2008. This standard applies to every person or organization that provides goods or services to members of the public or other third parties and that has at least one employee in Ontario.

By January 1, 2010, municipalities must have policies, practices and procedures in place.

Training on the policy and procedures, must be provided to:

- a) Every person who deals with the public, or third parties on behalf of the public, including employees, volunteers, contractors and agents.
- b) Every person who participates in developing the provider's policies, practices and procedures governing the provision of goods and services (i.e. Council members, Committee members).

Municipalities must provide this training prior to January 1, 2010.

Accessible Customer Service Policy

The Leeds and Grenville Clerk's and CAO Committee collaborated, with administrative support provided by the Counties, in the development of the policy, procedures and training programs required under the *Accessibility for Ontarians with Disabilities Act*, Customer Service Standard.

The policy and procedures have been adopted by the United Counties of Leeds and Grenville and are being recommended for adoption by staff in the majority of lower tier municipalities of Leeds and Grenville. It is our opinion that the adoption of the policy and procedures across the Counties will provide seamless accessible customer service regardless of which municipality is visited.

The principles of Accessible Customer Service are:

- Dignity for every customer
- Independence (*all services must be accessible to everyone*)
- Integration
- Equal Opportunity
- Respect

The Customer Service Standard requires:

- An accessible customer service policy, procedures and policies be established;
- Staff training;
- A feedback method
(*The City's feedback forms have been drafted to indicate that the City Clerk will be responsible for providing feedback on customer service complaints. The feedback process must permit persons to provide their feedback in person, by telephone, in writing, or by delivering an electronic text by e-mail or on diskette or otherwise*);
- Alternate communication methods;
- Notice of service disruption.

The policies and procedures have been expanded to provide:

- a) An exclusion during a State of Emergency;
- b) Reference to Assistive Devices relevant to the City;
- c) Clarification regarding provision of correspondence, invoices and other documentation;
- d) Definitions for Support Animals and Support
- e) Clarification of groups of individuals who will be trained;
- f) Addition of a clause related to training records.

A copy of the proposed City of Brockville Accessible Customer Service Policy is attached for Council's approval and adoption.

Accessible Customer Service – Best Practices and Procedures

Also developed was the attached “Best Practices and Procedures” manual as a resource for staff, etc. This draft manual establishes policies, practices and procedures on providing goods and services to people with disabilities.

It outlines various disabilities and provides practices and procedures on how to deal with specific disabilities whether readily apparent or not.

Staff will be trained on the following:

- a) The purposes of the Accessibility for Ontarians with Disabilities Act, 2005 and requirements of the legislation;
- b) How to interact and communicate with persons with various disabilities and those who use an assistive device or require the assistance of a guide dog or other service animal or the assistance of a support person;
- c) How to use assistive devices at municipal facilities;
- d) What to do if a person is having difficulty accessing services or premises.

Once Council has adopted the Accessible Customer Service Policy and the Best Practices and Procedures Manual, a training schedule can be implemented. More preparation is required before group training sessions can begin but preliminary discussions have occurred with various departments to determine appropriate timing for this training.

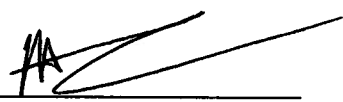
Council members and Committee members will also require training. Frontline staff (those who have direct contact with the public) will require more intensive training than those individuals who may have occasional contact.

Training must be provided on an ongoing basis if the policies, practices and procedures change. After the initial training for all staff in 2009, all new employees will be trained as soon as possible after they commence employment.

FINANCIAL CONSIDERATIONS

There will be costs associated with the implementation of the policy and procedures related to staff training. Estimates are not available at this time as the training plan and schedule have not been developed. Every attempt will be made to cover these training costs from within department budgets. If however, this is not possible, a report will be provided to Council in the fall outlining the costs.



S. Seale
City Clerk

B. Casselman
City Manager

D. Cyr
Director of Finance



ACCESSIBLE CUSTOMER SERVICE POLICY

Providing Goods and Services to People with Disabilities

Our Commitment

The City of Brockville strives at all times to provide its goods and services in a way that respects the dignity and independence of all people. The City of Brockville is committed to giving people with disabilities the same opportunity to access our goods and services and allowing them to benefit from the same services, in the same place and in a similar way as other customers.

Exclusion

*This Accessibility Customer Service Policy shall not apply during any period where the Mayor, or the Mayor's designate has declared a "State of Emergency" as defined under the **Emergency Management Act**.*

Providing Goods and Services to People with Disabilities

The City of Brockville will provide goods and services to people with disabilities, with particular consideration to the following areas:

Communication

The City of Brockville will communicate with people with disabilities in ways that take into account their disability. Staff who interact with customers will be trained on how to interact and communicate with people with various types of disabilities.

The City of Brockville is committed to providing fully accessible telephone service to our customers. Staff will be trained to communicate with customers over the telephone in clear and plain language, to speak clearly and slowly and to tailor their responses as much as possible in support of the individual.

The City of Brockville will offer to communicate with customers by other means, including Bell Canada Relay Service or e-mail, if telephone communication is not suitable to their communication needs or is not available.

Assistive Devices

The City of Brockville is committed to serving people with disabilities who use assistive devices to obtain, use or benefit from our goods and services. Staff will be trained and become familiar with various assistive devices that may be used by customers with disabilities while accessing our goods or services.

The City of Brockville will also ensure that staff know how to use the assistive devices which are available on our premises, including electronic door openers, elevators and lifts.

Correspondence, invoices and other documentation

The City of Brockville is committed to providing accessible information to all of our customers.

For this reason, correspondence, invoices and other documentation will be provided in large print or by e-mail, **upon request**.

The City of Brockville may provide a document, or information contained in a document, in a format that takes into account the person's disability. The City of Brockville and the person with a disability may agree upon the format to be used for the document or information.

Any questions customers may have about the content of a document will be answered in person, by telephone or e-mail.

The Use of Service Animals and Support Persons

Service Animals

The City of Brockville is committed to welcoming people with disabilities who are accompanied by a service animal, in the areas of our premises that are open to the public and other third parties. All staff, volunteers and others dealing with the public will be properly trained in how to interact with people with disabilities who are accompanied by a service animal.

An animal is a service animal for a person with a disability:

- i) if it is readily apparent that the animal is used by the person for reasons relating to his or her disability; or
- ii) if the person provides a letter from a physician or nurse confirming that the person requires the animal for reasons relating to the disability.

Support Person

The City of Brockville is committed to welcoming people with disabilities who are accompanied by a support person. Any person with a disability who is accompanied by a support person will be allowed to enter the City of Brockville's buildings with his or her support person. At no time will a person

with a disability who is accompanied by a support person, be prevented from having access to his or her support person while on City premises.

A "support person" means, in relation to a person with a disability, another person who accompanies him or her in order to help with communication, mobility, personal care or medical needs or with access to goods or services.

If admission to an event is permitted and fees are payable to the City of Brockville, the Support Person is permitted to attend at the event at their own cost.

If admission to an event is permitted and fees are payable to a third party, the Support Person is permitted to attend the event at their own cost.

The Brockville Transit System permits Support Persons to ride without charge.

Customers will be informed of this policy by a notice that will be posted at each building and on the City of Brockville's website.

Notice of Disruption in Service

The City of Brockville will provide customers with notice in the event of a planned or unexpected disruption in the facilities or services usually used by people with disabilities.

This notice will include information about the reason for the disruption, its anticipated duration, and a description of alternative facilities or services, if available.

Notice may be given by posting the information at a conspicuous place on premises owned or operated by the City of Brockville, by posting it on the City of Brockville's website or by such other method as is reasonable in the circumstances.

Training

The City of Brockville will provide training to:

- every person who participates in developing the policy, practices and procedures under Ontario Regulation 429/07 – Accessibility Standards for Customer Service
- every person who deals with the public on behalf of the City of Brockville by January 1, 2010, including:
 - Members of Council;
 - Employees;
 - Members of boards and committees of Council
 - Agents;
 - Volunteers;
 - 3rd parties
- new employees, volunteers, management, etc. shall receive training as soon as “practicable”, after commencing duties.
- agents working on various projects for the municipality and who have been approved by successful tender shall be responsible for providing their own training to meet the requirements of Ontario Regulation 429/07

Training will include the following:

- The purposes of the Accessibility for Ontarians with Disabilities Act, 2005 and the requirements of the customer service standard
- How to interact and communicate with people with various types of disabilities
- How to interact with people with disabilities who use an assistive device or require the assistance of a service animal or a support person
- How to use the automatic door openers, elevators and lifts at the City of Brockville’s premises
- What to do if a person with a disability is having difficulty in accessing the City of Brockville’s goods and services
- The City of Brockville’s policies, practices and procedures relating to the customer service standard.

Staff will be trained on policies, practices and procedures that affect the way goods and services are provided to people with disabilities. Staff will also be trained on an ongoing basis when changes are made to these policies, practices and procedures.

Training Records

Training records shall be kept, including the dates when the training is provided, number of individuals to whom the training was provided and the signature of all those individuals trained on a particular date.

Feedback Process

The ultimate goal of the City of Brockville is to meet and surpass customer expectations while serving all people, including those with disabilities. Comments regarding how well those expectations are being met are welcome and appreciated.

Feedback regarding the way the City of Brockville provides goods and services to people with disabilities can be made by using a feedback form, by mail, e-mail, or verbally. All feedback should be directed to the Municipal Clerk. Customers can expect a response within thirty (30) days.

Modifications to This or Other Policies

The City of Brockville is committed to developing customer service policies that respect and promote the dignity and independence of people with disabilities. Therefore, no changes will be made to this policy before considering the impact on people with disabilities.

Any policy of the City of Brockville that does not respect and promote the dignity and independence of people with disabilities will be modified or removed.

Questions About This Policy

This policy exists to achieve service excellence to customers with disabilities.

If anyone has a question about this policy, or if the purpose of this policy is not understood, inquiries should be referred to the Accessibility Coordinator for the City of Brockville.



ACCESSIBLE CUSTOMER SERVICE
FEEDBACK FORM

**Providing Goods and Services
to People with Disabilities**

Thank you for visiting the City of Brockville. We value all of our customers and strive to meet everyone's needs.

Please tell us the date and time of your visit: _____

Staff Member, Department or Service Location you visited:

Did we respond to your customer service needs today?

☐ YES ☐ NO

Was our customer service provided to you in an accessible manner?

☐ YES ☐ SOMEWHAT ☐ NO (please explain below)

Did you have any problems accessing our goods and services?

☐ YES (please explain below) ☐ SOMEWHAT (please explain below) ☐ NO

Please add any other comments you may have:

Contact information (optional):

Accessibility Coordinator
1 King Street West, P.O. Box 5000, Brockville ON, K6V 7A5
Phone: 613-342-8772 Fax 613-498-2793 www.city.brockville.on.ca



City of Brockville
Service Disruption
Notice

There will be a scheduled service disruption at the _____.

The disruptions will be from _____ until _____.

These disruptions include:

On behalf of the City of Brockville we would like to thank you for your patience in this matter.

Should you have any further questions please contact:

Sandra M. Seale
City Clerk and Accessibility Coordinator
City of Brockville
Phone : 613-342-8772 ext 461
Fax : 613-498-2793
smseale@brockville.com
www.city.brockville.on.ca



City of Brockville

Unexpected Service Disruption

Notice

There has been an unexpected service disruption(s) at the _____.

The estimated time of the service disruption(s) are from _____ until _____.

These disruption(s) include:

On behalf of the City of Brockville we would like to thank you for your patience in this matter.

Should you have any further questions please contact:

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City of Brockville

Accessible Customer Service

Best Practices and Procedures

COMMUNICATION

Talk About Disabilities - Choose the Right Word

Words can influence and reinforce the public's perception of people with disabilities. They can create either a positive view of people with disabilities or an indifferent, negative depiction.

Here are some general tips that can help make your communication and interactions with or about people with all types of disabilities more successful

- Use disability or disabled, not handicap or handicapped.
- Never use terms such as retarded, dumb, psycho, moron or crippled. These words are very demeaning and disrespectful to people with disabilities.
- Remember to put people first. It is proper to say person with a disability, rather than disabled person.
- If you don't know someone or if you are not familiar with the disability, it's better to wait until the individual describes his/her situation to you, rather than to make your own assumptions. Many types of disabilities have similar characteristics and your assumptions may be wrong.

The following preferred words and phrases will help you choose language that is neither demeaning nor hurtful. People with disabilities prefer these terms.

Instead of	Please use
Afflicted by cerebral palsy, multiple sclerosis, arthritis, etc.	Person who has cerebral palsy. Person who has multiple sclerosis. Person who has arthritis, etc. Person with a disability.
Aged (the)	Seniors
Autistic	A person with autism. A person who has autism.
Birth Defect, congenital defect, deformity	A person who has a congenital disability. A person with a disability since birth.
Blind (the), visually impaired (the)	A person who is blind. A person with a vision disability. A person with vision loss. A person with a visual impairment A person with low vision.
Brain damaged	A person with a brain injury. A person with a head injury.
Confined to a wheelchair, wheelchair bound	A person who uses a wheelchair.
Crazy, insane, lunatic, psycho, mental, mental patient, maniac, neurotic, psychotic, unsound mind, schizophrenic	A person with a mental health disability. A person who has depression. A person with schizophrenia.
Cripple, crippled, lame	A person with a disability. A person with a mobility impairment or, more specifically, a person who walks with crutches. A person who uses a walker. A person who uses a mobility aid. A person with arthritis, etc.
Deaf (the), hearing impaired (the) <i>When referring to the deaf community and their culture (whose preferred mode of communication is sign language) it is acceptable to use "the Deaf."</i>	A person who is deaf (person with profound hearing loss who communicates using sign language.) A person who is deafened (deaf later in life.) A person who is hard of hearing (person with hearing loss who communicates primarily by speech.) A person with a hearing loss.
Deaf and dumb, deaf mute	A person who is deaf without speech.
Differently Abled	A person with a disability.
Disabled (the)	People with disabilities.

Instead of	Please use
Elderly (the)	Seniors, older adults.
Epileptic	Person who has epilepsy.
Fits, spells, attacks	Seizures.
Handicapped (the)	Person with a disability. The term handicapped may be used when referring to an environmental or attitudinal barrier as in "a person who is handicapped by a set of stairs leading to the entrance."
Hidden disability	Non-visible disability.
Invalid	Person with a disability.
Learning disabled, learning disordered, the dyslexics	A person with a learning disability or people with learning disabilities
Mentally retarded, idiot, simple, retarded, feeble minded, imbecile	A person with an intellectual disability. A person with a developmental disability.
Midget, Dwarf	A person of short stature. A person who has a form of dwarfism. A little person. A person diagnosed with "Achondroplasia, SED, or whatever their specific diagnosis is", a form of dwarfism.
Mongoloid, Mongolism	Person with Down Syndrome. One can use this terminology only when it is directly relevant. A person with an intellectual or developmental disability.
Normal	Person who is not disabled. Person who is able bodied. Specifically, a person who is sighted, a hearing person, a person who is ambulatory.
Patient	Person with a disability. The word patient may be used when referring to a relationship between and medical professional and a client.
Physically challenged	Person with a physical disability.
Spastic	Person who has muscle spasms.
Stutterer	A person with a speech impairment or impediment.
Victim of/suffers from/ stricken with cerebral palsy, multiple sclerosis, arthritis, etc.	Person who has cerebral palsy. Person who has multiple sclerosis, etc. Person with a disability.
Visually impaired (the)	A person with a visual impairment. A person with low vision. A person with vision loss. A person with a vision disability.

PHYSICAL disabilities include a range of functional limitations from minor difficulties in moving or coordinating one part of the body, through muscle weakness, tremors, and paralysis. Physical disabilities can be congenital such as Muscular Dystrophy; or acquired, such as tendonitis. A physical disability may affect an individual's ability to:

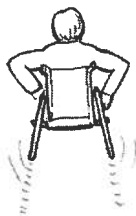
- Perform manual tasks such as holding a pen, turning a key or grip a door knob
- Move around independently
- Control the speed or coordination of movements
- Reach, pull or manipulate objects
- Have strength or endurance

Best practices and procedures for Customer Service:

There are many types and degrees of physical disabilities, and not all require a wheelchair. It may be difficult to identify a person with a physical disability.

Here are some tips on serving customers who have physical disabilities:

- Speak normally and directly to your customer. Don't speak to someone who is with them.
- People with physical disabilities often have their own way of doing things. Ask before you help.
- Wheelchairs and other mobility devices are part of a person's personal space, don't touch, move or lean on them.
- Provide your customer information about accessible features of the immediate environment (automatic doors, accessible washrooms, etc.).
- Keep ramps and corridors free of clutter.
- If a counter top is too high or wide, step around it to provide service.
- Provide seating for those that cannot stand in line.
- Be Patient. Customers will identify their needs to you.



HEARING loss can cause problems in distinguishing certain frequencies, sounds or words. A person who is deaf, deafened or hard-of hearing may be unable to:

- Use a public telephone
- Understand speech in noisy environments
- Pronounce words clearly enough to be understood by strangers

Best practices and procedures for Customer Service:

Like other disabilities, hearing loss has a wide variety of degrees. Remember, customers who are deaf or hard of hearing may require assistive devices when communicating.

Here are some tips on service customers who are deaf or hard of hearing:

- Attract the customer's attention before speaking. The best way is a gentle touch on the shoulder or gently waving your hand
- Always ask how you can help. Don't shout. Speak clearly
- Be clear and precise when giving directions, and repeat or rephrase if necessary. Make sure you have been understood
- Face the person and keep your hands and other objects away from your face and mouth
- Deaf people may use a sign language interpreter to communicate – always direct your attention to the Deaf person – not the interpreter
- Any personal (e.g. financial) matters should be discussed in a private room to avoid other people overhearing
- If the person uses a hearing aid, try to speak in an area with few competing sounds
- If necessary, write notes back and forth to share information
- Don't touch service animals – they are working and have to pay attention at all times

DEAF-BLINDNESS is a combination of hearing and vision loss. The result for a person who is deaf-blind is significant difficulty accessing information and performing daily activities. Deaf-blindness interferes with communication, learning, orientation and mobility. People who are deaf-blind communicate using various sign language systems, Braille, telephone devices, communication boards and any combination thereof. Many people who are deaf-blind use the services of an Intervener who relay information and facilitate auditory and visual information and act as a sighted guides.

Best practices and procedures for Customer Service:

Most people who are deaf-blind will be accompanied by an intervener, a professional who helps with communicating.

Interveners are trained in special sign language that involves touching the hands of the client in a two-hand, manual alphabet or finger spelling, and may guide and interpret for their client.

Here are some tips on serving customers who are deaf-blind:

- Do not assume what a person can or cannot do. Some people who are deaf-blind have some sight or hearing, while others have neither.
- A customer who is deaf-blind is likely to explain to you how to communicate with them or give you an assistance card or a note explaining how to communicate with them
- Do not touch or address the service animals – they are working and have to pay attention at all times
- Never touch a person who is deaf-blind suddenly or without permission unless it's an emergency
- Understand that communication can take some time – be patient.
- Direct your attention to your customer, not the Intervener.



VISION disabilities reduce one's ability to see clearly. Very few people are totally blind.

Many have limited vision such as tunnel vision, where a person has a loss of peripheral or side vision, or a lack of central vision, which means they cannot see straight ahead. Some can see the outline of objects while others can see the direction of light.

Vision loss can result in:

- Difficulty reading or seeing faces
- Difficulty maneuvering in unfamiliar places
- Inability to differentiate colours or distances
- A narrow field of vision
- The need for bright light, or contrast
- Night blindness

Best practices and procedures for Customer Service:

Vision disabilities can restrict your customers' abilities to read signs, locate landmarks or see hazards. In some cases, it may be difficult to tell if a person has a vision disability.

Others may use a service animal or white cane.

Here are some tips on serving customers who have vision disabilities:

- Verbally identify yourself before making physical contact
- If the person uses a service animal – do not touch or approach the animal – it is working.
- Verbally describe the setting, form, location as necessary
- Offer your arm to guide the person. Do not grab or pull.
- Never touch your customer without asking permission, unless it is a emergency
- Don't leave your customer in the middle of a room. Show them to a chair, or guide them to a comfortable location
- Don't walk away without saying good-bye

INTELLECTUAL disabilities affect a person's ability to think and reason. It may be caused by genetic factors such as Downs Syndrome, exposure to environmental toxins, such as Fetal Alcohol Syndrome, brain trauma or psychiatric disorders. A person with an intellectual disorder may have difficulty with:

- Understanding spoken and written information
- Conceptual information
- Perception of sensory information
- Memory

Best practices and procedures for Customer Service:

People with intellectual or developmental disabilities may have difficulty doing many things most of us take for granted. These disabilities can mildly or profoundly limit one's ability to learn. You may not be able to know that someone has this disability unless you are told, or you notice the way people act, ask questions or use body language.

As much as possible, treat your customers with an intellectual or developmental disability like anyone else. They may understand more than you think, and they will appreciate you treating them with respect.

Here are some tips on serving customers who have an intellectual or developmental disability:

- Don't assume what a person can or cannot do
- Use clean, simple language
- Be prepared to explain and provide examples regarding information
- Remember that the person is an adult and unless you are informed otherwise, can make their own decisions
- Be patient and verify your understanding
- If you can't understand what is being said, don't pretend. Just ask again
- Provide one piece of information at a time
- Speak directly to your customer, not to their companion or attendant

SPEECH disabilities involve the partial or total loss of the ability to speak. Typical disabilities include problems with:

- Pronunciation
- Pitch and loudness
- Hoarseness or breathiness
- Stuttering or slurring

Best practices and procedures for Customer Service:

Some people have problems communicating. It could be the result of cerebral palsy, hearing loss, or another condition that makes it difficult to pronounce words, causes slurring or stuttering, or not being able to express oneself or understand written or spoken language. Some people who have severe difficulties may use communication boards or other assistive devices.

Here are some tips on serving customers with speech or language impairments:

- If possible, communicate in a quiet environment
- Give the person your full attention. Don't interrupt until they finish their sentence.
- Ask them to repeat as necessary, or to write their message.
- If you are able, ask questions that can be answered 'yes' or 'no'
- Verify your understanding
- Patience, respect and willingness to find a way to communicate are the best tools

LEARNING disabilities include a range of disorders that effect verbal and non-verbal information acquisition, retention, understanding and processing. People with a learning disability have average or above average intelligence, but take in and process information and express knowledge in different ways. Learning disabilities can result in:

- Difficulties in reading
- Problem solving
- Time management
- Way finding
- Processing information.

Best practices and procedures for Customer Service:

- Learning disabilities are generally invisible and ability to function varies greatly – respond to any requests for verbal information, assistance in filling in forms and so on with courtesy.
- Allow extra time to complete tasks if necessary.

MENTAL HEALTH disabilities include a range of disorders however there are three main types of mental health disability:

- Anxiety
- Mood
- Behavioral

People with mental health disabilities may seem edgy or irritated; act aggressively; be perceived as pushy or abrupt; be unable to make decision; start laughing or get angry for no apparent reason.

Best practices and procedures for Customer Service:

- Treat each person as an individual. Ask what would make him/her the most comfortable and respect his/her needs to the maximum extent possible.
- Try to reduce stress and anxiety in situations.
- Stay calm and courteous, even if the customer exhibits unusual behavior, focus on the service they need and how you can help.

SMELL disabilities can involve the inability to sense smells or a hypersensitivity to odours and smells. A person with a smelling disability may have allergies to certain odours, scents or chemicals or may be unable to identify dangerous gases, smoke, fumes and spoiled food.

TOUCH disabilities can affect a person's ability to sense texture, temperature, vibration to pressure. Touch sensations may be reduced or heightened resulting in a hypersensitivity to touch, temperature, or the opposite, numbness and the inability to feel touch sensations

TASTE disabilities can limit the experience of the four primary taste sensations; sweet, bitter, salty and sour. A person with a taste disability may be unable to identify spoiled food or noxious substances.

OTHER disabilities result from a range of other conditions, accidents, illnesses and diseases including ALS, asthma, diabetes, cancer, HIV/AIDs, environmental sensitivities, seizure disorders, heart disease, stroke and joint replacement.

Disabilities are not always visible or easy to distinguish.

ASSISTIVE DEVICES

The term “assistive devices” refers to an auxiliary aid such as communication aids, cognition aids, personal mobility aids and medical aids (i.e. canes, crutches, wheelchairs, or hearing aids). The following assistive aids are available through City of Brockville:

1. Accessible Telephone Service

If enquiries for telephone services are received for hearing impaired or vision impaired individuals, please refer them to Bell Canada. Teletype (TTY) is older technology and the municipality will not be purchasing any equipment for this purpose.

The Bell Relay Service operator is available to assist in placing or receiving calls to/from persons who use a TTY/teletypewriter. The operator will also assist in placing VCO (Voice Carry Over) and HCO (Hearing Carry Over) calls. (*VCO mode allows a person with a hearing disability to speak directly to the other party. HCO mode allows a person with a speech disability to hear the other party.*) There is no charge for local calls.

Information regarding this service is provided in the local telephone book under “Special Needs”.

TTY	dial 711
By telephone	dial 1-800-855-0511

2. Electronic Door Openers

The electronic door openers located at the following locations must be turned on at the beginning of the work day when the buildings are open and turned off when the buildings are not occupied:

- a) Brockville City Hall
- b) Brockville Arts Centre
- c) Brockville Museum
- d) Fire Station No. 2 (Laurier Blvd.)
- e) Brockville Police Station
- f) Brockville Public Library

The motor in the electronic door openers at these locations will continue to run if they are pressed when locked and not turned off.

The following City facilities do not have electronic door openers and assistance should be provided as appropriate:

- a) Youth Arena
- b) Gord Watts Municipal Centre
- c) Fire Station No. 1 (Perth Street)
- d) Water Pollution Control Centre
- e) Water Treatment Plant (no wheelchair access)
- f) Rotary Field House
- g) James C. Auld Harbour Building

3. Accessible Parking and Accessible Ramps

Further information contained in the City of Brockville Parking By-law.

a) Accessible Parking

The accessible parking places for all municipal buildings should be connected or integrated with a barrier-free path of travel, shall be painted blue and marked by an identifying marking consisting of the International Symbol for the Disabled (See below)



Wherever possible, the accessible path of travel shall be designed to avoid entering the vehicular routes and drives and be part of the shortest accessible route to the building or facility entrance.

The accessible parking places shall be cleared of snow as soon as practicable.

a) Accessible Ramps

Accessible ramps at all municipal building locations shall be cleared of snow as soon as practicable.

4. Municipality Website

The City of Brockville Website does not support screen reading software at this time. Work is underway with our web developers to analyze the current status of the site in terms of Web Content Accessibility guidelines. The evaluation will ensure that the city websites will conform to graceful transformation and making content understandable and navigable for all users.

A screen reader is a software application that attempts to identify and interpret what is being displayed on the screen. This interpretation is then re-presented to the user with text-to-speech, sound icons or a Braille output device. Screen readers are a form of assistive technology useful to people who are blind, visually impaired, illiterate or learning disabled.

When adding new information to the website, consideration should be given to:

- a) including a brief description for all pictures since the image description is read out loud by the program.



(a picture of a little boy wearing a blue bathing suit with a red/yellow life jacket and jumping into the water)

- b) making links descriptive of the destination they point towards. (i.e. <http://city.brockville.on.ca/downloads/accessibilityplan> rather than <http://city.brockville.on.ca/index.cfm?ID=206&Download=%281%5B%257B%26%2ESMX%20%0A&f=389>).

5. Municipal Elections

Municipalities must meet or exceed the accessibility requirements of the Municipal Elections Act and the barrier-free design requirements of the Ontario Building Code when addressing the accessibility of municipal voting facilities.

When making arrangements for municipal elections, the municipal Clerk:

- a) Will provide election materials in accessible formats;
- b) Shall make such changes to some or all of the ballots as considered necessary or desirable to allow electors with visual impairments to vote without assistance;
- c) Shall have regard to the needs of the electors with disabilities when choosing a location for a voting location;
- d) Shall instruct a Deputy Returning Officer to attend on an elector anywhere within the area designated as the voting place, in order to allow a person with a disability to vote.

Municipal candidates must provide candidate materials in accessible formats.

6. Busing –

The City of Brockville currently operates both a Conventional and a Para Transit System. Whether these systems are operated by municipal staff or they are contracted out, transit services will adhere to any accessibility procedure adopted by the City of Brockville. Support Persons ride both systems free of charge.



7. Council Meetings and Committee Meetings held in the Council Chambers

The Council Chambers is equipped with a sound re-enforcement system that supplies amplification to the room that meets the standards set by the Canadian Hearing Society. Microphones are provided for each member of Council/Committee, staff and one for questions/delegations from the floor. The room is also equipped with assistive hearing devises for those who require them.

The sound re-enforcement system is a mobile system that may be transported to other municipal buildings where Public Meetings are held.

The microphones should be turned on for each public meeting to assist the hearing impaired, if required.



USE OF SERVICE ANIMALS AND SUPPORT PERSONS

Service animals, such as guide dogs, offer independence and security to many people with various disabilities. Some laws generally prohibit animals in certain areas (such as food preparation areas) however service animals are permitted in most public situations.

Support people assist people with disabilities in a variety of ways, by assisting with communication such as an intervener sign language interpreter, or as a Personal Support Worker providing physical assistance. A support person may also be a friend or relative that will assist and support the customer.

- Every employee shall use reasonable efforts to allow persons with disabilities to use their own assistive devices to access goods and/or services
- Every employee shall allow persons with disabilities to be accompanied by their guide dog or service animal unless the animal is excluded by law. Where an animal is excluded by law from the premises, the reason why the animal is excluded shall be explained to the persons with disabilities. Other reasonable arrangements to provide goods and services shall be explored with the assistance of the person with the disability.
- When a service animal is unruly or disruptive (jumping on people, biting, or other harmful behaviour) an employee may ask the person with the disability to remove the animal from the area or refuse access to goods or services. Other reasonable arrangements to provide goods or services shall be explored with the assistance of the person with the disability.
- Persons with disabilities may be accompanied by their support person while accessing goods and/or services.



NOTICE OF DISRUPTION IN SERVICE

1. Temporary Disruption in service

It is possible that from time to time there may be disruptions in service. If a disruption of service is planned, and expected, it is important to provide reasonable notice.

People with disabilities may often go to a lot of trouble to access services, such as booking transportation or arranging a ride. By providing notice, you can save that person an unnecessary trip.

Notice may be given by posting the information at a conspicuous place on premises owned or operated by the City of Brockville, by posting it on the municipality's website or by such other method as is reasonable in the circumstances.

2. Unexpected Disruption in Service

In the event of an unexpected disruption in service, notice may be provided in a variety of ways and will be done as quickly as possible.

In the event of a service disruption, alternative methods of service may be considered and those impacted by service interruptions shall be informed of any alternative methods.

For any questions or concerns regarding these procedures please contact:

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