

Tuesday, November 17, 2015, 4:15 pm
City Hall, Council Chambers

<u>Committee Members</u>	<u>Areas of Responsibility:</u>	
Councillor T. Blanchard, Chair	Clerk's Office	CRCA
Councillor P. Deery	Environmental Services	Cemetery
Councillor J. Earle	Finance Department	Health Unit
Councillor J. Fullarton	Fire Department	Joint Services Committee
Mayor D. Henderson, Ex-Officio	Human Resources Dept.	PLMG
	Operations Department	Police Services Board
	Airport Commission	Safe Communities Coalition
	Arena Advisory Board	St. Lawrence Lodge Management Board
	Brockville Municipal Accessibility Advisory Committee (BMAAC)	Volunteer Awards
		All legal matters [excepting the purchase and sale of land]

AGENDA

DELEGATION(S) AND PRESENTATION(S)

1. Brockville Public Library Annual Report
(Linda Chadwick, Library CEO)

Nil.

STAFF REPORTS

- 16 - 18 1. 2015-117-11
Water Meter Replacement Program
Update and Request for Funds

THAT Council approve the allocation of additional funds of \$622,500 for the Water Meter Replacement Program.

- 19 - 21 2. 2015-114-11
Proposed Parking Restrictions - Steacy Gardens

THAT parking be restricted on the east side of Steacy Gardens from Liston Avenue to 93.5 meters south of Liston Avenue; and

THAT Schedule "1" of Subsection 72 of By-law 119-89 be amended accordingly.

- 22 - 25 3. 2015-116-11
Grass Cutting and Trimming Contracts (2015-22, 2015-23, 2015-24, 2015-25)

THAT the following tenders for Grass Cutting and Trimming services be accepted:

- *Contract 2015-22, Garden World, in the amount of one hundred twenty-seven thousand eight hundred twenty-five dollars and sixty cents (\$127,825.60), inclusive of HST, for Grass Cutting and Trimming of Priority Parks, Miscellaneous Areas, Greenbelts and Oakland Cemetery.*
- *Contract 2015-23, Garden World, in the amount of fifty-one thousand four hundred fifteen dollars (\$51,415), inclusive of HST, for Grass Cutting and Trimming of Operations Department Sites, Environmental Services Department Sites, Police Station and Fire Hall #2.*
- *Contract 2015-24, Pro-Stripe Traffic Lines, in the amount of one hundred twenty-two thousand forty dollars (\$122,040), inclusive of HST, for Grass Cutting and Trimming of Roadsides, Community Parks and Brock Trail.*

- *Contract 2015-25, Blade Runner Landscaping & Lawncare Maintenance Inc. in the amount of ninety-seven thousand nine hundred ninety-nine dollars and eighty-one cents (\$97,999.81) inclusive of HST for Grass Cutting and Trimming of Athletic Fields.*

- 26 - 27 4. 2015-115-11
Ontario Regulation 284/09
Budget Matters-Expenses

THAT Council adopt this report of expenses excluded from the 2016 Budget as a requirement of Ontario Regulation 284/09 passed under the Municipal Act, 2001.

- 28 - 39 5. 2015-118-11
2014 Development Charges Annual Report

THAT Council receives the 2014 Annual Report and Continuity Financial Statement with respect to the City's Development Charge Reserve Funds [Attachment 1 to Report # 2015-118-11]; and

THAT this be forwarded as required to:

*Municipal Finance Branch
Ministry of Municipal Affairs & Housing
777 Bay Street, 13th Floor
Toronto, ON M5G 2E5*

- 40 - 41 6. 2015-119-11
2016 Interim Tax Levy and Establishment of Due Dates

THAT Council authorize the City to impose its 2016 interim tax levy with a due date of February 29th, 2016; and

THAT Council establish the due date of August 31st, 2016 for the second and final tax levy for 2016; and

THAT the necessary by-law be enacted.

- 42 - 43 7. 2015-120-11
Temporary Borrowing By-Law

THAT Council hereby authorizes the passing of a Temporary By-Law providing for the Mayor and the Treasurer to borrow temporary working capital, as may be required for the Current Fund Operations, of up to \$5,000,000 for the year 2016; and

THAT the necessary by-law be enacted.

- 44 - 64 8. 2015-121-11
2015 Policy for Collection of Property Tax, Water and Wastewater Charges

THAT the Policy for Collection of Property Taxes and Water and Waste Water Charges be accepted.

- 65 - 93 9. 2015-122-11
2015 Interim Variance Report as at September 30, 2015

THAT Council receives the Interim Variance Report as of September 30, 2015 Report No. 2015-122-11, for information purposes.

- 94 - 96 10. 2015-123-11
Lease Agreement Beattie Dodge Chrysler Jeep Ltd.
George Street Parking Lot

THAT Council authorize the Mayor and City Clerk to execute a lease agreement between the Corporation of the City of Brockville and Beattie Dodge Chrysler Jeep Ltd. for 24 parking spaces located in the George Street parking lot; and

THAT the lease be for the period of December 1, 2015 to November 30, 2020 with an option to renew for an additional 5 years.

- 97 - 99 11. 2015-124-11
 Amendments to Parking By-law 119-89
 Buell Street and George Street Parking Lots

THAT Council authorize the passing of a bylaw to amend the City of Brockville Parking Bylaw 119-89 by:

- 1. amending Schedule 10 to reduce the number of metered spaces in the George Street parking lot to 3; and*
- 2. amending Schedule 10 to permit the sales of up to a maximum of 5 permits in the Buell Street parking lot*

NEW BUSINESS

Nil.

FAO - CONSENT AGENDA

ADJOURNMENT

THAT the Finance, Administration and Operations Committee adjourn its meeting until the next regular meeting scheduled for December 2, 2015.



BROCKVILLE PUBLIC LIBRARY

Strategic Plan 2013-2018 ...the short story.

Vision

A vibrant community catalyst for culture, discovery and connections.

Mission

A welcoming, resourceful environment open for everyone to explore, learn, create and share.

Values

Accessibility | Collaboration | Diversity | Innovation | Intellectual Freedom

Engage: We are connected to our community and it is connected to us.

Evolve: We break away from our stereotypes and embrace change.

Experience: We are the place to be. People are excited to return and recommend us to others.

Strategic Priorities at your Library:

- ✓ **Transform your library spaces**
accessibility, functionality, aesthetics
- ✓ **Expand your access to services**
business hours, fees, parking, kiosk, technology, resources
- ✓ **Connect with our community**
customer service, marketing, outreach, partnerships, City relations
- ✓ **Enhance our service delivery**
staffing levels, professional development, work flows, communication

Anticipated Outcomes

Welcoming, attractive, safe and inclusive.
An awesome atmosphere and environment.
You told us what you wanted your library to be.
We listened, we are responding.

People come in to the Library.
The Library goes out to the people.

Excellence, efficiency and economy...
the best City service we can deliver.

Finding the balance...

Resource allocation

Technology advancements

Facility Renovation

Collections: print | eResources

Space: collection | seating | meeting

Measures of Our Success

- Library use and memberships
- Items taken home
- Visits to the physical Library
- Visits to the virtual Library
- Business hours
- Computer stations
- Use of technology
- Attendance at programs
- Customer satisfaction
- Partnerships and collaborations
- Revenue sources
- Staff levels and training
- Marketing plan
- Accessibility features
- Fees review

Brockville Public Library

23 Buell St. Box 100
Brockville, ON, K6V 5T7
613.342.3936
info@brockvillelibrary.ca
www.brockvillelibrary.ca

Linking to the City of Brockville's Strategic Plan ...

City of Brockville Priorities	Brockville Public Library Priorities
People	Spaces
Economy	Services
Amenities	Community
Sustainability	Delivery

Engage | Evolve | Experience



BROCKVILLE PUBLIC LIBRARY

2014 Annual Report

engage
evolve
experience

Hours:

Mon : 9 am - 1 pm

Tues - Thurs : 9 am - 8 pm

Fri : 9 am - 5 pm

Sat : 9 am - 5 pm

Sun : 1 pm - 5 pm

***Closed on Sundays on long weekends**

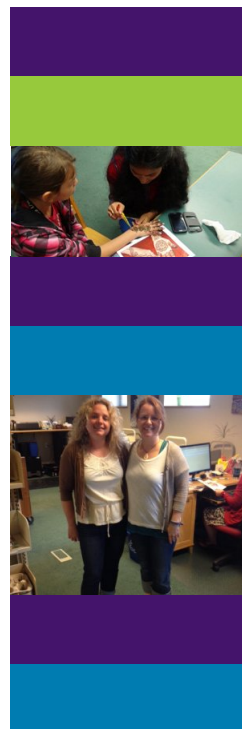
23 Buell St. P.O. Box 100

Brockville, ON K6V 5T7

www.brockvillelibrary.ca

info@brockvillelibrary.ca

P: 613.342.3936 | F: 613.342.9598



2015 Letter from Chair

The year (2014) was filled with action, change and success. Guided by the values and priorities articulated in the Strategic Plan, we focused our energy and resources on the four action areas listed at the bottom of the opposite page.

Thanks to the positive and energetic leadership of staff, together with support from Friends of the Library, community groups, donors, and appreciative customers we are seeing significant changes in all four of these strategic priorities. We continue to seek feedback from everyone and use this information to plan our next steps.

This Annual Report speaks to the successes in 2014. I would like to highlight, in particular, the growing community connections evident during this year, 2015. For example, The Early Years Saturday morning program is a welcome addition and makes the Library a popular gathering place for families. The Irish Society provided collaborative informative and fun celebrations in March. The City of Brockville has approached the Library to be an access point for the purchase of transit tickets. These are a few examples of the community connections achieved this year.

In order to expand and enhance our collection, programs and services, we rely on donations and fundraising. Each donation makes a difference. Recent donations have supported technology, comfortable furnishings and accessibility. All donations and grants are greatly appreciated!

This fall, we will reflect on the outcomes of our strategic actions to-date and set detailed direction for the next two years. We will need to anticipate, and plan for, the challenges inherent in taking these next steps.

Nancy Bowman, Chair
Brockville Public Library Board

2015 BOARD MEMBERS & LIBRARY STAFF

Nancy Bowman – Chairman
Leah Wales -Vice-Chairman
Rick Sands -Treasurer
Chuck Quick
Chris Hannah
Jennifer Cullen
Margaret Wicklum
Cathy TeKamp
City Representative: Jeff Earle

Linda Chadwick, Chief Executive Officer
Amanda Robinson, Manager of Resources & Technology
Laura Julien, Manager of Customer Experience
Coordinators: Brandy Smith, Lisa Cirka, Margie Bentley & Carolyn Yee
Library Assistants: Dawn Dupuis, Jennifer Sechi, Leisa Price-Storey, Melanie Graham, Victoria Thomson, Joyce Ferguson, Tabitha Paul, Jackie Page
Student Pages: Laura Glasser, Jena Wren, Bushra Kadhra & Olivia Rossetti
Custodian: Mike Zuiker



**BROCKVILLE
PUBLIC LIBRARY**

Strategic Plan 2013-2018

...the short story.

Vision

A vibrant community catalyst for culture, discovery and connections.

Mission

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Strategic Priorities at your Library:

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accessibility, functionality, aesthetics
- ✓ **Expand your access to services**
business hours, fees, parking, kiosk, technology, resources
- ✓ **Connect with our community**
customer service, marketing, outreach, partnerships, City relations
- ✓ **Enhance our service delivery**
staffing levels, professional development, work flows, communication

2014 Quick Facts

12,689 eBOOKS WERE DOWNLOADED

196,320 ITEMS CIRCULATED

168,611 FACEBOOK VISITS

135,706 PEOPLE CAME THROUGH LIBRARY DOORS

60,522 VISITS TO OUR WEBSITE

211 INDIVIDUALS RECEIVED COMPUTER TRAINING

\$4,908,000 WORTH OF RESOURCES ENJOYED BY YOU

31,777 COMPUTER USES & 25,261 PEOPLE USED OUR WIFI

8,112 ACTIVE CARD HOLDERS

102 MEETING ROOM RENTALS

865 LIBRARY MATERIALS DELIVERED TO HOME DELIVERY CUSTOMERS

198,613 ADDITIONAL ITEMS USED IN THE LIBRARY & ONLINE

220 HOURS OF PROFESSIONAL DEVELOPMENT FOR STAFF & TRUSTEES

2014 Highlights

FRIENDS BOOKMARKS AUTHOR SERIES



ENHANCED YOUTH ENGAGEMENT

LIBRARY "ON THE STREETS" (RIBFEST, SIDEWALK SALE, HARDY PARK & @ THE "Y")

LIBRARY AS YOUR CLASSROOM

PINTS & PAGES PLUS 13 OTHER BOOK CLUBS

DOORS OPEN



SPACE MAKEOVER



FUNDRAISERS (PIZZA & SUMMER PARTIES & STAFF MARATHONS)

2014 Children & Teen Programming

340 children's programs were hosted

5,123 people attended these programs



Lego Club



Craftapalooza



St. Lawrence Academy
Reading Buddies



Read to Every Kid Every
Day Launch



Summer Programming
Maker Fun

75 teen programs took place

and 388 teens attended these programs

2014 Adult Programs & Volunteers

223 adult programs were hosted

2,192 people attended these programs



Culture Days



Poetry Lives in Brockville



Friends White Elephant Sale



Community Living Program Enjoys
Police Visit

65 volunteers supported us, and

gave 1,308 hours of their time valued at \$14,450

2014 FINANCES = ACCOUNTABILITY @ YOUR LIBRARY

WHERE THE MONEY COMES FROM...

City of Brockville	\$633,750
Province of Ontario	\$44,624
Project grants	\$38,331
ILS Partnership	\$23,860
Library-generated revenue	\$46,842
Donations & Fundraising	<u>\$11,473</u>
SubTotal	\$798,880
Roots & Wings Funding	\$16,839
Transfer from Reserve	\$0
Investment in Capital Assets	<u>\$4,866</u>
Total	\$820,585

WHERE THE MONEY GOES...

Resources: books, magazines, movies, etc.	\$79,460
Administration & Programs	\$52,475
Facility & Utilities	\$68,788
ILS (Integrated Library System) & Computer Services	\$57,612
Staff, Benefits, Training	\$562,011
Transfer to Reserve	<u>\$239</u>
Total	\$820,585

Online Addresses

Friends of the Library:

www.brockvillelibrary.ca/friends.htm

friends@brockvillelibrary.ca

www.facebook.com/friendsofthebrockvillelibrary

Facebook& Twitter:

www.facebook.com/BrockvillePublicLibrary

www.twitter.com/BrockvillePL

November 5, 2015

**REPORT FOR FINANCE, ADMINISTRATION & OPERATIONS COMMITTEE –
NOVEMBER 17, 2015**

**2015-117-11
WATER METER REPLACEMENT
PROGRAM**

**D. DICK,
DIRECTOR OF CORPORATE SERVICES
L. FERGUSON,
MANAGER OF FINANCE
L. WHITE,
MANAGER OF STRATEGIC INITIATIVES**

RECOMMENDED

THAT Council approve the allocation of additional funds of \$622,500 for the Water Meter Replacement Program.

PURPOSE

To advise Members of Council of the status of the Water Meter Replacement Program and to request additional funds to complete the project.

BACKGROUND

In 2012, the City commenced the Water Meter Replacement Program. Funding of \$1,440,000 was provided over five years (2012-2016) for the purchase of a new meter reading system. .

Originally, the budget and the focus of the project was based on only Residential meters with the intention to eventually have all water meters, including Commercial & Industrial, converted to the new technology to decrease the amount of time to read the meters. The original budget was calculated based on one Part-Time person for four years and the cost of 8,500 meters at a cost of \$150 per meter.

The following costs were not included in the original budget and have added to the total project:

- The cost of meters/ERTs (Encoder/Receiver/Transmitter) has increased from \$148 in 2012 to \$181 currently. The cost increased as the original type of meter/ERT was discontinued in 2013. The meter/ERT was chosen by low-bid tender. The replacement meter that was compatible with our systems was higher in price at that time by approximately \$25 each.
- Staffing was originally proposed as one Part-time person. Currently there are four people working on the project although none are working full-time as there are other duties such as meter reading and meter repairs.

-
- The cost of larger meters for apartment complexes, schools and small businesses. To date, approximately 230 of 335 of these meters have been replaced.
 - The replacement of two large commercial meters, P & G and Trillium, have been expensed to the project as the opportunity arose as both locations and it made sense to complete these as older meters lose their accuracy resulting in lower readings and less revenue from the water charges.
 - Plumbers – occasionally, staff need assistance with certain locations at which time a Plumber is required and expensed to the project. If work is done for the homeowner, the homeowner is responsible to pay the Plumber.
 - There are also many other costs such as mileage paid to staff for use of their vehicle, materials and supplies.

ANALYSIS

As predicted, the Water Meter Replacement program has already resulted in saving significant time in reading meters. It is very encouraging to see the results of the project and staff recommends continuing with the current compliment of staffing as everyone is trained and there is momentum.

POLICY IMPLICATONS

At this time there are no policy implications.

As there is no policy in place for the replacement of meters, staff recommends that one be developed and adopted. Staff estimates that 80% of the residential meters that are being replaced are older than 20 years, the estimated useful life, resulting in less accurate reads and sometimes failure. The Public Utilities Commission budgeted regularly for meter replacement but nothing has been in place since the City assumed the Water division in 2001.

FINANCIAL IMPLICATIONS

The 2014 budget process approved funding of the program at \$325,000 from the Water and Wastewater Rate Administration each year from 2014 to 2017. And Council has approved a request from staff that that funding be accelerated by moving the funding approved for 2015 to 2014, and that the funding approved for 2016 and 2017 be moved up a year as well.

Report 2015-117-11
Water Meter Replacement Program

Page 3

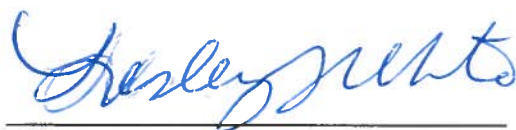
With additional funding, staff will focus on "Phase I" of the Water Meter Replacement Program which will be all Residential. Once complete, staff will determine the amount to complete "Phase II" which will address the remaining Commercial and Industrial meters. Staff has not calculated the cost of Phase II at this time.

Project Costs to date	
Phase 1 - Residential	1,241,922
Less large Residential and Commercial completed during Phase 1	100,338
Total spent on Residential to date	1,141,584
Estimated cost to complete Residential	920,916
Total estimated cost to complete Residential	2,062,500
Total Budget	1,440,000
Additional Funds required to complete Residential	622,500

CONCLUSIONS

The Water Meter Replacement Program is a worthwhile project that is upgrading required City infrastructure and making the meter reading process more efficient.

When staff reviewed the options available for meter replacement, there were two options: hiring a company to descend on the City to change the meters in a short time frame with assistance from staff or completing the project in-house with our own staff. Staff chose the latter based on cost savings and convenience for the water users.



L. White
Manager of Strategic Initiatives



L. Ferguson CGA
Manager of Finance



D. Dick CPA, CA
Director of Corporate Services



B. Casselman
City Manager

November 3, 2015

REPORT TO FINANCE, ADMIN. & OPERATIONS COMMITTEE – November 17, 2015

**2015-114-11
PROPOSED PARKING RESTRICTIONS
STEACY GARDENS**

**C. J. COSGROVE, P. ENG.
DIRECTOR OF OPERATIONS
P. MCMUNN, SUPERVISOR
TRANSPORTATION SERVICES**

RECOMMENDED

THAT parking be restricted on the east side of Steacy Gardens from Liston Avenue to 93.5 meters south of Liston Avenue and;

THAT Schedule “1” of Subsection 72 of By-law 119-89 be amended accordingly.

PURPOSE/BACKGROUND

Transportation Services staff were requested by a local resident to review the current parking by-law as it pertains to Steacy Gardens.

Twenty (20) residences on Steacy Gardens were provided with surveys requesting their input on the proposal to restrict parking on the east side of Steacy Gardens from Liston Avenue to 93.5 meters south of Liston Avenue.

ANALYSIS

After reviewing the site and consulting with residents of Steacy Gardens through a survey, the Transportation Services Division has made the following observations;

- Parking is currently permitted on both sides of Steacy Gardens for a maximum of three (3) hours.
- The pavement width of Steacy Gardens is 8.5 metres which is too narrow for two (2) lanes of traffic to drive simultaneously past parked vehicles on both sides.
- Due to reduced sightlines caused by the horizontal alignment (curve) in the roadway, it is difficult for motorists to see oncoming traffic when passing parked vehicles in this area.
- Thirteen (13) residences provided responses to the survey, of which 10 were in favor of the outlined parking restriction.
- Appendix 1 (attached) illustrates the location of the proposed parking restriction.

POLICY IMPLICATIONS


An amendment to the City's Parking By-Law 119-89 requires Council's authorization.

FINANCIAL CONSIDERATIONS

Annually, Public Works budgets for the installation of a variety of signs throughout the City. There are sufficient funds in the Public Works 2015 Operating Budget in account 01-5-745436-2010 to accommodate the estimated cost of \$250 per sign to install the necessary signage.

CONCLUSION

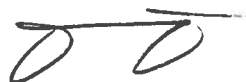
It is recommended that a parking restriction be implemented as detailed.



C.J. Cosgrove, P.Eng
Director of Operations



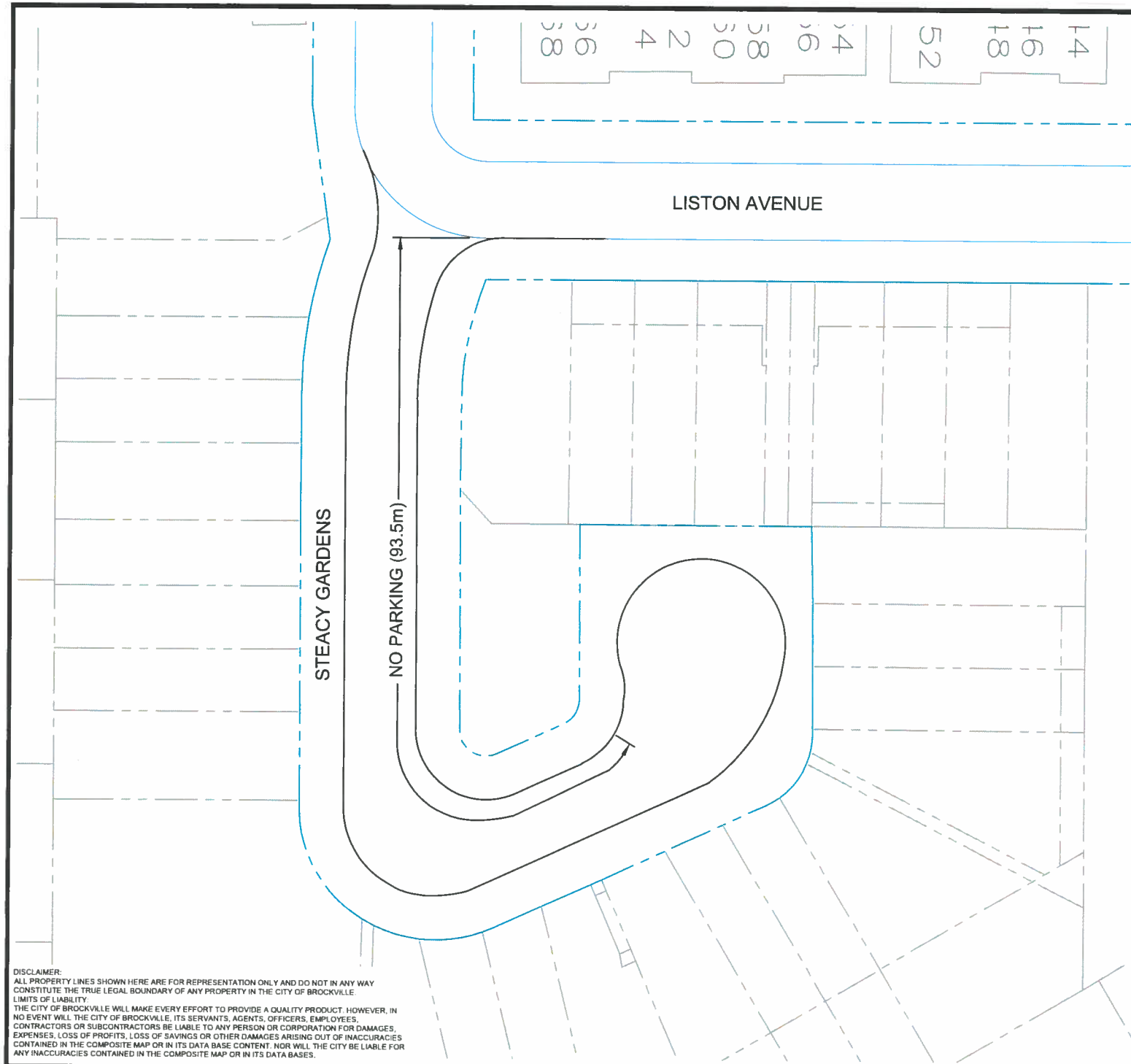
P. McMunn, C.E.T
Supervisor of Transportation Services



D. Dick, CA, CPA
Director of Corporate Services



per B. Casselman
City Manager



BROCKVILLE

CITY OF THE 1000 ISLANDS

TRANSPORTATION SERVICES

North:



Legend:

Property Line

Notes:

1) All drawings, specifications and related documents are the copyright property of the City of Brockville and must be returned upon request.

2) Reproduction of drawings, specifications, and related documents in part or whole is forbidden without the City of Brockville's written permission.

3) Drawings are provided for information only and are not to be scaled.

DRAWING NAME

STEACY GARDENS PROPOSED
PARKING RESTRICTIONS
APPENDIX 1

Rev.	Date	Comments
1	NOV 5/15	-

Drawn: JPB	Date: NOV 5, 2015
Scale: NTS	Drawing No: 1

DISCLAIMER:
ALL PROPERTY LINES SHOWN HERE ARE FOR REPRESENTATION ONLY AND DO NOT IN ANY WAY
CONSTITUTE THE TRUE LEGAL BOUNDARY OF ANY PROPERTY IN THE CITY OF BROCKVILLE
LIMITS OF LIABILITY:
THE CITY OF BROCKVILLE WILL MAKE EVERY EFFORT TO PROVIDE A QUALITY PRODUCT. HOWEVER, IN
NO EVENT WILL THE CITY OF BROCKVILLE, ITS SERVANTS, AGENTS, OFFICERS, EMPLOYEES,
CONTRACTORS OR SUBCONTRACTORS BE LIABLE TO ANY PERSON OR CORPORATION FOR DAMAGES,
EXPENSES, LOSS OF PROFITS, LOSS OF SAVINGS OR OTHER DAMAGES ARISING OUT OF INACCURACIES
CONTAINED IN THE COMPOSITE MAP OR IN ITS DATA BASE CONTENT. NOR WILL THE CITY BE LIABLE FOR
ANY INACCURACIES CONTAINED IN THE COMPOSITE MAP OR IN ITS DATA BASES.

November 11, 2015

REPORT TO FINANCE, ADMIN. & OPERATIONS COMMITTEE – NOVEMBER 17, 2015

**2015-116-11
CITY OF BROCKVILLE CONTRACTS
2015-22, 2015-23, 2015-24, 2015-25
GRASS CUTTING & TRIMMING**

**C.J. COSGROVE, P.ENG.
DIRECTOR OF OPERATIONS
R. FRASER
PUBLIC WORKS/PARKS SUPERVISOR**

RECOMMENDATION

THAT the following tenders for Grass Cutting and Trimming services be accepted:

- Contract 2015-22, Garden World, in the amount of one hundred twenty-seven thousand eight hundred twenty-five dollars and sixty cents (\$127,825.60), inclusive of HST, for Grass Cutting and Trimming of Priority Parks, Miscellaneous Areas, Greenbelts and Oakland Cemetery.
- Contract 2015-23, Garden World, in the amount of fifty-one thousand four hundred fifteen dollars (\$51,415), inclusive of HST, for Grass Cutting and Trimming of Operations Department Sites, Environmental Services Department Sites, Police Station and Fire Hall #2.
- Contract 2015-24, Pro-Stripe Traffic Lines, in the amount of one hundred twenty-two thousand forty dollars (\$122,040), inclusive of HST, for Grass Cutting and Trimming of Roadsides, Community Parks and Brock Trail.
- Contract 2015-25, Blade Runner Landscaping & Lawncare Maintenance Inc. in the amount of ninety-seven thousand nine hundred ninety-nine dollars and eighty-one cents (\$97,999.81) inclusive of HST for Grass Cutting and Trimming of Athletic Fields.

PURPOSE

The above contracts are for a two year period (2016 and 2017). The 2016 budget has not yet been approved by Council therefore, as per the Purchasing By-law (#090-2005), Council approval for the award of the above-noted Grass Cutting & Trimming contracts is required.

BACKGROUND

City facilities require grass cutting and trimming services commencing each year during the last full week of April and terminating after the second full week of October.

Prior to 2011, all work was performed in house. Beginning in 2011, the work has been contracted out resulting in budgetary savings.

2015-116-11
 City of Brockville Contracts
 2015-22, 2015-23, 2015-24, 2015-25
 Grass Cutting & Trimming

Page 2

ANALYSIS

Tenders were opened at 1;15 p.m. on Tuesday, November 3, 2015 with the following results:

Contract 2015-22

Grass Cutting and Trimming

Priority Parks, Miscellaneous Areas, Greenbelts and Oakland Cemetery

- Garden World
Brockville, ON.....\$127,825.60
- Spicer's Renovations
Elizabethtown-Kitley Township, ON.....\$165,375.25
- Pro-Stripe Traffic Lines
Napanee, ON.....\$179,444.00
- The Grounds Guy
Winchester, ON.....\$309,902.50
- Forestell Designed Landscapes
Guelph, ON.....\$ 86,678.88 bid withdrawn

Contract 2015-23

Grass Cutting and Trimming

Operations Department Sites, Environmental Services Department Sites, Police Station and Fire Hall #2

- Garden World
Brockville, ON.....\$ 51,415.00
- Blade Runner Landscape & Lawn Care Maintenance Inc.
Augusta Township, ON.....\$ 57,999.51
- Lawnscape
Brockville, ON.....\$ 60,737.50
- Pro-Stripe Traffic Lines
Napanee, ON.....\$ 64,975.00
- All Seasons Property Management
Brockville, ON.....\$ 74,015.00
- The Grounds Guys
Winchester, ON.....\$ 75,992.50
- Spicer's Renovations
Elizabethtown-Kitley Township, ON.....\$104,624.44
- Forestell Designed Landscapes
Guelph, ON.....\$131,193.00

2015-116-11
 City of Brockville Contracts
 2015-22, 2015-23, 2015-24, 2015-25
 Grass Cutting & Trimming

Page 3

Contract 2015-24

Grass Cutting and Trimming

Roadsides, Community Parks and Brock Trail

- Pro-Stripe Traffic Lines
 Napanee, ON.....\$122,040.00
- Blade Runner Landscape & Lawn Care Maintenance Inc.
 Augusta Township, ON.....\$124,997.77
- Garden World
 Brockville, ON.....\$154,810.00
- Spicer's Renovations
 Elizabethtown-Kitley Township, ON.....\$218,283.80
- Forestell Designed Landscapes
 Guelph, ON.....\$247,300.50
- The Grounds Guys
 Wincheser, ON.....\$632,800.00

Contract 2015-25

Grass Cutting and Trimming

Athletic Fields

- Blade Runner Landscape & Lawn Care Maintenance Inc.
 Augusta Township, ON.....\$ 97,999.81
- Pro-Stripe Traffic Lines
 Napanee, ON.....\$104,807.00
- Garden World
 Brockville, ON.....\$113,904.00
- Spicer's Renovations
 Elizabethtown-Kitley Township, ON.....\$171,449.81
- Forestell Designed Landscapes
 Guelph.....\$248,148.00
- All Seasons Property Management
 Brockville, ON.....\$263,516.00
- The Grounds Guys
 Winchester, ON.....\$272,330.00

POLICY CONSIDERATIONS

As per Budgetary and Purchasing By-law #090-2005.

2015-116-11
 City of Brockville Contracts
 2015-22, 2015-23, 2015-24, 2015-25
 Grass Cutting & Trimming

Page 4

FINANCIAL ANALYSIS

The total cost for the above-mentioned contracts will be \$399,280.41, inclusive of HST, for a two year duration. Funds of \$179,783 (payments after HST rebate) for the 2016 contract portion is budgeted in the 2016 Proposed Budget Account # 01 5 703565 3010.

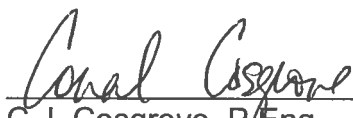
For comparison purposes, the cost of previous grass cutting contracts (same level of service) were:

- 2014/2015 \$121,644/year
- 2012/2013 \$152,665/year
- 2011 \$120,066

Grass cutting services were last provided using City employees and equipment in 2010 at a cost of \$185,769.

CONCLUSION

That the City of Brockville enter into a two year contract with the lower bidder for Contract 2015-22, 2015-23, 2015-24 and 2015-25 as recommended above.



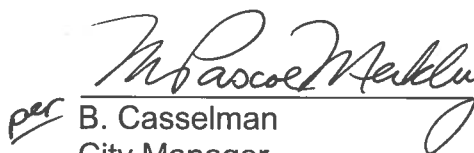
C.J. Cosgrove, P.Eng.
 Director of Operations



R. Fraser
 Supervisor of Public Works/Parks



D. Dick, CA, CPA
 Director of Corporate Services



per B. Casselman
 City Manager

November 3, 2015

**REPORT TO FINANCE, ADMINISTRATION & OPERATIONS COMMITTEE –
NOVEMBER 17, 2015**

2015-115-11

**ONTARIO REGULATION 284/09
BUDGET MATTERS-EXPENSES**

**D. DICK
DIRECTOR OF CORPORATE SERVICES
L. FERGUSON
MANAGER OF FINANCE**

RECOMMENDED

THAT Council adopt this report of expenses excluded from the 2016 Budget as a requirement of Ontario Regulation 284/09 passed under the Municipal Act, 2001.

PURPOSE

The City is required under Ontario Regulation 284/09 to report on amortization, post-employment benefits, landfill closures and post-closure expenses that are excluded from the annual budget.

BACKGROUND

All municipalities in the Province are required to follow the PSAB accounting standards. With the introduction of PSAB 3150 and 1250, the accounting for municipal transactions now includes accounting on a full accrual basis as well as reporting tangible capital assets. Although a requirement for financial reporting purposes, similar disclosure is not required for budgetary purposes.

ANALYSIS

The annual City budget excludes amounts for amortization, post-employment benefits, landfill closure and post-closure expenses. Regulation 284/09 requires that the municipality report on the impact of these excluded costs before adopting a budget. Council also needs to adopt this report.

The City of Brockville's 2016 proposed budget excludes the following:

Amortization expenses estimated at	\$4,618,311
Future post-employment benefit expenses at	382,686
Landfill closure and post-closure costs at	<u>(70,000)</u>
The City's Accumulated Surplus would be impacted by	\$4,930,997

POLICY IMPLICATIONS

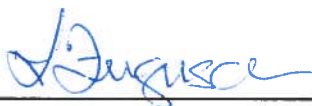
There are no policy implications however, this information is directly related to the financial sustainability of the City and is an important component of the City's Community Strategic Plan.

FINANCIAL CONSIDERATIONS

There are no financial considerations associated with this report.

CONCLUSION

Regulation 284/09 requires that Council be made aware of certain future liabilities that if budgeted for would have a sizable impact on the City's Accumulated Surplus. Council must adopt this report as acknowledgement of those future liabilities and the fact that they are excluded from the budget process.



L. Ferguson, CPA, CGA
Manager of Accounting



D. Dick, CPA, CA
Director of Corporate Services



B. Casselman
City Manager

NOVEMBER 6, 2015

**REPORT TO FINANCE & ADMINISTRATION & OPERATIONS COMMITTEE –
November 18, 2015**

**2015-118-11
2014 DEVELOPMENT CHARGES
ANNUAL REPORT
FILE: F21-02**

**D.DICK, CPA, CA
DIRECTOR OF CORPORATE SERVICES
L. FERGUSON, CPA, CGA
MANAGER OF FINANCE
M. WING
FINANCIAL ANALYST**

RECOMMENDATION

THAT Council receives the 2014 Annual Report and Continuity Financial Statement with respect to the City's Development Charge Reserve Funds [Attachment 1 to Report # 2015-118-11];

AND THAT this be forwarded as required to:

Municipal Finance Branch
Ministry of Municipal Affairs & Housing
777 Bay Street, 13th Floor
Toronto, ON M5G 2E5

PURPOSE

To provide Council with a financial statement relating to development charge by-laws and the associated reserve funds, as stipulated in the *Development Charge Act, 1997*.

BACKGROUND

Development Charges are fees imposed and collected by municipalities to help offset the capital costs associated with growth related infrastructure projects. Municipalities are given the authority to impose such fees by the Development Charges Act of 1997.

On July 22, 2014, the Corporation of the City of Brockville passed by-law 062-2014 under Section 2(1) of the Development Charges Act of 1997. This by-law established development charges upon all lands within the boundaries of the City of Brockville. Development for new non-profit housing and industrial land use is exempt from Development Charges. Fees imposed through Development Charges were payable upon the issuance of the first building permit.

The Treasurers of Ontario municipalities are required to file with Council an annual report and financial statements on the purpose and activities associated with Reserve Funds for which Development Charges have been initiated. As well, a copy of this

report must be sent to the Minister of Municipal Affairs and Housing within 60 days of Council receiving the aforementioned report.

A copy of Ontario Regulation 82/98 which outlines the reporting requirements is provided as [Attachment 2 to Report # 2015-118-11].

ANALYSIS

The City of Brockville has provided for the following Development Charges Reserve Funds:

- A. Roads and Related Services Development Charge Reserve Fund
- B. Indoor Recreation Development Charge Reserve Fund
- C. Administration Services Development Charge Reserve Fund
- D. Wastewater Services Development Charge Reserve Fund
- E. Water Services Development Charge Reserve Fund

Attachment 1 to Report 2015-118-11 is the statement of continuity which shows the revenues, deposit interest earned and monies paid for each Development Charges Reserve Fund during the 2014 fiscal year.

Purpose

The purpose of each Development Charge Reserve Fund is as follows:

- A. **Roads and Related Services Development Charge Reserve Fund**
For the provision of roads and related services related to designated growth as defined in the Development Charges By-Law 062-2014.
- B. **Indoor Recreation Development Charge Reserve Fund**
For the provision of indoor recreation services related to designated growth, as defined in the Development Charges By-Law 062-2014.
- C. **Administration Services Development Charge Reserve Fund**
For the provision of administration services to designated growth, as defined in the Development Charges By-Law 062-2014.
- D. **Wastewater Services Development Charge Reserve Fund**
For the provision of wastewater services related to designated growth, as defined in the Development Charges By-Law 062-2014.
- E. **Water Services Development Charge Reserve Fund**
For the provision of water services related to designated growth, as defined in the Development Charges By-Law 062-2014.

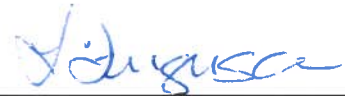
FINANCIAL CONSIDERATIONS

There are no financial considerations associated with this report.


CONCLUSION

After Council has received and reviewed this report, a copy will be sent to the Minister of Municipal Affairs and Housing.



M. Wing
Financial Analyst

L. Ferguson, CPA, CGA
Manager of Finance

D. Dick, CPA, CA
Director of Corporate Services

B. Casselman,
City Manager

Attachment 1

Corporation of the City of Brockville Development Charge Revenue

2014	Total	968	958		983		
		Roads and Related Services (Transportation)	Indoor Recreation Services Dev Charges	Administration Services (Growth Management)	Wastewater Services Dev Charges	Water Services Dev Charges	WPCP Dev Charges
Opening	147,311	33,781	0	36,921	0	0	76,609
Interest income	1,706	376	-	410	-	-	920
Developers' Contributions	28,830	5,384	1,872	292	4,212	2,040	15,030
Contribution from Fed/Prov	0						
Transfers to Operating	0						
Transfers to Capital	-32,895			-32,895			
Closing	144,952	39,541	1,872	4,728	4,212	2,040	92,558

Development Charges

2013	Total	968	958		983		
		Roads and Related Services (Transportation)	Indoor Recreation Services Dev Charges	Administration Services (Growth Management)	Wastewater Services Dev Charges	Water Services Dev Charges	WPCP Dev Charges
Opening	134,607	33,380		36,482			64,745
	0						
Interest income	1,699	401		439			859
Developers' Contributions	11,005	-		-			11,005
Contribution from Fed/Prov	0						
Transfers to Operating	0						
Transfers to Capital	0						
Closing	147,311	33,781	-	36,921	-	-	76,609

Attachment 2

Français

Development Charges Act, 1997

ONTARIO REGULATION 82/98

GENERAL

Consolidation Period: From July 22, 2004 to the e-Laws currency date.

Last amendment: O.Reg. 206/04.

This is the English version of a bilingual regulation.

DEFINITIONS

1. (1) For the purposes of the Act and in this Regulation,
 “existing industrial building” means a building used for or in connection with,
- (a) manufacturing, producing, processing, storing or distributing something,
 - (b) research or development in connection with manufacturing, producing or processing something,
 - (c) retail sales by a manufacturer, producer or processor of something they manufactured, produced or processed, if the retail sales are at the site where the manufacturing, production or processing takes place,
 - (d) office or administrative purposes, if they are,
 - (i) carried out with respect to manufacturing, producing, processing, storage or distributing of something, and
 - (ii) in or attached to the building or structure used for that manufacturing, producing, processing, storage or distribution; (“immeuble industriel existant”)
- “gross floor area” means the total floor area, measured between the outside of exterior walls or between the outside of exterior walls and the centre line of party walls dividing the building from another building, of all floors above the average level of finished ground adjoining the building at its exterior walls. (“surface de plancher hors oeuvre brute”) O. Reg. 82/98, s. 1 (1).
- (2) For the purposes of paragraph 3 of subsection 2 (4) of the Act,
 “land for parks”,
- (a) includes land for woodlots and land that is acquired because it is environmentally sensitive, and
 - (b) does not include land for an enclosed structure used throughout the year for public recreation and land that is necessary for the structure to be used for that purpose, including parking and access to the structure. O. Reg. 82/98, s. 1 (2).

EXCEPTION RELATING TO THE CREATION OF ADDITIONAL DWELLING UNITS

2. For the purposes of clause 2 (3) (b) of the Act, the following table sets out the name and description of the classes of residential buildings that are prescribed, the maximum number of additional dwelling units that are prescribed for buildings in those classes and the restrictions for each class.

Name of Class of Residential Building	Description of Class of Residential Buildings	Maximum Number of Additional Dwelling Units	Restrictions
Single detached dwellings	Residential buildings, each of which contains a single dwelling unit, that are not attached to other buildings.	Two	The total gross floor area of the additional dwelling unit or units must be less than or equal to the gross floor area of the dwelling unit already in the building.
Semi-detached dwellings or row dwellings	Residential buildings, each of which contains a single dwelling unit, that have one or two vertical walls, but no other parts, attached to other buildings.	One	The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the dwelling unit already in the building.
Other residential buildings	A residential building not in another class of residential building described in this table.	One	The gross floor area of the additional dwelling unit must be less than or equal to the gross floor area of the smallest dwelling unit already in the building.

O. Reg. 82/98, s. 2.

WHEN INTENTION TO MEET INCREASED NEED IS SHOWN

3. For the purposes of paragraph 3 of subsection 5 (1) of the Act, the council of a municipality has indicated that it intends to ensure that an increase in the need for service will be met if the increase in service forms part of an official plan, capital forecast or similar expression of the intention of the council and the plan, forecast or similar expression of the intention of the council has been approved by the council. O. Reg. 82/98, s. 3.

LEVEL OF SERVICE

4. (1) For the purposes of paragraph 4 of subsection 5 (1) of the Act, both the quantity and quality of a service shall be taken into account in determining the level of service and the average level of service. O. Reg. 82/98, s. 4 (1).

(1.1) In determining the quality of a service under subsection (1), the replacement cost of municipal capital works, exclusive of any allowance for depreciation, shall be the amount used. O. Reg. 206/04, s. 1.

(2) A geographic area of the municipality may be excluded in determining the service and average level of service if,

(a) the service is not provided in the excluded geographic area; and

(b) the excluded geographic area is identified in the by-law. O. Reg. 82/98, s. 4 (2).

(3) If the average level of service determined is lower than the standard level of service required under another Act, the standard level of service required under the other Act may be deemed for the purposes of paragraph 4 of subsection 5 (1) of the Act to be the average level of service. O. Reg. 82/98, s. 4 (3).

(4) Subject to subsection (2), if a development charge by-law applies to a part of the municipality, the level of service and average level of service cannot exceed that which would be determined if the by-law applied to the whole municipality. O. Reg. 82/98, s. 4 (4).

UNCOMMITTED EXCESS CAPACITY

5. For the purposes of paragraph 5 of subsection 5 (1) of the Act, excess capacity is uncommitted excess capacity unless, either before or at the time the excess capacity was created, the council of the municipality expressed a clear intention that the excess capacity would be paid for by development charges or other similar charges. O. Reg. 82/98, s. 5.

REDUCTIONS IN RESPECT OF CAPITAL GRANTS, ETC.

6. (1) If a capital grant, subsidy or other contribution has been made in respect of capital costs and, at the time the grant, subsidy or other contribution was made, the person making it expressed a clear intention that all or part of the grant, subsidy or other contribution be used to benefit existing development or new development, the capital costs determined under paragraph 7 of subsection 5 (1) of the Act shall be reduced by the amount of the grant, subsidy or other contribution, but only to the extent that the grant, subsidy or other contribution was intended to benefit new development. O. Reg. 82/98, s. 6 (1).

(2) If subsection (1) does not apply, the capital costs determined under paragraph 7 of subsection 5 (1) of the Act shall be reduced by the amount of any grant, subsidy or other contribution made in respect of the capital costs in the same proportion as the increase in the need for service was reduced under paragraph 6 of subsection 5 (1) of the Act. O. Reg. 82/98, s. 6 (2).

PRESCRIBED INDEX

7. The Statistics Canada Quarterly, *Construction Price Statistics*, catalogue number 62-007 is prescribed as the index for the purposes of paragraph 10 of subsection 5 (1) of the Act. O. Reg. 82/98, s. 7.

BACKGROUND STUDY

8. A development charge background study under section 10 of the Act shall set out the following for each service to which the development charge relates:

1. The total of the estimated capital costs relating to the service.
2. The allocation of the costs referred to in paragraph 1 between costs that would benefit new development and costs that would benefit existing development.
3. The total of the estimated capital costs relating to the service that will be incurred during the term of the proposed development charge by-law.
4. The allocation of the costs referred to in paragraph 3 between costs that would benefit new development and costs that would benefit existing development.
5. The estimated and actual value of credits that are being carried forward relating to the service. O. Reg. 82/98, s. 8.

NOTICE OF PUBLIC MEETING

9. (1) The notice of the public meeting the council is required to give under clause 12 (1) (b) of the Act shall be given in one of the following ways:

1. To every owner of land in the area to which the proposed by-law would apply, by personal service, fax or mail.

2. By publication in a newspaper that is, in the clerk's opinion, of sufficiently general circulation in the area to which the proposed by-law would apply to give the public reasonable notice of the meeting. O. Reg. 82/98, s. 9 (1).
- (2) For the purposes of paragraph 1 of subsection (1), the owners are the owners shown on the last revised assessment roll, subject to any written notice of a change of ownership of land the clerk of the municipality may have received. A notice given by mail to an owner shall be mailed to the address shown on the last revised assessment roll or, if applicable, to the address shown on the notice of a change of ownership of land received by the clerk. O. Reg. 82/98, s. 9 (2).

NOTICES OF DEVELOPMENT CHARGE BY-LAWS

10. (1) This section applies to the notices relating to the passage of a development charge by-law that the clerk of a municipality is required to give under section 13 of the Act. O. Reg. 82/98, s. 10 (1).
- (2) Notice shall be given in one of the following ways:
 1. By personal service, fax or mail to every owner of land in the area to which the by-law applies.
 2. By publication in a newspaper that is, in the clerk's opinion, of sufficiently general circulation in the area to which the by-law applies to give the public reasonable notice of the passing of the by-law. O. Reg. 82/98, s. 10 (2).
- (3) Subsection 9 (2) applies, with necessary modifications, for the purposes of paragraph 1 of subsection (2). O. Reg. 82/98, s. 10 (3).
- (4) In addition to the notice under subsection (2), notice shall be given, by personal service, fax or mail, to the following:
 1. To every person and organization that has given the clerk of the municipality a written request for notice of the passing of the by-law and has provided a return address.
 2. In the case of a by-law passed by the council of an area municipality, to the clerk of the upper tier municipality that the area municipality is in.
 3. In the case of a by-law passed by the council of an upper tier municipality, to the clerks of the area municipalities within the upper tier municipality.
 4. To the secretary of every school board having jurisdiction within the area to which the by-law applies. O. Reg. 82/98, s. 10 (4).
- (5) Each notice shall set out the following:
 1. A statement that the council of the municipality has passed a development charge by-law.
 2. A statement setting out when the by-law was passed and what its number is.
 3. A statement that any person or organization may appeal the by-law to the Ontario Municipal Board under section 14 of the Act by filing with the clerk of the municipality a notice of appeal setting out the objection to the by-law and the reasons supporting the objection.
 4. A statement setting out what the last day for appealing the by-law is.
 5. An explanation of the development charges imposed by the by-law.
 6. A description of the lands to which the by-law applies.
 7. A key map showing the lands to which the by-law applies or an explanation of why a key map is not provided.
 8. An explanation of where and when persons may examine a copy of the by-law. O. Reg. 82/98, s. 10 (5).

MINIMUM INTEREST RATE

11. (1) The minimum interest rate that a municipality shall pay under subsections 18 (3) and 25 (2) of the Act and section 36 of the Act, in relation to a development charge by-law, is what the Bank of Canada rate is on the day the by-law comes into force. O. Reg. 82/98, s. 11 (1).
- (2) Despite subsection (1), if the by-law so provides, the minimum interest rate is what the Bank of Canada rate is on the day the by-law comes into force updated on the first business day of every January, April, July and October. O. Reg. 82/98, s. 11 (2).

TREASURER'S STATEMENT

12. (1) The information described in subsection (2) is prescribed as information to be included in the statement of the treasurer of a municipality under section 43 of the Act. The information is in addition to the opening and closing balance for the previous year and the transactions relating to the year, as required by subsection 43 (2) of the Act. O. Reg. 82/98, s. 12 (1).
- (2) The information referred to in subsection (1) is the following, for each reserve fund:
 1. A description of the service for which the fund was established. If the fund was established for a service category, the services in the category.

2. For the credits in relation to the service or service category for which the fund was established,
 - i. the amount outstanding at the beginning of the previous year, given in the year, used in the year and outstanding at the end of the year,
 - ii. the amount outstanding at the beginning of the previous year and outstanding at the end of the year, broken down by individual credit holder.
 3. The amount of any money borrowed from the fund by the municipality during the previous year and the purpose for which it was borrowed.
 4. The amount of interest accrued during the previous year on money borrowed from the fund by the municipality.
 5. The amount and source of any money used by the municipality to repay, in the previous year, money borrowed from the fund or interest on such money.
 6. A schedule that identifies credits recognized under section 17 and, for each credit recognized, sets out the value of the credit, the service against which the credit is applied and the source of funds used to finance the credit. O. Reg. 82/98, s. 12 (2).
- (3) The following is also prescribed as information to be included in the statement of the treasurer of a municipality under section 43 of the Act:
1. For each project that is financed, in whole or in part, by development charges,
 - i. the amount of money from each reserve fund established under section 33 of the Act that is spent on the project, and
 - ii. the amount and source of any other money that is spent on the project. O. Reg. 82/98, s. 12 (3).
13. (1) The treasurer of a municipality shall, on or before such date as the council of the municipality may direct in each year that reserve funds described in subsection 63 (3) of the Act exist, give the council a financial statement relating to those reserve funds. O. Reg. 82/98, s. 13 (1).
- (2) A statement must include, for the preceding year, statements of the opening and closing balances of the reserve funds and of the transactions relating to the funds and the information required by subsections 12 (2) and (3), with necessary modifications. O. Reg. 82/98, s. 13 (2).

PAMPHLET EXPLAINING BY-LAW

14. (1) A municipality shall prepare a pamphlet for each development charge by-law in force setting out,
 - (a) a description of the general purpose for which the development charges under the by-law are being imposed;
 - (b) the rules for determining if a development charge is payable in a particular case and for determining the amount of the charge;
 - (c) a list of the services to which the development charges relate; and
 - (d) a description of the general purpose of the statement of the treasurer of the municipality and the place where it may be reviewed by the public. O. Reg. 82/98, s. 14 (1).
- (2) The municipality shall prepare the pamphlet,
 - (a) if the by-law is not appealed to the Ontario Municipal Board, within 60 days after the by-law comes into force;
 - (b) if the by-law is appealed to the Ontario Municipal Board, within 60 days after the Board's decision or, if the Board orders the municipality to amend the by-law, within 60 days after the municipality does so. O. Reg. 82/98, s. 14 (2).
- (3) If a development charge by-law is amended, the municipality shall revise the pamphlet for the by-law as necessary. O. Reg. 82/98, s. 14 (3).
- (4) If the municipality is required to revise the pamphlet, it shall do so,
 - (a) if the amendment is not appealed to the Ontario Municipal Board, within 60 days after the amendment comes into force;
 - (b) if the amendment is appealed to the Ontario Municipal Board, within 60 days after the Board's decision or, if the Board orders the municipality to amend the amendment, within 60 days after the municipality does so. O. Reg. 82/98, s. 14 (4).
- (5) The municipality shall give a copy of the most recent pamphlet, without charge, to any person who requests one. O. Reg. 82/98, s. 14 (5).
- (6) The municipality may charge a fee for additional copies of a pamphlet given to a person but the fee must be no more than is needed to pay for the cost of the additional copies. O. Reg. 82/98, s. 14 (6).
- (7) A person may reproduce and distribute the pamphlet in any form. O. Reg. 82/98, s. 14 (7).

NOTICE RELATING TO CREDITS UNDER SECTION 13 OF THE OLD ACT

15. (1) A notice required under paragraph 1 of subsection 64 (1) of the Act shall be given by the clerk of the municipality,
- (a) by personal service, fax or mail to every person who holds a credit from the municipality under section 13 of the *Development Charges Act* as it read immediately before March 1, 1998; and
 - (b) by publication in a newspaper that is, in the clerk's opinion, of sufficiently general circulation in the area to which the by-law applied to give the public reasonable notice of the right to apply for a refund of ineligible credits. O. Reg. 82/98, s. 15 (1).
- (2) A notice required under paragraph 1 of subsection 64 (1) of the Act shall contain the following:
- 1. A statement setting out the date the by-law expired or was repealed and what its number was.
 - 2. A statement setting out the last day for applying under section 64 of the Act for a refund of ineligible credits.
 - 3. A statement describing the credits for which refunds are available under section 64 of the Act, including a summary of the definition of "ineligible credit" in subsection 64 (2) of the Act and a list of the services referred to in paragraphs 1 to 7 of subsection 2 (4) of the Act.
 - 4. A statement that there is no right of appeal to the Ontario Municipal Board in respect of a claim under section 64 of the Act for a refund of ineligible credits. O. Reg. 82/98, s. 15 (2).

TRANSITION RULES FOR CREDITS UNDER SECTION 14 OF THE OLD ACT

16. In sections 17 to 20,

"new Act" means the *Development Charges Act, 1997*; ("nouvelle loi")

"old Act" means the *Development Charges Act* as it read immediately before March 1, 1998. ("ancienne loi") O. Reg. 82/98, s. 16.

17. The following rules apply with respect to credits given or required to be given under section 14 of the old Act:

- 1. The owner or former owner of land is entitled to the recognition of a credit towards a development charge imposed under a development charge by-law passed under the new Act by the council of the municipality that gave the credit.
- 2. If there is a conflict between a development charge by-law passed under the new Act and an agreement referred to in paragraph 3, the provisions of the agreement prevail over the by-law to the extent of the conflict.
- 3. Paragraph 2 applies with respect to an agreement made between a municipality and the owner or former owner of land if, before the coming into force of a development charge by-law under the old Act,
 - i. the owner or former owner of the land paid all or a portion of a charge related to development under the agreement with respect to the land and the land is within the area to which a development charge by-law passed under the new Act may apply, or
 - ii. the owner or former owner of the land provided services in lieu of the payment referred to in subparagraph i.
- 4. If a credit has been recognized under this section with respect to a service referred to in paragraphs 1 to 7 of subsection 2 (4) of the new Act, the value of the credit cannot be recovered from future development charges.
- 5. An application for the recognition of a credit under paragraph 1 must be made,
 - i. on or after March 1, 1998 and on or before March 1, 1999, or
 - ii. on or after September 27, 1999 and on or before October 31, 1999.
- 6. An application for the recognition of a credit shall set out the amount of the credit that is sought and the services to which the applicant claims the credit should be applied.
- 7. The municipality shall give each applicant written notice of whether the municipality agrees or refuses to recognize the credit in accordance with the application. The notice must be given,
 - i. on or before September 1, 1999 for an application made during the period described in subparagraph 5 i, and
 - ii. on or before December 31, 1999 for an application made during the period described in subparagraph 5 ii.
- 8. If the municipality agrees to recognize a credit in accordance with an application, or does not give the applicant a notice within the time required under paragraph 7, the applicant is entitled to have the credit recognized for the services set out in the application in the amount set out in the application.
- 9. A municipality may agree to recognize some credits in accordance with an application and refuse to recognize other credits and, if the municipality does so, paragraph 8 applies but only with respect to the credits that the municipality agrees to recognize.

10. If the municipality refuses to recognize a credit in accordance with an application, the applicant may appeal the municipality's decision to the Ontario Municipal Board by filing with the clerk of the municipality, within 30 days after the applicant receives the notice of the municipality's refusal, a notice of appeal.
11. If a notice of appeal under paragraph 10 is filed with the clerk of the municipality, the clerk shall,
 - i. compile a record that includes a copy of the application and the notice of the municipality's refusal,
 - ii. forward a copy of the notice of appeal and the record to the secretary of the Ontario Municipal Board within 30 days after the notice is received, and
 - iii. provide any other information and material that the Board may require in respect of the appeal.
12. The Ontario Municipal Board shall hold a hearing to deal with the notice of appeal.
13. The parties to the appeal are the appellant and the municipality.
14. The Ontario Municipal Board shall give notice of the hearing to the parties.
15. After the hearing, the Ontario Municipal Board shall determine whether the appellant is entitled to the recognition of a credit and, if so, shall determine the amount of the credit to be recognized and the services to which it relates.
16. Despite paragraph 12, the Ontario Municipal Board may, where it is of the opinion that the complaint set out in the notice of appeal is insufficient, dismiss the appeal without holding a full hearing after notifying the appellant and giving the appellant an opportunity to make representations as to the merits of the appeal.
17. An applicant and the municipality may, at any time before the commencement of the hearing before the Ontario Municipal Board, agree that the applicant is entitled to the recognition of a credit and may agree to the amount of the credit to be recognized and the service to which it relates.
18. If the applicant and the municipality enter into an agreement under paragraph 17, the applicant shall withdraw the appeal to the Ontario Municipal Board and the appeal shall be deemed to be terminated. O. Reg. 82/98, s. 17; O. Reg. 439/99, s. 1.

TRANSITION RULES FOR DEBTS UNDER THE OLD ACT

18. (1) This section applies with respect to a debt, other than credits, incurred with respect to a service referred to in paragraphs 1 to 7 of subsection 2 (4) of the new Act under a development charge by-law under the old Act that expires or is repealed during the transition period or expires, under section 63 of the new Act, at the end of the transition period. O. Reg. 82/98, s. 18 (1).

(2) For the purposes of developing a development charge by-law, the debt, reduced by the amount of any reserve funds held in respect of the same service, may be included as a capital cost if the following requirements are met:

1. The debt relates to a service contained in a development charge by-law on or before November 25, 1996.
2. The project for which the debt was incurred was tendered for construction on or before November 25, 1996.
3. The debt was either debentured or the subject of documented internal fund borrowing on or before November 25, 1996. O. Reg. 82/98, s. 18 (2).

TRANSITION RULES FOR DEVELOPMENT CHARGE BY-LAWS

19. (1) A development charge by-law passed under section 3 of the old Act before March 1, 1998 may be approved by the Minister after March 1, 1998 and before the end of the transition period. O. Reg. 82/98, s. 19 (1).

(2) Section 62 of the new Act applies to a by-law described in subsection (1). O. Reg. 82/98, s. 19 (2).

TRANSITION RULES FOR OLD FRONT-ENDING AGREEMENTS

20. (1) The old Act continues to apply to a front-ending agreement under Part II of the old Act if the agreement was entered into before March 1, 1998, even if the agreement is not yet in force on that day. O. Reg. 82/98, s. 20 (1).

(2) If an agreement mentioned in subsection (1) comes into force, it continues in force until it expires or otherwise ceases to be in force. O. Reg. 82/98, s. 20 (2).

(3) The following rules apply with respect to deductions under subsection 28 (9) of the old Act as it applies under subsection (1):

1. If a development charge by-law under the old Act applies, the deduction under subsection 28 (9) of the old Act shall be made from the amount otherwise payable under that by-law.
2. An amount not deducted under paragraph 1 shall be deducted from any applicable development charge under the new Act. Such an amount shall be deducted only from a development charge that is for the same development for which the payment being deducted was made.

3. A deduction is not a credit and the provisions of the new Act in relation to credits do not apply. O. Reg. 82/98, s. 20 (3).

21. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THE ENGLISH VERSION OF THIS REGULATION).
O. Reg. 82/98, s. 21.

Français

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November 3, 2015

**REPORT TO THE FINANCE, ADMINISTRATION & OPERATIONS COMMITTEE –
NOVEMBER 17, 2015**

2015-119-11

**2016 INTERIM TAX LEVY
AND ESTABLISHMENT OF DUE DATES**

**D. DICK
DIRECTOR OF CORPORATE SERVICES
L. FERGUSON
MANAGER OF FINANCE
S. FABER
REVENUE SUPERVISOR/TAX COLLECTOR**

RECOMMENDED:

THAT Council authorize the City to impose its 2016 interim tax levy with a due date of February 29th, 2016; and

THAT Council establish the due date of August 31st, 2016 for the second and final tax levy for 2016; and

THAT the necessary by-law be enacted.

PURPOSE:

To authorize the interim tax levy for 2016 and establish the due dates for both instalments of the 2016 tax levy in an effort to assist ratepayers in their financial plans.

BACKGROUND:

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

ANALYSIS / FINANCIAL IMPLICATIONS:

The interim taxes will be levied at 50% of the 2015 annualized taxes.

By establishing the two tax due dates at this time, property tax owners will have additional time to assist in their financial planning in regard to their property taxes.

POLICY IMPLICATIONS:

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

317. (1) A local municipality, before the adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes. 2001, c. 25, s. 317 (1).

By-law


(2) A by-law under subsection (1) shall be passed in the year that the amounts are to be levied or may be passed in November or December of the previous year if it provides that it does not come into force until a specified day in the following year. 2001, c. 25, s. 317 (2); 2006, c. 32, Sched. A, s. 132.

CONCLUSION:

Upon approval of this by-law the interim tax due date will be February 29th, 2016 and the due date for the second and final tax levy for 2016 will be established as August 31st, 2016.



S. Faber,
Revenue Supervisor/Tax Collector



L. Ferguson, CPA, CGA
Manager of Finance



D. Dick CPA, CA
Director of Corporate Services



B. Casselman, City Manager

November 3, 2015

**REPORT TO FINANCE, ADMINISTRATION & OPERATIONS COMMITTEE –
November 17, 2015**

**2015-120-11
TEMPORARY BORROWING BY-LAW**

**D.DICK
DIRECTOR OF CORPORATE SERVICES
L. FERGUSON
MANAGER OF FINANCE**

RECOMMENDATION

THAT Council hereby authorizes the passing of a Temporary By-Law providing for the Mayor and the Treasurer to borrow temporary working capital, as may be required for the Current Fund Operations, of up to \$5,000,000 for the year 2016; and

THAT the necessary by-law be enacted.

PURPOSE

This temporary by-law gives the Mayor and Treasurer the ability to borrow funds for current operations if required throughout the 2016 fiscal period.

BACKGROUND

Municipalities are required annually to pass a temporary borrowing by-law for funds it deems it may require to accommodate operating expenditures until taxes are levied. The City of Brockville levies their taxes in two installments – currently the interim bill is due in late February and the final tax bill is due in late August.

This by-law authorizes both external borrowing from a financial institution and internal borrowing from our reserve fund accounts. Internal borrowing rates are based between the prime bank rate and the current investment rate. In this way, the reserve funds and the current fund investments / borrowing are optimized.

ANALYSIS

Cash flow has become tighter in the last few years due to the size of capital projects as well as the impact of reduced City reserves.

Borrowing requirements are dependent upon spending requirements, debt repayment and the collection of taxes. Historically the City has not found it necessary to exercise the use of this by-law. It is necessary that a sufficient borrowing limit be established with the bank in order to make available a draw should it be needed.

FINANCIAL CONSIDERATIONS

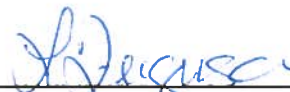
There are no financial considerations at this time as there is no immediate requirement for borrowing.

CONCLUSION

This by-law is a contingency plan allowing the City to be prepared in the event of a short-fall in funds between tax billing due dates.



D. Dick, CPA, CA
Director of Corporate Services



L. Ferguson, CPA, CGA
Manager of Finance



B. Casselman, City Manager

November 9, 2015

REPORT TO FINANCE & ADMINISTRATION COMMITTEE – November 17, 2015

2015-121-11

2015 Policy for Collection of Property Tax and Water and Waste Water Charges

**D. DICK
DIRECTOR OF CORPORATE SERVICES
L. FERGUSON
MANAGER OF FINANCE
S. FABER
REVENUE SUPERVISOR/TAX COLLECTOR**

RECOMMENDED

THAT the Policy for Collection of Property Taxes and Water and Waste Water Charges be accepted.

PURPOSE

To have Council approve the Policy for Collection of Property Taxes and Water and Waste Water Charges.

BACKGROUND

It has been several years since the policies for collection of property taxes and water and waste water charges have been reviewed. There are several areas where the methods of collection can be changed to increase the effectiveness in the way the tax and water billings are collected as well as increasing the efficiencies of the revenue department.

ANALYSIS/OPTIONS:

The attached document (Attachment 1) outlines the methods of payment available and provides guidance to staff on the procedures pertaining to the collection of realty taxes, water and waste water charges. The policy's design and implementation is in accordance with governing legislation as well as our own water and waste water by-laws.

POLICY IMPLICATIONS

The policy supports the establishment of fair and equitable processes when collecting overdue taxes and water and waste water charges.

FINANCIAL CONSIDERATIONS


This policy allows for the collection of outstanding arrears on both property taxes and water and sewer billings. At present the arrears for water and waste water charges alone are in excess of \$900,000 of which approximately \$200,000 are deemed to be uncollectible. By implementing some changes in the procedures, new methods will improve billing and collection as well as provide for more effective ways to lessen arrears.

CONCLUSION

Implementing a revised policy for the collection of property taxes and water and waste water charges will not only lessen the arrears on these accounts, it will increase the effectiveness and service of the billing process and increase the City's cash flow.



S. Faber, AMCT
Revenue Supervisor/Tax Collector



L. Ferguson, CPA, CGA
Manager of Accounting



D. Dick, CPA, CA
Director of Corporate Services



B. Casselman
City Manager

Attachment 1



BROCKVILLE

CITY OF THE 1000 ISLANDS

CITY OF BROCKVILLE

Property Tax and Water and Waste Water Billing

Collection Policy

November 2015

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

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CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

Introduction

This Policy was developed to provide guidance to staff on the procedures pertaining to the collection of realty taxes and water and waste water service charges. It is designed to be implemented in accordance with the governing legislation. Should there be any incongruences between the Policy and the governing legislation, the provisions of the governing legislation will prevail.

Overview of policy, procedures, and implementation

Purpose: The guidelines contained in this policy serve as a basis for decision-making relating to tax and water and waste water charges collection procedures for all property owners within the City of Brockville. It will also support the establishment of fair and equitable processes when collecting overdue taxes and water and waste water charges by outlining a standardized approach of how such payments will be applied.

Legislative Authority: This policy is written in compliance with *The Municipal Act, S.O. 2001*, (The Act) Parts VIII, IX, X, XI and XII in particular, related Ontario Regulations made under The Act, The Planning Act, The Assessment Act and applicable Municipal by-laws, as amended.

Definitions:

"Additions to the Roll" means fees and charges imposed by the municipality, upper-tier municipality or local board, respectively, added to the tax roll to be collected in the same manner as municipal taxes. This includes the fees and charges for the supply of a public utility under Section 398(2)1 of the Municipal Act, S.O. 2001.

"Cancellation Price" means an amount equal to all the tax arrears owing, including any other fees and charges added to the tax account in respect of land together with all current real property taxes owing, interest and penalties thereon and all reasonable costs incurred by the municipality after the treasurer becomes entitled to register a tax arrears certificate.

"Extension Agreement" is a contract between the Municipality and the registered owner of the property to obtain information for collection purposes and/or collect tax arrears including, but not limited to, title search fees, corporate search fees, registered or certified mail, administrative charges, legal costs and tax sale costs.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

"Municipal Tax Sale" is the sale of land for Tax Arrears according to proceedings prescribed by the Act and Ontario Regulation 181/03.

"Property Taxes" means the total amount of taxes for municipal and school purposes levied on a property and includes other amounts added to the tax roll as may be permitted by applicable Provincial legislation, including but not limited to, outstanding fines under the Provincial Offences Act; charges pursuant to the Property Standards By-law with authority provided by The Building Code Act; and fees and charges related to false alarms, grow-operations and/or water and waste water services charges.

"Tax Arrears" means any portion of property taxes that remain unpaid after the date on which they are due.

"Third Party Cheque" is defined to be a cheque payable to another party other than the City of Brockville.

"Treasurer" is the person appointed by the Municipality who is responsible for handling all of the financial affairs of the municipality on behalf of and in the manner directed by Council.

Administration: This policy is administered by the Finance Department, where, the Treasurer is responsible to ensure outstanding Property Tax and Water and Waste Water Charge collection procedures are performed in accordance with this policy and all applicable legislation. In addition, the Treasurer, or designate, is responsible to:

- ensure this policy remains consistent with current legislation;
- ensure applicable staff are aware of and trained on this policy including any revisions;
- ensure this policy is used in a consistent and equitable manner; and
- ensure tax and water and waste water collection processes on overdue accounts are performed in accordance with this policy.

The Finance Department will provide the CAO and Council, on an annual basis or as otherwise directed, a list of properties against which Tax Arrears Certificates are eligible for or have been registered, a Tax Billing and Collection Summary, and a Tax Reduction Report (Section 357/358). Additional information should be requested from the Treasurer.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

Tax Billing and Payments

Billing: A levying by-law passed by Council is required in advance of either an Interim or Final Tax billing. Issued billings are to meet all requirements of the provincially legislated standard tax bill. As required by The Municipal Act, tax billings must be post-marked and mailed no later than twenty-one (21) calendar days prior to the date of the first installment due date; however, when possible, a thirty (30) day notice will be provided. Contents of the tax bill is to be in accordance with The Municipal Act, Section 343.

- Interim Bill – based on 50% of the annualized taxes of the property for the previous calendar year. Does not include local improvement and special charges levied, however service area rates will be incorporated in this calculation.
- Final Bill – based on the phased-in assessed value for the current year as provided by the Municipal Property Assessment Corporation (MPAC), the appropriate tax rate, all local improvement charges, service area rates, and any special charges levied. Final tax billings are produced subsequent to the passing of the annual municipal budget and are based on the rates established by the by-law from budget requirements of the Municipality and the Minister of Finance in relation to education.

Supplementary and Omitted Assessments: Supplementary tax bills are issued and mailed in the same manner as the Interim and Final tax bills with the exception of a separate levying where a by-law is not required. The number of installments and due dates of the supplementary bills will be determined by the Treasurer. Penalties and interest charges will be assessed on supplementary taxes that are owing past their due date.

There are two sections of The Assessment Act that allow for taxation of rateable property not included in the annual revised assessment roll. They deal with omissions and additions to the roll.

- Omissions – Section 33 of The Assessment Act allows for the taxation of real property that has been omitted from the roll. The provision allows for taxation in the current year, plus a maximum of the two preceding years.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

- Additions – Section 34 of The Assessment Act allows for the taxation of assessment that has increased in value or has been added after the return of the last revised roll. These taxes apply to the current year only.

Important Dates: Due dates for the payment of property taxes shall be dependent, in the case of a final bill, on the final approval of the budget by Council and the subsequent passing of the levying by-law.

Notwithstanding fluctuations as a result of the budget approval or other unforeseeable delays, tax billing due dates will normally be as follows:

- Interim Bill: The last business day of February
- Final Bill: The last business day of August

Payment Options: Payments may be in the form of cash, cheques, money orders, bank drafts, pre-authorized payment plans, internet and telephone banking made payable to the City of Brockville. Taxpayers are responsible for any fees and charges that may be imposed when making payments. Payments must be made by the due date in order to avoid late payment charges.

Property taxes may be paid at most major financial institutions, at the City of Brockville revenue office (Monday to Friday, between 8:00am - 4:00pm), after hours in the City Hall drop box (cheques only) or via mail to:

City of Brockville
1 King Street West
PO Box 5000
Brockville, Ontario K6V 7A5

Cheques which are post-dated will be accepted and held by the Finance Department until the date indicated on the cheque. If the payer should request that the post-dated cheque not be processed, the Municipality should be contacted at least three (3) business days prior to the date indicated on the cheque. If proper advance notice is not received, staff will attempt to retrieve the payment before processing. In the circumstance of a failed attempt to retrieve the cheque before processing, the payer will be encouraged to issue a stop payment on their cheque, however, applicable return cheque fees will apply.

A cheque made payable to the property owner and the City of Brockville is not considered to be a third party cheque and is accepted as payment.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

Refunds will not be issued for cheques received in excess of the amount due unless a written letter from the property owner requesting a refund accompanied by the owner's signature and forwarding mailing address is received.

Pre-authorized Payment Plans: Taxpayers whose property tax account is not in arrears may pay current taxes through 12 monthly pre-authorized electronic payments from January through December, or through a pre-authorized electronic payment on the due date. Properties enrolled in the pre-authorized payment plan are subject to a service fees in accordance with the municipality's Fees and Charges By-Law. Pre-authorized monthly payments are not subject to any late payment charges for the non-payment of taxes on the due dates. Go to Appendix 1 for the Pre-authorized Payment (PAP) Plan Enrollment Form.

To participate in any of these options, applicants must submit a PAP Plan application in writing on the Municipality's prescribed form. Deadline is mid-June to begin in July of the current year and mid-November for January of the following year. To terminate or make any alterations to the pre-authorized payment plan, participants must provide a written request to the Municipality thirty (30) business days prior to the payment withdrawal date.

If two (2) pre-authorized payments within any twelve (12) month period are returned by the bank on a taxpayers account, enrollment in the pre-authorized payment plan will be terminated. A returned item fee will be applied to the tax account if a payment is returned by the bank.

Late Payment Charges: The purpose of a late payment charge is to persuade ratepayers to pay on time. The rate at which penalty and interest is charged is set by by-law and The Municipal Act, Section 345. This rate may be reviewed by the Municipality each year, but cannot exceed the maximum percentage stated in The Municipal Act.

Other Payment Options:

Ratepayers have the additional option to arrange a payment schedule through their financial institution, by post-dated cheques or through a pre-authorized payment plan for those tax accounts in arrears.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

Collection Methods and Procedures on Tax and Water Arrears

General:

Taxes:

Some methods available to collect taxes consist of the following:

1. Computerized reminder notices will allow ratepayer to follow up on inconsistencies (ie. Late payment, forgotten payment, payment that has gone astray in the postal system).
2. Form and personalized letters outlining payment schedules.
3. Telephone follow-up
4. Legal action as appropriate and warranted.

Collection Methods: As outlined in The Municipal Act, Section 349 – taxes are a special lien on the land in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and its priority are not lost or impaired by any neglect, omission or error of the municipality or its agents or through taking no action to register a tax arrears certificate.

Four basic methods set out by legislation that a Municipality may use to collect any unpaid taxes.

- **Bailiff Action:** Section 349 of The Municipal Act, provides that taxes may be recovered with costs as a debt due to the municipality from the taxpayer originally assessed for them and from any subsequent owner of the assessed land or any part of it.
- **Collection Agency:** Section 304 of The Municipal Act provides that if a municipality uses a registered collection agency in good standing under The Collection Agencies Act to recover a debt, including taxes, payable to the Municipality, the collection agency may recover its costs as long as the costs do not exceed the amount approved by the municipality.
- **Rent Attornment:** Under Sections 350 of The Municipal Act, where taxes are owed in respect of any land occupied by a tenant, the Municipality may seize the rents of an income producing rental property upon giving proper notice. It is a severe action and should only be initiated after adequate notice.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

- **Tax Registration/Tax Sale:** Property taxes (including any part thereof) that are in arrears for three (3) years or more are eligible for tax registration under Part XI of The Municipal Act. The property owner or interested party has one year from the date of registration in which to redeem the property for all taxes, interest and penalty outstanding plus associated legal and/or administrative costs. Registration is a last resort and should be avoided if possible by encouraging the ratepayer to either make full payment or a mutually agreed upon payment plan. It is imperative that the schedule for registration be adhered to. Letters and correspondence should encourage payment. Further information regarding tax sales is provided within this policy.

Steps Involved: Any notices sent by ordinary mail are considered delivered to and received by the addressee unless an error in the mailing address is proven. Failure to notify the municipality of an address change in writing does not constitute an error.

Section 347 of The Municipal Act describes the priority of tax accounts for collection being that any payment shall first be applied against late payment charges owing, then be applied against the taxes owing, according to the length of time owing. (Charges and/or taxes imposed earlier will be discharged before any charges and/or taxes imposed later.)

1. **Reminder Notices:** A minimum of three notices shall be mailed no later than the 15th day of the month following the due date; March and September. A final reminder shall be mailed annually in December prior to year-end. Reminder notices for twenty-five dollars (\$25) or less are not processed.
2. **Tax Arrear Letters:** If no reply is received from any of the above reminder notices, a series of standardized letters are sent out for one, two and three year tax arrears. Ratepayers are encouraged to contact the Municipality to discuss sufficient payment arrangements.
3. **Collection:** If no reply is received and/or sufficient payment arrangements have not been made, additional collection efforts may be used at the discretion of the Treasurer. If the Municipality has been unable to secure payment of the tax arrears or a firm, suitable repayment plan, the Municipality may commence Municipal Tax Sale proceedings by registering a Tax Arrears Certificate against the property.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES
AND WATER AND WASTE WATER CHARGES

Extension Agreements: An extension agreement must be requested by the property owner, their spouse, the mortgage holder or their legal agent, prior to the one year period of the registration of the Tax Arrears Certificate. If no agreement is reached as to the terms and/or the agreement is denied by Council, the sale proceeds by returning to the point where the stop in the tax sale process was at immediately prior to the extension agreement being requested.

A Bylaw must be passed by Council authorizing that an extension agreement may be entered into with the property owner(s) prior to the expiration of the one year period from the date of registering the Tax Arrears Certificate. When an extension agreement is entered into, a copy shall be placed in the Municipal property files and the sale process is suspended or placed on hold until all the terms of the agreement have been fulfilled.

If there is a breach of the agreement, the tax sale process recommences by returning to that step in the tax sale procedure immediately prior to the extension agreement being entered into. When the terms of the agreement have been fulfilled, the Treasurer shall register a Cancellation Certificate on the land title thus signifying that the tax sale has been averted, and the process stops.

Tax Sale of Land: At least once per calendar year, the Municipality shall review its Property Tax Aged Trial Balance for property owners whose taxes are at or approaching three years in arrears. If acceptable payment arrangements are not negotiated, then all properties with any part of three (3) or more years in arrears shall be subject to the Municipal Tax Sale Process. Once a property is registered and tax sale proceedings have begun, payment in full is required. Otherwise, an extension agreement must be signed. The City solicitor, Treasurer, or a contracted tax registration firm may be used to process the required statutory notices / declarations once a property is registered.

Before the expiry of the one-year period, any person may have the tax arrears certificate cancelled by paying to the municipality the cancellation price as of the date the payment is tendered and, after the expiry of the one-year period, a public sale shall be conducted by the treasurer.

**CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES
AND WATER AND WASTE WATER CHARGES**

Public Tender – Sale of Land Process: The Municipal Act provides that the property may be sold by sealed tender, or public auction. The Municipality's preference is by sealed tender. Land is advertised for sale in the Ontario Gazette and once a week for four weeks in a local newspaper. Tenders are opened in an open forum, recorded as received, and then reviewed to ensure completeness of the tenders submitted. (Note: Council may make a bid or tender on a property, by resolution, but they must have a public purpose for the property.) The highest tender or two highest tenders, if more than one is received, is retained. The minimum acceptable bid is the cancellation price. Notice is sent to the highest bidder requesting payment of the balance of the amount tendered, applicable land transfer tax, and accumulated taxes to date. All tax sale costs are added to the Collector's Roll balance.

Payment must be received from the highest bidder within 14 days from the date of the notices of highest bidder being mailed by the Treasurer. Upon receipt, the Treasurer shall issue a receipt and declare the highest bidder to be the successful purchaser. If no payment is received within 14 calendar days of the mailing of the notice, the deposit is forfeited. A notice is then sent to the second highest bidder and the process repeats.

The proceeds of a sale under Section 379 of The Municipal Act shall,

- (a) Firstly, be applied to pay the cancellation price;
- (b) Secondly, be paid to all persons, other than the owner, having an interest in the land according to their priority at law; and
- (c) Thirdly, be paid to the person who immediately before the registration of the tax deed was the owner of the land.

If no claims have been brought forward by either the owner, or persons having interest in the land within a one (1) year period, the Municipality has the opportunity to claim any excess proceeds of sale held by the courts.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

Write-Offs

Vesting: Where there is no successful purchaser, a Notice of Vesting may be issued and the Treasurer shall register a declaration to that effect at the local land registry office. Council has two (2) years to decide whether to vest a property. The Municipal Act allows for inspection of the property including an environmental assessment.

Council may re-advertise for another tender or auction within two (2) years without writing off the tax arrears. If Council decides not to vest, Council may choose to write off the taxes and issue a tax cancellation certificate. Each year the Tax Collector may prepare a list of such properties for annual write-off thereafter. Council may also decide to write off all or part of the taxes with the purpose of re-registration of the tax arrears and repeating the tax sale process from the beginning.

If Council decides to vest the property, the tax arrears will be written off and the property may be declared surplus and advertised for sale.

Minimum Balance: In some circumstances there remains a balance owing on a taxpayers account after a payment is received, which is often a result of interest being added to the account after a payment amount was agreed upon and mailed in. When the remaining amount is small enough that the additional cost of collection would not be deemed worthwhile, it may be expedient to write off the amount. The City authorizes the Treasurer to approve such write-offs for outstanding amount less than five dollars (\$5.00).

MPAC Adjustments:

- **Vacancy Rebates:** A property owner may be eligible for a vacancy rebate on their commercial or industrial taxes if the building has not been used for any purposes for a minimum of ninety (90) days. See Appendix 2 of this policy for the Vacancy Rebate Form or go online at: www.brockville.com.
- **Request for Reconsideration:** A property owner may be eligible to have their property reassessed if they feel that there are discrepancies in the original assessment. Forms can be obtained online at: http://www.mpac.ca/property_owners/forms.asp.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES
AND WATER AND WASTE WATER CHARGES

- Section 357/358/359 Application: A property owner may be eligible to have their property taxes adjusted by MPAC if any one or more reasons apply under Section 357, 358 and 359 of The Municipal Act. The current owner may revert up to three years back if applicable. Applications can be obtained from the Municipal office or website.
- Direction of School Board Support: If a change is required, the property owner or tenant will be asked to complete an Application for Direction of School Support form. The form can be obtained from the local school board office or MPAC. As required by section 16(3) of The Assessment Act, changes to school support designation must be made in writing.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES
AND WATER AND WASTE WATER CHARGES

Collection of Water/Waste Water Charges

Billing:

Depending on the billing cycle, water billings are sent out quarterly with the exception of large commercial and industrial bills which are sent monthly.

Payment Options:

Payments may be in the form of cash, cheques, money orders, bank drafts, pre-authorized payment plans, internet and telephone banking made payable to the City of Brockville. Ratepayers are responsible for any fees and charges that may be imposed when making payments. Payments must be made by the due date in order to avoid late payment charges.

Water bills may be paid at most major financial institutions, at the City of Brockville revenue office (Monday to Friday, between 8:00am - 4:00pm), after hours in the City Hall drop box (cheques only) or via mail to:

City of Brockville
1 King Street West
PO Box 5000
Brockville, Ontario K6V 7A5

Cheques which are post-dated will be accepted and held by the Finance Department until the date indicated on the cheque. If the payer should request that the post-dated cheque not be processed, the Municipality should be contacted at least three (3) business days prior to the date indicated on the cheque. If proper advance notice is not received, staff will attempt to retrieve the payment before processing. In the circumstance of a failed attempt to retrieve the cheque before processing, the payer will be encouraged to issue a stop payment on their cheque, however, applicable return cheque fees will apply.

Refunds will not be issued for cheques received in excess of the amount due unless a written letter from the property owner requesting a refund accompanied by the owner's signature and forwarding mailing address is received.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

Methods and Procedures:

1. All residential water billings will be set up in the name of the property owner.
2. Customers who are presently tenants will continue to be billed in the same manner until all accounts are transferred to the property owners' name as the current tenants vacate the property.
3. Commercial and Industrial tenants who are billed monthly will be required to pay a security deposit amount which is based upon historical consumption. The range will be between \$150.00 and \$1000.00. Where the premises is new, the deposit amount will be a flat rate of \$1000.00. Signed authorization to allow landlords access to tenants water billings is required with every new account.
4. Interest will be paid on the deposit. The rate will be equal to the average prime rate as set by the Bank of Canada.
5. Any deposit on file for an account in arrears will be applied to that account. Any remaining outstanding water arrears will be transferred to the property tax account.

Methods of Collection:

Some methods available to collect water/waste water services charges consist of the following:

1. A 5% penalty will be added to the water account after the due date (a one-time only charge).
2. If the fees and charges are not paid by the owner or occupant for any reason, the City may transfer the unpaid fees and charges to the property tax account in accordance with the provisions of the Municipal Act, 2001 and in the City of Brockville's current Water and Waste Water Rate By-laws.
3. Prior to transferring unpaid fees and charges to the property tax account, the City shall:
 - a. Transfer the deposit to the billing
 - b. Issue a reminder notice at least 14 days following the due date.
 - c. Issue a final notice at least 14 days from the issuance of the reminder notices
 - d. If the property is tenanted, a copy of the Final Notice will also be sent to the owner.
4. All water and waste water service rate charges that are not paid within 60 days of the "due date" will be transferred the collector's roll and treated "as taxes". All remedies for tax collection will be taken.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES AND WATER AND WASTE WATER CHARGES

5. Upon reasonable notice to the owner, the City may at any time and for any reason, discontinue billing the occupant, bill the owner directly for the water and wastewater charges of the occupant or add the amounts to the property tax account.
6. The City reserves the right to shut off the supply of water to any premise that has unpaid fees and charges. The City shall restore the supply of water upon payment to the City of such overdue amounts plus any applicable service charges, penalties and interest.

Meter Installation:

The City shall be responsible to supply and install all meters as established by City standards. Any excess meters or an increase to the size of the meter becomes the responsibility of the owner. These meters shall remain the property of the City.

Unauthorized Interference with Meter:

Should any person change, tamper with or otherwise interfere, in any way whatsoever, with any meter placed in any building or property, the City upon providing reasonable notice, will shut off the water to such building or property, and the water shall not be turned on to such building or property without the express consent of the City and the rate for turning water on and off as specified in the Fees By-law shall be applied to the account.

Any unauthorized interference with the meter could result in legal action.

Meter Repairs and Maintenance

- a) If requests by the City to the owner or occupant to provide access to the meters for any reason receive no response, the water may be turned off until such time as the owner/occupant makes suitable arrangements to have the meter inspected, repaired or installed.
- b) If a water meter is damaged by carelessness or neglect of the owner or occupant of the property on which the meter is installed, the owner of the property shall pay the City the cost of making the necessary repairs to the meter.
- c) If a meter cannot be safely repaired, it will be removed for the purpose of testing, replacing, or repairing and the owner or occupant may be required to make repairs deemed necessary to facilitate the removal or testing of the meter at their expense. The City shall not be responsible for any damages to the owner's property arising from such repair work.

CITY OF BROCKVILLE: POLICY FOR COLLECTION OF PROPERTY TAXES
AND WATER AND WASTE WATER CHARGES

- d) If the owner does not comply with the request within thirty (30) to make any repairs required, the water supply to the property will be turned off at the curb stop valve during removal, replacement, repair and testing of the meter and the owner shall pay the rate for turning the water off and on.

THE CORPORATION OF THE CITY OF BROCKVILLE
ELECTRONIC PRE-AUTHORIZED MONTHLY PAYMENTS FOR TAXES

~~~~~  
 With our pre-authorized debit option your payment is made automatically the first day of each month and credited toward your taxes. You make **12 MONTHLY PAYMENTS BEGINNING JANUARY 1; THE 12TH INSTALLMENT, DECEMBER 1**, will complete your payment for the balance of the tax year.  
 ~~~~~

HOW CAN YOU JOIN?

Complete and sign the enrolment / authorization form below.

Attach your personal unsigned blank cheque, marked **VOID**.

Mail or deliver this form and voided cheque to:

The Corporation of the City of Brockville,
 P.O. Box 5000, 1 King Street West
 Brockville, Ontario K6V 7A5
 Attention: Revenue Office **or**
 Applications and voided cheques may also be faxed to (613) 342-2261 **or**
 Emailed to taxation@brockville.com **or** dscott@brockville.com

Note: Ratepayers who have already registered in the plan are not required to complete and submit another application.

👉cut here, and return bottom portion to Revenue Office.....

PRE-AUTHORIZED PAYMENT AUTHORIZATION

Roll # _____

Prop Location _____

Name _____

Mailing Address _____

Postal Code _____ Home Phone _____ Business Phone _____

Bank _____ Bank Account # _____

(voided cheque is attached).

I agree that a pre-authorized debit in the amount of \$ _____ on my account monthly beginning January 1, (_____). This amount may be increased / decreased at a future date. I acknowledge that I have read and understood all the provisions in the terms and conditions of the pre-authorized payment application; and that I have received a copy.

signature

signature

date

I (we) authorize the payee (The Corporation of the City of Brockville) to debit my (our) account as indicated on the attached void cheque under the terms and conditions agreed to by me (us) with the payee until such time as a written notice to the contrary is given. I (we) agree that delivery of this authorization to the Payee constitutes delivery by me (us) to the Financial Institution. I (we) will notify the Payee in writing of any changes in the account information or termination of this authorization 30 days prior to the next due date of the pre-authorized debit.

REGULATIONS

1. Taxpayers must not have arrears on their account in order to join the plan.
2. A taxpayer will pay the taxes in accordance with the instalments as established. Failure to remit the required payment will result in the imposition of interest payable at the prevailing rate for each month or fraction thereof.
3. Taxpayers who do not have sufficient funds to cover a payment will be levied the charge for a returned payment.
4. Taxpayers who have two instances of insufficient funds will be taken off the payment plan.
5. Taxes will be due and payable on the due dates as established by Brockville City Council from time to time. Failure to remit the required payment will result in the imposition of interest payable at the prevailing rate for each month or fraction thereof.
6. Supplementary billings will not be included in the payment plan and will be billed separately.
7. An annual fee will be charged to all participants on the final tax due date of \$5.25 (subject to change)

I (we) warrant that all persons whose signature(s) are requested to sign on this account have signed this agreement.

The Corporation of the City of Brockville may, at its sole option, cancel or suspend the right to pay the tax account by this payment method on ten days notice.

An arrears plan is available. Special arrangements can be made once the ratepayer has the approval of the Tax Collector. Interest at the prevailing rate will be charged on all arrears the first day of each month.

November 09, 2015

**REPORT TO FINANCE ADMINISTRATION & OPERATIONS COMMITTEE –
November 17, 2015**

2015-122-11

**2015 INTERIM
VARIANCE REPORT
September 30, 2015**

**D. Dick, Director of Corporate Service
L. Ferguson, Manager of Finance
C. Ward, Financial Analyst**

RECOMMENDATION

THAT Council receives the Interim Variance Report as of September 30, 2015 Report No. 2015-122-11, for information purposes.

PURPOSE

To report to Council the City of Brockville's projected financial position as of September 30, 2015 for General Operations, Water and Wastewater Operating Systems.

BACKGROUND

The City's Corporate Financial Controls which Council adopted in April 2005 requires that a variance analysis of forecasted year-end surpluses/deficits be conducted and reported on throughout the year. 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.

ANALYSIS/FINANCIAL IMPLICATIONS

This report represents the analyses of operating budgets – General, Water, Wastewater which are provided for information purposes. Attachment 1, 2 and 3 are detailed variance analysis for each department.

Operating Budget

Although the variance has been prepared based on the best information available to date, it is expected to change when all financial information is finalized. Based on our review to date, a surplus of approximately \$31,000 is projected.

Report 2015-122-11

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Variance Report at September 30, 2015

The major causes for increased spending or a reduction from budgeted revenues are as follows:

<i>Fire -</i>	significant repairs to Aerial 5 resulted in excess expenditures of	\$60,000
<i>Facilities -</i>	Shortfall of ice rentals of	\$50,000
<i>Planning -</i>	Overall shortfall from budgeted revenues of	\$35,000
<i>Fleet -</i>	Additional costs associated with maintenance and fuel costs associated with higher than expected snowfall – or	\$50,000
<i>Parks -</i>	Increase in costs associated with wiring and netting of Rotary Park and additional costs associated with grass cutting of	\$71,000
	Unexpected maintenance on existing workboat and rental of	\$10,000
<i>Public Works -</i>	Additional costs of excessive snow clearance of costs of	\$53,000

Savings from expected costs and additional revenues are as follows:

<i>Wage & Benefits -</i>	Overall savings from wages and reduction in benefit costs including recruitment expenditures, overall succession planning due to retiring employees and incremental salaries based on salary survey of	\$216,000
<i>Police Dept. -</i>	Reduction of Police Services costs of approximately	\$99,000
<i>Finance -</i>	Savings from debt and interest charges of	\$50,000

Water Rate Budget

Overall, the water system is expecting to generate a small surplus of \$30,000.

The increases and decrease relative to budget are as follows:

- Water revenue sales are expected to exceed budget by \$30,000
- Wages and benefits should realize a slight savings of \$15,000 in spite of costs associated with the frozen services in early 2015. These are offset by wages being charged to capital projects.
- Contracted services have increased by \$61,000 due primarily to the frozen services
- Debt charges are expected to result in savings of \$30,000

Report 2015-122-11

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Variance Report at September 30, 2015

Wastewater Budget

The wastewater budget is projecting an overall surplus of \$187,000 based on the following:

- | | |
|---|-----------|
| - overall revenues are expected to exceed budget by | \$48,000 |
| - allocation of wages to capital projects and work
being performed internally rather than with outside contractors | \$34,000 |
| - savings from budget in debt charges of | \$100,000 |

CONCLUSION

This variance report is being provided to provide council with staff's estimate of our financial position as of September, 2015.



C.Ward, Financial Analyst-General



L. Ferguson, CPA, CGA, Manager of Finance



B. Casselman, City Manager



D Dick, CPA, CA, Director of Corporate Services

Attachment 1



City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)
CITY MANAGEMENT & SERVICES				
ANIMAL CONTROL	48,452	81,346	77,346	(4,000)
AQUATARIUM	250,000	210,000	210,000	-
ARTS CENTRE	68,111	147,543	155,043	7,500
CITY COUNCIL/MAYOR	160,340	207,378	207,378	-
CITY MANAGER	463,159	466,945	466,945	-
CLERK	205,296	275,236	269,736	(5,500)
CORPORATE FINANCE	(597,714)	2,845,557	3,003,557	158,000
CULTURAL SERVICES	(843)	23,463	23,463	-
ECONOMIC DEVELOPMENT	213,593	312,290	309,590	(2,700)
FINANCE	486,385	671,045	671,045	-
FIRE DEPARTMENT	3,232,812	4,658,486	4,594,586	(63,900)
HUMAN RESOURCES	250,443	338,870	304,149	(34,721)
INFORMATION SERVICES	272,564	333,793	333,793	-
PARKING	(143,198)	(49,149)	(49,149)	-
PARKING RENTAL	7,440	7,897	7,897	-
PLANNING	423,990	656,459	626,459	(30,000)
TOURISM	141,853	193,566	191,566	(2,000)
CITY MANAGEMENT & SERVICES Total	5,482,682	11,380,725	11,403,404	22,679
OPERATIONS				
FACILITIES	551,344	290,797	273,123	(17,674)
FLEET	285,742	388,319	372,629	(15,690)
OPERATIONS/PARKS ADMINISTRATION	177,065	253,178	252,578	(600)
PARKS	767,429	1,066,945	1,019,807	(47,138)
PEDESTRIAN VEHICLE INFRASTRUCTURE	391,152	623,736	590,484	(33,252)
PUBLIC WORKS	1,956,031	2,642,206	2,626,277	(15,929)
TRANSIT	553,404	569,836	569,125	(711)
OPERATIONS Total	4,682,167	5,835,017	5,704,023	(130,994)
ENVIRONMENTAL SERVICES				
ENGINEERING	99,826	134,505	134,505	-
SOLID WASTE	671,069	1,078,109	1,073,109	(5,000)
ENVIRONMENTAL SERVICES Total	770,895	1,212,614	1,207,614	(5,000)
OUTSIDE BOARDS				
CATARAQUI REG. CONSERV. AUTHORITY	177,940	177,941	177,941	-
DOWNTOWN BUSINESS IMPROVEMENT ASS.	(120,610)	-	-	-
LONG TERM CARE	680,145	902,657	902,657	-
PUBLIC HEALTH GRANTS	308,525	398,129	398,129	-
OUTSIDE BOARDS Total	1,046,000	1,478,727	1,478,727	-
JOINT SERVICES				
JOINT SERVICES	2,653,515	3,506,866	3,506,866	-
JOINT SERVICES Total	2,653,515	3,506,866	3,506,866	-
DEBT CHARGES				
DEBT CHARGES	1,317,506	1,749,992	1,799,992	50,000
DEBT CHARGES Total	1,317,506	1,749,992	1,799,992	50,000
CITY BOARDS & COMMITTEES				
AIRPORT	45,417	85,245	85,542	297
CEMETERY	72,072	89,262	89,262	-
COMMITTEE OF ADJUSTMENT	(1)	17	17	-
HERITAGE BROCKVILLE	4,407	8,818	8,818	-
LIBRARY	17,331	646,425	646,425	-
MUSEUM	183,031	228,605	223,605	(5,000)
POLICE	5,012,395	7,092,736	7,191,736	99,000
CITY BOARDS & COMMITTEES Total	5,334,651	8,151,108	8,245,405	94,297
Grand Total	21,287,416	33,315,049	33,346,031	30,982



City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
CITY MANAGEMENT & SERVICES					
ANIMAL CONTROL					
Revenue					
Fees & Service Charges	(23,991)	(29,500)	(33,500)	(4,000)	Revenue lower than budgeted.
Revenue Total	(23,991)	(29,500)	(33,500)	(4,000)	
Expense					
Wages & Benefits	54,877	76,822	76,822	-	
Materials & Supplies	1,947	7,179	7,179	-	
Contracted Services	14,488	22,068	22,068	-	
Other Expenses	1,132	4,777	4,777	-	
Expense Total	72,443	110,846	110,846	-	
ANIMAL CONTROL Total	48,452	81,346	77,346	(4,000)	
AQUARIUM					
Revenue					
Fees & Service Charges	0	0	0	-	
Revenue Total	0	0	0	-	
Expense					
Materials & Supplies	0	0	0	-	
Contracted Services	0	60,000	60,000	-	
Other Expenses	250,000	150,000	150,000	-	
Expense Total	250,000	210,000	210,000	-	
AQUARIUM Total	250,000	210,000	210,000	-	



**City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
ARTS CENTRE					
Revenue					
Fees & Service Charges	(388,638)	(485,872)	(488,872)	(3,000)	Additional dance competition revenue; increased auditorium rentals; Lower attendance for rental shows due to economic conditions; VIP Membership revenue - first year of program; Recovery of Expense - fees to produce the grand opening event of the Aquarium.
Other Revenue	(26,377)	(40,300)	(29,800)	10,500	
Revenue Total	(415,015)	(526,172)	(518,672)	7,500	
Expense					
Wages & Benefits	269,332	383,411	383,411	-	
Materials & Supplies	101,117	139,024	139,024	-	
Contracted Services	112,221	138,656	138,656	-	
Other Expenses	456	12,624	12,624	-	
Expense Total	483,127	673,715	673,715	-	
ARTS CENTRE Total	68,111	147,543	155,043	7,500	
CITY COUNCIL/MAYOR					
Revenue					
Fees & Service Charges	0	(1,100)	(1,100)	-	
Other Revenue	0	(6,471)	(6,471)	-	
Revenue Total	0	(7,571)	(7,571)	-	
Expense					
Wages & Benefits	140,677	185,449	185,449	-	
Materials & Supplies	19,649	28,500	28,500	-	
Contracted Services	14	1,000	1,000	-	
Expense Total	160,340	214,949	214,949	-	
CITY COUNCIL/MAYOR Total	160,340	207,378	207,378	-	



City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
CITY MANAGER					
Revenue					
Grants	0	0	0	-	
Other Revenue	0	0	0	-	
Revenue Total	0	0	0	-	
Expense					
Wages & Benefits	228,910	306,310	306,310	-	
Materials & Supplies	24,276	29,874	29,874	-	
Contracted Services	209,812	92,186	92,186	-	
Other Expenses	161	38,575	38,575	-	
Expense Total	463,159	466,945	466,945	-	
CITY MANAGER Total	463,159	466,945	466,945	-	
CLERK					
Revenue					
Fees & Service Charges	(49,787)	(69,334)	(74,834)	(5,500)	Nevada license less than budgeted
Other Revenue	(2,197)	(4,860)	(4,860)	-	
Revenue Total	(51,985)	(74,194)	(79,694)	(5,500)	
Expense					
Wages & Benefits	210,883	286,329	286,329	-	
Materials & Supplies	44,055	46,039	46,039	-	
Contracted Services	2,343	3,452	3,452	-	
Other Expenses	0	13,610	13,610	-	
Expense Total	257,281	349,430	349,430	-	
CLERK Total	205,296	275,236	269,736	(5,500)	



City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
CORPORATE FINANCE					
Revenue					
Fees & Service Charges	(39,862)	(20,819)	(20,819)	-	
Grants	(179,400)	(455,969)	(455,969)	-	
Other Revenue	(817,824)	(1,904,688)	(1,904,688)	-	
Revenue Total	(1,037,086)	(2,381,476)	(2,381,476)	-	
Expense					
Wages & Benefits	11,443	257,257	415,257	158,000	Anticipated benefit and wage savings for the entire corporation. Includes HR recruitment overexpenditure.
Materials & Supplies	420,741	2,079,711	2,079,711	-	
Contracted Services	5,309	18,883	18,883	-	
Other Expenses	1,879	2,871,182	2,871,182	-	
Expense Total	439,372	5,227,033	5,385,033	158,000	
CORPORATE FINANCE Total	(597,714)	2,845,557	3,003,557	158,000	
CULTURAL SERVICES					
Revenue					
Other Revenue	(7,250)	0	0		
Revenue Total	(7,250)	0	0		
Expense					
Other Expenses	6,407	23,463	23,463		
Expense Total	6,407	23,463	23,463		
CULTURAL SERVICES Total	(843)	23,463	23,463		



**City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
ECONOMIC DEVELOPMENT					
Revenue					
Fees & Service Charges	(1,398)	(1,305)	(1,305)	-	
Grants	(140,457)	(248,410)	(253,410)	(5,000)	
Other Revenue	(160,418)	(19,993)	(19,993)	-	
Revenue Total	(302,273)	(269,708)	(274,708)	(5,000)	
Expense					
Wages & Benefits	274,620	382,815	383,615	800	
Materials & Supplies	63,045	99,752	101,252	1,500	
Contracted Services	178,200	91,039	91,039	-	
Other Expenses	0	8,392	8,392	-	
Expense Total	515,866	581,998	584,298	2,300	
ECONOMIC DEVELOPMENT Total	213,593	312,290	309,590	(2,700)	
FINANCE					
Revenue					
Fees & Service Charges	(37,744)	(40,200)	(40,200)	-	
Other Revenue	0	0	0	-	
Revenue Total	(37,744)	(40,200)	(40,200)	-	
Expense					
Wages & Benefits	437,026	621,844	621,844	-	
Materials & Supplies	86,343	60,132	60,132	-	
Contracted Services	252	8,726	8,726	-	
Other Expenses	509	20,543	20,543	-	
Expense Total	524,129	711,245	711,245	-	
FINANCE Total	486,385	671,045	671,045	-	



City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
FIRE DEPARTMENT					
Revenue					
Fees & Service Charges	(99,227)	(140,726)	(140,726)	-	
Fire Dispatch	(294,465)	(401,684)	(401,684)	-	
Other Revenue	(3,803)	(9,000)	(9,000)	-	
Revenue Total	(397,495)	(551,410)	(551,410)	-	
Expense					
Wages & Benefits	3,267,802	4,744,810	4,743,810	(1,000)	Deficit due to fire cause and determination investigations.
Materials & Supplies	112,267	172,751	172,751	-	
Contracted Services	113,439	119,157	116,257	(2,900)	Deficit due to SCBA compressor rebuild.
Other Expenses	136,799	173,178	113,178	(60,000)	Emergency repairs to Aerial 5.
Expense Total	3,630,306	5,209,896	5,145,996	(63,900)	
FIRE DEPARTMENT Total	3,232,812	4,658,486	4,594,586	(63,900)	
HUMAN RESOURCES					
Revenue					
Grants	0	(5,040)	(8,000)	(2,960)	Funding decreased from EEC.
Other Revenue	0	(3,000)	(3,000)	-	
Revenue Total	0	(8,040)	(11,000)	(2,960)	
Expense					
Wages & Benefits	158,718	204,808	198,547	(6,261)	Non-union salary review increase.
Materials & Supplies	42,141	56,569	31,069	(25,500)	Purchased defibrillators for City Hall/HR recruiting higher than budget. To be funded from Corporate Finance account.
Contracted Services	49,628	77,776	77,776	-	
Other Expenses	(45)	7,757	7,757	-	
Expense Total	250,443	346,910	315,149	(31,761)	
HUMAN RESOURCES Total	250,443	338,870	304,149	(34,721)	

City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
INFORMATION SERVICES					
Revenue					
Fees & Service Charges	(31,078)	(43,480)	(43,480)	-	
Other Revenue	0	0	0	-	
Revenue Total	(31,078)	(43,480)	(43,480)	-	
Expense					
Wages & Benefits	155,707	209,752	209,752	-	
Materials & Supplies	138,868	149,112	149,112	-	
Contracted Services	9,067	8,151	8,151	-	
Other Expenses	0	10,258	10,258	-	
Expense Total	303,642	377,273	377,273	-	
INFORMATION SERVICES Total	272,564	333,793	333,793	-	
PARKING					
Revenue					
Fees & Service Charges	(292,801)	(353,755)	(353,755)	-	
Other Revenue	(20,182)	(60,654)	(60,654)	-	
Revenue Total	(312,983)	(414,409)	(414,409)	-	
Expense					
Wages & Benefits	51,644	43,509	43,509	-	
Materials & Supplies	20,739	99,759	99,759	-	
Contracted Services	75,611	100,538	100,538	-	
Other Expenses	21,792	121,454	121,454	-	
Expense Total	169,786	365,260	365,260	-	
PARKING Total	(143,198)	(49,149)	(49,149)	-	

**City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
PARKING RENTAL					
Revenue					
Fees & Service Charges	(960)	(2,120)	(2,120)	-	
Other Revenue	0	0	0	-	
Revenue Total	(960)	(2,120)	(2,120)	-	
Expense					
Wages & Benefits	0	0	0	-	
Materials & Supplies	6,694	10,017	10,017	-	
Contracted Services	1,706	0	0	-	
Other Expenses	0	0	0	-	
Expense Total	8,400	10,017	10,017	-	
PARKING RENTAL Total	7,440	7,897	7,897	-	
PLANNING					
Revenue					
Fees & Service Charges	(126,679)	(196,160)	(231,160)	(35,000)	
Other Revenue	(1,947)	0	0	-	
Revenue Total	(128,626)	(196,160)	(231,160)	(35,000)	
Expense					
Wages & Benefits	523,261	740,892	745,892	5,000	
Materials & Supplies	28,049	78,034	78,034	-	
Contracted Services	1,053	3,812	3,812	-	
Other Expenses	253	29,881	29,881	-	
Expense Total	552,616	852,619	857,619	5,000	
PLANNING Total	423,990	656,459	626,459	(30,000)	

**City of Brockville
Treasurer's Report
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	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
TOURISM					
Revenue					
Grants	(40,500)	0	0		
Other Revenue	(58,701)	0	0	-	
Revenue Total	(99,201)	0	0	-	
Expense					
Materials & Supplies	17,117	6,496	6,496	-	
Contracted Services	223,937	187,070	185,070	(2,000)	
Expense Total	241,053	193,566	191,566	(2,000)	
TOURISM Total	141,853	193,566	191,566	(2,000)	
CITY MANAGEMENT & SERVICES Total	5,482,682	11,380,725	11,403,404	22,679	
OPERATIONS					
FACILITIES					
Revenue					
Fees & Service Charges	(373,957)	(699,671)	(732,171)	(32,500)	Deficit due to cancelled ice during the regular ice season of \$19,200; Spring ice cancelled \$31,000
Grants	0	0	0	-	
Other Revenue	(1,056)	(307,038)	(307,038)	-	
Revenue Total	(375,013)	(1,006,709)	(1,039,209)	(32,500)	
Expense					
Wages & Benefits	443,219	616,268	633,268	17,000	
Materials & Supplies	309,613	453,244	456,070	2,826	
Contracted Services	155,448	201,460	196,460	(5,000)	Unforeseen expenses for service and repairs due to major second floor water leak, HVAC unit replacement in basement office. ESA repairs of deficiencies, painting of MIS and GIS offices. Other expenditures have been reduced to help offset deficit.
Other Expenses	18,077	26,534	26,534	-	
Expense Total	926,357	1,297,506	1,312,332	14,826	
FACILITIES Total	551,344	290,797	273,123	(17,674)	

**City of Brockville
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for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
FLEET					
Revenue					
Fees & Service Charges	(818,768)	(1,115,566)	(1,075,586)	39,980	Surplus in general sale of parts helps offset deficit in Parts & Accessories. Less fuel purchases from outside agents. City vehicles and equipment required additional operating costs and repairs due to severe winter conditions.
Other Revenue	(4,123)	(3,300)	(3,300)	-	
Revenue Total	(822,890)	(1,118,866)	(1,078,886)	39,980	
Expense					
Wages & Benefits	385,712	531,080	531,430	350	Less after-hours calls.
Materials & Supplies	619,523	875,552	838,532	(37,020)	Cost of licenses higher than budgeted. Severe winter conditions resulted in additional vehicle repairs. Fuel costs lower than budgeted helped to reduce deficit. Deficit due to maintaining and operating second life vehicles.
Contracted Services	82,598	53,221	53,221	-	
Other Expenses	20,800	47,332	28,332	(19,000)	Deficit due to maintaining and operating second life vehicles.
Expense Total	1,108,632	1,507,185	1,451,515	(55,670)	
FLEET Total	285,742	388,319	372,629	(15,690)	
OPERATIONS/PARKS ADMINISTRATION					
Revenue					
Other Revenue	(790)	0	0	-	
Revenue Total	(790)	0	0	-	
Expense					
Wages & Benefits	165,853	218,336	218,336	-	
Materials & Supplies	11,689	16,817	16,217	(600)	Professional Development costs greater than expected;
Contracted Services	0	871	871	-	
Other Expenses	313	17,154	17,154	-	
Expense Total	177,854	253,178	252,578	(600)	
OPERATIONS/PARKS ADMINISTRATION Total	177,065	253,178	252,578	(600)	



**City of Brockville
Treasurer's Report
GENERAL VARIANCE ANALYSIS
for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
PARKS					
Revenue					
Fees & Service Charges	(329,226)	(351,055)	(356,955)	(5,900)	Less campers, less diver charter boats, credit from previous year applied to 1 boat for 2015 charge. Additional docking and camping fees collected. Seasonal
Other Revenue	(589)	(6,896)	(6,896)	-	
Revenue Total	(329,815)	(357,951)	(363,851)	(5,900)	
Expense					
Wages & Benefits	577,151	754,125	783,671	29,546	Full-time Operator position vacant. Less labour dollars expended as 1 operator off on short/long term illness; More snowfall than budgeted from Jan 1 - Apr 30.
Materials & Supplies	136,171	200,953	210,771	9,818	Unbudgeted anchor cable repairs for fireworks barges will result in year-end deficit. Repairs to work boat outdrive and rental of boat due to watercraft being out of service will result in year-end deficit.
Contracted Services	324,533	396,728	326,126	(70,602)	Required to contract out by the hour for month of June due to contract default. Re-tendering of contracts resulted in increased costs. Tulip bulbs and bedding plants cost less than budgeted. Unbudgeted work at Rotary Pad (purchase and installation of end netting), electrical additions (repairs) will result in a year-end deficit.
Other Expenses	59,390	73,090	63,090	(10,000)	Repairs to work boat outdrive and rental of boat due to watercraft being out of service will result in year-end deficit.
Expense Total	1,097,245	1,424,896	1,383,658	(41,238)	
PARKS Total	767,429	1,066,945	1,019,807	(47,138)	
PEDESTRIAN VEHICLE INFRASTRUCTURE					
Revenue					
Fees & Service Charges	(578)	0	0	-	New underground wiring installed for advance green, opticom repairs and maintenance. Traffic counting performed by student less than anticipated. Three locations with damaged underground electrical requiring directional bore by contractor. No training & development. Small deficit. No more charges to account this year. Office furniture - bookshelf. Includes street light improvements by Council, Police, etc.
Other Revenue	(355)	0	0	-	
Revenue Total	(933)	0	0	-	
Expense					
Wages & Benefits	180,282	312,747	274,767	(37,980)	
Materials & Supplies	114,071	211,796	212,331	535	
Contracted Services	94,542	95,390	99,583	4,193	
Other Expenses	3,190	3,803	3,803	-	
Expense Total	392,085	623,736	590,484	(33,252)	
PEDESTRIAN VEHICLE INFRASTRUCTURE Total	391,152	623,736	590,484	(33,252)	

**City of Brockville
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	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
PUBLIC WORKS					
Revenue					
Fees & Service Charges	(75,998)	(100,542)	(92,263)	8,279	Revenue surplus a result of increased equipment use for winter maintenance operations/spring clean-up in parking lots.
Other Revenue	(9,707)	0	0	-	
Revenue Total	(85,705)	(100,542)	(92,263)	8,279	
Expense					
Wages & Benefits	1,116,541	1,443,535	1,464,172	20,637	Repairs required due to winter maintenance operations less than 5 year average. Colder winter temperatures resulted in less pothole formation on roadways. Additional staff required for additional 26 weeks. Jan 1 - April 30: more snow received than 10yr average. Extended short-term absences. Vacation payout to retiree.
Materials & Supplies	256,830	403,673	382,757	(20,916)	Cost for signage replacement required to meet minimum maintenance standards (area #5) less than budget. Jan 1 - April 30: more snow received than 10yr average. Less sanding of sidewalks due to prolonged cold temperatures. No contracted training carried out or trade shows attended. Ditches and culvert program may have to be reduced.
Contracted Services	407,208	506,592	453,663	(52,929)	Jan 1 - April 30: more snow received than 10yr average. Budget not reflective of average snowfall.
Other Expenses	261,156	388,948	417,948	29,000	Reduction in fuel prices and less equipment usage due to unavailable manpower.
Expense Total	2,041,736	2,742,748	2,718,540	(24,208)	
PUBLIC WORKS Total	1,956,031	2,642,206	2,626,277	(15,929)	
TRANSIT					
Revenue					
Fees & Service Charges	(194,758)	(246,569)	(246,569)	-	Less sign repair than anticipated
Grants	0	(212,474)	(212,474)	-	
Other Revenue	0	0	0	-	
Revenue Total	(194,758)	(459,043)	(459,043)	-	Less advertising in local paper, utilizing website and interior of buses for instead.
Expense					
Wages & Benefits	355,620	468,199	470,699	2,500	Contracted services (rental) higher than anticipated from January to March due to inclement weather.
Materials & Supplies	10,092	28,533	30,558	2,025	
Contracted Services	226,856	341,375	336,139	(5,236)	
Other Expenses	155,594	190,772	190,772	-	
Expense Total	748,162	1,028,879	1,028,168	(711)	
TRANSIT Total	553,404	569,836	569,125	(711)	
OPERATIONS Total	4,682,167	5,835,017	5,704,023	(130,994)	

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	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
ENVIRONMENTAL SERVICES					
ENGINEERING					
Revenue					
Fees & Service Charges	(1,635)	(7,500)	(7,500)	-	
Grants	0	0	0	-	
Other Revenue	0	0	0	-	
Revenue Total	(1,635)	(7,500)	(7,500)	-	
Expense					
Wages & Benefits	77,617	101,589	101,589	-	
Materials & Supplies	22,276	31,018	31,018	-	
Contracted Services	0	2,323	2,323	-	
Other Expenses	1,568	7,075	7,075	-	
Expense Total	101,461	142,005	142,005	-	
ENGINEERING Total	99,826	134,505	134,505	-	
SOLID WASTE					
Revenue					
Fees & Service Charges	(79,223)	(110,875)	(125,875)	(15,000)	Lower bag and large item tag revenues than expected. First quarter payment recently received and on trend, however there still may be changes to the funding calculations, therefore its too far in advance to predict a surplus or deficit.
Grants	(29,373)	(111,000)	(111,000)	-	
Other Revenue	(55)	0	0	-	
Revenue Total	(108,651)	(221,875)	(236,875)	(15,000)	
Expense					
Wages & Benefits	98,595	131,644	131,644	-	
Materials & Supplies	15,985	45,546	45,546	-	
Contracted Services	655,380	1,110,563	1,120,563	10,000	Landfill gas monitoring/reporting/main no longer required.
Other Expenses	9,760	12,231	12,231	-	
Expense Total	779,720	1,299,984	1,309,984	10,000	
SOLID WASTE Total	671,069	1,078,109	1,073,109	(5,000)	
ENVIRONMENTAL SERVICES Total	770,895	1,212,614	1,207,614	(5,000)	

City of Brockville
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	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
OUTSIDE BOARDS					
CATARAQUI REG. CONSERV. AUTHORITY					
Expense					
Cataraqui Region Conservation Authority	177,940	177,941	177,941		
Expense Total	177,940	177,941	177,941		
CATARAQUI REG. CONSERV. AUTHORITY Total	177,940	177,941	177,941		
DOWNTOWN BUSINESS IMPROVEMENT ASS.					
Revenue					
Fees & Service Charges	0	0	0	-	
Grants	0	0	0	-	
Other Revenue	(299,737)	(294,167)	(294,167)	-	
Revenue Total	(299,737)	(294,167)	(294,167)	-	
Expense					
Wages & Benefits	68,378	95,103	95,103	-	
Materials & Supplies	84,721	104,425	104,425	-	
Contracted Services	25,765	94,439	94,439	-	
Other Expenses	264	200	200	-	
Expense Total	179,127	294,167	294,167	-	
DOWNTOWN BUSINESS IMPROVEMENT ASS. Total	(120,610)	0	0	-	
LONG TERM CARE					
Expense					
Long Term Care	680,145	902,657	902,657		
Expense Total	680,145	902,657	902,657		
LONG TERM CARE Total	680,145	902,657	902,657		



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	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
PUBLIC HEALTH GRANTS					
Expense					
Public Health Grants	308,525	398,129	398,129		
Expense Total	308,525	398,129	398,129		
PUBLIC HEALTH GRANTS Total	308,525	398,129	398,129		
OUTSIDE BOARDS Total	1,046,000	1,478,727	1,478,727	-	
JOINT SERVICES					
JOINT SERVICES					
Revenue					
Provincial Offences	(90,971)	(138,340)	(138,340)		
Revenue Total	(90,971)	(138,340)	(138,340)		
Expense					
Ambulance	847,575	1,100,901	1,100,901		
Housing	763,702	1,016,161	1,016,161		
Expense Total	2,744,486	3,645,206	3,645,206		
JOINT SERVICES Total	2,653,515	3,506,866	3,506,866		
DEBT CHARGES					
DEBT CHARGES					
Revenue					
Debt Charges	(1,243,607)	(1,527,717)	(1,527,717)	-	
Revenue Total	(1,243,607)	(1,527,717)	(1,527,717)	-	
Expense					
Debt Charges	2,561,113	3,277,709	3,327,709	50,000	Debt not issued.
Expense Total	2,561,113	3,277,709	3,327,709	50,000	
DEBT CHARGES Total	1,317,506	1,749,992	1,799,992	50,000	

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	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
CITY BOARDS & COMMITTEES					
AIRPORT					
Revenue					
Fees & Service Charges	(115,073)	(145,719)	(150,719)	(5,000)	Fuel sales January - June 2015 are \$5000 less than same period in 2014. Less aircraft flying.
Other Revenue	(700)	(6,375)	(6,375)	-	
Revenue Total	(115,773)	(152,094)	(157,094)	(5,000)	
Expense					
Wages & Benefits	3,754	5,009	5,009	-	Did not attend AMCO Conference. Less fuel purchased due to less aircraft flying.
Materials & Supplies	67,857	109,665	114,962	5,297	
Contracted Services	89,578	120,820	120,820	-	
Other Expenses	0	1,845	1,845	-	
Expense Total	161,189	237,339	242,636	5,297	
AIRPORT Total	45,417	85,245	85,542	297	
CEMETERY					
Revenue					
Fees & Service Charges	(90,997)	(131,500)	(131,500)	-	
Other Revenue	(34,153)	(56,500)	(56,500)	-	
Revenue Total	(125,150)	(188,000)	(188,000)	-	
Expense					
Wages & Benefits	163,357	213,547	213,547	-	
Materials & Supplies	19,496	36,371	36,371	-	
Contracted Services	2,985	9,244	9,244	-	
Other Expenses	11,384	18,100	18,100	-	
Expense Total	197,222	277,262	277,262	-	
CEMETERY Total	72,072	89,262	89,262	-	



**City of Brockville
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	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
COMMITTEE OF ADJUSTMENT					
Revenue					
Fees & Service Charges	(5,400)	(9,400)	(9,400)	-	
Revenue Total	(5,400)	(9,400)	(9,400)	-	
Expense					
Wages & Benefits	3,525	5,317	5,317	-	
Materials & Supplies	1,873	4,100	4,100	-	
Expense Total	5,399	9,417	9,417	-	
COMMITTEE OF ADJUSTMENT Total	(1)	17	17	-	
HERITAGE BROCKVILLE					
Revenue					
Fees & Service Charges	0	0	0	-	
Grants	0	0	0	-	
Other Revenue	(1,100)	(930)	(930)	-	
Revenue Total	(1,100)	(930)	(930)	-	
Expense					
Wages & Benefits	3,880	8,718	8,718	-	
Materials & Supplies	507	1,030	1,030	-	
Contracted Services	1,119	0	0	-	
Other Expenses	0	0	0	-	
Expense Total	5,507	9,748	9,748	-	
HERITAGE BROCKVILLE Total	4,407	8,818	8,818	-	
LIBRARY					
Revenue					
Library	0	0	0	-	
Revenue Total	0	0	0	-	
Expense					
Library	17,331	646,425	646,425	-	
Expense Total	17,331	646,425	646,425	-	
LIBRARY Total	17,331	646,425	646,425	-	

**City of Brockville
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for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
MUSEUM					
Revenue					
Fees & Service Charges	(31,341)	(37,500)	(42,500)	(5,000)	It is anticipated that Program fees will be lower than budgeted.
Grants	(2,937)	(31,176)	(31,176)	-	
Other Revenue	(702)	(1,200)	(1,200)	-	
Revenue Total	(34,980)	(69,876)	(74,876)	(5,000)	
Expense					
Wages & Benefits	164,851	219,856	219,856	-	
Materials & Supplies	31,050	46,863	46,863	-	
Contracted Services	22,110	31,762	31,762	-	
Other Expenses	0	0	0	-	
Expense Total	218,011	298,481	298,481	-	
MUSEUM Total	183,031	228,605	223,605	(5,000)	
POLICE					
Revenue					
Fees & Service Charges	(873,126)	(883,177)	(883,177)	-	Increase of paid law enforcement duties; settled contract and personnel changes.
Grants	(28,931)	(319,311)	(319,311)	-	
Other Revenue	(64,692)	(22,200)	(22,200)	-	
Revenue Total	(966,749)	(1,224,688)	(1,224,688)	-	
Expense					
Wages & Benefits	5,437,968	7,518,759	7,593,759	75,000	Professional services less than budgeted.
Materials & Supplies	357,415	528,829	528,829	-	
Contracted Services	85,739	135,085	159,085	24,000	
Other Expenses	98,022	134,751	134,751	-	
Expense Total	5,979,144	8,317,424	8,416,424	99,000	
POLICE Total	5,012,395	7,092,736	7,191,736	99,000	
CITY BOARDS & COMMITTEES Total	5,334,651	8,151,108	8,245,405	94,297	
Grand Total	21,287,416	33,315,049	33,346,031	30,982	



City of Brockville
Treasurer's Report
WATER VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
FINANCE - WATER					
Revenue					
Fees & Service Charges	(16,420)	(28,367)	(28,367)		
Other Revenue	(2,759,586)	(4,071,035)	(4,041,035)	30,000	Anticipated revenue surplus.
Revenue Total	(2,776,006)	(4,099,402)	(4,069,402)	30,000	
Expense					
Wages & Benefits	248,811	338,644	338,644		
Materials & Supplies	21,074	165,708	165,708		
Contracted Services	-	11,939	11,939		
Other Expenses	1,298,744	1,016,209	1,016,209		
Expense Total	1,568,629	1,532,500	1,532,500		
FINANCE - WATER Total	(1,207,377)	(2,566,902)	(2,536,902)	30,000	
ADMINISTRATION					
Expense					
Wages & Benefits	95,510	127,136	127,136		
Materials & Supplies	4,820	5,881	5,881		
Contracted Services	-	-	-		
Other Expenses	-	9,397	9,397		
Expense Total	100,330	142,414	142,414		
ADMINISTRATION Total	100,330	142,414	142,414		

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WATER VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
ELIZABETHTOWN					
Revenue					
Other Revenue	(63,533)	(78,396)	(78,396)		
Revenue Total	(63,533)	(78,396)	(78,396)		
Expense					
Wages & Benefits	678	-	-		
Materials & Supplies	3,862	9,376	9,376		
Contracted Services	5,870	5,000	5,000		
Other Expenses	-	55,612	55,612		
Expense Total	10,410	69,988	69,988		
ELIZABETHTOWN Total	(53,123)	(8,408)	(8,408)		
ENGINEERING					
Expense					
Wages & Benefits	120,371	161,166	167,166	6,000	Surplus due to retirement of staff not replaced.
Materials & Supplies	8,380	13,483	12,986	(497)	
Contracted Services	-	402	402		
Other Expenses	171	505	505		
Expense Total	128,922	175,556	181,059	5,503	
ENGINEERING Total	128,922	175,556	181,059	5,503	
FLEET					
Revenue					
Fees & Service Charges	-	(510)	(510)		
Other Revenue	-	(408)	(408)		
Revenue Total	-	(918)	(918)		
Expense					
Wages & Benefits	27,759	40,625	40,925	300	Less after-hour calls
Materials & Supplies	1,258	5,083	4,200	(883)	Reduced expenses in other accounts to help offset deficit
Contracted Services	-	400	400		
Other Expenses	844	632	632		
Expense Total	29,861	46,740	46,157	(583)	
FLEET Total	29,861	45,822	45,239	(583)	

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WATER VARIANCE ANALYSIS
for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
WATER DISTRIBUTION MAINTENANCE					
Revenue					
Fees & Service Charges	(13,893)	(16,892)	(16,892)		
Other Revenue	-	-	-		
Revenue Total	(13,893)	(16,892)	(16,892)		
Expense					
	405,471	538,057	472,057	(66,000)	Extensive number of frozen services and water main breaks during winter resulting in a significant increase in non-standard wages and benefits. Temporary employees required to cover short-term disability and modified duties and seasonal workload. New employees wages allocated to WD not treatment. Temporary spending freeze implemented to help offset overall deficit.
Wages & Benefits					
	121,521	171,032	172,032	1,000	Temporary spending freeze implemented to help offset overall deficit.
Materials & Supplies					
	168,272	117,560	57,047	(60,513)	Increase in contracted services for main break excavations. Increase in contracted services for frozen services and excavations. Temporary spending freeze implemented to help offset overall budget, emergency repairs will only be completed until year end.
Contracted Services					
Other Expenses	37,567	33,953	36,393	2,440	Temporary spending freeze implemented to help offset overall deficit.
Expense Total	732,830	860,602	737,529	(123,073)	
WATER DISTRIBUTION MAINTENANCE Total	718,937	843,710	720,637	(123,073)	

**City of Brockville
Treasurer's Report
WATER VARIANCE ANALYSIS
for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS/(DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
WATER TREATMENT					
Revenue					
Other Revenue	-	-	-		
Revenue Total	-	-	-		
Expense					
Wages & Benefits	437,884	586,257	661,257	75,000	New employees wages allocated to WD wage account.
Materials & Supplies	331,637	509,435	511,435	2,000	Temporary spending freeze implemented to help offset overall deficit.
Contracted Services	43,938	55,200	68,200	13,000	
Other Expenses	25,645	(2,178)	(4,678)	(2,500)	Increased cost of maintaining older fleet vehicles.
Expense Total	839,104	1,148,714	1,236,214	87,500	
WATER TREATMENT Total	839,104	1,148,714	1,236,214	87,500	
DEBT CHARGES					
Expense					
Debt Charges	-	189,747	219,747	30,000	Debt not yet issued.
Expense Total	-	189,747	219,747	30,000	
DEBT CHARGES Total	-	189,747	219,747	30,000	
Grand Total	556,653	(29,347)	-	29,347	

City of Brockville
Treasurer's Report
WASTEWATER VARIANCE ANALYSIS
for period ending September 30, 2015

Attachment 3

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS / (DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
FINANCE - WASTEWATER					
Revenue					
Other Revenue	(3,417,111)	(4,880,777)	(4,832,777)	48,001	Anticipated revenue surplus.
Revenue Total	(3,417,111)	(4,880,777)	(4,832,777)	48,001	
Expense					
Wages & Benefits	226,233	308,815	308,815		
Materials & Supplies	19,221	119,920	119,920		
Contracted Services	-	9,869	9,869		
Other Expenses	814,898	770,722	770,722		
Expense Total	1,060,353	1,209,326	1,209,326		
FINANCE - WASTEWATER Total	(2,356,758)	(3,671,451)	(3,623,451)	48,001	
ADMINISTRATION					
Revenue					
Other Revenue	-	-	-		
Revenue Total	-	-	-		
Expense					
Wages & Benefits	102,243	135,662	135,662		
Materials & Supplies	373	1,952	1,952		
Contracted Services	-	-	-		
Other Expenses	-	9,213	9,213		
Expense Total	102,616	146,827	146,827		
ADMINISTRATION Total	102,616	146,827	146,827		
ENGINEERING					
Revenue					
Other Revenue	-	-	-		
Revenue Total	-	-	-		

**City of Brockville
Treasurer's Report
WASTEWATER VARIANCE ANALYSIS
for period ending September 30, 2015**

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS / (DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
Expense					
Wages & Benefits	113,955	141,687	150,687	9,000	Surplus due to retirement of staff not replaced.
Materials & Supplies	8,536	9,506	9,506		
Contracted Services	-	357	357		
Other Expenses	-	150	150		
Expense Total	122,492	151,700	160,700	9,000	
ENGINEERING Total	122,492	151,700	160,700	9,000	
WASTEWATER COLLECTION					
Revenue					
Fees & Service Charges	(9,040)	(13,923)	(13,923)		
Revenue Total	(9,040)	(13,923)	(13,923)		
Expense					
Debt Charges	0	0	0		
Wages & Benefits	118,056	227,219	247,219	20,000	
Materials & Supplies	8,862	18,750	48,750	30,000	More work being completed with WPCC staff and contractors, less use of Works staff Anticipated Operations will not use their portion of this training budget as in previous years.
Contracted Services	52,375	35,600	35,600		
Other Expenses	6,690	17,004	17,004		
Expense Total	185,984	298,573	348,573	50,000	
WASTEWATER COLLECTION Total	176,944	284,650	334,650	50,000	
WATER POLLUTION CONTROL					
Revenue					
Other Revenue	(59,679)	(53,132)	(53,131)		

City of Brockville
Treasurer's Report
WASTEWATER VARIANCE ANALYSIS
for period ending September 30, 2015

	2015 YTD	PROJECTED FOR DECEMBER 31, 2015	2015 BUDGET	SURPLUS / (DEFICIT) FAVOURABLE / (UNFAVOURABLE)	COMMENTS
Revenue Total	(59,679)	(53,132)	(53,131)		
Expense					
Wages & Benefits	819,517	1,079,435	1,079,435		
Materials & Supplies	704,231	1,103,715	1,083,715	(20,000)	More work being completed with WPCC staff and contractors, less use of Works staff Failure of two radar unites (Riverview & Oxford), piping and check valve failure at Central, emergency pump and motor rebuild at West End.
Contracted Services	175,801	286,930	286,930		
Other Expenses	17,187	23,366	23,366		
Expense Total	1,716,737	2,493,446	2,473,446	(20,000)	
WATER POLLUTION CONTROL Total	1,657,058	2,440,314	2,420,315	(20,000)	
DEBT CHARGES					
Expense					
Debt Charges	-	460,959	560,959	100,000	Debt not yet issued.
Expense Total	-	460,959	560,959	100,000	
DEBT CHARGES Total	-	460,959	560,959	100,000	
Grand Total	(297,648)	(187,002)	0	187,001	

November 11, 2015

**Report to Finance, Administration and Operations Committee
November 17, 2015**

**2015-123-11
Lease Agreement
Beattie Dodge Chrysler Jeep Ltd.
George Street Parking Lot**

**S. MacDonald
City Clerk**

Recommended

THAT Council authorize the Mayor and City Clerk to execute a lease agreement between the Corporation of the City of Brockville and Beattie Dodge Chrysler Jeep Ltd. for 24 parking spaces located in the George Street parking lot; and

THAT the lease be for the period of December 1, 2015 to November 30, 2020 with an option to renew for an additional 5 years.

Origin

This matter originates from ongoing discussions between City Council and Staff and Mr. Doug Beattie and Mr. Kevin Beattie, Beattie Dodge Chrysler Jeep Ltd. to gain additional parking spaces to support their business's needs.

Analysis

The City has been leasing these spaces to Beattie Dodge Chrysler Jeep Ltd. since 2006. The previous lease included 16 spaces in the George Street Parking lot. Several options were considered to increase the amount of space for additional vehicle display/storage, including the George Street Park. After consideration Beattie's management decided to proceed with a lease of 24 spaces in the George Street parking lot. The lease will include the annual use of 19 spaces and the seasonal use (April 15th to October 31st) of an additional 5 spaces. The 5 spaces are required for snow control operations for the parking lot during the winter months. Attachment No. 1 illustrates the annual spaces (yellow) and the seasonal spaces (blue).

The proposal to Beattie Dodge Chrysler Jeep Ltd. would see an annual lease in the amount of \$6,925.00 (plus applicable taxes). The lease will be adjusted annually to reflect the Consumer Price Index (CPI) increase from September to September.

2015-12~~6~~³-11

George Street Parking Lot Lease Agreement With
Beattie Dodge Chrysler Jeep Ltd.

Page 2

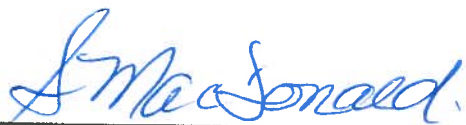
The lease requires the lessee to:

- maintain appropriate signs to designate the area as Beattie Dodge Chrysler Jeep parking;
- provide snow removal for the leased area;
- provide sixty days notice to terminate the lease.

This lease reduces the number of spaces available for parking permit holders by 5 spaces. This is addressed in a separate report to the Committee to amend the parking bylaw.

Financial Considerations

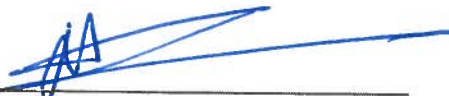
The lease of parking spaces to Beattie Dodge supports the City's Strategic Plan by supporting a downtown business by providing additional space.



S. MacDonald, City Clerk

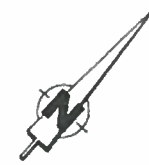


D. Dick, CPA, CA
Director of Corporate Services



B. Casselman, City Manager

GEORGE STREET



2.74 meters
9.0 feet
(Typical)

5.5 meters
18.0 feet
(Typical)

Scale 1:400 Date 2004 04 12

George Street
Parking Lot
SK2004-53

November 11, 2015

**Report to Finance, Administration and Operations Committee
November 5, 2013**

**2015-124-11
Amendments to Parking By-law 119-89
Buell Street and George Street Parking Lots**

**S. MacDonald
City Clerk**

Recommended

THAT Council authorize the passing of a bylaw to amend the City of Brockville Parking Bylaw 119-89 to:

1. amend Schedule 10 to reduce the number of metered spaces in the George Street parking lot to 3; and
2. amend Schedule 10 to permit the sales of up to a maximum of 5 permits in the Buell Street parking lot

Origin

In review of the parking regulations during the consideration of a lease of space to Beattie Dodge it was noted that there were several changes that could be made to the Parking By-law to improve parking conditions and a couple of housekeeping matters as a result of the lease.

Analysis

There are currently 8 metered spaces in the George Street Parking Lot (see Attachment No. 1). It is proposed that the metered spaces be reduced by 5 spaces, leaving 3 for clients of the local businesses. We have monitored the spaces and the revenue collected from the meters and staff are of the opinion that 3 meters should be sufficient. The meters are configured to accommodate payment for up to nine hours. The additional spaces will ensure that we can continue to sell up to 22 parking permits for the George Street lot after the additional spaces being leased to Beattie Dodge.

It is proposed to sell a maximum of 5 parking permits for the Buell Street Parking Lot in addition to the current day use parking. Overnight parking would not be permitted in this lot.

Financial Considerations

The removal of the meters from the George Street lot is expected to reduce revenue by approximately \$400 per year. The selling of parking permits in the Buell Street lot could result in up to \$2,200 revenue per year; net increase in revenue of \$1,800.

The cost of installing signs in the parking lots would be accommodated within the Parking Operating budget.



S. MacDonald, City Clerk



D. Dick, CPA, CA
Director of Corporate Services



per B. Casselman, City Manager

GEORGE STREET

Overnight parking area

2.74 meters
9.0 feet
(Typical)

5.5 meters
18.0 feet
(Typical)

Metered area

Scale 1:400 Date 2004 04 12

George Street
Parking Lot
SK2004-53