

THE CORPORATION OF THE TOWN OF GEORGINA

REPORT NO. DAS-2010-0009

FOR CONSIDERATION OF
THE BUDGET COMMITTEE
OF FEBRUARY 9, 2010

SUBJECT: 2010 TAX LEVY SUPPORTED BUDGET

RECOMMENDATIONS:

1. **THAT REPORT NO. DAS-2010-0009 REGARDING THE 2010 TAX LEVY SUPPORTED BUDGET BE RECEIVED; AND**
2. **THAT THE ATTACHED DRAFT 2010 TAX LEVY SUPPORTED BUDGET BE RECEIVED FOR COUNCIL REVIEW; AND**
3. **THAT COUNCIL CONSIDER ADOPTION OF THE PROPOSED 2010 TAX LEVY SUPPORTED BUDGET, AS AMENDED BY THE BUDGET COMMITTEE, AT ITS MEETING OF FEBRUARY 22, 2010.**

BACKGROUND:

This report presents the draft 2010 Tax Levy Supported Budget to Council (Budget Committee) for review. The 2010 Tax Levy Supported Budget does not include those expenditures and revenues related to the Town's Water and Sewer Budget, since those services are fully funded through user rates.

The draft 2010 Tax Levy Supported Budget has been prepared by the Senior Management Team, in consultation with the Chief Administrative Officer and the Town Treasurer. It is anticipated that the final proposed budget will be presented to Council for adoption on February 22, 2010.

Notices advising of the proposed budget meetings were posted both in the Georgina Advocate local newspaper and on the Town's web site.

On January 26, 2010, Town staff will host a public information session to answer questions and to receive comments regarding the 2010 proposed budget. A summary of any comments received will be distributed to Council at the Budget Committee meeting on February 22, 2010.

COMMENTS:

As in previous years, the Budget is presented in three components:

- Base Budget
- Management Recommendations
- 2010 Issues.

Base Budget

The Base Budget reflects a net expenditure increase of 2.5% before consideration of assessment growth, representing the necessary changes to the previous year's budget to reflect the dollars required to maintain the same level of service for the coming year. In this section, adjustments for certain uncontrollable items, in addition to matters that have already been approved by Council must be reflected.

The Base Budget includes:

- the annual change in debt repayment amounts
- the annualization of any salary costs for new positions approved for a portion of the previous year
- an allowance for any outcomes that may arise from collective agreements. All of the Town's collective agreements are due to be negotiated in 2010
- the adjustment for benefit costs associated with the salary budgets
- the reduction of any one-time charges included in the previous year's budget
- impact of annual insurance premium increases
- Council decisions made prior to budget release which impact the budget levels required
- Changes in contract costs/revenue recovery for base municipal services.

Management Recommendations

The Management Recommendations contained in the next section represent a net increase in expenditures of \$162,820, which together with the Base Budget adjustments reflect a net expenditures increase of 3.1% before consideration of assessment growth. Management Recommendations reflect proposed adjustments to the Base Budget level for certain known factors, growth-driven costs, or to correct the Base Budget based on the actual results. These may be areas that indicate where certain conditions have changed in the cost of service delivery or simply areas where Senior staff propose that adjustments need to be made to reflect today's current business and operating environment.

2010 Budget Issues

The third section of the budget is the Issues Summary presented for Council discussion, which reflects new projects/proposals totaling \$762,820 and includes operating budget initiatives totaling \$346,390 as well as an increase to the Town's Capital Program in the amount \$416,430. This section covers a wide range of "issues" which it is felt should be individually considered by Council for the current year. These items represent individual "yes" or "no" decisions for Council as to whether or not they concur with their inclusion in the budget for the current year. The budgetary impact of the total budget issues equals an increase in net expenditures of about 2.8%, before impact of assessment growth.

Overview of Draft 2009 Tax Levy Supported Budget

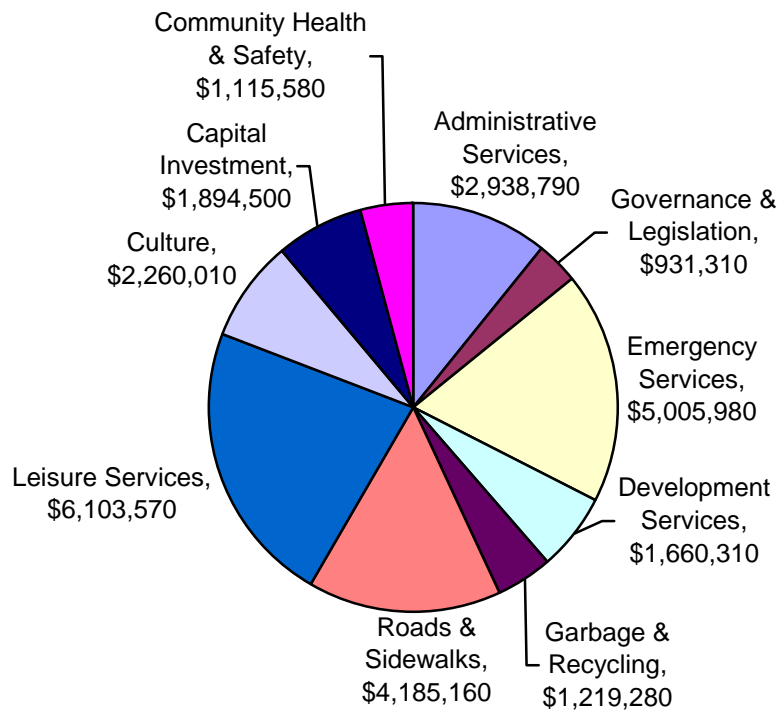
After consideration of the impact of assessment growth of 1.1%, the proposed net expenditure increase is 1.4%, before Council’s consideration of “2010 Budget Issues”.

The total net budget is summarized by customer service area in the pie chart below and in Appendix #1 entitled “2010 Operating Budget – Net Tax Levy”.

A 1% budget impact is equal to about \$267,760 thousand.

The draft 2010 Budget before Council’s consideration of “budget issues” includes net expenditures of \$27.3 million as identified in the following pie chart.

Net Expenditures \$27.3 Million



2010 Capital Purchases and Infrastructure Investment

Proposed capital expenditures totaling \$24,843,850 are listed on Appendix #2, which also identifies the proposed funding sources, including development charges, reserve funds, and government grants. It is noted that the overall capital program in 2010 is extraordinary, having achieved grant funding of \$9,866,670 from *Build Canada* program and \$1,434,000 from the *RINC* program. The net tax levy requirement to fund the capital program is \$2,310,930, which reflects an increase of \$416,430 over the 2009 Capital Budget.

2010 Assessment Base

The assessment base for the 2010 taxation year is based on the phase-in market value of properties as determined at January 1, 2008. 2009 taxation was based on the value of properties as at January 1, 2008. The Province of Ontario has mandated that taxation for the 2010 taxation year shall be based on a four-year phase-in of assessment value increases resulting from the recent reassessment that commenced in 2009. Appendix "3" provides a summary of the Town's assessment base for the purposes of 2010 taxation.

The assessed value of an average single family detached home in Georgina is \$242,500, based on the phased-in assessment for 2010 taxation purposes.

The budgetary impact of assessment growth in the Town has been calculated as approximately \$287 thousand, based on 1.1% growth in the assessment base from 2008 to 2009.

2010 Reserves

The Town maintains reserve funds for several purposes, including the eventual replacement of assets at the end of their useful life-cycle (full cost recovery), working capital, contingencies, and one-time capital expenditures.

Appendix "4" contains a detailed summary of the Town's discretionary reserve funds and the proposed budgetary contributions to and draws from the reserve funds in 2010.

In 2010, staff propose to bring forward a reserve strategy to Council to ensure that sufficient funds will be available to replace the Town's assets at the end of their life-cycle, to ensure that funds are available to sustain the current level of service delivery by the Town, and to allow the Town to capitalize on any opportunities that may arise for grant participation with the Federal and/or Provincial governments.

2010 Debt

The Town currently maintains tax levy supported debt totaling approximately \$1.85 million in serial debentures through the Region of York that were issued for the redevelopment of the Georgina Ice Palace (refer to Table 1 below). The debt servicing requirement related to these debentures is fully funded through the property tax levy.

Table 1 – Long Term Debt

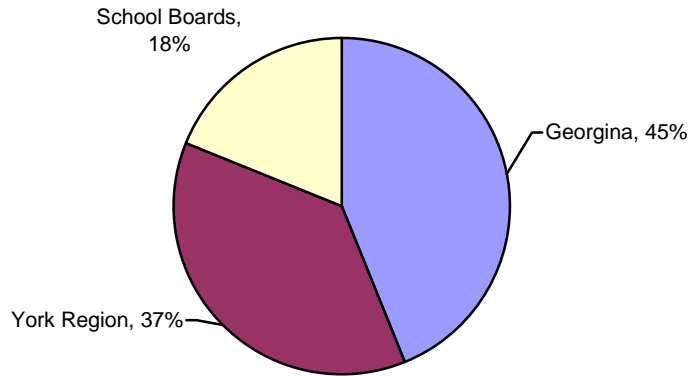
Capital Investment	Balance Dec 31, 2009 \$	2010 Principle Payments \$	Balance Dec 31, 2010 \$	Final Payment Year
Georgina Ice Palace	1,856,000	561,000	1,295,000	2012

The Ministry of Municipal Affairs and Housing has calculated and prescribed the Town's Annual Repayment Limit for Debt at \$6.9 million. The draft 2010 Budgets for all purposes include annual debt servicing payments totaling \$1.9 million, well within the Town's Annual Repayment Limit.

2010 Proposed Property Tax Rates

The Town collects property taxes to fund its own operational and capital requirements, as well as the levies required by the Region of York and the Province of Ontario for the school boards. The following pie-chart portrays the percentage of property taxes collected from residential properties for each level of government.

Total Property Tax Proportions (Residential)



Based on the 2010 draft budget before consideration of “issues”, it would be necessary for the Town to generate approximately \$27.3 million from the property tax rates in order to fund its Town’s operational and net capital requirements for 2010. The net increase over the 2009 tax levy would be 2.0%.

Council of the Region of York has adopted its 2010 Budget, reflecting a 2010 property tax rate increase of 0% (zero).

The Education Tax Rate to support school boards is established by the Province of Ontario and we have been advised that the 2010 taxation rates have not yet been established by the Province, although the Province has announced that the 2009 “notional rates” will be maintained for 2010. A modest budget increase of 2% for school board purposes has been assumed in this report, in order to estimate the overall tax rate impact to residents.

Consequently, the total proposed property tax increase (exclusive of “budget issues”) for residents of Georgina would be 1.3% as reflected in Table 2 below.

Table 2
Overall Tax Levy Impact (Proposed Georgina Budget before "Issues")

Government	% share	% increase	Total tax levy impact
Georgina	45%	2.0%	0.9%
York Region	37%	0.0%	0.0%
School Boards	18%	2.0%	0.4%
	100%		1.3%

Based on the average assessed value of \$242,500 for a single family detached home in Georgina and an overall property tax increase of 1.3%, the dollar impact to the individual homeowner's annual property tax bill would be \$79 as reflected in Table 3 below.

Table 3
Overall Tax Levy Impact
(Proposed Georgina Budget before "Issues")

2009 Property Taxes	2010 Property Taxes	Total annual tax levy increase	Total tax levy impact
\$3,141	\$3,182	\$41	1.3%

During Council's consideration of the proposed 2010 Budget "Issues", Council may evaluate the potential tax impact of each "issue", based on the factor that:

A 1% budget impact is equal to about \$268 thousand.

As an example, Table 4 below reflects the potential dollar impact to the average homeowner in Georgina should Council approve an additional \$763 thousand for the "issues" identified in the proposed 2010 budget.

Table 4
Overall Tax Levy Impact
If: Proposed Georgina Budget includes \$763 thousand in satisfaction of outstanding issues

2009 Property Taxes	2010 Property Taxes	Total annual tax levy increase	Total tax levy impact
\$3,141	\$3,220	\$79	2.5%

Inter-Municipal Comparisons

The Town of Georgina participates in the annual municipal study prepared by BMA Management Consulting Inc. This study includes several inter-municipal comparisons that may be used to determine the competitiveness of individual municipalities. The 2009 study included 82 Ontario municipalities.

The Net Municipal Levy per Capita measures the total annual cost to provide services for each of its residents. It is important to note that the tax rate alone does not reflect the true property tax burden to homeowners and businesses, since each municipality has its own unique assessment base. Both the Town of Georgina and the Town of Newmarket have a 2009 Net Municipal Levy per Capita of \$1,030. These are the lowest Net Municipal Levies across the nine municipalities in York Region. Table 5 below provides a quick comparison of Georgina's 2009 Net Municipal Levy per Capita.

Table 5
2009 Net Municipal Levy per Capita

Georgina	Survey Average	York Region Average
\$1,030	\$1,167	\$1,210

Appendix "5" contains several inter-municipal comparisons of tax burdens as contained in the 2009 BMA Municipal Study.

CONCLUSION:

The attached draft 2010 Budget is presented to Council, sitting as the Budget Committee, for their review and deliberation. Following Council direction, staff will amend the proposed budget as required and will bring forward the amended budget to Council for adoption on February 22, 2010.

Recommended by:

Rebecca Mathewson, CGA
Director of Administrative Services and Town Treasurer

Approved by:

Susan Plamondon, B.A., L.L.B.
Chief Administrative Officer

Appendices:

- 1 Summary of Net Tax Levy Budget*
- 2 Summary of Capital Budget*
- 3 Assessment Base*
- 4 Summary of Discretionary Reserve Funds*
- 5 Tax Levy per Capita Comparators – BMA Municipal Study*

Town of Georgina

2010 Tax Levy Budget - Summary of Net Expenditures

Department and Division	(Pg#)	2009	2009	2010 Base	2010	2010 Draft	2010	2010 Draft	2010	% Incr
		Approved Budget	Actuals	Budget	Mgmnt Recomm.	Budget - Before Issues	Issues	Budget - incl. issues	Increase	
		\$	\$	\$	\$	\$	\$	\$	\$	%
Council	1-2	388,804	390,114	394,600	1,500	396,100		396,100	7,296	1.9
Chief Administrative Office										
Chief Administrative Officer	3	331,967	314,728	354,820	1,550	356,370		356,370	24,403	7.4
Human Resources	17	270,533	260,591	277,090	2,900	279,990	10,000	289,990	19,457	7.2
		602,500	575,319	631,910	4,450	636,360	10,000	646,360	43,860	7.3
Administrative Services										
Director of Administrative Services	4	218,882	190,825	221,390	550	221,940	18,000	239,940	21,058	9.6
Financial Services	5-6	689,773	706,987	744,250	72,000	816,250	73,500	889,750	199,977	29.0
Revenue Services	7-8	(335,979)	(577,223)	(338,380)	(71,300)	(409,680)	7,000	(402,680)	(66,701)	19.9
Purchasing	9-12	1,035,748	991,576	1,036,630	(2,380)	1,034,250		1,034,250	(1,498)	(0.1)
Information Technology	13-14	703,164	627,775	703,750	29,700	733,450	45,000	778,450	75,286	10.7
Office of the Town Clerk	15-16	529,211	487,394	528,210	7,000	535,210		535,210	5,999	1.1
- Municipal Law Enforcement	28-29	371,484	333,591	372,240	(62,540)	309,700		309,700	(61,784)	(16.6)
- Canine Control	30-31	200,512	218,306	200,810	(3,380)	197,430		197,430	(3,082)	(1.5)
- Weed Control	32	6,655	6,495	6,560	(200)	6,360		6,360	(295)	(4.4)
- Fence Viewers / Livestock	33	3,750	5,891	3,750	2,550	6,300		6,300	2,550	68.0
- Crossing Guards	61	238,200	223,735	238,200	4,110	242,310		242,310	4,110	1.7
- Committee of Adjustment	123	33,550	43,133	33,550	15,250	48,800		48,800	15,250	45.5
		3,694,950	3,258,485	3,750,960	(8,640)	3,742,320	143,500	3,885,820	190,870	5.2
Emergency Services										
Full Time Force	19-20	4,319,376	4,210,949	4,328,820	12,510	4,341,330		4,341,330	21,954	0.5
Keswick Fire Dept.	21	132,630	115,895	132,630	3,010	135,640		135,640	3,010	2.3
Sutton Fire Dept.	22	53,030	41,313	53,030	1,000	54,030		54,030	1,000	1.9
Pefferlaw Fire Department	23	53,499	39,068	53,500	1,500	55,000		55,000	1,501	2.8
Fire Prevention	23	293,024	297,674	293,020		293,020		293,020	(4)	(0.0)
Training	25	126,957	123,763	126,960		126,960	7,000	133,960	7,003	5.5
		4,978,516	4,828,662	4,987,960	18,020	5,005,980	7,000	5,012,980	34,464	0.7
Development Services										
Building Inspection	26-27	379,170	366,717	380,020	(10,560)	369,460		369,460	(9,710)	(2.6)
Planning	121-122	846,355	579,952	846,670	(64,850)	781,820		781,820	(64,535)	(7.6)
Economic Development	125-126	422,764	455,423	422,780	37,450	460,230		460,230	37,466	8.9
		1,648,289	1,402,092	1,649,470	(37,960)	1,611,510	0	1,611,510	(36,779)	(2.2)

Town of Georgina

2010 Tax Levy Budget - Summary of Net Expenditures

Department and Division	(Pg#)	2009	2009	2010 Base	2010	2010 Draft	2010	2010 Draft	2010	% Incr
		Approved Budget	Actuals	Budget	Mgmnt Recomm.	Budget - Before Issues	Issues	Budget - incl. issues	Increase	
		\$	\$	\$	\$	\$	\$	\$	\$	%
Engineering & Public Works										
Mosquito Control Program	34	99,150	85,220	99,150	(10,000)	89,150	10,000	99,150	0	0.0
Roads Operations	35-37	643,831	1,113,447	577,090	75,000	652,090		652,090	8,259	1.3
Roads Maintenance	38-45	2,765,950	2,187,843	2,765,950	48,300	2,814,250	30,000	2,844,250	78,300	2.8
Street Lighting	56	380,500	393,923	380,500	10,000	390,500		390,500	10,000	2.6
Engineering	57-58	295,394	307,862	295,820	(1,000)	294,820	4,000	298,820	3,426	1.2
Sidewalk Maintenance	59	30,000	11,693	30,000		30,000		30,000	0	0.0
Town Dams	60	3,500	3,143	3,500		3,500		3,500	0	0.0
Refuse Collection	62	147,377	112,278	147,380	20,000	167,380		167,380	20,003	13.6
Refuse Disposal	63	191,000	94,222	191,000		191,000		191,000	0	0.0
Refuse Recycling	64-65	862,700	781,301	862,700	(1,800)	860,900		860,900	(1,800)	(0.2)
		5,419,402	5,090,932	5,353,090	140,500	5,493,590	44,000	5,537,590	118,188	2.2
Leisure Services										
Cemeteries	69-70	9,800	9,224	9,800	300	10,100		10,100	300	3.1
Family Life Centre	71	3,041	3,257	3,170		3,170		3,170	129	4.2
Seniors Centres/Programs	72-74	155,260	140,633	149,890	(3,450)	146,440		146,440	(8,820)	(5.7)
Leisure Programs	75-78	879,589	817,208	882,130	(12,740)	869,390	60,000	929,390	49,801	5.7
Leisure Debt	76	683,544	683,544	683,540		683,540		683,540	(4)	(0.0)
To Reserves for Future Expenditures	76	540,287	540,287	540,290		540,290		540,290	3	0.0
Community Parks	79-80,83,11	84,870	76,929	84,870	200	85,070	0	85,070	200	0.2
Pefferlaw Ice Pad	80	37,800	9,382	38,100	1,200	39,300		39,300	1,500	4.0
Willow Beach Conservation Authority	82	55,815	(9,038)	55,820	(12,000)	43,820		43,820	(11,995)	(21.5)
De La Salle Park	84-85	75,900	61,691	77,620	1,200	78,820		78,820	2,920	3.8
Parks Operations	86-91	1,704,131	1,823,633	1,711,090	21,350	1,732,440	62,100	1,794,540	90,409	5.3
Wharves & Harbour	92-93	(910)	11,218	(520)	630	110		110	1,020	(112.1)
Georgina Ice Palace	94-96	562,675	683,189	569,350	43,250	612,600		612,600	49,925	8.9
Sutton Arena	97-98	262,406	225,240	266,680	27,600	294,280		294,280	31,874	12.1
Georgina Leisure Pool	99-100	565,121	421,229	566,590	(5,820)	560,770		560,770	(4,351)	(0.8)
Youth Centres	103-105	395,085	396,836	397,330	6,100	403,430		403,430	8,345	2.1
Community Halls	106-115	376,177	376,410	381,760	5,000	386,760		386,760	10,583	2.8
Historical Society	117-118	125,970	154,342	128,940	24,300	153,240	0	153,240	27,270	21.6
Red Barn Theatre	117	60,000	120,000	60,000	(60,000)	0		0	(60,000)	(100.0)
Military Museum	117	18,000	18,700	18,000		18,000		18,000	0	0.0
Georgina Arts Council	117-118	75,000	75,000	75,000		75,000		75,000	0	0.0

Town of Georgina

2010 Tax Levy Budget - Summary of Net Expenditures

Department and Division	(Pg#)	2009	2009	2010 Base	2010	2010 Draft	2010	2010 Draft	2010	% Incr
		Approved Budget	Actuals	Budget	Mgmnt Recomm.	Budget - Before Issues	Issues	Budget - incl. issues	Increase	
		\$	\$	\$	\$	\$	\$	\$	\$	%
Stephen Leacock Theatre	119	97,160	166,296	98,460	2,000	100,460		100,460	3,300	3.4
		6,766,721	6,805,210	6,797,910	39,120	6,837,030	122,100	6,959,130	192,409	2.8
Library	116	1,521,294	1,514,754	1,526,550		1,526,550	19,790	1,546,340	25,046	1.6
Other Expenditures & Revenues										
Georgina Mobility Transit	55	50,000	54,915	50,000	5,830	55,830		55,830	5,830	11.7
To Reserves for Environmental/Energy	66	72,000	72,000	72,000		72,000		72,000	0	0.0
Physician Recruitment	67	136,500	90,881	136,500		136,500		136,500	0	0.0
Supplementary Taxes		(150,000)	(206,145)	(100,000)		(100,000)		(100,000)	50,000	(33.3)
Payments in Lieu of Taxes		(131,360)	(168,450)	(168,450)		(168,450)		(168,450)	(37,090)	28.2
Tax Adjustments		160,000	100,983	160,000		160,000		160,000	0	0.0
Salary Gapping		(65,000)		0		0		0	65,000	(100.0)
OMPF		(248,332)		(163,330)		(163,330)		(163,330)	85,002	(34.2)
Prior Years surplus		(250,000)	(250,000)	(250,000)		(250,000)		(250,000)	0	0.0
Contribution to Contingency Reserve				428,000		428,000		428,000	428,000	
		(426,192)	(305,816)	164,720	5,830	170,550	0	170,550	596,742	(140.0)
TOTAL TAX LEVY - OPERATING		24,594,284	23,559,752	25,257,170	162,820	25,419,990	346,390	25,766,380	1,172,096	4.8
CAPITAL		1,894,500	1,894,500	1,894,500		1,894,500	416,430	2,310,930	416,430	22.0
TOTAL TAX LEVY \$26,488,784		26,488,784	25,454,252	27,151,670	162,820	27,314,490	762,820	28,077,310	1,588,526	6.00
TAX INCR BEFORE GROWTH				2.5%		3.1%		6.0%		
ADD ASSESSMENT GROWTH 1.08%		287,000								1.08
TOTAL TAX LEVY AFTER ASSESSMENT GROWTH		26,775,784	25,454,252	27,151,670	162,820	27,314,490	762,820	28,077,310	1,301,526	4.86
TAX LEVY INCREASE - TOWN SHARE ONLY				1.40%		2.01%		4.86%		
TAX LEVY INCREASE - TOTAL IMPACT TO PROPERTY OWNER				0.99%		1.27%		2.55%		

Town of Georgina
2010 Tax Levy Budget - Summary of Capital Expenditures

Capital Investment	Gross Costs	Funding Sources							Debt	
		Tax Levy	Reserve Funds	Federal/Prov. Grants & Gas Tax	Develop. Charge Reserve Funds	Developer Contributions	Hall Board Contributions	Prior Year(s) Funding Carried Forward		
		\$	\$	\$	\$			\$	\$	
Leisure Services										
1 Civic Centre Year-Round Recreation Facilities	14,800,000			9,866,670	4,933,330					
2 Whipper Watson Park	1,001,010		333,670	667,340						
3 Trail Improvements	1,149,990		383,330	766,660						
4 Foundations for Monuments	12,000	12,000								
5 Georgina Ice Palace - Replacement Tables	7,500	7,500								
6 Sutton Arena - Air Quality/CO Detectors/Tables	47,000	47,000								
7 Georgina Leisure Pool - Dryatron	90,000	30,000	60,000							
8 Georgina Leisure Pool - Slide/Carpet	11,000	11,000								
9 Parks Yard - Bays for Equipment Storage	150,000	75,000						75,000		
10 Rail Car - Exterior Painting	15,000	15,000								
11 Leash Fee Dog Park (Fencing, parking, walk)	25,000		25,000							
12 Tree Planting/Bleachers/Boulders	30,000	30,000								
13 Ice Palace - Dry Sprinkler System	125,000		125,000							
14 Keffer's Marina Waterfront Rehabilitation	100,000	10,000			90,000					
15 Georgina Pioneer Village	19,000		19,000							
19 Egypt Hall Flooring	23,000		23,000							
20 Stephen Leacock Theatre - Carpeting	10,000		10,000							
21 Club 55 Keswick - Flooring and Interior Paint	14,500		14,500							
22 Port Bolster Hall	2,000		2,000							
23 Pefferlaw Lions Hall	6,000		6,000							
24 Udora Hall - Ceiling insulation	5,000		5,000							
25 Courting House - Repairs	14,500		14,500							
26 Keswick Cemetery - Ph 1 Landscaping	15,000	15,000								
27 Pefferlaw Lions Hall - light fixtures/concrete pad	2,500		2,500							
28 Udora Hall - Security System	2,000		2,000							
29 Pedestrian & Bicycle Master Plan	75,000	37,500						37,500		
30 Park Recycle Bins	20,000	12,930	7,070							
31 Port Bolster Hall - Flag Poles/Flowerbed Edge	4,500		4,500							
32 Udora Hall - Kitchen Upgrade/Repair	5,000		5,000							
33 Link Park (Ballymore in Sutton)	300,000				200,000	100,000				
34 Fairwood Park	175,000				150,000	25,000				
<u>Other Capital Issues</u>										
35 Stephen Leacock Theatre - Parking Lot	90,000	90,000								
36 Pefferlaw Youth Centre - Roof/Drywall/Paint	20,000		20,000							
Subtotal	18,366,500	392,930	1,062,070	11,300,670	5,373,330	125,000	-	112,500	-	

Town of Georgina

2010 Tax Levy Budget - Summary of Capital Expenditures

Capital Investment	Gross Costs	Funding Sources							Prior Year(s) Funding Carried Forward	Debt
		Tax Levy	Reserve Funds	Federal/Prov. Grants & Gas Tax	Develop. Charge Reserve Funds	Developer Contributions	Hall Board Contributions			
Leisure Services - Vehicle & Equipment Replacement										
37 Olympia	80,000				80,000					
38 Replace 2001 Dodge Caravan	32,000		32,000							
39 Replace 2005 For 1T Crew Cab	48,000		48,000							
40 Replace 2000 Black Dual Trailer	10,000		10,000							
41 Replace 1999 Blue Dual Trailers x 2	20,000		20,000							
42 Replace Ball Diamond Groomers	14,000		14,000							
43 Replace 2008 Deere Front Mowers x 2	33,000		33,000							
Subtotal	237,000	-	157,000	-	80,000	-	-	-	-	-
Engineering and Public Works										
44 Sidewalk - pt of Queen St and St. James St	350,000	350,000								
45 Bridge Rehabilitations	450,000	450,000								
46 Surface Treatment - Various Locations	300,000	300,000								
47 Driveway Culvert Replacements	100,000	100,000								
48 Yards -Office/Lunchroom/Washroom Addition	250,000	250,000								
49 Hedge Road Bank Stabilization	100,000	100,000								
50 Keswick Stormwater Mgmt Master Plan	30,000	30,000								
51 Keswick Stormwater Mgmt Study	125,000							125,000		
52 Cronsberry Road Streetlights	20,000	20,000								
53 Morning Glory Streetlights	8,000	8,000								
54 High Street Sidewalk	25,000	25,000								
55 Northwood Road Curbs	100,000	100,000								
56 Expanded Asphalt and Paving - Various	700,000			700,000						
57 Lake Dr E, Curb and asphalt surface	125,000							125,000		
58 Queensway Streetlighting - additional	60,000							60,000		
59 Keffers Marina Cleanup -Town share LSRCA	22,000							22,000		
60 Lyall Lane Culverts	50,000							50,000		
61 Pollock Rd/Glenwoods Ave Box Culverts	865,000							865,000		
62 Glenwoods Ave Sidewalk	150,000							150,000		
63 Woodbine Ave - Sidewalk & Streetlighting	250,000							250,000		
Subtotal	4,080,000	1,733,000	-	700,000	-	-	-	1,647,000	-	-
Engineering and Public Works - Vehicle & Equipment Replacement										
64 5T Dump with Plow	200,000		200,000							
65 Covered Utility Trailers	15,000		15,000							
66 Boom Style Brush/Mower Trimmer/Tractor	150,000		150,000							
Subtotal	365,000	-	365,000	-	-	-	-	-	-	-

Town of Georgina

2010 Tax Levy Budget - Summary of Capital Expenditures

Capital Investment	Gross Costs	Funding Sources							Prior Year(s) Funding Carried Forward	Debt
		Tax Levy	Reserve Funds	Federal/Prov. Grants & Gas Tax	Develop. Charge Reserve Funds	Developer Contribution	Hall Board Contributions			
Fire Department										
67 New Phone System for Keswick Fire Hall and Emergency Operations Centre	31,000								31,000	
Subtotal	31,000	-	-	-	-	-	-	-	31,000	-
Fire Department - Vehicle & Equipment Replacement										
68 Replace 2006 Dodge Magnums x 2	55,000		55,000							
69 Replace Breathing Air Compressor	45,000		45,000							
70 Replace Jaws of Life	25,000		25,000							
71 Bunker Gear	20,000		20,000							
Subtotal	145,000	-	145,000	-	-	-	-	-	-	-
Administrative Services										
72 Civic Centre / Annex	1,000,000									1,000,000
73 Animal Shelter -air conditioning in 3 dog rooms	20,000		20,000							
74 Development Charge Background Study	50,000				37,000				13,000	
75 Bldg Maintenance - Replace 2004 Van	40,000		40,000							
76 IT - Corporate Hardware and Software	121,300		121,300							
77 Health Care Committee Clinic Repairs	9,000								9,000	
Other Capital Issues										
78 IT - Thin Client Solution for Remote Access	60,000	60,000								
79 Fibre Project re. Redundancy (joint with YR)	25,000	25,000								
Subtotal	1,325,300	85,000	181,300	-	37,000	-	-	-	22,000	1,000,000
Accessibility Committee										
80 Belhaven Hall - Accessible Lift/Washrooms	200,000	100,000		50,000				50,000		
81 Stephen Leacock Theatre & Pioneer Village	9,000		9,000							
82 Library Workstations for Keswick & Sutton	10,000		10,000							
83 Civic Centre 1st Floor Washrooms	20,000		20,000							
84 Pioneer Village Ramps/Entrance for Church	14,300		14,300							
85 Leash Fee Dog Park (accessibility parking)	15,750		15,750							
86 Council Chambers - Audio/video upgrades	25,000		25,000							
Subtotal	294,050	100,000	94,050	50,000	-	-	-	50,000	-	-
GRAND TOTAL - 2010	24,843,850	2,310,930	2,004,420	12,050,670	5,490,330	125,000	50,000	1,812,500	1,000,000	

Town of Georgina
 2010 Tax Levy Budget
Discretionary Reserve Funds

Reserve Fund	2009	2010	2010	2010	2010 Total	Projected
	Estimated Year End Balance	2010 Proposed Contributions	Proposed Draws to Operating	Proposed Draws to Capital	Proposed Draws	2010 Year End Balance
	\$	\$	\$	\$	\$	\$
A Working Funds	694,116				0	694,116
B Contingencies	642,910				0	642,910
Committed Contingencies	539,586					
C <u>Equipment Replacement / Capital Projects</u>						
Grave Pit Restoration	26,746				0	26,746
Gravel Resurfacing	15,000					15,000
Land Sale Proceeds	119,750			(25,000)	(25,000)	94,750
Data Processing	69,865	24,700			0	94,565
Playground Equipment	416,685	60,000			0	476,685
Ice Palace Capital / Equipment	876,705	200,000		(125,000)	(125,000)	951,705
Leisure Facilities Retrofits	209,756	230,000		(109,000)	(109,000)	330,756
Keswick Youth Centre	52,000	3,000			0	55,000
Sutton Youth Centre	51,300	51,300			0	102,600
Sutton Arena Capital / Equipment	412,964	57,000			0	469,964
Leisure Pool Capital / Equipment	109,508	60,000		(60,000)	(60,000)	109,508
Keswick Fire Hall	374,996	100,000			0	474,996
Annex / Former Police Building	21,304				0	21,304
Civic Centre Building	137,500	75,000			0	212,500
Historical Village Museum	89,477	20,000		(19,000)	(19,000)	90,477
Glenwoods Trail	21,999				0	21,999
Trail Signage	5,000				0	5,000
Skateboard Parks	325,000	50,000			0	375,000
Pefferlaw Recreation Facility	305,791				0	305,791
Ravenshoe Sidewalks	125,000				0	125,000
Woodbine Sidewalks	228,737				0	228,737
Woodbine Storm Sewers	17,000				0	17,000
Woodbine Entrance Features	188,233	40,000			0	228,233
Keswick Cemetery	27,260	6,800			0	34,060
Landfill Site Closure	100,000				0	100,000
Jacksons Point Harbour	18,292				0	18,292
Leisure - Future Expenditures	1,080,574	540,290		(717,000)	(717,000)	903,864

Town of Georgina
 2010 Tax Levy Budget
Discretionary Reserve Funds

Reserve Fund	2009 Estimated Year End Balance \$	2010 Proposed Contributions \$	2010 Proposed Draws to Operating \$	2010 Proposed Draws to Capital \$	2010 Total Proposed Draws \$	Projected 2010 Year End Balance \$
D <u>Vehicles & Equipment Replacement</u>						
Roads	130,976	401,500		(365,000)	(365,000)	167,476
Engineering	0	10,000				10,000
Leisure	22,222	18,000		(32,000)	(32,000)	8,222
Fire	786,013	283,000		(145,000)	(145,000)	924,013
Electrical / Maintenance	137,556	49,000		(40,000)	(40,000)	146,556
Mosquito Program	68,455				0	68,455
Recycling	620	5,000			0	5,620
Parks / Arenas	(317,982)	339,100		(125,000)	(125,000)	(103,882)
IT - Hardware/Software	181,000	110,000		(121,300)	(121,300)	169,700
IT - Network Upgrades	93,000	100,000			0	193,000
E <u>Other Reserves</u>						
Accessibility Committee	85,371			(94,050)	(94,050)	(8,679)
Canine Emergency/Spay/Neuter Fund	58,245		(6,000)	(20,000)	(26,000)	32,245
Insurance Deductions and Retro Billings	117,187				0	117,187
Elections	60,000		(60,000)		(60,000)	0
GIS Applications	103,000				0	103,000
Training Programs	41,410				0	41,410
Deferred Building Permit Fees	180,000		(50,000)		(50,000)	130,000
Deferred Engineering Fees	170,002				0	170,002
Sidewalk Maintenance	(10,000)				0	(10,000)
Birdsong Comp Agreement	6,300				0	6,300
Studies re. Future Changes	43,876				0	43,876
Green/Energy Initiatives	180,000	65,000			0	245,000
Alternative Energy	25,000					
Litter Initiatives	7,072			(7,070)	(7,070)	2
Emergency Management	45,315				0	45,315
PAD's - Defibrillators	31,047				0	31,047
Planning Consultants	150,585				0	150,585
OMB Legal Fees	100,000				0	100,000
Economic Initiatives	151,936		(53,000)		(53,000)	98,936
Weed Harvesting	95,000				0	95,000
Physician Recruitment	12,000				0	12,000

Town of Georgina
 2010 Tax Levy Budget
Discretionary Reserve Funds

Reserve Fund	2009 Estimated Year End Balance	2010 Proposed Contributions	2010 Proposed Draws to Operating	2010 Proposed Draws to Capital	2010 Total Proposed Draws	Projected 2010 Year End Balance
	\$	\$	\$	\$	\$	\$
Internal Audit	46,310					46,310
Tangible Capital Assets - PSAB	17,700					17,700
IT - Computer Programming	15,000				0	15,000
F <u>Hall Boards, Cemetery Boards, Etc.</u>						
Udora Hall	4,886				0	4,886
Pefferlaw Hall	(480)					
Briar Hill Cemetery	28,311				0	28,311
Belhaven Hall	19,301				0	19,301
Egypt Hall	6,780				0	6,780
Port Bolster	2,609				0	2,609
Cooke's	6,500				0	6,500
Sutton Seniors	7,452				0	7,452
TOTAL DISCRETIONARY RESERVE FUNDS	10,212,629	2,898,690	(169,000)	(2,004,420)	(2,173,420)	10,373,793

**Town of Georgina
2009 Assessment Roll for 2010 Taxation**

<u>Tax Class</u>		Percent of	
		Assessed Values	Total Assessment
		\$	%
Residential & Farm	RT	4,224,421,193	91%
Res & Farm rate for school taxes	RD	0	
Res & Farm @ Farmland Phase 1	R1	0	
Multi-Residential	MT	51,982,838	1%
Commercial (Occupied)	CT	185,310,747	
Commercial Excess Land	CX	21,853,557	
Commercial Vacant Land	CU	5,703,837	
Commercial New Construction	XT	4,837,512	
Commercial New Construction Excess Land	XU	75,335	
Comm rate for school taxes	CD	0	
Comm (prev Ont Hydro)	CH	0	
Comm @ Farmland Phase 1 Rate	C1	0	
Comm Farmland Awaiting Dev Ph II	C4	0	
Commercial Other	CM	0	
Office Building	DT	0	
Office Bldg @ vacant units & excess land	DU	0	
Shopping Centre	ST	22,188,330	
Shopping Ctre @ vacant units & excess land	SU		
Subtotal Commercial		<u>239,969,318</u>	5%
Industrial (Occupied)	IT	9,006,508	
Ind Excess Land	IX	570,561	
Ind Vacant Land	IU	7,988,225	
Ind New Construction	IA	34,100	
Ind (prev Ont Hydro)	IH	0	
Ind (prev Ont Hydro) Vacant Land	IJ	0	
Ind @ Farmland Phase 1 Rate	I1	0	
Ind Farmland Awaiting Dev Ph II	I4	0	
Large Industrial	LT	0	
Lg Ind @ vacant units & excess land	LU	0	
Subtotal Industrial		<u>17,599,394</u>	0%
Pipelines	PT	8,987,500	0%
Farmlands	FT	95,157,220	2%
Managed Forest	TT	2,885,437	0%
Total Taxable Assessment		<u>4,641,002,900</u>	100%
WT CNR - Linear Rates - Estimated		120.53 acres	
UT Hydro Utility Corridor Linear - Estimated		30.25 acres	

Net Municipal Levy Per Capita

Municipal Levies	2009 Total Net Levy (Upper and Lower Tiers)	2009 Levy per Capita (2008 Population)	2009 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
Kingsville	\$ 16,471,433	\$ 784	low	mid	low
Quinte West	\$ 37,484,636	\$ 847	low	low	low
Wellesley	\$ 8,885,348	\$ 857	low	mid	low
Prince Edward County	\$ 22,766,013	\$ 871	low	mid	low
West Lincoln	\$ 12,053,316	\$ 889	low	low	low
Milton	\$ 67,220,380	\$ 896	low	high	mid
Norfolk	\$ 59,022,300	\$ 918	low	mid	low
Amherstburg	\$ 20,854,906	\$ 931	low	mid	low
Middlesex Centre	\$ 15,297,096	\$ 935	low	high	low
Kawartha Lakes	\$ 72,511,257	\$ 952	low	high	low
Halton Hills	\$ 58,455,691	\$ 971	low	high	mid
Wilmot	\$ 17,836,489	\$ 979	low	high	low
Leamington	\$ 29,184,328	\$ 980	low	low	low
Haldimand	\$ 45,467,750	\$ 983	low	mid	low
St. Thomas	\$ 38,425,000	\$ 1,006	low	low	high
Newmarket	\$ 84,643,810	\$ 1,030	low	high	high
Georgina	\$ 48,253,443	\$ 1,030	low	mid	mid
Brampton	\$ 495,574,982	\$ 1,031	low	mid	high
Mississauga	\$ 764,916,490	\$ 1,031	low	high	high
Bradford West Gwillimbury	\$ 26,525,178	\$ 1,040	low	mid	low
Kitchener	\$ 230,196,652	\$ 1,051	low	low	high
Welland	\$ 55,086,608	\$ 1,057	low	low	mid
Markham	\$ 308,803,991	\$ 1,061	low	high	high
East Gwillimbury	\$ 24,775,990	\$ 1,063	low	high	low
Caledon	\$ 67,040,951	\$ 1,064	low	high	low
Chatham-Kent	\$ 118,124,112	\$ 1,066	low	low	low
Cornwall	\$ 50,522,301	\$ 1,069	low	low	mid
Woolwich	\$ 22,514,085	\$ 1,073	low	high	low
Sault Ste. Marie	\$ 83,557,440	\$ 1,082	mid	low	mid
Thorold	\$ 20,617,290	\$ 1,093	mid	low	mid
Barrie	\$ 149,579,200	\$ 1,098	mid	mid	high
Richmond Hill	\$ 201,485,919	\$ 1,117	mid	high	high
Orangeville	\$ 32,060,626	\$ 1,124	mid	mid	high
Clarington	\$ 94,783,950	\$ 1,134	mid	mid	mid
Peterborough	\$ 88,150,706	\$ 1,134	mid	low	high
Sudbury	\$ 186,540,038	\$ 1,135	mid	low	low
Lincoln	\$ 25,776,598	\$ 1,151	mid	mid	mid
London	\$ 430,069,763	\$ 1,153	mid	low	high
Cambridge	\$ 149,918,917	\$ 1,168	mid	mid	high
Brantford	\$ 110,390,747	\$ 1,169	mid	low	high
Brockville	\$ 26,783,729	\$ 1,170	mid	low	high
Tillsonburg	\$ 17,940,831	\$ 1,170	mid	low	mid
North Dumfries	\$ 11,273,290	\$ 1,171	mid	high	low
Sarnia	\$ 86,582,826	\$ 1,173	mid	low	mid
Aurora	\$ 61,699,665	\$ 1,174	mid	high	high

Net Municipal Levy Per Capita (cont'd)

Municipal Levies	2009 Total Net Levy (Upper and Lower Tiers)	2009 Levy per Capita (2008 Population)	2009 Net Levy Per Capita	Unweighted Assessment per Capita Ranking	Density Ranking
North Bay	\$ 65,610,492	\$ 1,183	mid	low	mid
Burlington	\$ 214,193,572	\$ 1,193	mid	high	high
St. Catharines	\$ 163,498,447	\$ 1,195	mid	low	high
Timmins	\$ 52,487,709	\$ 1,201	mid	low	low
Stratford	\$ 38,042,227	\$ 1,204	mid	low	high
Port Colborne	\$ 23,521,114	\$ 1,205	mid	low	mid
Wainfleet	\$ 8,224,583	\$ 1,208	mid	mid	low
Wasaga Beach	\$ 19,628,450	\$ 1,224	mid	high	mid
Huntsville	\$ 23,277,820	\$ 1,226	mid	high	low
Pelham	\$ 20,501,530	\$ 1,228	mid	mid	mid
Central Elgin	\$ 16,473,439	\$ 1,228	mid	mid	low
Hamilton	\$ 649,061,131	\$ 1,231	high	low	mid
Grimsby	\$ 30,671,437	\$ 1,241	high	mid	mid
Bracebridge	\$ 20,355,418	\$ 1,255	high	high	low
Fort Erie	\$ 38,978,539	\$ 1,261	high	mid	mid
Guelph	\$ 153,789,470	\$ 1,265	high	mid	high
Ajax	\$ 123,221,144	\$ 1,272	high	mid	high
Thunder Bay	\$ 142,247,500	\$ 1,284	high	low	mid
Toronto	\$ 3,438,286,835	\$ 1,296	high	high	high
Whitby	\$ 155,266,094	\$ 1,298	high	mid	mid
Ottawa	\$ 1,131,361,176	\$ 1,304	high	high	mid
Waterloo	\$ 136,306,652	\$ 1,307	high	mid	high
Belleville	\$ 66,734,585	\$ 1,308	high	low	mid
Pickering	\$ 127,460,486	\$ 1,344	high	mid	mid
Vaughan	\$ 358,514,442	\$ 1,356	high	high	high
Oshawa	\$ 208,439,539	\$ 1,358	high	low	high
Oakville	\$ 249,894,122	\$ 1,382	high	high	high
Kingston	\$ 170,107,252	\$ 1,390	high	mid	mid
Windsor	\$ 314,077,857	\$ 1,405	high	low	high
Cobourg	\$ 26,825,144	\$ 1,417	high	mid	high
Niagara Falls	\$ 122,959,242	\$ 1,448	high	mid	mid
Whitchurch-Stouffville	\$ 39,520,278	\$ 1,458	high	high	mid
King	\$ 32,564,001	\$ 1,508	high	high	low
Collingwood	\$ 28,043,010	\$ 1,518	high	high	mid
Gravenhurst	\$ 18,857,677	\$ 1,640	high	high	low
Niagara-on-the-Lake	\$ 27,279,421	\$ 1,805	high	high	low
Average		\$ 1,167			
Minimum		\$ 784			
Maximum		\$ 1,805			
Median		\$ 1,170			