



**GEORGINA**

**THE CORPORATION OF THE  
TOWN OF GEORGINA  
Council Addendum Agenda**

Wednesday, December 9, 2020  
7:00 PM

**\*PLANNING REPORTS\***

**Pages**

**8. SPEAKERS**

- \*1. Kim Lambie in opposition to Report No. DS-2020-0044, MTCO Holdings Inc., 24434 Woodbine Avenue. 2

**12. REPORTS**

2. Reports Requiring Separate Discussion

- \*b. Summary of the 2021 Budget for the Town of Georgina 3  
Report No. CS-2020-0026

**Recommendation(s):**

1. That Council receive Report No. CS-2020-0026 prepared by the Finance Division, Corporate Services Department, dated December 9, 2020 respecting the 2021 Budget for the Town of Georgina;

December 4, 2020

To Whom it May Concern,

Regarding: File 02.198 (OPA) & 03.1150 (ZBA)

Part Lot 11, Concession 3 (NG); 24434 Woodbine Avenue, Keswick

I am writing on behalf of myself, my family, and my neighbours in regards to the letter we received concerning the plan to build a Seniors' Village at 24434 Woodbine Avenue (Part Lot 11, Concession 3). We live at 12 Carrick Avenue, and as such, this new construction would essentially be in our backyard. To say we were disappointed to receive this letter would be an understatement.

My husband and I have lived in Keswick for 8 years, but I have lived here for over 30. We purchased 12 Carrick Avenue as our forever home in 2016. We paid a premium for the property, but it was worth it based on the beautiful lot and privacy offered by the forested area at the back of the yard. The proposed construction will instantly decrease the value of our property, not to mention destroy numerous trees and natural habitats. Never did we think we would be forced to stare at a 6 story monstrosity out our back windows. We also have zero interest in the potential of people having the opportunity to peer into our backyard from their high rise windows. In addition to privacy concerns, we are also concerned with the noise and air pollution caused by buildings of that size. We enjoy spending time in our outdoor living space and do not want to be breathing in additional pollutants, or listening to the loud noises created by rooftop ventilation systems and things of that nature.

There is also the issue that arises from trying to force that level of residential density on a commercially zoned lot. With all of the residential communities currently being built, would the Town not benefit from actually utilizing this area for strictly commercial properties?

Obviously there is a prime piece of real estate on Woodbine Avenue; we are not ignorant to that fact. There was a time when Superior Propane used to call this address home. However, there is a huge difference between allowing the construction of commercial buildings (as it is already zoned for) versus an entire village consisting of 6 and 7 story eye sores. We urge the Town to think of its current residents. The residents who pay an atrocious amount in property taxes (ours have gone up exponentially since we initially purchased our home), and whom deserve to have an actual say in matters that affect them personally. The Town of Georgina has the opportunity to do the right thing. Deny the proposal from MTCO Holdings Inc. We look forward to having our concerns addressed at the virtual Council meeting.

Sincerely,

Kim Lambie

**THE CORPORATION OF THE TOWN OF GEORGINA**

**REPORT NO. CS-2020-0026**

**FOR THE CONSIDERATION OF COUNCIL  
DECEMBER 9, 2020**

**SUBJECT: SUMMARY OF THE 2021 BUDGET FOR THE TOWN OF GEORGINA**

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**1. RECOMMENDATION:**

- 1. That Council receive Report No. CS-2020-0026 prepared by the Finance Division, Corporate Services Department, dated December 9, 2020 respecting the 2021 Budget for the Town of Georgina;**

**2. PURPOSE:**

This report provides a summary of the 2021 Budget for the Town of Georgina, as approved by Council on December 2, 2020.

**3. BACKGROUND:**

The *Municipal Act* requires that the municipality prepare and adopt a budget for each year, including estimates of all sums required during the year for the purposes of the municipality.

On October 21, 2020, staff presented the proposed 2021 Budget to Council. Following in-depth budget review and consultation with staff where necessary, Council further reviewed and deliberated the proposed 2021 Budget at their meetings of December 1 and December 2, 2020.

Between October 21, 2020 and December 1, 2020, staff and Council made the following financial amendments to the 2021 Draft Budget, which were communicated to Council the morning of December 1, 2020 during deliberations:

- Report CAO-2020-0021: Increase in insurance premium expenditures of \$11,450. To be funded from the Tax Rate Stabilization reserve.
- Assessment growth has increased from 1.00% to 1.15%. An increase of \$67,960.

- Report No. RC-2020-0011: Increase in Georgina Pioneer Village (GPV) Heritage Schoolhouse Restoration Project by \$89,090. To be funded from Facility Repair and Replacement reserve.
- Report No. OI-2020-0027: Increase in The Queensway Box Culvert Replacement Project by \$48,520. To be funded from Roads Repair and Replacement reserve.

Further to Council's direction of December 1 and December 2, 2020, staff made the following financial updates to the 2021 Draft Budget:

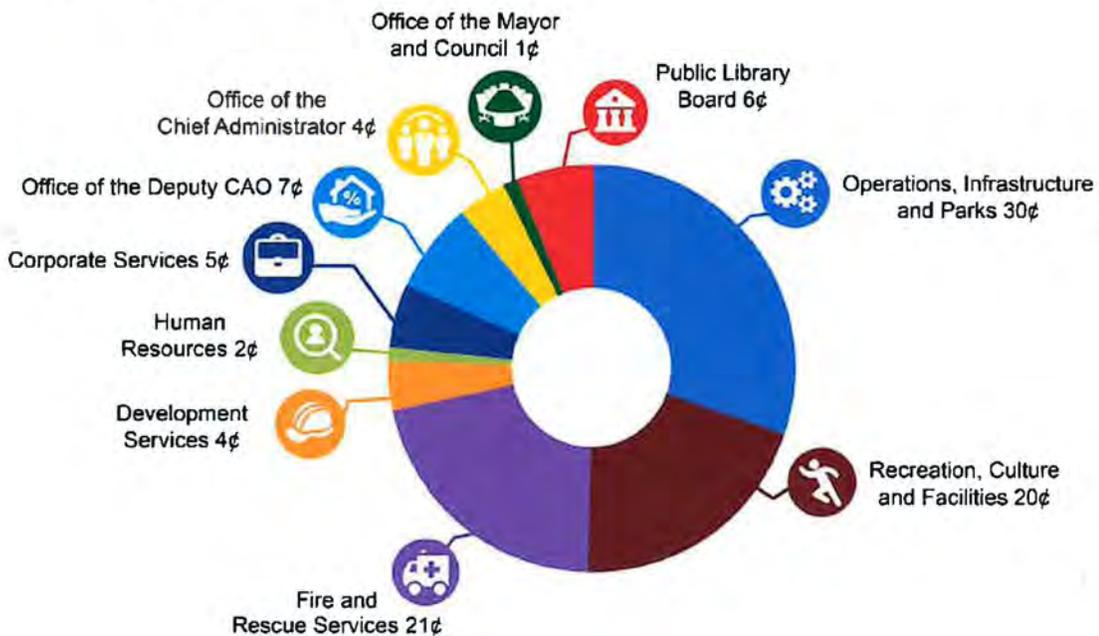
- SR-OI-1: Clerk Assistant (Temp): Decreased water expenses by \$16,800.
- 21-OI-10: West Park Baseball Field Rehabilitation: Business case removed in the amount of \$500,000.
- 21-OI-10: West Park Baseball Field Rehabilitation: New business case approved to address safety requirements for \$240,000 to be funded from the Gas Tax Reserve.
- Removed \$800,000 from the 2022 Ten Year Capital Forecast for West Park.
- CR-DH-4: Improvement to Burnie Road: Add \$50,000 for culvert improvement. To be funded from the Roads Repair and Replacement reserve.
- CR-FS-1: Marker Buoys: Add \$12,000 for additional Marker Buoys installations. To be funded from the Corporate Capital Reserve.
- Community Organization Grants: Georgina Community Health Council grant established for \$100,000 to be funded by the Tax Rate Stabilization reserve; Decrease in Georgina Chamber of Commerce grant by \$415; Increase in The Military Museum grant by \$2,000 to be funded by the tax levy.
- Create a new Operating Growth Stabilization Reserve and reallocate funds per below:
  - Transfer of \$2,424,610 from the tax rate stabilization reserve
  - Transfer of 0.15% or \$67,960 assessment growth
- Approve a 0.5% or \$229,130 infrastructure levy that will be allocated to the Roads Repair and Replacement Reserve.
- Increased the Ten Year Capital Forecast for water meters in 2022 to \$150,000, 2023 to \$200,000, 2024 to \$250,000, and 2025 to \$300,000.
- Funded 18-PRK-6: West Park Design in the amount of \$290,000 from Gas Tax if eligible. Otherwise it was approved to be funded between the Parks Repair and Replacement Reserve and the Corporate Capital Reserve.
- 21-WAT-5: External Project Management Services. Include in the 2021 DC Study to recover any growth related portions from development charges.
- Include the Cockburn Subdivision Watermain Replacement Project in the 2021 DC Study to recover any growth related portions from development charges.
- Update the Ten Year Capital Forecast to account for a revised Udora Roads forecast.
- Add comments into the ten year capital forecast regarding the funding gaps that exist.

Council approved the 2021 Budget on December 2, 2020.

#### 4. ANALYSIS:

The 2021 Budget includes a 0.95% tax levy increase for the Town's operating budget, plus an additional contribution of 0.50% to capital reserves, in-line with Long Range Financial Plan recommendations, for a total increase of 1.45% (Town portion).

#### How Your Georgina Tax Dollars are spent:



The Operating Budget currently includes total expenses of \$78,458,760, which includes contributions to reserves of \$ 9,701,590. The primary funding source for the operating budget includes a \$46.5 million tax levy and \$15.0 million water and wastewater rates. The Operating Budget includes three proposed new temporary positions. Total budgeted salaries and benefits at the Town of Georgina, including Georgina Public Libraries, is \$35.4 million, which represents 45% of the Town's operating budget. The Town delivers its services using the most efficient use of internal resources, such as salaries, as well as external resources, such as contracted services and consulting.

The 2021 Capital Budget is \$8,260,210. The carry forward (capital) Budget is \$59,707,080, which includes the previously approved 2021 cash flows for the MURC of \$19,025,140 and the replacement Civic Centre of \$14,304,670. For additional information on the Long Range Financial Plan and Debt Servicing payments, please refer to report CS-2020-0020.

The Town's rate supported programs include the distribution of water and the collection of sewage including:

- Purchase of water from the Region of York
- Purchase of sewage treatment services from the Region of York
- Fire hydrant maintenance and repair
- Distribution of clean and safe water by the Town of Georgina
- Collection of sewage by the Town of Georgina

The proposed Water and Wastewater consumption (\$/m<sup>3</sup>) rates for the Town are \$2.64 and \$2.80, respectively. This represents a proposed 1.45% increase for Water and a proposed 1.45% increase for Wastewater.

The proposed Water and Wastewater fixed charge (\$/month) rates for the Town are \$3.30 and \$2.98, respectively. This represents a proposed 1.45% increase for Water and a proposed 1.45% increase for Wastewater.

The above rates encompass the proposed York Region increase of 2.9% for Water and Wastewater rates. 60% of the Town's Water and Wastewater budget relates to payments made to York Region.

Council approved a Library Grant of \$2,530,040, which represents an increase of 1.9% compared to 2020. The 1.9% increase is broken down between a 0.9% increase for general operating and 1.0% impact to address COVID-19.

### **Ontario Regulation 284/09 Budget Matters**

Effective January 1, 2009, PSAB 3150, full accrual basis of accounting, required municipalities to record the costs of tangible capital assets and related amortization expense on their annual financial statements. It was recognized however, that since Section 209 of the Municipal Act requires preparation of balanced budgets, including all expenditures and revenue, a requirement to include amortization expense in the municipal budget would directly increase property taxes. As a result, the Province passed Ontario Regulation 284/09, which allows municipalities to exclude annual amortization expense, as well as post-employment liability and landfill closure expenses from their annual budgets. The regulation imposes reporting requirements to inform Council about the excluded expenses and an analysis of the estimated impact on future Tangible Capital Asset (TCA) funding requirements. For 2011 and subsequent budget years, and prior to adopting the annual budget, Ontario Regulation 284/09 requires municipalities to prepare a report for Council if all or a portion of the following expenses are excluded from the budget:

1. Amortization expenses

## 2. Post-employment benefit expenses

Similar to all other levels of government, the Town will continue to present the operating and capital budget on a non-PSAB basis as allowed under Provincial regulation. As such, this is to confirm that the above-referenced expenses were excluded from the 2021 Budget.

## 5. RELATIONSHIP TO STRATEGIC PLAN

During 2019, the Town approved a new corporate strategic plan. The plan maps out 39 specific actions within four priority areas:

- Grow our economy
- Promote a high quality of life
- Engage our community and build partnerships
- Deliver exceptional service

The Town uses the strategic plan to ensure that departmental business plans and annual budgets are aligned with the priorities identified by Council for the community. Senior Management met collaboratively over several months to ensure that the 2021 Budget reflects the Corporate Strategic Plan approved by Council.

## 6. FINANCIAL AND BUDGETARY IMPACT

The 2021 Budget includes a 0.95% tax levy increase for the Town's operating budget, plus an additional contribution of 0.50% to capital reserves, in-line with Long Range Financial Plan recommendations, for a total increase of 1.45% (Town portion).

This translates into a Town increase of approximately \$30 per household on an average house with an assessed value of \$402,995 (average single-family detached dwelling, not on waterfront, end phase-in assessment amount for 2021.) For waterfront properties, this would translate approximately to \$54 per household on an average house, on waterfront, with an assessed value of \$721,850 (average single-family detached dwelling, on waterfront, end phase-in assessment amount for 2021.)

Since Georgina has the lowest assessment values in York Region on average, the Town continues to have the lowest average tax bill (tax bill includes property taxes levied from Georgina, York Region, and the Ministry of Education). Average taxes are calculated by taking the average assessment value and multiplying it by the tax

rate. Below is a comparison of average taxes paid in York Region municipalities. These are based on 2019 tax rates and based off the average Current Value Assessment (CVA) for a residential property, using York Region's methodology. Waterfront properties are included in the average.

<u>Municipality</u>	<u>Average Assessed value- res</u> <u>*As per York Region</u>	<u>Tax Rate (Res) combined</u> <u>%</u>	<u>Total Taxes (Avg)</u>
Georgina	\$ 443,176.00	1.029870%	\$ 4,564.14
East Gwillimbury	\$ 655,260.00	0.796398%	\$ 5,218.48
Newmarket	\$ 700,305.00	0.820466%	\$ 5,745.76
Whitchurch-Stouffville	\$ 840,657.00	0.753361%	\$ 6,333.18
Aurora	\$ 872,678.00	0.786101%	\$ 6,860.13
Vaughan	\$ 1,000,282.00	0.696147%	\$ 6,963.43
Markham	\$ 1,077,650.00	0.659822%	\$ 7,110.57
Richmond Hill	\$ 1,162,401.00	0.688357%	\$ 8,001.47
King	\$ 1,075,620.00	0.825919%	\$ 8,883.75

Province-wide re-assessment completed in 2016 included a provision for phase-in of the assessment increase over four years, starting in 2017 and continuing until 2020 (last year of phase-in), while decreases in assessment were fully recognized and implemented in 2017. The 2020 taxation year represented the fourth year of new assessment changes/phase-in.

On March 26, 2020, the Government of Ontario announced that they were postponing the planned property tax reassessment for 2021 due to the COVID-19 Pandemic. This means that assessments for the 2021 taxation year will continue to be based on the same valuation date that was in effect for the 2020 taxation year. This measure will not have a financial impact on the Town because MPAC is continuing to maintain the assessment roll and ensure that it is updated to reflect changes such as new construction.

The Town's taxation is one of three types of property taxes paid by the property owners. In addition to the local municipality, the taxes also consist of Regional and Education tax levies. The Regional and Education tax levies for 2021 are not currently known at this time. For more information on how assessment works, please visit [AboutMyProperty.ca](http://AboutMyProperty.ca).

The COVID-19 Pandemic has had a significant impact on the 2021 operating budget. It is expected that the increase in expenditures and anticipated revenue losses will amount to \$1 million. Since this impact is anticipated to be temporary, Council approved to fund this pressure through the tax rate stabilization reserve in order to ensure a low stable tax increase. A summary of the impact that was

described in Attachment 1 of report CS-2020-0020 will be included in the final budget book.

## 7. PUBLIC CONSULTATION AND NOTICE REQUIREMENTS

As per Council's direction, staff provided a number of opportunities to promote public engagement and receive taxpayers input into the 2021 budget process. These opportunities included:

1. Budget survey – 406 responses received (216 received in 2020)
2. An email address to email comments: Budget@Georgina.ca  
\*Due to COVID-19, the survey was only available online.

Please refer to the 2021 Draft Budget Report CS-2020-0020 for a detailed breakdown of the survey results and public comments.

## 8. CONCLUSION:

This report recommends that Council receive the report on the Summary of the 2021 Budget for the Town of Georgina.

Prepared by:



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Recommended by:



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Treasurer

Recommended by:



Rob Wheeler, CPA, CA  
Director of Corporate Services/  
Treasurer

Approved by:



Dave Reddon  
Chief Administrative Officer