

THE CORPORATION OF THE TOWN OF TILLSONBURG

BY-LAW XXXX-XX

A BY-LAW TO PROVIDE FOR THE ADOPTION OF BUDGETARY ESTIMATES, TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2022.

WHEREAS Section 290 of the Municipal Act, 2001, S.O. 2001 c.25, as amended, provides that the Council of a local municipality shall prepare and adopt estimates of all sums required during the year for the purposes of the municipality,

WHEREAS Section 312 of the said Act provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and

WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios; and

WHEREAS regulations require reductions in certain tax rates for certain classes or subclasses of property.

Now therefore the Council of The Corporation of the Town of Tillsonburg enacts as follows:

- 1) That the budget estimates setting out the 2022 Operating Budget of \$27,734,900 with a levy of \$15,842,400, the 2022 Capital Budget of \$8,619,900 with a levy of \$1,749,000, being a combined budget amount of \$36,354,800 with \$17,591,400 from taxation, as shown on Schedule “A” and Schedule “B” respectively and detailed in the Business Plans for the year 2022, endorsed by resolution of January 27th, 2022, and raising the following amounts from realty taxation, be adopted:
 - A) A general municipal levy of \$17,591,400
 - B) A special levy for core area parking of \$146,600
 - C) A special levy for the Business Improvement Area of \$155,747
- 2) That the tax rates hereby adopted for each class for the year 2022 excluding local improvement rates or other special charges collected as taxes, shall be the tax rates as listed on Schedule “C” attached hereto and forming part of this by-law and the tax rate for each class shall be applied against the whole of the assessment for real property for that particular class and purpose.
- 3) That every property owner shall be taxed according to the tax rates in this by-law. The taxes for a particular property shall be calculated by applying the Current Value Assessment against the tax rates set out and further adjusted as required by the provisions of the Municipal Act, 2001, S.O. 2001. Such taxes shall become due and payable in two installments as follows:

ALL PROPERTY CLASSES:

FIRST INSTALMENT	Thursday, August 25, 2022
SECOND INSTALMENT	Thursday, October 20, 2022

Notice of such taxes due shall be sent by first class mail to those persons shown as liable for the payment of taxes.

- 4) That a charge as a penalty of 1 and 1/4 per cent on the amount of any outstanding taxes levied in 2022 shall be made on the first day of default, and that interest of 1 and 1/4 per cent on the amount of any outstanding taxes levied in 2022 shall be made on the first day of each calendar month thereafter in which default continues until December 31, 2022, and any such additional amounts shall be levied and collected in the same manner as if they had been originally imposed with and formed part of the taxes levied under this by-law. The penalty charges indicated in this section shall be waived for those taxpayers participating in the Monthly Preauthorized Payment Programme, provided the payments are made as agreed and without default.
- 5) That interest of 1 and 1/4 per cent on the amount of any taxes due and unpaid after December 31, 2022 shall be charged on the first day of each calendar month thereafter in which default continues.

This by-law shall come into effect on the date of the final passing thereof.

READ A FIRST AND SECOND TIME THIS 24th DAY OF MAY, 2022.

READ A THIRD AND FINAL TIME AND PASSED THIS 24th DAY OF MAY, 2022.

Mayor – Stephen Molnar

Clerk – Michelle Smibert



2022 Financial Plan

Budget Summary - Budget Requirement

	2021 Budget	2022 Budget	Variance \$	Variance %
Budget Requirements				
Council	380,300	334,900	(45,400)	(11.94%)
Financial Services	(183,900)	(38,000)	145,900	(79.34%)
Corporate Services	1,760,600	1,673,900	(86,700)	(4.92%)
Customer Services	(119,600)	(120,500)	(900)	0.75%
Fleet Services	(26,600)	59,700	86,300	(324.44%)
THI	(140,000)	(140,000)		
Enterprise Services	(200,000)	(200,000)		
Fire Services	1,432,600	1,454,500	21,900	1.53%
Police Services	3,167,500	3,188,700	21,200	0.67%
Protection/Bylaw	240,500	265,300	24,800	10.31%
Building		1,300	1,300	
OPS Admin	244,300	261,800	17,500	7.16%
Engineering	381,500	597,600	216,100	56.64%
Public Works	4,392,900	3,945,000	(447,900)	(10.20%)
Parking				
Airport	(4,000)	40,000	44,000	(1,100.00%)
Waste Management	169,200	203,500	34,300	20.27%
Cemetery	211,300	178,700	(32,600)	(15.43%)
Parks	914,700	904,100	(10,600)	(1.16%)
Community Events	92,200	106,800	14,600	15.84%
Recreation - Programs	1,096,200	1,152,400	56,200	5.13%
Recreation - Facilities	3,001,300	3,044,900	43,600	1.45%
Elliott Fairbairn Centre	(54,600)	(47,900)	6,700	(12.27%)
Museum	348,200	445,200	97,000	27.86%
Transit Services	172,800	148,700	(24,100)	(13.95%)
Development & Communication Services	(30,300)	(41,300)	(11,000)	36.30%
Economic Development	343,300	427,100	83,800	24.41%
Municipal Taxes	(640,000)	(255,000)	385,000	(60.16%)
Sub-total	16,950,400	17,591,400	641,000	3.78%
Consolidated Budget Requirement	16,950,400	17,591,400	641,000	3.78%
Operating Plan				
Council	380,300	334,900	(45,400)	(11.94%)
Financial Services	(183,900)	(38,000)	145,900	(79.34%)
Corporate Services	1,701,000	1,673,900	(27,100)	(1.59%)
Customer Services	(119,600)	(120,500)	(900)	0.75%
Fleet Services	(26,600)	(28,300)	(1,700)	6.39%
THI	(140,000)	(140,000)		
Enterprise Services	(200,000)	(200,000)		
Fire Services	1,422,600	1,423,400	800	0.06%



2022 Financial Plan

Budget Summary - Budget Requirement

	2021 Budget	2022 Budget	Variance \$	Variance %
Police Services	3,110,500	3,188,700	78,200	2.51%
Protection/Bylaw	240,500	265,300	24,800	10.31%
Building		1,300	1,300	
OPS Admin	244,300	261,800	17,500	7.16%
Engineering	282,500	356,600	74,100	26.23%
Public Works	2,961,600	2,967,600	6,000	0.20%
Parking				
Airport	(4,000)	40,000	44,000	(1,100.00%)
Waste Management	169,200	203,500	34,300	20.27%
Cemetery	151,300	178,700	27,400	18.11%
Parks	804,700	839,100	34,400	4.27%
Community Events	92,200	106,800	14,600	15.84%
Recreation - Programs	1,086,200	1,152,400	66,200	6.09%
Recreation - Facilities	2,796,300	2,844,900	48,600	1.74%
Elliott Fairbairn Centre	(54,600)	(47,900)	6,700	(12.27%)
Museum	338,200	352,300	14,100	4.17%
Transit Services	172,800	148,700	(24,100)	(13.95%)
Development & Communication Services	(30,300)	(41,300)	(11,000)	36.30%
Economic Development	343,300	373,500	30,200	8.80%
Municipal Taxes	(640,000)	(255,000)	385,000	(60.16%)
Sub-total	14,898,500	15,842,400	943,900	6.34%
Total Operating Budget	14,898,500	15,842,400	943,900	6.34%
Capital Asset Management				
Corporate Services	59,600		(59,600)	(100.00%)
Fleet Services		88,000	88,000	
Fire Services	10,000	31,100	21,100	211.00%
Police Services	57,000		(57,000)	(100.00%)
Engineering	99,000	241,000	142,000	143.43%
Public Works	1,431,300	977,400	(453,900)	(31.71%)
Airport				
Cemetery	60,000		(60,000)	(100.00%)
Parks	110,000	65,000	(45,000)	(40.91%)
Recreation - Programs	10,000		(10,000)	(100.00%)
Recreation - Facilities	205,000	200,000	(5,000)	(2.44%)
Museum	10,000	92,900	82,900	829.00%
Economic Development		53,600	53,600	
Sub-total	2,051,900	1,749,000	(302,900)	(14.76%)
Total Asset Management	2,051,900	1,749,000	(302,900)	(14.76%)

Schedule "B" to By-Law XXXX-XX



2022 Capital Project Listing - New Requests

Fund - Capital

Grants Oxford County	Expenditures	Contribution to Reserves	Grants Oxford County	Grants Fed & Prov	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing												
110 Corporate Services	\$250,300	\$74,000			(\$254,000)	(\$70,300)						
130 Fleet	\$745,000				(\$280,000)	(\$250,000)	(\$127,000)				\$88,000	
150 Fire	\$33,000						(\$1,900)				\$31,100	
210 Engineering	\$425,000					(\$120,000)	(\$64,000)				\$241,000	
220 Public Works	\$3,201,600			(\$2,097,600)	(\$646,800)	(\$72,300)					\$384,900	
250 Sanitary Sewers	\$961,900		(\$961,900)									
260 Storm Sewers	\$827,700				(\$235,200)						\$592,500	
270 Water	\$1,036,800		(\$1,036,800)									
300 Cem	\$60,000					(\$60,000)						
450 Parks	\$225,000								(\$160,000)		\$65,000	
465 Rec - Bldg Mtce	\$200,000										\$200,000	
475 Museum	\$120,000					(\$27,100)					\$92,900	
505 Economic Dev	\$533,600					(\$480,000)					\$53,600	
Total Project Listing	\$8,619,900	\$74,000	(\$1,998,700)	(\$2,097,600)	(\$1,416,000)	(\$1,079,700)	(\$192,900)		(\$160,000)		\$1,749,000	



2022 Capital Project Listing - New Requests

Fund - Capital

Grants Oxford County	Expenditures	Contribution to Reserves	Grants Oxford County	Grants Fed & Prov	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing												
110 Corporate Services												
X44 Town Hall	254,000				(254,000)							
X95 Annual Replace IT Capital	(74,000)	74,000										
X96 Computer Replacements	62,300					(62,300)						
X97 Cell Phone Replacements	8,000					(8,000)						
Total 110 Corporate Services	250,300	74,000			(254,000)	(70,300)						
130 Fleet												
X83 New Sidewalk Plow for Roads	165,000						(127,000)				38,000	
X84 Rep #135 Trackless Boom Flail Roads	25,000										25,000	
X85 Rep #98 Trackless Flail mower Roads	15,000										15,000	
X86 Rep #203 Zero turn mower Roads	10,000										10,000	
X87 Rep #63 Snowplow/sander Roads	280,000				(280,000)							
X88 Rep #80 Komatsu Loader Roads	250,000					(250,000)						
Total 130 Fleet	745,000				(280,000)	(250,000)	(127,000)				88,000	
150 Fire												
X93 Tech Rescue Equipment Replacment Program R&R	10,000										10,000	
X98 Tactical Channel Radio Recorder	8,000										8,000	
X99 PPE Bunker Gear	15,000						(1,900)				13,100	
Total 150 Fire	33,000						(1,900)				31,100	
210 Engineering												
X79 Cranberry Rd Design	130,000						(64,000)				66,000	
X80 Kinsmen Bridge Design	120,000					(120,000)						
X81 3D Lidar - Andrews Engineering	85,000										85,000	
X82 Woodcock and Pheasant Design	90,000										90,000	
Total 210 Engineering	425,000					(120,000)	(64,000)				241,000	
220 Public Works												
X67 Connecting Link -Hwy #3 to Town limits	631,200			(558,900)		(72,300)						
X71 Sidewalk Inspection Program	25,000										25,000	
X73 Annual Asphalt Program	400,000			(400,000)								
X74 Frances St Reconstruction	663,400			(458,700)							204,700	
X75 Lindsay St Reconstruction	541,200			(386,000)							155,200	
X76 Beech Blvd and Stoney Creek Retaining Walls	940,800			(294,000)	(646,800)							
Total 220 Public Works	3,201,600			(2,097,600)	(646,800)	(72,300)					384,900	
250 Sanitary Sewers												
X65 Stoney Creek Sewer Rehabilitation	109,900		(109,900)									
X74 Frances St Reconstruction	361,800		(361,800)									
X75 Lindsay St Reconstruction	295,200		(295,200)									
X79 Cranberry Rd Design	65,000		(65,000)									
X81 3D Lidar - Andrews Engineering	85,000		(85,000)									
X82 Woodcock and Pheasant Design	45,000		(45,000)									
Total 250 Sanitary Sewers	961,900		(961,900)									
260 Storm Sewers												
X74 Frances St Reconstruction	326,300										326,300	
X75 Lindsay St Reconstruction	266,200										266,200	



2022 Capital Project Listing - New Requests

Fund - Capital

Grants Oxford County	Expenditures	Contribution to Reserves	Grants Oxford County	Grants Fed & Prov	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
X76 Beech Blvd and Stoney Creek Retaining Walls	235,200				(235,200)							
Total 260 Storm Sewers	827,700				(235,200)						592,500	
270 Water												
X74 Frances St Reconstruction	510,400		(510,400)									
X75 Lindsay St Reconstruction	416,400		(416,400)									
X79 Cranberry Rd Design	65,000		(65,000)									
X82 Woodcock and Pheasant Design	45,000		(45,000)									
Total 270 Water	1,036,800		(1,036,800)									
300 Cem												
X43 New Columbarium	60,000					(60,000)						
Total 300 Cem	60,000					(60,000)						
450 Parks												
X57 Northcrest Estates Phase 2 -Park Design & Construction	160,000								(160,000)			
X59 Tree Planting Program	20,000										20,000	
X60 Cranberry Park Play Structure	35,000										35,000	
X62 Library Lane Enhancement - Design Phase	10,000										10,000	
Total 450 Parks	225,000								(160,000)		65,000	
465 Rec - Bldg Mtce												
X50 Dressing Rooms and storage at the Tillsonburg Community Center	15,000										15,000	
X53 General Building Repairs & Maintenance	80,000										80,000	
X54 OPP Security Replacement Access System	55,000										55,000	
X55 HVAC General Repair/Replacements	50,000										50,000	
Total 465 Rec - Bldg Mtce	200,000										200,000	
475 Museum												
X47 Annandale Slate Roof Repairs	50,000										50,000	
X48 Boiler Replacement	55,000					(27,100)					27,900	
X49 Security Camera System Replacement	15,000										15,000	
Total 475 Museum	120,000					(27,100)					92,900	
505 Economic Dev												
X89 Wayfinding Signage	83,600					(30,000)					53,600	
X91 Rokeby Road Reconstruction	400,000					(400,000)						
X92 WIP Phase 2 - Planning & Design	50,000					(50,000)						
Total 505 Economic Dev	533,600					(480,000)					53,600	
Total Project Listing	\$8,619,900	\$74,000	(\$1,998,700)	(\$2,097,600)	(\$1,416,000)	(\$1,079,700)	(\$192,900)		(\$160,000)		\$1,749,000	

Town of Tillsonburg - Schedule "C" To By-Law XXXX-XX

2022 TAX RATES

					TOTAL			
					BASE			
RTC/RTQ		GENERAL	COUNTY	EDUCATION	RATES	PARKING	B.I.A.	TOTAL
RT	RESIDENTIAL	0.00804386	0.00412477	0.00153000	0.01369863	0.00104893		0.01474756
MT	MULTI-RESIDENTIAL	0.01608772	0.00824954	0.00153000	0.02586726	0.00209785		0.02796511
M1	MULTI-RESIDENTIAL AWAITING DEV	0.00361974	0.00169177	0.00068850	0.00600001			0.00600001
NT	NEW MULTI-RESIDENTIAL	0.00804386	0.00412477	0.00153000	0.01369863			0.01369863
CT	COMMERCIAL	0.01529781	0.00784449	0.00880000	0.03194230	0.00199485	0.00216611	0.03610326
XT	COMMERCIAL NEW CONSTRUCTION	0.01529781	0.00784449	0.00880000	0.03194230	0.00199485	0.00216611	0.03610326
CU	EXCESS LAND	0.01070847	0.00549115	0.00880000	0.02499962	0.00139639	0.00151628	0.02791229
CX	VACANT LAND	0.01070847	0.00549115	0.00880000	0.02499962	0.00139639	0.00151628	0.02791229
XU	COM'L NEW CONST. - EXCESS LAND	0.01070847	0.00549115	0.00880000	0.02499962			0.02499962
IT	INDUSTRIAL	0.02115535	0.01084815	0.00880000	0.04080350			0.04080350
JT	INDUSTRIAL NEW CONSTRUCTION	0.02115535	0.01084815	0.00880000	0.04080350			0.04080350
IU	EXCESS LAND	0.01375098	0.00705130	0.00880000	0.02960228			0.02960228
IX	VACANT LAND	0.01375098	0.00705130	0.00880000	0.02960228			0.02960228
LT	LARGE INDUSTRIAL	0.02115535	0.01084815	0.00880000	0.04080350			0.04080350
LU	EXCESS LAND	0.01375098	0.00705130	0.00880000	0.02960228			0.02960228
PT	PIPELINES	0.01012963	0.00519433	0.00880000	0.02412396			0.02412396
FT	FARMLAND	0.00175115	0.00089796	0.00038250	0.00303161			0.00303161
R1	FARMLAND DEV PH 1	0.00361974	0.00185615	0.00068850	0.00616439			0.00616439
GT	PARKING LOT	0.01529781	0.00784449	0.00880000	0.03194230		0.00216611	0.03410841