

THE CORPORATION OF THE TOWNSHIP OF NIPISSING

BY-LAW NUMBER 2023- 23

Being a by-law to adopt the estimates for all sums required for the year, to provide for the adoption of tax rates and to further provide for penalty and interest in default of payment thereof for 2023.

Whereas the Council of the Corporation of the Township of Nipissing has in accordance with the Municipal Act considered the estimates of the Municipality and the Boards and Commissions of the Township and it is necessary that the following sums be raised by taxation for the year 2023.

General Purposes 3,141,033

Education purposes 634,488

And whereas the assessment roll was made in the year 2022 upon which the 2023 taxes are to be levied.

Whereas Section 312(2) of the Municipal Act, Chapter 25, S.O. 2001, 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 308 and 309 of the said Act require tax rates to be established in the same proportion to tax ratios; and

Whereas the 2023 levy for all purposes has been set at \$3,775,481; and

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

Now therefore the Council of the Corporation of the Township of Nipissing Enacts as follows:

- 1. That a tax rate is hereby adopted to be applied against the whole of the assessment for real property in the following classes:

Table with 9 columns: Residential And Farm, Commercial Occupied, Commercial Vacant, Industrial Occupied, Industrial Vacant, Landfill, Farmlands, Managed Forest. Rows: EDUCATION, GENERAL.

- 2. That every owner of land shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 30th day of September, 2023.
3. If taxes are not paid on the due date, a penalty shall be imposed consisting of a percentage charge of one and a quarter percent on the first day of default, and an additional one and a quarter percent per month thereafter during the year, until the taxes are paid.
4. On all taxes in default on January 1st, 2024, interest shall be added at the rate of one and a quarter percent per month for each month or fraction thereof in which the default continues.
5. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written notice specifying the amount of taxes payable.

Read the first, second and third time and passed this 21st day of March, 2023.

Mayor: [Signature]

Municipal Administrator: [Signature]

2023 Budget Report				Levy Increase:		5.50%
Department Description	Revenues		Expenses			
	2022 Actual	2023 Budget	2022 Actual	2023 Budget		
General Government						
Ontario Municipal Partnership Fund	\$ 629,400.00	\$ 662,700.00			5%	
Municipal Tax Levy	\$ 2,948,057.95	\$ 3,141,033.00			7%	
Payments in Lieu (all levels govt)	\$ 22,639.69	\$ 23,216.00			3%	
Grants Received (Gas Tax, OCIF...)	\$ 549,514.16	\$ 476,423.54			13%	
MPAC Property Assessment			\$ 57,749.40	\$ 56,830.51		-2%
Policing Services			\$ 317,587.07	\$ 311,855.00		-2%
Social Services Levy			\$ 168,830.56	\$ 175,155.53		4%
Eastholme Levy			\$ 133,352.00	\$ 137,477.00		3%
Health Unit Levy			\$ 56,650.54	\$ 55,514.74		-2%
EMS Ambulance Levy			\$ 124,916.45	\$ 131,915.67		6%
Library Levy			\$ 33,021.00	\$ 33,351.21		1%
Health Centre Contribution			\$ 10,000.00	\$ 10,000.00		0%
	\$ 4,149,611.80	\$ 4,303,372.54		\$ 902,107.02	\$ 912,099.66	1%

Tax Levy Increase of 5.5% with proposed budget.

Tax Rate Increase of 4.57% with proposed budget

Tax Impact:	2022 Taxes	2023 Taxes	Difference
Single Family Home assessed at \$213,000:	\$ 1,922.13	\$ 2,009.92	\$ 87.79

2023 Budget Report					Levy Increase:		5.50%
Department Description	Revenues			Expenses			
	2022 Actual	2023 Budget	%	2022 Actual	2023 Budget		
Interest Earned (investments)	\$ 55,041.17	\$ 100,000.00	82%				
Interest on Taxes	\$ 23,913.98	\$ 20,000.00	-16%				
Service Fees (Admin, Applications)	\$ 20,553.41	\$ 15,753.72	-23%				
Salaries, Benefits, Deductions				\$ 1,161,763.55	\$ 1,352,748.50	16%	
Asset Management Program				\$ -	\$ 20,000.00		
Web Page				\$ 801.57	\$ 1,000.00	25%	
Council Donations				\$ 3,525.07	\$ 5,000.00	42%	
Strategic Plan Implementation				\$ 3,474.83	\$ 3,500.00	1%	
Pay Equity				\$ 5,000.00	\$ 2,500.00	-50%	
Council Professional Development				\$ 7,383.72	\$ 5,000.00	-32%	
Council Expenses - cell phones, etc.				\$ 8,524.57	\$ 8,500.00	0%	
	\$ 99,508.56	\$ 135,753.72	36%	\$ 1,190,473.31	\$ 1,398,248.50	17%	

Notes to 2023 Budget:

Professional Development has decreased for 2023 as election training has taken place.

Pay Equity Budget has decreased as a full review is planned for 2024.

Council Donations - requests have increased.

Asset Management Program Budget line is new for 2023 and includes a Roads Needs Study, funded from Reserves as a one time expense.

2023 Budget Report				Levy Increase:	
Department Description	Revenues			Expenses	
	2022 Actual	2023 Budget	%	2022 Actual	2023 Budget
Propane Expenses				\$ 26,923.09	\$ 27,750.00
Hydro Expenses				\$ 23,054.77	\$ 23,450.00
Phone Expenses				\$ 20,821.61	\$ 20,650.00
Insurance Expenses				\$ 94,455.89	\$ 99,825.00
Professional Development				\$ 35,095.65	\$ 39,000.00
Administration Maintenance/Supplies				\$ 66,662.34	\$ 62,975.00
Audit Fees				\$ 14,246.40	\$ 16,000.00
Legal Fees				\$ 6,337.33	\$ 10,000.00
Planning Fees				\$ 6,028.41	\$ 15,000.00
Election 2022				\$ 9,390.60	
	\$ -	\$ -	-	\$ 303,016.09	\$ 314,650.00

Budget Notes:

Ontario Land Tribunal Appeal costs have increased the Legal and Planning lines of the budget. Hearing is scheduled in July 2023.

2023 Budget Report				Levy Increase:		5.50%
Department Description	Revenues		%	Expenses		
	2022 Actual	2023 Budget		2022 Actual	2023 Budget	
Fire Department Revenues	\$ 727.63	\$ 2,500.00	244%			
Fire Department Long Term Debt				\$ 25,124.54	\$ 25,570.56	2%
Fire Station Maintenance/Supplies				\$ 42,901.99	\$ 55,550.00	29%
Fire Department New Equipment				\$ 15,736.07	\$ 10,000.00	-36%
Fire Department PPE/Uniforms				\$ 14,472.54	\$ 16,000.00	11%
FD Fire Prevention Education				\$ 2,593.78	\$ 4,500.00	73%
FD Equipment Maintenance/Cert.				\$ 8,342.25	\$ 10,200.00	22%
Firefighter Points/Stipend				\$ 64,411.39	\$ 67,360.00	5%
Equipment Rental Costs				\$ 49,612.50	\$ 54,500.00	10%
	\$ 727.63	\$ 2,500.00		\$ 223,195.06	\$ 243,680.56	

Budget Notes:

1/2 Fire Station #1/Community Centre Roof project coming from Reserves

Equipment Rental costs have increased in response to inflation of fuel and maintenance costs.

2023 Budget Report						Levy Increase:	5.50%
Department Description	Revenues			Expenses			
	2022 Actual	2023 Budget	%	2022 Actual	2023 Budget		
Emergency Management/CEMC				\$ 3,034.49	\$ 3,500.00	15%	
911 Expenses	\$ 874.40	\$ 500.00	-43%	\$ 1,175.34	\$ 1,000.00	-15%	
By-Law Enforcement	\$ 1,205.40	\$ 1,450.00	20%	\$ 1,293.42	\$ 1,200.00	-7%	
Animal Control	\$ 3,065.00	\$ 4,300.00	40%	\$ 2,558.41	\$ 2,775.00	8%	
Building Department Expenses				\$ 151,497.20	\$ 64,872.00	-57%	
Building Permit Revenue	\$ 151,497.20	\$ 64,872.00	-57%				
Cemetery Operations	\$ 13,374.70	\$ 11,500.00	-14%	\$ 7,639.77	\$ 9,000.00	18%	
	\$ 170,016.70	\$ 82,622.00		\$ 167,198.63	\$ 82,347.00		

Budget Notes:

By-Law Enforcement is combined in the Fire Chief/MLEO/CEMC role and expenses are included in that budget.

Building Department is a balanced budget where Permit Revenue covers CBO costs of service.

2023 Budget Report						Levy Increase:	5.50%
Department Description	Revenues			%	Expenses		
	2022 Actual	2023 Budget			2022 Actual	2023 Budget	
Landfill Operations	\$ 71,373.72	\$ 70,000.00	-2%	\$ 48,135.05	\$ 50,000.00	4%	
Landfill Study/Expansion Request				\$ 30,851.60	\$ 135,910.00	341%	
Long Term Debt Compactor	\$ -	\$ 150,000.00		\$ -	\$ 22,925.00		
Landfill Machinery Rental				\$ 18,847.30	\$ 52,000.00	176%	
Recycling Operations				\$ 70,285.60	\$ 71,000.00	1%	
Household Hazardous Waste				\$ 2,024.00	\$ 2,024.00	0%	
	\$ 71,373.72	\$ 220,000.00		\$ 170,143.55	\$ 333,859.00		

Budget Notes:

Capacity Remaining Calculations for the Landfill Sites have changed significantly leading to a remarkable change in the landfill calculations.

Bear Creek Landfill has an estimated remaining lifespan of 4.3 years

Wolfe Lake Landfill has an estimated remaining lifespan of 17.5 years

As a result of these changes, investigations are required to apply for site expansions and alternatives.

Previous Capacity Estimates provided by Consultant:

	2020	2021	2022
Bear Creek Landfill	30 years	26 years	4.3 years
Wolfe Lake Landfill	113 years	95 years	17.5 years

2023 Budget Report				Levy Increase:		5.50%
Department Description	Revenues		%	Expenses		
	2022 Actual	2023 Budget		2022 Actual	2023 Budget	
Road Revenues	\$ 23,058.87	\$ 43,130.00	87%			
LTD Proceeds for trucks	\$ 331,788.30	\$ 306,900.00	-8%			
LTD Payments Trucks				\$ 75,441.84	\$ 197,691.04	162%
LTD Excavator Payments				\$ 30,560.64	\$ 30,560.00	0%
Public Works/Garage Supplies				\$ 53,815.76	\$ 55,000.00	2%
Culvert Materials				\$ 29,974.58	\$ 35,000.00	17%
Machinery Rentals				\$ 269,115.35	\$ 353,500.00	31%
Hard Top Maintenance Materials				\$ 6,585.74	\$ 10,000.00	52%
Calcium/Dust Control Materials				\$ 48,043.43	\$ 55,000.00	14%
Bridge Study Materials				\$ 10,812.00	\$ 5,000.00	-54%
Loose Top Maintenance Materials				\$ 5,942.82	\$ 7,500.00	26%
Quarried Gravel Program				\$ 53,948.70	\$ 200,000.00	271%
Alsace Road Gravel Program				\$ -	\$ 360,000.00	
Quarried Gravel Materials Stockpile				\$ 38,471.13	\$ 20,000.00	-48%
Boundary Alsace Road Gravel Maintenance				\$ -	\$ 72,500.00	
Road Side Cutting Services				\$ 9,102.58	\$ 10,000.00	10%
Ditching Materials				\$ 5,506.71	\$ 7,500.00	36%
Signs Materials				\$ 6,789.93	\$ 7,000.00	3%
Street Light Maintenance				\$ 1,902.90	\$ 2,500.00	31%
Winter Maintenance Materials				\$ 49,038.20	\$ 75,000.00	53%
OCIF/Gas Tax Birchgrove Phase 3				\$ 359,346.99	\$ 410,000.00	14%
	\$ 354,847.17	\$ 350,030.00		\$ 1,054,399.30	\$ 1,913,751.04	

2023 Budget Report							Levy Increase:	5.50%
Department Description	Revenues			%	Expenses			
	2022 Actual	2023 Budget			2022 Actual	2023 Budget		
Museum Maintenance/Structural					\$ 7,485.93	\$ 9,500.00	27%	
Museum Special Events	\$ 2,389.50	\$ 2,400.00	0%	\$ 1,188.07	\$ 1,500.00	26%		
Museum Candy/Pop	\$ 3,312.32	\$ 3,000.00	-9%	\$ 1,739.28	\$ 1,500.00	-14%		
Museum Merchandise/Gifts	\$ 834.76	\$ 1,500.00	80%	\$ 947.69	\$ 1,000.00	6%		
Museum Books	\$ 282.65	\$ 300.00	6%	\$ -	\$ 500.00			
Museum Programs				\$ 461.51	\$ 700.00	52%		
Museum Yard Maintenance				\$ 404.51	\$ 2,000.00	394%		
Museum Donations	\$ 3,725.70	\$ 1,500.00	-60%					
	\$ 10,544.93	\$ 8,700.00		\$ 12,226.99	\$ 16,700.00			

Budget Notes:

Foundation repairs are listed under Capital Projects and a Grant under the Trillium Foundation has been applied for to cover the expense. A reduction in special events for the 2023 Season will allow for enhanced events and concentrating on the Cataloging of the Museum artifacts.

2023 Draft Budget Report				PROPOSED		Levy Increase:	5.50%
Department Description	Revenues			Expenses			
	2022 Actual	2023 Draft Budget	%	2022 Actual	2023 Draft Budget		
Community Centre Operations	\$ 550.00	\$ 1,000.00	82%	\$ 5,651.77	\$ 6,750.00	19%	
Fitness Centre Operations	\$ 11,396.20	\$ 16,900.00	48%	\$ 6,031.82	\$ 12,000.00	99%	
Docks/Boat Launch				\$ -	\$ 5,000.00		
Recreation Programs	\$ 14,802.20	\$ 13,000.00	-12%	\$ 18,595.86	\$ 10,000.00	-46%	
Rink Materials				\$ 8,875.65	\$ 10,000.00	13%	
Canada Day Event				\$ 1,563.25	\$ 2,500.00	60%	
Beaches/Park Maintenance				\$ 8,968.28	\$ 15,000.00	67%	
Advertising/Office Supplies				\$ 24.41	\$ 250.00	924%	
	\$ 26,748.40	\$ 30,900.00		\$ 49,711.04	\$ 61,500.00		

2023 Budget Report				Levy Increase:		5.50%
Department Description	Revenues		%	Expenses		
	2022 Actual	2023 Budget		2022 Actual	2023 Budget	
Administration Capital Projects				\$ 131,108.24	\$ 68,885.07	-47%
Fire Department Capital Projects				\$ 59,333.38	\$ 50,000.00	-16%
Landfill Capital Projects				\$ -	\$ 250,500.00	
Roads/Public Works Capital Projects				\$ 340,608.32	\$ 423,900.00	24%
Recreation Capital Projects				\$ 85,779.08	\$ 45,000.00	-48%
Museum Capital Projects				\$ -	\$ 82,000.00	
	\$ -	\$ -	-	\$ 616,829.02	\$ 920,285.07	

Budget Notes:

Administration Project - Finalization of Software change over and installation. Funds from Reserve - Modernization Funding.

Fire Department Project - 1/2 of Community Centre/Station #1 Roof replacement, from Reserves.

Landfill Project - Application for expansion at Bear Creek Landfill Site. Funds from Reserve.

Landfill Refurbished Compactor. \$100,000 funded from budget, \$150,000 from financing.

Roads/Public Works Projects: Alsace Road Gravel Application - \$367,500 from Reserve.

Recreation Project - 1/2 of Community Centre/Station #1 roof replacement, from reserve funds.

Museum Project - Repair of foundation, Trillium Grant application submitted.