

CORPORATION OF THE VILLAGE OF COBDEN

BY-LAW # 1991-16

BEING a By-Law to Limit the Increase in Taxation in 1991, 1992, and 1993 of a Certain Class of Rateable Property in the Village of Cobden which Results from Changes in Assessment.

WHEREAS Section 362 of the Municipal Act, R.S.O. 1980, provides that councils of municipalities may pass by-laws to limit the amount of the increase in taxation arising from a general assessment base that is different from that of the previous year.

AND WHEREAS the said section provides that the reduction in taxation which results from the placing of the limits on increases in taxation may be charged to the general funds of the municipality.

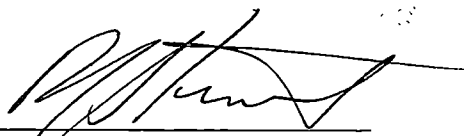
AND WHEREAS the changed assessment has resulted in substantial increases on rateable properties within the Commercial Class.

AND WHEREAS it is deemed desirable to limit the increase in taxation on rateable properties within the Commercial Class.

NOW THEREFORE the Council of the Village of Cobden enacts as follows:

1. The Commercial Class shall be deemed to be the class subject to the limiting of a taxation increase.
2. A rateable property within the Commercial Class shall in 1991 have an increase in taxation based on the change of assessment only in excess of 40% and no less than one hundred dollars (100.00) in order to be considered eligible.
3. Where in 1991 a rateable property is as described above, it shall have its taxation reduced at 100% of the amount calculated in clause 2 above where such amount is one hundred dollars or greater (100.00).
4. Where in 1992 a rateable property is as described above, it shall have its taxation reduced at 50% of that amount calculated in clause 2 above where such amount is one hundred dollars or greater (100.00).
5. Where in 1993 a rateable property is as described above, it shall have its taxation reduced at 25% of that amount calculated in clause 2 above where such amount is one hundred dollars or greater (100.00).
6. The reduction in taxes shall be raised from the general funds of the municipality results in approximately eight thousand six hundred dollars (8,600.00). Of this amount approximately five thousand three hundred and forty dollars (5,340.00) will be in 1991; two thousand four hundred and sixty dollars (2,460.00) in 1992 and eight hundred and twenty dollars (820.00) in 1993.
7. There shall be no reduction in 1994.
8. This By-Law shall come into force and take effect immediately upon the passing thereof.

Read a first, second and finally passed upon the third reading this
11 day of June 1991.



REEVE



CLERK-TREASURER

PROJECTED GENERAL REVENUE FUND BUDGET

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EVENUES -----	Acc't.No. -----	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	COMMENTS -----
		1989	1989	1990	1990	1991	
Other Charges on Tax Bills		\$	\$	\$	\$	\$	
Sewer Billings		85,000	86,122	90,000	89,329	90,000	
Water Billings							
Total		85,000	86,122	90,000	89,329	90,000	
Equipment Rental							
Payments In Lieu of Taxes							
Canada-Post Office	3210	1,470	1,460		1,111	1,111	
Ontario-L.C.B.O.	3220	1,511	1,537	1,600	1,642	1,725	
-Senior Citizens	3240	3,567	3,628	3,773	8,618	9,050	
-Other							
Total		6,548	6,633	6,917	11,903	12,500	
Unconditional Grants							
Per Household	3310	13,470	13,470		13,470		
Resource Equalization	3312	61,740	61,740		67,905		
General Support	3314	23,104	23,104	102,247	19,873	106,310	
Total		98,314	98,314	102,247	101,248	106,310	
Conditional Grants							
M.T.C.	3320	28,600	28,600	29,600	29,600	30,400	
Welfare Assistance	3322	10,000	21,098	20,000	20,304	22,960	
Other	3324		0		4,939		
Other-RECREATION			14,772				
Other-Planning			800				
Other-Employment Equity		11,000	10,371	6,000	5,258		
Total		49,600	75,641	55,600	60,101	53,360	
Other Grants							
County Road Rebate	3420	3,723	4,021	4,500	4,276	4,090	
School Crossing Guards	3430	4,850	4,192	4,400	4,468	4,400	
Federal - Job Dev. Program			625				
Challenge			3,610			5,300	BEACH PROGRAM
Energy Grant							
JEPP.							
ESI '88		12,000	7,930				
Total		20,573	20,376	8,900	8,743	13,790	

		BUDGET 1989	ACTUAL 1989	BUDGET 1990	ACTUAL 1990	BUDGET 1991	COMMENTS
		\$	\$	\$	\$	\$	
VENUES Continued							
Gas And Service Charges							
Fire Fees	3520	2,500	2,026	2,500	3,781	2,700	
Roadway Fees	3530	500			338		
Dump Rentals	3540	1,600	1,420	2,500	2,575	2,500	
Park Fees	3550	600	351			000	
Other	3560	1,500	1,250			700	
D.H.R.P.	3510		370				
Total		6,700	5,427		6,694	6,200	
Other Income							
Licenses & Permits	3610	5,000	5,556	5,500	4,866	5,000	
Building Rental	3620	12,500	11,000	12,500	14,007	12,500	
Penalties & Interest - Taxes	3630	5,000	5,252	5,000	4,350	5,000	
Investment Income	3640	6,000	7,456	7,000	6,285	6,000	
Sales Maps, etc.	3650	2,000	1,125	2,000	762	800	
Sundry Revenue							
Sale of Land							
Late Payment Charges	3635	500	1,350	1,000	490	500	
Transfer From Reserves & Reserve Funds	3685	10,000	10,000	10,000	60,000	8,250	REC RESERVE
Contributions From Local Boards-(Water,Lib.,Hydro)	3670	33,034	33,071	34,725	35,596	35,000	
Other			1,100	1,000	144		
Total		74,034	75,910	128,725	126,500	73,030	
TOTAL REVENUES (excl taxes)		340,769	368,425	399,289	405,971	355,190	

EXPENDITURES CONTINUED	Acc't.No.	BUDGET 1989	ACTUAL 1989	BUDGET 1990	ACTUAL 1990	BUDGET 1991	
		\$	\$	\$	\$	\$	
Capital:Memorial Hall		3,000				6,500	50% T & CHAIRS
:Office		5,500	3,123	1,500	N/A	2,500	FURNITURE & OPP OFFICE
:Carpet		0	5,393	0	N/A		
:Railing		0		7,000	N/A		
:Base Radio		0		2,000	N/A		
Sub Total		34,100	33,602	41,100	34,774	28,400	
Total Administration		136,892	128,948	141,221	140,675	143,318	
TOTAL GENERAL GOVERNMENT		162,667	160,681	173,525	178,885	178,960	

PROTECTION TO PERSONS & PROPERTY							
Fire Department							
Salaries & Benefits	4311	8,000	6,709	7,000	9,396	9,000	
Capital Expenditures	4313	5,000	4,435	10,123	15,423	5,000	3 BUNKER SUITS
Trans. to Res. & Res. Funds	4314	3,000	3,000				RADIOS & B A
Materials & Supplies	4319	---	---	---	---	---	
Materials & Supplies		1,200	393	500	578	700	
Courses		1,500		2,000	473	1,000	
Mileage		100		100	0	100	
Services & Rents		300	619	500	26	500	
Advertising		0		50	110	100	
Fuel		200	60	150	40	50	
Heating Oil		1,000	1,093	1,200	1,506	1,500	
Water & Sewer		180	177	180	315	315	
Vehicle Repairs		500	226	500	108	1,000	PAINT & REPAIR
Telephone		1,000	787	750	998	1,000	
Insurance		2,042	2,042	1,189	1,425	2,261	
Sub. Total		8,022	5,397	7,119	5,579	8,526	
Total Fire Department		24,022	19,541	24,242	30,398	22,526	
Protective Insp. & Control 4329							
Salary-Building Insp.		0					
-Property Insp.		2,500	4,122	4,000	1,703	3,000	
Courses		0					
Advertising		200					
Supplies		50	109	150	50	150	
Stationery		0					
Pound Charges		0					
Total Protective Insp.& Cont.		2,750	4,231	4,150	1,753	3,150	
TOTAL PROTECTION TO PERSONS & PROPERTY		26,772	23,772	28,392	32,151	25,676	

EXPENDITURES Continued

	Acc't.No.	BUDGET 1989	ACTUAL 1989	BUDGET 1990	ACTUAL 1990	BUDGET 1991	COMMENTS
TRANSPORTATION							
Roadways		\$	4,900	\$	\$	\$	
Salaries & Benefits	4411	60,000	63,212	69,000	65,208	70,000	
Capital Expenditures	4413	500	673	53,000	53,038	11,000	ROAD SANDER
#2 Truck		0	1,900				
#1 Truck		0		2,500	N/A		
Tractor		0		500	2,525		
Sub. Total		500	2,573	56,000	55,563	11,000	
Transfer To Res.-Capital Expend	4415	18,000	18,000	2,000			
Materials & Supplies	4419						
Hot Mix Ashphalt		0					
Telephone		450	340			500	
Mileage		0					
Memberships		150	150			1,100	MTO LIC. RENEWAL
Heating Oil		1,100	1,093	1,000	1,610	1,400	
Cleaning Supplies		400	400	400	463	400	
Hydro		950	865	950	902	950	
Salt		3,300	1,650	3,300	3,189	3,800	
Sand		300	300	350	567	300	
Gravel		550	614	539	124	320	
Cold Mix Asphalt		3,116	1,950	3,700	4,436	3,450	
Truck Rental		8,580	8,580	6,077	6,435	400	
Equipment Rental		2,400	468	775	0	500	
Materials & Supplies		3,000	3,638	3,800	8,821	7,000	
Tools		450	450	500	390	600	
Insurance		3,163	3,163	3,829	3,829	3,907	
Fuel & Oil- Machinery		4,000	3,339	4,000	5,848	5,000	
Federal Job Dev. Program		0					
Sub. Total		31,909	27,000	29,970	38,278	29,677	
Total Roadways		110,409	115,685	156,970	159,049	110,677	
Street Lighting							
Capital Expenditures	4433	1,000	1,000	1,000	7,432		
Materials & Supplies	4439						
Maintenance		2,500	5,269	4,000	4,023	4,000	
Power		9,905	9,905	10,726	10,726	12,500	
Sub. Total		12,405	15,174	14,726	14,749	16,500	
Total Street Lighting		13,405	16,174	15,726	22,181	16,500	
Crossing Guards	4421	9,700	8,942	9,500	10,288	11,000	
TOTAL TRANSPORTATION		133,514	140,801	182,196	191,518	138,177	

EXPENDITURES Continued		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	COMMENTS
Acc't.No.		1988	1989	1990	1990	1991	
		\$	\$	\$	\$	\$	
ENVIRONMENTAL SERVICES							
Sanitary Sewers							
Salaries & Benefits	4511	25,000	27,970	29,400	24,822	29,400	
Long Term Debt Charges	4512	32,432	33,106	31,882	31,882	28,308	
Capital Expenditures	4513	0		5,945	1,333	5,400	
Materials & Supplies	4519						
Chemicals		700	757	5,600	7,884	2,400	
Insurance		904	904	1,098	1,098	1,165	
Maintenance Supplies		800	755	1,885	1,978	2,100	
Power		9,600	9,154	10,300	11,504	12,000	
Equipment Repairs		1,646	1,683	1,000	907	1,200	
Other		900	882	610	2,425	1,000	
Transfer to Reserves		10,000	10,000				
Equipment Rentals		450	608	500	584	500	
Sub. Total		25,000	24,743	20,993	26,380	20,365	
Total Sanitary Sewers		82,432	85,819	88,220	84,423	83,473	
Garbage Disposal							
Salaries & Benefits	4521	9,000	10,172	10,600	12,088	12,000	
Equipment & Truck Rental	4529	4,620	4,620	3,272	3,262	210	
Recycling		1,000	175	1,000	145	3,500	BLUE BOX PROGRAM
Total Garbage Disposal		14,620	14,967	14,872	15,495	15,710	
TOTAL ENVIRONMENTAL SERVICES		97,052	100,786	103,092	99,918	99,183	
SOCIAL & FAMILY SERVICES							
General Assistance	4616	12,000	26,993	25,000	25,864	28,000	
PLANNING & DEVELOPMENT							
Advertising	4819	0		1,000	5,412	3,000	

EXPENDITURES Continued	Acc't.No.	BUDGET 1989	ACTUAL 1989	BUDGET 1990	ACTUAL 1990	BUDGET 1991	COMMENTS
		-----	-----	-----	-----	-----	-----
RECREATION & CULTURAL SERVICES		\$	\$	\$	\$	\$	
Parks							
Salaries & Benefits	4711	400	0	400	400	400	
Materials & Supplies	4719	1,000	917			1,000	
Wharf		575	100			100	
Fuel		500	30	100	175	250	
Services & Rents		500	413	500	467	500	
Hydro		450	471	500	793	700	
Insurance		2,130	2,130	2,496	2,496	2,796	
Sub. Total		5,155	4,056	5,096	5,003	5,346	
Recreation-General Programs							
Long Term Debt Charges	4722	21,345	21,886	19,400	19,026		
Capital Expenditures	4723						
Reserve - Arena	4724						
Grant - Athletic Association	4725	4,000	4,000	4,000	4,000	12,230	AMT FROM RESERVE
Programs - Salaries & Wages	4731				10,904	6,000	BEACH PROGRAM
- Materials & Supplies	4739	0	19,722			300	
- Challenge '87							
Sub. Total		25,345	45,608	23,400	33,930	18,530	
Library							
Municipal Grant	4745	1,000	1,000	1,000	1,000	1,750	
Renfrew Hospital				0			
TOTAL RECREATION & CULTURAL SERV.		31,900	51,611	30,146	35,102	26,026	
TOTAL EXPENDITURES		463,905	504,644	543,351	568,849	499,022	
TOTAL EXPENDITURES		463,905		543,351		499,022	
TOTAL REVENUES		340,769		399,289		355,190	
SHARE OF TELEPHONE TAX		0		8,700			
SURPLUS (DEFICIT)-1985		0		(6,475)			
NET TAX REQUIREMENT		123,136		141,837		143,832	

VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

OWN PURPOSES MILL RATE

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	BUDGET 1989	BUDGET 1990	BUDGET 1991
	-----	-----	-----
	\$	\$	\$
TOTAL EXPENDITURES	463,905	543,351	499,022
TOTAL OTHER REVENUES	340,769	399,289	355,190
LOCAL IMPROVEMENTS	1,106	1,106	
SHARE OF TELEPHONE TAX	8,957	8,700	8,806
OVERPLUS (DEFICIT)-Previous Year's	(17,046)	(6,475)	(31,432)
	-----	-----	-----
NET TAX REQUIREMENT	130,119	140,731	166,458
	=====	=====	=====

ASSESSMENT BASE	1989	1990	1991
	-----	-----	-----
	\$	\$	\$
Residential & Farm	865,546	876,287	920,150
Commercial & Industrial	238,342	255,671	359,560
	=====	=====	=====

RESIDENTIAL & FARM MILL RATE	113.55	119.56	123.930
COMM & INDUST MILL RATE	133.59	140.66	145.800
	=====	=====	=====

MILL RATE INCREASE AS A PERCENT	3.73%	5.00%	11.15%
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PER HOUSEHOLD TAXES

Average Per Household Assessment-\$1925.00	218.58	230.15	245.38
For 1991 Taxation-\$1980.00	=====	=====	=====

0.00

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VALUE OF ONE (1) LOCAL MILL: 1280.00

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BUDGET
~~1990~~ 1991

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
 Waterworks

OBJECT
 Revenues

DETAIL
 Page 1 of 3

Description	Account #	1990 Budget	1990 Actual	1991 Budget	1991 Actual	EXPLANATIONS
Waterworks Billing	3110	94000	95306	95500		
Equipment Rentals	3510	1650	1650	0		
Investment Income	3620	0	0	0		
Late Payment Charges	3610	1000	542	1000		
Other	3690	0	0	0		
Previous Year Surplus (Deficit)	2510	1005	1005	5328		
Total Revenue		97655	98503	101828.00		
Total Expenses		95495	93174	99455.		
Surplus (Deficit) 1990		2160	5328	2373.		
TOTAL						

BUDGET
~~1990~~ 1991

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION

Waterworks

OBJECT

Expenditures

DETAIL

Page 2 of 3

Description	Account #	1990 Budget	1990 Actual	1991 Budget	1991 Actual	EXPLANATIONS
Wages and Benefits	4310	33600	32325	34500		
Administration	4140	11730	11728	11730		
Rent	4150	1980	1984	1992		
Computer Billing	4160	800	1766	1000		
Bank Charges	4170	100	5	100		
Other Administration						
Insurance		1165	1165	1223		
Audit		700	700	750		
Courier		400	585	550		
Subscription		60	48	60		
Mileage		400	458	1300		
Seminars		700	903	70		
Others		100	100	100		
Total	4190	3525	3959	3983		
T. & D. Equipment & Supplies	4340	8980	8630	11470		
T. & D. Maintenance & Rentals	4350	3500	3064	3500		
TOTAL						

BUDGET
~~1990~~ 1991

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
 Waterworks

OBJECT
 Expenditures

DETAIL
 Page 3 of 3

Description	Account #	1990 Budget	1990 Actual	1991 Budget	1991 Actual	EXPLANATIONS
Debt Charges Principle	4220	1078	1078	1232		
Interest	4230	8002	8002	7848		
Utilities	4360	13100	12215	13100		
Vehicle Gas, Oil & Maintenance	4440	1500	794	1000		
Capital Cost Equipment	4420	600	624	0		
Capital Cost T. & D.	4320	0	0	0		
Other Equipment	4490	0	0	0		
Other T. & D.	4390	0	0	0		
Transfer to Reserve	4500	7000	7000	8000		
Total Page 2		31280	29713	31180		
Total Page 1		64215	63461	68275		
TOTAL		95495	93174	99455		

PHASING

Calculating a Change in Taxes based on a Change in Assessment.

1. Using the 1990 F.I.R. and Schedule 2LT determine the total assessment for 1990.

Coll. 1 + 2 + 3

2. Continue using 2LT and determine the taxes levied.

Coll. 6 + 7 + 8 own purpose + Upper tier + School Board (Elementary Public and Secondary Public) not including telephone

3. 1990 Mill Rate is Clause 1 divided by Clause 2 for Commercial and $1/2 \times 85\%$ for Residential

4. Then obtain total 1991 assessment

5. Divide Clause 4 by clause 2 to obtain the equivalent commercial mill rate ($\times 85\%$ for residential). This rate is seen as equivalent for it takes the change in assessment into account while taxes levied remain constant.

6. Compare with projection provided by Ministry of Revenue. It appears that in the case of Cobden it was in range (Equivalent Commercial 360.67 versus Revenue 390.471) If major divergence recheck the calculation.

Village of Cobden Phasing at 40%

Roll. No.	Coll. A Tax Dollars in Excess of 40%	Coll. B Year 1 100% of Coll. A	Coll. C Year 2 50% of Coll. A	Coll. D Year 3 25% of Coll. A
4200	159.04	159.04	0	
24400	224.42	224.42	112.21	0
25900	132.17	132.17	0	
2100	229.30	229.30	114.65	0
19710	3289.79	3289.79	1644.90	822.45
20050	131.40	131.40	0	
1900	285.84	285.84	142.92	0
14400 (1764)	361.50	361.50	180.75	0
14800 (1682)	200.75	200.75	100.38	0
1400 (1645)	329.03	329.03	164.52	0
Totals		<u>5343.32</u>	<u>2460.33</u>	<u>822.45</u>

Total Cost of phasing for 3 years (B+C+D) = \$8,626.10

Phasing to implement a review of the impact of changes in taxes on Commercial Class (43 rateable properties).