

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW NO. 2022-18

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**BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES AND FURTHER TO PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2022**

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**WHEREAS** Section 312 (2) of *The Municipal Act*, Chapter M.45, R.S.O., as amended, 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** Section 312 (6) of the said Act require tax rates to be established in the same proportion to tax ratio;

**AND WHEREAS** the 2022 levy for all purposes has been set at **\$1,920,524.21**


**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 Emo hereby enacts as follows:

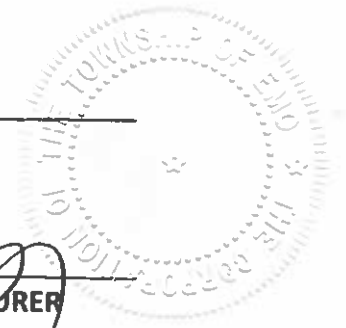
1. **THAT** a municipal tax rate of 1.519190% is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
2. **THAT** a municipal tax rate of 2.1314486% is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.
3. **THAT** a municipal tax rate of 2.562570% is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.
4. **THAT** a municipal tax rate of 2.562570% is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
5. **THAT** a municipal tax rate of 0.379798% is hereby adopted to be applied against the whole of the assessment for real property in the farmland class.
6. **THAT** a municipal tax rate of 6.935254% is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
7. **THAT** the reduction in the tax rate for commercial vacant units and excess land is established at 30% and that a municipal tax rate of 1.793799% is hereby adopted to be applied against the whole of the tax assessment for real property in the commercial vacant units and excess land class.
8. **THAT** the reduction in the tax rate for industrial vacant units and excess land is established at 35% and that a municipal tax rate of 1.665670% is hereby adopted to be applied against the whole of the tax assessment for real property in the industrial vacant units and excess land class.
9. **THAT** an education tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the residential/farm class.
10. **THAT** an education tax rate of 0.153000% is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.
11. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the commercial occupied class.

12. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the industrial occupied class.
13. **THAT** an education tax rate of 0.038250% is hereby adopted to be applied against the whole of the assessment for real property in the farmland class.
14. **THAT** an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
15. **THAT** the reduction in the education tax rate for commercial vacant units and excess land is established at 30% and that an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant units and excess land class.
16. **THAT** the reduction in the education tax rate for industrial vacant units and excess land is established at 35% and that an education tax rate of 0.880000% is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant units and excess land class.
17. **THAT** a minimum tax rate of \$100 to be applied to all applicable tax rolls for any tax rolls that would generate less than \$100.00 annually.
18. **THAT** every owner of assessed land shall be taxed according to the tax rates in this by-law and such tax shall become due and payable on the 31<sup>st</sup> day of August, 2022.
19. On all taxes of the levy, which are in default on the 1<sup>st</sup> day of September 2022 a penalty of 1.25% shall be added upon default and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues until December 31<sup>st</sup>, 2022.
20. On all taxes in default on January 1<sup>st</sup>, 2023, interest shall be added at the rate of 1.25% per month of each month the default continues.
21. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
22. 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 or printed notice specifying the amount of taxes payable.
23. **THAT** taxes are payable to the Township of Emo, P.O. Box 520, Emo, Ontario.
24. **THAT** schedule "A" attached hereto and forming part of this by-law and setting out the estimates of tax revenue to be received by the Township during the year 2022 is hereby adopted.
25. **THAT** schedule "B" attached hereto and forming part of this by-law and setting out the estimates and all revenue other than taxes to be received by the Township during the year 2022 and all estimates of expenditures (2022 Budget) to be made for Township purposes during the year 2022 is hereby adopted.
26. **THAT** schedule "C" attached hereto and forming part of this by-law and setting out the 2022 Tax Rates (detailed above) in summary form is hereby adopted.

THIS BY-LAW READ A FIRST, SECOND AND THIRD TIME IN OPEN COUNCIL AND FINALLY PASSED THIS 27<sup>th</sup> DAY OF JULY 2022.

  
MAYOR

  
INTERIM CAO/CLERK-TREASURER



**By-Law 2022-18: Schedule A: Property Tax Parameters, Rates and Levy for the 2022 Taxation Year**

RTC RTQ	Realty Tax Class	Status/Subclass	Assessment Returned for Taxation	Tax Ratios	Municipal General Tax Rates	Municipal General Levy	Provincial Education Tax Rates	Provincial Education Levy
CF	Comm PIL NS	Full	\$ 313,300.00	1.6868	0.02562570	\$ 8,028.53	0.00880000	\$ 2,757.04
CG	Comm PIL NS	Munc Only	\$ 607,500.00	1.6868	0.02562570	\$ 15,567.61	Munc Only	\$ -
CT	COMM Taxable	Full	\$ 6,995,700.00	1.6868	0.02562570	\$ 179,269.71	0.00880000	\$ 61,562.16
CU	COMM Taxable Excess	Excess	\$ 66,600.00	1.18076	0.01793799	\$ 1,194.67	0.00880000	\$ 586.08
CX	Comm Taxable Vacant	Vacant	\$ 180,300.00	1.18076	0.01793799	\$ 3,234.22	0.00880000	\$ 1,586.64
FT	Farm Taxable - EP	Full	\$ 6,077,600.00	0.25	0.00379798	\$ 23,082.60	0.00038250	\$ 2,324.68
FT	Farm Taxable - ES	Full	\$ 228,600.00	0.25	0.00379798	\$ 868.22	0.00038250	\$ 87.44
GT	Parking Lot	Full	\$ 17,700.00	1.6868	0.02562570	\$ 453.57	0.00880000	\$ 155.76
HF	Landfill PIL	Full	\$ 1,600.00	1.6868	0.02562570	\$ 41.00	0.00880000	\$ 14.08
IH	Industrial Taxable Shared PIL	Full	\$ 44,000.00	1	0.02562570	\$ 1,127.53	0.00880000	\$ 387.20
IX	Industrial Taxable Vacant	Vacant	\$ 21,000.00	1.09642	0.01665670	\$ 349.79	0.00880000	\$ 184.80
JT	Industrial (New)	Full	\$ 519,900.00	1.6868	0.02562570	\$ 13,322.80	0.00980000	\$ 5,095.02
JU	Industrial (New) Excess	Excess	\$ 11,100.00	1.09642	0.01665670	\$ 184.89	0.00980000	\$ 108.78
MT	Multi-Residential Taxable - EP	Full	\$ 2,086,300.00	1.5235	0.02314486	\$ 48,287.12	0.00880000	\$ 18,359.44
MT	Multi-Residential Taxable - ES	Full	\$ 43,700.00	1.5235	0.02314486	\$ 1,011.43	0.00880000	\$ 384.56
PT	Pipeline Taxable	Full	\$ 1,510,000.00	4.5651	0.06935254	\$ 104,722.34	0.00880000	\$ 13,288.00
RG	Residential PIL	Munc Only	\$ 23,600.00	1	0.01519190	\$ 358.53	Munc Only	\$ -
RT	Residential Taxable - EP	Full	\$ 97,077,137.00	1	0.01519190	\$ 1,474,786.16	0.00880000	\$ 854,278.81
RT	Residential Taxable - ES	Full	\$ 1,892,163.00	1	0.01519190	\$ 28,745.55	0.00880000	\$ 16,651.03
XT	Commercial (New)	Full	\$ 620,000.00	1.6868	0.02562570	\$ 15,887.93	0.00980000	\$ 6,076.00
			\$ 118,337,800.00			\$ 1,920,524.21		\$ 983,887.52

**2022 Statement of Operations- As of July 4th, 2022 - Operating Budget- Summary**

By-Law 2022-18: Schedule B - 2022 Budget	2019 Actuals	2020 Actuals	2021 Actuals	2021 Budgeted	2022 Operating Forecast	2022 Actuals July 13, 2022	2022 actual percentage of 2022 budgeted	Budget Variance 2022 to 2021	3 Year Average-		Notes
									2019, 2020 & 2021	Budgeted 2021 to Actuals 2021	
<b>CORPORATE:</b>											
<b>REVENUE</b>											
Municipal Levy (TAXATION)	-\$1,694,160.09	-\$1,697,182.75	-\$1,797,422.41	-\$1,742,000.00	-\$1,762,138.31	-\$881,034.16	50.00%	-\$20,138.31	-\$1,729,588.42	\$55,422.41	
School Board Levy	-\$245,756.43	-\$249,455.36	-\$247,689.45	-\$242,162.93	-\$252,008.94	-\$122,295.68	48.53%	-\$9,846.02	-\$247,633.75	\$5,526.52	
Payments-In-Lieu	-\$39,260.11	-\$37,178.57	-\$37,159.99	-\$35,230.00	-\$34,015.74	-\$13,230.86	38.90%	\$1,214.26	-\$37,866.22	\$1,929.99	Can be used for operational expenditures in 2021
COVID-19 Grant	\$0.00	-\$70,000.00	-\$11,835.65	-\$116,500.00	\$0.00	\$0.00		\$116,500.00	-\$27,278.55	-\$104,664.35	
Municipal Land Sales	\$0.00	-\$5,294.01	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	-\$1,764.67	\$0.00	
Municipal Tax Sales	-\$50.00	-\$9,944.00	\$0.00	\$0.00	-\$87,757.00	-\$5,020.40	5.72%	-\$87,757.00	-\$3,331.33	\$0.00	7 properties for tax sales in 2022
Ontario Community Infrastructure Fund Formula based	-\$117,235.10	-\$263,441.69	-\$64,023.00	-\$64,000.00	\$0.00	-\$136,423.00		\$64,000.00	-\$148,233.26	\$23.00	capital program revenue- in 2022 included in capital budget
Canada Day Grant	-\$4,000.00	\$0.00	\$0.00	\$0.00	-\$4,200.00	-\$4,200.00	100.00%	-\$4,200.00	-\$1,333.33	\$0.00	capital program revenue- in 2022 included in capital budget
AMO Gas Tax Revenue	\$0.00	-\$80,876.40	-\$165,835.41	-\$3,500.00	\$0.00	\$0.00		\$3,500.00	-\$82,237.27	\$162,335.41	capital program revenue- in 2022 notting planned in 2022 except
Contribution from Municipal reserves					-\$732,790.00			\$732,790.00			petition costs see information below
Surplus from Prior Years	\$0.00	\$0.00	\$0.00	-\$177,000.00	-\$70,157.00	\$0.00	0.00%	\$106,843.00	\$0.00	-\$177,000.00	TBD on-going discussions with auditors (BDO)
Ontario Cannabis Legalization Implementation Fund	-\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	-\$3,333.33	\$0.00	
One Time Funding Modernization	-\$265,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	-\$88,333.33	\$0.00	
OMPF Funding	-\$432,000.00	-\$412,900.00	-\$414,700.00	-\$414,000.00	-\$410,000.00	-\$205,000.00	50.00%	\$4,000.00	-\$419,866.67	\$700.00	
<b>TOTAL CORPORATE REVENUE</b>	<b>-\$2,561,705.30</b>	<b>-\$2,576,817.42</b>	<b>-\$2,490,976.46</b>	<b>-\$3,285,020.00</b>	<b>-\$2,368,268.05</b>	<b>-\$1,244,908.42</b>	<b>52.57%</b>	<b>\$916,751.95</b>	<b>-\$2,543,166.39</b>	<b>-\$61,253.54</b>	<b>remove school board taxes</b>
<b>EXPENDITURES</b>											
Council	\$419,644.39	\$117,001.75	\$232,957.68	\$241,800.00	\$319,300.60	\$134,424.76	42.10%	\$77,500.60	\$256,534.61	\$8,842.32	includes one-time costs in 2022 for PE maintenance and Recruiter no contribution planned in 2022 due financial state of Township
Contribution to Reserve/Reserve Funds								\$0.00	\$0.00	\$0.00	
Uncontrollable Costs	\$172,294.23	\$385,603.12	\$423,181.00	\$425,000.00	\$427,616.54	\$249,870.24	58.43%	\$2,616.54	\$327,026.12	\$1,819.00	
School Board Requisition	\$245,756.43	\$249,455.36	\$247,689.45	\$242,162.93	\$252,008.94	\$128,666.52	51.06%	\$9,846.02	\$247,633.75	-\$5,526.52	Equal to School Board Levy
<b>TOTAL CORPORATE EXPENDITURES</b>	<b>\$837,695.05</b>	<b>\$752,060.23</b>	<b>\$903,828.13</b>	<b>\$666,800.00</b>	<b>\$746,917.14</b>	<b>\$512,961.52</b>	<b>68.68%</b>	<b>\$89,963.16</b>	<b>\$831,194.47</b>	<b>\$5,134.80</b>	
<b>Total Corporate</b>	<b>-\$1,724,010.25</b>	<b>-\$1,824,757.19</b>	<b>-\$1,587,148.33</b>	<b>-\$2,618,220.00</b>	<b>-\$1,621,350.91</b>	<b>-\$731,946.90</b>	<b>45.14%</b>	<b>\$1,006,715.10</b>	<b>-\$1,711,971.92</b>	<b>-\$56,118.74</b>	
<b>ADMINISTRATION &amp; FINANCE:</b>											
Admin. Revenue	\$27,545.77	-\$116,790.98	-\$227,842.84	-\$94,000.00	-\$145,375.00	-\$21,113.38	14.52%	-\$51,375.00	-\$105,696.02	\$133,842.84	
Administrator	\$169,207.25	\$150,464.67	\$189,215.40	\$29,000.00	\$266,889.95	\$136,819.96	51.26%	\$237,889.95	\$169,629.11	-\$160,215.40	
Administrative Assistance	\$63,183.30	\$63,136.35	\$26,148.20	\$0.00	\$107,211.84	\$41,829.24	39.02%	\$107,211.84	\$50,822.62	-\$26,148.20	
Treasury Department	\$78,920.76	\$110,368.90	\$171,976.44	\$174,500.00	\$179,058.19	\$162,405.95	90.70%	\$4,558.19	\$120,422.03	\$2,523.56	
Township Offices Expenditures	\$31,808.52	\$25,134.23	\$35,454.78	\$43,000.00	\$43,110.85	\$105,437.31	244.57%	\$110.85	\$30,799.18	\$7,545.22	
Administration Staffing Costs	\$18,378.22	\$14,427.52	\$4,112.73	\$284,200.00	\$19,064.24	\$12,896.85	67.65%	-\$265,135.76	\$12,306.16	\$280,087.27	
Information Technology	\$70,288.62	\$11,588.67	\$13,149.08	\$29,000.00	\$23,000.00	\$18,145.02	78.89%	-\$6,000.00	\$31,675.46	\$15,850.92	
<b>Total A &amp; F</b>	<b>\$459,332.44</b>	<b>\$258,329.36</b>	<b>\$212,213.79</b>	<b>\$465,700.00</b>	<b>\$492,960.07</b>	<b>\$456,420.95</b>	<b>92.59%</b>	<b>\$27,260.07</b>	<b>\$309,958.53</b>	<b>\$253,486.21</b>	
<b>PROTECTION OF PERSONS &amp; PROPERTY</b>											

2022 Statement of Operations- As of July 4th, 2022 - Operating Budget- Summary

By-Law 2022-18: Schedule B - 2022 Budget	2019 Actuals		2020 Actuals		2021 Actuals		2021 Budgeted		2022 Operating Forecast		2022 actual percentage of 2022 budgeted		Budget Variance 2022 to 2021		3 Year Average- 2019, 2020 & 2021		Budgeted 2021 to Actuals 2021		Notes	
Fire Emergency Services Revenue																				
Fire Emergency Services Admin. Expenditures																				
Fire Emergency Services Vehicles Expenditures																				
Community Emergency Management /Measures																				
Animal Control Revenue																				
Animal Control Expenditures																				
<b>Crosswalk Guard Expenses</b>																				adjusted as of July 21, 2022
Opp Police Services																				No Municipal Control over this financial expenditure using reserves to fund revenue
Petition Drain-Revenue																				Drain eventually property owners to paid for all costs ( engineering & construction) for the drain - However not legal costs-dispute in front of the Ontario Drainage Referee
Petition Drain- expenditures																				- Based on Revised Engineering Report dated March 4, 2022 - \$28,500+ Township's portion of HST (1.76%) - to prepare tender package and assist court of revision
<b>Net Petition Drain Costs</b>																				<b>new \$/ as of late April of 2022</b>
<b>Emergency Declaration Flooding Rainy River</b>																				
<b>TOTAL PROTECTION OF PERSONS &amp; PROPERTY</b>																				
<b>RECREATION &amp; CULTURE</b>																				
Early-On & Family- Center Revenue																				
Early-On & Family- Center Expenditure																				
Emo-Lavallee Community Center -Revenue																				
Emo-Lavallee Community Center - Expenditure																				
<b>Emo-Lavallee Community Center - Emo's Levy</b>																				
Emo Curling Rink Expenditures																				
Emo Library Expenditures																				
<b>Waterfront Expenditures</b>																				
Emo Cemetery -Revenue																				
Emo Cemetery Expenditure																				
<b>Total Net Emo Cemetery</b>																				
Sports Field																				
Parks																				
Recreation Program																				
Museum Expenditure																				
<b>TOTAL RECREATION &amp; CULTURE</b>																				

In 2021 includes \$2500 for library capital needs

**2022 Statement of Operations- As of July 4th, 2022 - Operating Budget- Summary**

By-Law 2022-18: Schedule B - 2022 Budget	2019 Actuals		2020 Actuals		2021 Actuals		2021 Budgeted		2022 Operating Forecast		2022 Actuals		2022 percentage of budgeted		2022 Budget Variance		3 Year Average- 2019, 2020 & 2021		Budgeted 2021 to Actuals 2021		Notes	
<b>PUBLIC WORKS</b>																						
User Charges - Road Services																						
PW Administration Expenditures	\$-7,970.00	\$-4,200.00	\$-7,130.00	\$-3,500.00	\$-6,200.00	\$0.00	\$0.00	0.00%	\$-2,700.00	\$-6,433.33	\$3,630.00											
Machine Shop & Grounds Expenditures	\$12,602.94	\$15,474.22	\$14,398.62	\$258,250.00	\$63,593.32	\$5,138.76	\$194,656.68	8.08%	\$194,656.68	\$14,158.59	\$243,851.38											
Roads	\$44,004.74	\$75,591.71	\$71,184.62	\$35,100.00	\$28,455.45	\$46,362.53	\$66,644.55	162.93%	\$-6,644.55	\$63,593.69	\$36,084.62											
Sidewalks	\$282,371.95	\$377,186.50	\$420,894.15	\$337,000.00	\$270,875.53	\$101,545.29	\$66,124.47	37.49%	\$-66,124.47	\$360,150.87	\$83,894.15											
<b>Equipment &amp; Vehicles</b>	\$63,611.43	\$1,115.75	\$17,852.57	\$30,000.00	\$1,765.18	\$0.00	\$-28,234.82	0.00%	\$-28,234.82	\$27,526.58	\$12,147.43											
Streetlighting Maintenance	\$71,660.64	\$68,346.04	\$401,239.79	\$445,000.00	\$164,138.49	\$89,891.26	\$-283,861.51	55.79%	\$-283,861.51	\$180,415.49	\$43,760.21											
Waste Management Services Revenues	\$31,382.80	\$36,105.65	\$42,996.83	\$46,000.00	\$37,897.11	\$14,655.97	\$-8,102.89	38.67%	\$-8,102.89	\$36,828.43	\$3,003.17											
Waste Management Services Expenditures	\$55,922.66	\$56,498.36	\$66,958.90	\$55,500.00	\$59,459.00	\$-28,382.87	\$-3,959.00	47.74%	\$-3,959.00	\$59,793.31	\$11,458.90											
	\$47,034.08	\$95,257.59	\$104,414.72	\$128,500.00	\$105,236.57	\$19,290.59	\$-23,263.43	18.33%	\$-23,263.43	\$82,235.46	\$24,085.28											
<b>Net Costs Waste Management Services</b>	<b>-\$8,888.58</b>	<b>\$38,759.23</b>	<b>\$37,455.82</b>	<b>\$73,000.00</b>	<b>\$45,777.57</b>	<b>-\$9,092.28</b>	<b>-\$27,222.43</b>	<b>-19.86%</b>	<b>-\$27,222.43</b>	<b>\$22,442.16</b>	<b>\$35,544.18</b>											
2022 Emergency Declaration																						
<b>TOTAL PUBLIC WORKS</b>	<b>\$488,775.92</b>	<b>\$608,379.10</b>	<b>\$998,892.40</b>	<b>\$1,220,850.00</b>	<b>\$603,302.65</b>	<b>\$248,501.53</b>	<b>-\$617,547.35</b>	<b>41.19%</b>	<b>-\$617,547.35</b>	<b>\$698,682.47</b>	<b>\$221,957.60</b>											
<b>WATER &amp; SANITARY SEWER WORKS</b>																						
Water & Sanitary Sewer Works Revenue	-\$538,324.80	-\$543,545.20	-\$669,691.15	-\$645,000.00	-\$589,033.51	-\$125,481.03	\$55,966.49	21.30%	\$55,966.49	-\$583,853.72	\$24,691.15											
W/S LTD - CIBC Loan Interest	\$0.00	\$48,658.81	\$28,099.76	\$50,000.00	\$40,640.56	\$0.00	-\$9,359.44	0.00%	-\$9,359.44	\$25,586.19	\$21,900.24											
W/S LTD CIBC Loan Payments	\$0.00	\$321,856.28	\$101,546.90	\$122,000.00	\$121,856.28	\$0.00	-\$143.72	0.00%	-\$143.72	\$141,134.39	\$20,453.10											
Water & Sanitary Sewer Works Expenditures	\$617,947.61	\$539,559.15	\$519,818.17	\$700,000.00	\$428,333.08	\$219,707.63	-\$271,666.92	51.29%	-\$271,666.92	\$559,108.31	\$180,181.83											
<b>Net Total Water &amp; Sanitary Sewer Services</b>	<b>\$79,622.81</b>	<b>\$366,529.04</b>	<b>-\$20,226.32</b>	<b>\$227,000.00</b>	<b>\$1,796.41</b>	<b>\$94,226.60</b>	<b>-\$225,203.59</b>	<b>5245.27%</b>	<b>-\$225,203.59</b>	<b>\$141,975.18</b>	<b>\$247,226.32</b>											
<b>BUILDING &amp; PLANNING &amp; FORMER OPP STATION</b>																						
Building Department Revenue	-\$17,062.00	-\$43,648.00	-\$34,863.00	-\$20,000.00	-\$10,000.00	-\$11,456.00	\$10,000.00	114.56%	\$10,000.00	-\$31,857.67	\$14,863.00											
Building Department Expenditures	\$44,830.93	\$41,475.34	\$27,959.82	\$40,000.00	\$30,470.96	\$14,505.47	-\$9,529.04	47.60%	-\$9,529.04	\$38,088.70	\$12,040.18											
<b>Net (Surplus)/Deficit Building Department</b>	<b>\$27,768.93</b>	<b>-\$2,172.66</b>	<b>-\$6,903.18</b>	<b>\$20,000.00</b>	<b>\$20,470.96</b>	<b>\$3,049.47</b>	<b>\$470.96</b>	<b>14.90%</b>	<b>\$470.96</b>	<b>\$6,231.03</b>	<b>\$26,903.18</b>											
Planning Department Revenue	-\$917,767.78	-\$184,266.25	-\$3,075.00	-\$2,000.00	-\$1,541.67	-\$1,100.00	\$458.33	71.35%	\$458.33	-\$368,369.68	\$1,075.00											
Planning Department Expenditure	\$74,545.83	\$35,823.52	\$29,569.55	\$72,000.00	\$32,658.69	\$117,217.01	-\$39,341.31	358.92%	-\$39,341.31	\$46,646.30	\$42,430.45											
<b>Net (Surplus)/Deficit Planning Department</b>	<b>-\$843,221.95</b>	<b>-\$148,442.73</b>	<b>\$26,494.55</b>	<b>\$70,000.00</b>	<b>\$31,117.02</b>	<b>-\$38,882.98</b>	<b>-\$38,882.98</b>	<b>-124.96%</b>	<b>-\$38,882.98</b>	<b>\$321,723.38</b>	<b>\$43,505.45</b>											
Former OPP Station Net Operating Expenditures	\$35,446.59	\$44,991.04	\$21,546.26	\$45,200.00	\$18,010.91	\$0.00	-\$27,189.09	0.00%	-\$27,189.09	\$44,435.39	\$13,834.92											
<b>Total Building /Planning &amp; Former OPP station</b>	<b>-\$780,006.43</b>	<b>-\$105,624.35</b>	<b>\$41,137.63</b>	<b>\$135,200.00</b>	<b>\$69,598.88</b>	<b>\$119,166.48</b>	<b>-\$65,601.12</b>	<b>171.22%</b>	<b>-\$65,601.12</b>	<b>-\$271,056.95</b>	<b>\$84,243.55</b>											
Total revenue	-\$4,109,538.49	-\$3,632,142.33	-\$3,581,082.82	-\$4,117,920.00	-\$3,372,956.16	-\$1,506,981.15	\$872,991.84	44.68%	\$872,991.84	-\$3,906,141.16	\$211,719.42											
Total Expenditures	\$3,001,506.91	\$3,090,773.41	\$3,363,162.01	\$4,117,920.00	\$3,508,076.80	\$1,706,771.20	-\$737,871.20	48.65%	-\$737,871.20	\$3,320,341.12	\$738,609.46											
<b>SUBTOTAL (SURPLUS)/DEFICIT</b>	<b>-\$1,108,031.58</b>	<b>-\$541,368.92</b>	<b>-\$217,920.81</b>	<b>\$0.00</b>	<b>\$135,120.64</b>	<b>\$199,790.05</b>	<b>-\$585,800.04</b>		<b>\$135,120.64</b>	<b>-\$585,800.04</b>	<b>\$950,328.88</b>											

using \$ 45,777.57 of 2022 taxation revenue to balance - Administration reviewing new waste management user fees

In 2022 removed capital revenue from operating budget- In 2021 included \$100,000 in capital revenue carrying charges for CIBC loan 13 years left on loan based on current monthly principal payment of \$ 10,154.69 Additional taxation revenue required to operate W & S Systems as a stand-alone utility

Administration running taxation scenario using OPTA program

OR RANKING	PRIORITY	COMMENTS/ MORE INFORMATION	DIVISIONAL AREA	Description	Account #	RESERVE FUND	Actuals as of July 13, 2022	TOTAL BUDGET	FEDERAL GRANTS	PROV. GRANTS	CONTRIBUTION FROM OTHERS OR DONATIONS	FEDERAL GAS TAX RESERVE	RESERVE FUNDS	Notes
<b>ANNUAL CAPITAL PURCHASES</b>														
1	Annual	Based on attracting 6 new VRF as of March 26, 2022	Fire	Six sets of bunker gear for new recruited volunteer fire fighters (VRF)		PRD		\$32,200.00					\$32,200.00	
2	Annual	Replacement of Self-Contained Breathing Apparatus (SCBA) Bottles - 15 year useful life (replacement cycle)	Fire	Purchase of 4 SCBA bottles c/w batteries and charge unit		PRD		\$12,300.00					\$12,300.00	
3	Annual		PW	Office Computer/IT Upgrades		ER		\$10,000.00					\$10,000.00	
4	Annual	loose top Roadways	PW	Roadway Construction - Loading/ Hauling/ Spreading 5000 cubic yards of "A" gravel		CCR		\$55,255.68	\$0.00				\$55,255.28	Tender closest on Tuesday May 24, 2022
					<b>Annual Capital Total</b>			<b>\$109,755.68</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$109,755.28</b>	

<b>COMMITTED OR CARRYOVER CAPITAL</b>														
5	Carryover	constructed gravel pad in 2021	R&C	Multi- Use Facility- basketball court and outdoor rink		SF		\$149,000.00		\$134,100.00			\$14,900.00	Project scheduled to be completed by November 1st, 2022- Prov 90%, Emu 10%
6	Carryover	2022 tender approved for TBT Engineering at a cost of \$ 44,244 budgeted only \$ 30,000 where in 2022 only \$ 21,519.81 remaining including Town's portion of HST	PW	Engineering Design of Sidewalk & Streetlights along Front Street	01-03-3965-6300	CCR	8334.14	\$21,519.81					\$21,519.81	In 2022 removed tendering/Contract administration/Construction Inspectors from TBT Engineering as a result of including this work in the 2023 w/m replacement project (King & Florence streets)- managed by S Brunette & Associates
7	Committed	Approved by Council on Feb 9, 2022	Fire	Fire Dept. Upgrades to Communication system from Analog to Digital		PRD		\$18,831.17					\$18,831.17	
8	Committed	2020 tender approved for TBT Engineering at a cost of \$ 86,462 limit of \$ 86,462	WTP	Upgrades to Water Treatment Plant to address elevated levels of THMS & HAAS and repairs / Upgrades to water intake piping (new screen)	01-04-4366-6555	WR	6378.19	\$716,703.00	\$371,233.80	\$238,877.11			\$106,592.09	40% Fed, Prov 33.33% & EMC - 26.67% Also using 2022 allocation of old Federal Gas tax revenue (\$84,552.60) now called Canada Community Building Fund- added to Federal portion
9	Committed	Utilized portion of 2022 allotment of OCF formula based funding - total - \$ 136,423	WTP	Upgrade/Replacement of SCADA		N/A		\$35,000.00		\$35,000.00			\$0.00	
10	Committed	Utilized portion of 2022 allotment of OCF formula based funding - total - \$ 136,423 - 100% funded	WTP	Upgrades at WTP - Cl2 gas exhaust system - \$ 66,500, Cl2 vacuum switches- \$ 5,250, chemical system alarms - \$ 4,500 & \$10,000 Contingency Allowance	01-04-4366-6510	N/A	5,208.72	\$86,250.00		\$86,250.00				Total grant announced in 2022 - \$ 1,399,666.47 40% Fed (\$763,489.14) Prov 33.33% (\$ 636,177.33) & EMC - 26.67% (\$ 509,056.47) and in 2022 to utilized \$70,918.41 NORDS to complete engineering design and tender package to be advertise in 1st Q of 2023 and a portion of the grant - Emu probably need to use LTD not to be spend in 2022 but pre-approvals
11	100% Funded in 2022	No approvals in place for funding under the 2021 ICP - Green Stream However NOROS funding in place preliminary engineering work for both projects - \$ 70,918.41	Water	Water Main Replacement - King & Florence Streets- 2113 meters of watermain scheduled to be replaced	01-04-4371-6555	WR	17028.71	\$100,000.00	\$29,081.59	\$70,918.41			\$0.00	Tompkins contributing \$ 8500 where Emu and Lavallee could utilized - Friends of ELCC bank account amount of \$ 9,237.35 thus remained funded from reserves EMC 70% portion is \$2,983.86 - Lavallee portion 30% is \$ 1278.80 approved by resolution
12	Committed	No approvals as of March 26 Next NCHC Board meeting sometime in April of 2022 funding request 90% and Tompkins donated \$ 8,500	R&C	6 individual Capital upgrades to Emu Lavallee Community Center (Arenal)		AC		\$220,000.00		\$198,000.00	\$17,737.35		\$4,262.65	
13	Committed	Utilized portion of 2022 allotment of OCF formula based funding - total - \$ 136,424 using \$ 10,473	R&C	Parks riding Lawnmower John Deere Model X739		ER		\$16,873.71					\$16,873.71	
14	Committed	Utilized portion of 2022 allotment of OCF formula based funding - total - \$ 136,424 using \$ 10,473	Sewer	Consolidated Linear Infrastructure Environmental Compliance Approval (CL-ECAL) Application		SR		\$12,200.00	\$480,315.39	\$110,473.00	\$17,737.35	\$0.00	\$1,727.00	
					<b>Committed Capital Total</b>			<b>\$36,948.76</b>	<b>\$1,376,377.69</b>	<b>\$773,618.52</b>	<b>\$17,737.35</b>	<b>\$0.00</b>	<b>\$184,706.43</b>	

<b>PARTIALLY FUNDED CAPITAL- DEPENDANT ON FUNDING</b>														
15	High	Township Council applying for NORFC - rural stream funding once provincial election is over- public meeting room must be part of the grant application	Corporate	Relocate Township Office to former OPP station - Design/Renovations - 3rd quarter of 2022		CCB		\$200,000.00	\$180,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00	Tompkins contributing \$ 8500 where Emu and Lavallee could utilized - Friends of ELCC bank account amount of \$ 9,237.35 thus remained funded from reserves EMC 70% portion is \$2,983.86 - Lavallee portion 30% is \$ 1278.80
					<b>Partially funded Capital- Dependant on Funding Total</b>			<b>\$200,000.00</b>	<b>\$180,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,000.00</b>	



GOR RANKING Priority	COMMENTS/ MORE INFORMATION	DIVISIONAL AREA	Description	Account #	RESERVE FUND	TOTAL BUDGET	FEDERAL GRANTS	PROV. GRANTS	CONTRIBUTION FROM OTHERS OR DONATIONS	FEDERAL GAS TAX RESERVE	RESERVE FUNDS	Notes
16 High	In order to meet Township's obligations as outlined in the Municipal Forest Fire Agreement with MINR&F- EMCO, Chapelle, LaVallee & Alberton all lacking hose to fight wildfires	Fire	Wildfire Hose and Adapter fitting High Prioritization Total		PFD	\$22,450.00 \$22,450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,450.00 \$22,450.00	
<b>MEDIUM PRIORITIZATION</b>												
17 Med		R&C	2 - Baseball Parks - supply & place infield Shakopee sand surface- 185 cubic yards or 305 short tons (USA)									removed at the July 4th budget meeting
18 Med		Fire	Upgrades to Fire Hall building - Truck fill station, Hose drying rack & New Doorway from Pumper Truck Bay to Rescue Vehicle Bay Medium Prioritization Totals		PFD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	removed at the July 4th budget meeting
<b>LIBRARY BOARD APPROVED</b>												
	????	R&C										
	????	R&C	Library Board Approved Totals			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Use of Reserves fund for above Projects

LIBRARY BOARD APPROVED	TOTAL GENERAL CAPITAL TOTALS	Percentage of budget funding to support 2022 capital program
	\$36,948.76	\$1,708,583.37
	\$0.00	\$580,315.39
		33.96%
		45.28%
		\$17,737.35
		1.04%
		\$0.00
		0.00%
		\$386,911.71
		19.72%
		3,622,351.75
		386,911.71
		3,285,440.04

LIBRARY BOARD APPROVED	2022	31/Dec/21
1 Protection Fire Dept	\$85,781.17	\$160,854.79
2 Accumulated Sick Leave	\$17,563.43	\$17,563.43
3 Equipment Replacement	\$10,000.00	\$204,561.32
4 Water Renewal	\$106,592.09	\$460,600.43
5 Sanitary Sewer Renewal	\$1,727.00	\$300,344.68
6 Corporate Capital Reserve		\$268,852.78
7 Curling Rink	\$146,809.88	\$146,809.88
8 Sports Field	\$14,900.00	\$496,630.58
9 Arena Capital	\$4,262.65	\$190,473.37
10 Landfill	\$305,730.61	\$305,730.61
11 Emo Public Library		\$36,302.55
12 Parks Equipment	\$16,873.71	\$118,084.95
13 Emo Early-ON & Family Resource Center	\$0.00	\$21,078.51
14 Corporate Capital Buildings	\$20,000.00	\$167,633.66
15 Federal Gas Tax	\$76,775.09	\$389,918.50
Total	\$386,911.71	3,285,440.04

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# 2022 Tax Rates Summary

Munid	Municipality	SAR	Class	Subclass	Value
5919	Emo Township	Education	Residential	Occupied	0.00153000
5919	Emo Township	Education	Multi-residential	Occupied	0.00153000
5919	Emo Township	Education	Commercial	Occupied	0.00880000
5919	Emo Township	Education	Commercial	Excess Land	0.00880000
5919	Emo Township	Education	Commercial	Vacant Land	0.00880000
5919	Emo Township	Education	Industrial	Occupied	0.00880000
5919	Emo Township	Education	Industrial	Excess Land	0.00880000
5919	Emo Township	Education	Industrial	Vacant Land	0.00880000
5919	Emo Township	Education	Landfills	Occupied	0.00880000
5919	Emo Township	Education	Pipelines	Occupied	0.00880000
5919	Emo Township	Education	Farm	Occupied	0.00038250
5919	Emo Township	Education	Managed Forests	Occupied	0.00038250
5919	Emo Township	General	Residential	Occupied	0.01519190
5919	Emo Township	General	Multi-residential	Occupied	0.02314486
5919	Emo Township	General	Commercial	Occupied	0.02562570
5919	Emo Township	General	Commercial	Excess Land	0.01793799
5919	Emo Township	General	Commercial	Vacant Land	0.01793799
5919	Emo Township	General	Industrial	Occupied	0.02562570
5919	Emo Township	General	Industrial	Excess Land	0.01665670
5919	Emo Township	General	Industrial	Vacant Land	0.01665670
5919	Emo Township	General	Landfills	Occupied	0.01519190
5919	Emo Township	General	Pipelines	Occupied	0.06935254
5919	Emo Township	General	Farm	Occupied	0.00379798
5919	Emo Township	General	Managed Forests	Occupied	0.00379798