

THE CORPORATION OF THE TOWNSHIP OF EMO

BY-LAW NO. 2020-24

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 2020

WHEREAS Section 368 (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 Sections 362 and 363 of the said Act require tax rates to be established in the same proportion to tax ratio;

AND WHEREAS the 2020 levy for all purposes has been set at \$1,690,000.00;

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 1.391788% 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 2.120389% 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 2.347668% 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 2.347668% 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 0.347947% 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 6.353651% 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 1.643367% 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 1.525984% 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 0.980000% 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 0.980000% 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 0.980000% 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 0.980000% 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 0.980000% 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 30th day of September, 2020.
19. On all taxes of the levy, which are in default on the 1st day of October, 2020 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 31st, 2020.
20. On all taxes in default on January 1st, 2021, 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 Municipal Office, Emo, Ontario.
24. **THAT** schedule "A" 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 2020 and all estimates of expenditures to be made for Township purposes during the year 2020 is hereby adopted.

THIS BY-LAW READ A FIRST, SECOND AND THIRD TIME IN OPEN COUNCIL AND FINALLY PASSED THIS 25th DAY OF AUGUST, 2020.


MAYOR


CAO/CLERK-TREASURER

THE CORPORATION OF THE TOWNSHIP OF EMO
2020 General Budget

	2019 Budget	2019 Actual	2020 Budget
General Government			
Council Remuneration	\$ 32,000.00	\$ 32,000.00	\$ 33,000.00
Council Expense	\$ 10,000.00	\$ 8,260.83	\$ 10,000.00
Council Per Diem	\$ 2,000.00	\$ 117.80	\$ 2,000.00
Salaries	\$ 225,000.00	\$ 213,746.50	\$ 230,000.00
CPP/EI	\$ 12,000.00	\$ 11,531.95	\$ 13,000.00
Pension Plan	\$ 21,000.00	\$ 19,934.17	\$ 21,000.00
Health Benefit Plan	\$ 16,000.00	\$ 15,788.02	\$ 17,000.00
Workers Compensation	\$ 6,500.00	\$ 5,714.67	\$ 6,500.00
E.H.T.	\$ 4,700.00	\$ 4,203.85	\$ 4,700.00
Office Supplies	\$ 5,000.00	\$ 3,396.24	\$ 6,000.00
Office Equipment	\$ 6,000.00	\$ 6,619.91	\$ 20,000.00
Postage/Courier	\$ 7,000.00	\$ 4,791.42	\$ 7,000.00
Hydro/Heat/Telephone	\$ 11,000.00	\$ 9,164.81	\$ 11,000.00
Building Maintenance	\$ 5,000.00	\$ 38.61	\$ 5,000.00
Office Expenses	\$ 3,000.00	\$ 1,503.22	\$ 5,000.00
Legal, Land Transfers and Surveys	\$ -	\$ -	\$ -
Insurance	\$ 14,300.00	\$ 14,296.44	\$ 19,000.00
Audit Fees	\$ 6,000.00	\$ 13,255.05	\$ 10,000.00
Closed Meeting Invest/Integrity Comm.	\$ 10,000.00	\$ 7,918.48	\$ 30,000.00
Office - Legal Fees	\$ 20,000.00	\$ 13,465.47	\$ 60,000.00
Bank Charges & Interest	\$ 2,500.00	\$ 3,426.58	\$ 4,000.00
Tax Sale, Write-Offs	\$ 5,000.00	\$ 111.94	\$ 5,000.00
Utility Write-offs	\$ -	\$ -	\$ -
Taxation Services	\$ 5,000.00	\$ 403.98	\$ 10,000.00
Annual Sick Leave	\$ 3,000.00	\$ 1,836.80	\$ 3,000.00
Health & Safety	\$ 1,000.00	\$ -	\$ 2,000.00
Accumulated Sick Leave	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Grants and Donations	\$ 3,000.00	\$ 2,393.04	\$ 2,500.00
Conventions, Travel & Training	\$ 10,000.00	\$ 6,992.07	\$ 10,000.00
Dues and Memberships	\$ 6,500.00	\$ 6,378.96	\$ 6,500.00
Canada Day Expenses	\$ 8,400.00	\$ 6,275.51	\$ 5,000.00
Election Expenses	\$ 300.00	\$ 300.00	\$ -
Insurance Expense Claim	\$ -	\$ -	\$ -
Property Assessment	\$ 23,000.00	\$ 22,890.76	\$ 24,000.00
COVID-19 Expenses	\$ -	\$ -	\$ 70,000.00
OPP - Contr to Reserve	\$ -	\$ -	\$ -
OPP Property - Misc Expenses	\$ 1,000.00	\$ -	\$ 1,000.00
OPP Property - Insurance	\$ 1,700.00	\$ 1,222.56	\$ 1,700.00
OPP Audit	\$ 3,500.00	\$ 3,000.00	\$ 3,500.00
OPP Property Taxes	\$ 4,900.00	\$ 4,434.72	\$ 5,000.00
OPP Property - Utilities	\$ 16,000.00	\$ 12,798.57	\$ 16,000.00
OPP Property - Maintenance/Repairs	\$ 20,000.00	\$ 7,307.70	\$ 20,000.00
OPP - Materials/Supplies	\$ 1,000.00	\$ 89.63	\$ 1,000.00
OPP Property - Cleaning	\$ 5,000.00	\$ 803.23	\$ 8,280.00
OPP East End Office	\$ 900.00	\$ 549.68	\$ 1,000.00
OPP Dwellings (3)	\$ 210.00	\$ 224.64	\$ 250.00
OPP Management Fee	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Upgrade Office Equipment	\$ 5,000.00	\$ -	\$ 40,000.00
Upgrade Municipal Computer System	\$ -	\$ -	\$ 4,000.00
Computer Maintenance	\$ 10,790.00	\$ 8,931.82	\$ 10,000.00
Website	\$ 1,130.00	\$ 1,356.80	\$ 2,000.00
Capital Projects	\$ -	\$ -	\$ 80,000.00
Reserve Fund for Buildings	\$ 30,000.00	\$ 30,000.00	\$ 100,000.00
Reserve Fund Capital Projects	\$ 265,000.00	\$ 265,000.00	\$ -
Contingency Fund	\$ 5,000.00	\$ -	\$ 20,000.00
Reserve for Working Capital	\$ -	\$ -	\$ -
Total	\$ 859,330.00	\$ 776,476.43	\$ 969,930.00

Protection to Persons & Property

Fire Chief	\$	33,000.00	\$	30,766.06	\$	35,000.00
D. Fire Chief/Training & Public Ed Officer	\$	3,500.00	\$	2,700.00	\$	2,700.00
Dues/Memberships	\$	450.00	\$	673.61	\$	600.00
Telephone/Gas	\$	1,500.00	\$	1,281.79	\$	2,000.00
Building Maint./Repairs	\$	2,100.00	\$	385.91	\$	1,000.00
Volunteer Firemen On Call	\$	12,000.00	\$	11,795.00	\$	12,500.00
Training	\$	6,500.00	\$	5,680.21	\$	6,500.00
Public Education	\$	1,200.00	\$	224.23	\$	1,000.00
Office Supplies	\$	400.00	\$	125.02	\$	400.00
Equipment/Supplies	\$	11,000.00	\$	13,708.32	\$	11,000.00
Repairs	\$	10,000.00	\$	13,120.95	\$	8,500.00
Gas/Oil	\$	2,500.00	\$	2,341.70	\$	2,700.00
Workers Comp	\$	5,500.00	\$	4,332.96	\$	5,000.00
EHT	\$	50.00	\$	-	\$	50.00
Insurance	\$	7,000.00	\$	6,820.92	\$	7,000.00
Audit	\$	3,200.00	\$	3,001.92	\$	3,100.00
Fire Dispatch Services	\$	1,600.00	\$	4,627.27	\$	4,000.00
Misc/Tools	\$	1,100.00	\$	210.00	\$	2,000.00
Contr. to Fire Dept Reserve	\$	50,000.00	\$	50,000.00	\$	50,000.00
Fire Department Capital	\$	-	\$	-	\$	-
Subtotal	\$	152,600.00	\$	151,795.87	\$	155,050.00

Fire Department Capital Projects

PPE Replacement	\$	7,600.00	\$	2,249.91	\$	40,800.00
Pattullo Tower	\$	11,000.00	\$	11,288.34	\$	12,000.00
Portable Radios	\$	2,200.00	\$	2,179.28	\$	-
Portable Radios	\$	1,000.00	\$	-	\$	1,440.00
Decon Station	\$	29,000.00	\$	28,707.65	\$	-
Subtotal	\$	50,800.00	\$	44,425.18	\$	54,240.00

**911Municipal Addressing
Reserve for Fire Dept 911
Community Emergency Management
MNR Fire Protection**

911Municipal Addressing	\$	2,500.00	\$	-	\$	2,500.00
Reserve for Fire Dept 911	\$	-	\$	-	\$	-
Community Emergency Management	\$	1,500.00	\$	-	\$	1,000.00
MNR Fire Protection	\$	-	\$	-	\$	-
Subtotal	\$	4,000.00	\$	-	\$	3,500.00

Inspections & Control

Livestock Killed by Dogs	\$	1,000.00	\$	192.81	\$	1,000.00
Livestock Killed by Wolves	\$	-	\$	-	\$	-
Livestock Valuer	\$	3,000.00	\$	675.00	\$	1,000.00
Veterinary Services	\$	1,000.00	\$	60.45	\$	1,000.00
Veterinary Services	\$	450.00	\$	415.10	\$	450.00
Fire Victim Fund	\$	800.00	\$	-	\$	800.00
Policing	\$	183,500.00	\$	179,923.11	\$	180,000.00
Building Inspector	\$	50,000.00	\$	38,115.66	\$	50,000.00
Crosswalk Guard	\$	8,000.00	\$	5,891.72	\$	10,000.00
Subtotal	\$	247,750.00	\$	225,273.85	\$	244,250.00

Total Protection to Persons & Property

Total Protection to Persons & Property	\$	455,150.00	\$	421,494.90	\$	457,040.00
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Planning and Zoning

Official Planning & Comp. Zoning By-Law	\$	-	\$	-	\$	-
Development Planner	\$	-	\$	-	\$	-
Planning and Zoning	\$	20,000.00	\$	3,251.24	\$	10,000.00
Computer Mapping/GIS Mapping	\$	10,000.00	\$	2,363.42	\$	10,000.00
Proposed Subdivision	\$	-	\$	-	\$	-
Subdivision Expenses	\$	10,000.00	\$	9,187.41	\$	30,000.00
Development Charges	\$	-	\$	-	\$	-
Property Purchases	\$	-	\$	-	\$	-
Asset Management	\$	10,000.00	\$	-	\$	15,000.00
Total Planning & Zoning	\$	50,000.00	\$	14,802.07	\$	65,000.00

Transportation					
Salaries	\$ 255,000.00	\$ 236,079.68	\$ 220,000.00		
Pension	\$ 20,000.00	\$ 20,903.91	\$ 20,000.00		
Municipal Share, CPP, EI	\$ 13,000.00	\$ 14,632.93	\$ 16,000.00		
Group Insurance	\$ 23,000.00	\$ 19,389.92	\$ 21,300.00		
Worker's Compensation	\$ 7,000.00	\$ 6,880.25	\$ 8,000.00		
EHT	\$ 5,000.00	\$ 4,625.48	\$ 5,000.00		
Annual Sick Leave	\$ 2,500.00	\$ 1,121.69	\$ 2,500.00		
Bridges & Culvert Maintenance	\$ 20,000.00	\$ 11,119.74	\$ 30,000.00		
Grass Mowing & Weed Spraying	\$ 500.00	\$ -	\$ 500.00		
Brushing	\$ 1,000.00	\$ 1,051.26	\$ -		
Ditching	\$ 2,000.00	\$ 5,188.60	\$ 2,000.00		
Patching	\$ 6,000.00	\$ 10,616.57	\$ 6,000.00		
Sweeping/Flushing	\$ 5,000.00	\$ 4,312.08	\$ 6,000.00		
Roads Hardtop Maintenance	\$ 10,000.00	\$ 5,362.75	\$ 5,000.00		
Snowplow and Removal - Contract	\$ 3,000.00	\$ -	\$ 3,000.00		
Sanding & Salting	\$ 5,000.00	\$ 7,093.85	\$ 5,000.00		
Gravel Resurfacing	\$ 5,000.00	\$ -	\$ 2,000.00		
Canadian National Railway	\$ 18,000.00	\$ 17,345.25	\$ 18,000.00		
Hydro	\$ 6,000.00	\$ 5,627.62	\$ 7,000.00		
Union Gas	\$ 4,000.00	\$ 4,304.56	\$ 5,000.00		
Telephone	\$ 5,000.00	\$ 4,100.62	\$ 5,000.00		
Water/Sewer/Garbage	\$ -	\$ -	\$ 1,100.00		
Machine Shop	\$ 15,000.00	\$ 7,652.87	\$ 20,000.00		
Clerical Assistance	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00		
Office Supplies	\$ 1,000.00	\$ 1,203.84	\$ 1,500.00		
Two-Way Radio License/Vehicle GPS	\$ 3,000.00	\$ 2,864.88	\$ 3,000.00		
Health & Safety	\$ 1,500.00	\$ 194.99	\$ 1,000.00		
Tools, Equipment, Signs	\$ 10,000.00	\$ 7,419.87	\$ 12,000.00		
Taxes	\$ 550.00	\$ 437.18	\$ 550.00		
Memberships	\$ 500.00	\$ 450.27	\$ 500.00		
Training Expenses	\$ 5,000.00	\$ 1,062.30	\$ 3,000.00		
Mileage & Travel Expenses	\$ 2,000.00	\$ 490.21	\$ 2,000.00		
Survey, Legal & Audit	\$ 10,500.00	\$ 8,381.22	\$ 10,500.00		
Insurance	\$ 16,000.00	\$ 15,000.88	\$ 16,000.00		
Fuels/Oil	\$ 45,000.00	\$ 39,394.18	\$ 45,000.00		
Dust Layer	\$ 30,000.00	\$ 23,608.33	\$ 40,000.00		
Equipment Repairs	\$ 60,000.00	\$ 46,094.78	\$ 60,000.00		
Helipad	\$ -	\$ -	\$ -		
Contribution to Reserve	\$ -	\$ -	\$ 55,000.00		
Subtotal	\$ 625,050.00	\$ 543,012.56	\$ 667,450.00		
Crushing & Stockpiling	\$ -	\$ -	\$ 42,000.00		
Haul & Spread Project	\$ 60,000.00	\$ 37,347.40	\$ 25,000.00		
Brushing Project	\$ -	\$ -	\$ -		
Ditching Project	\$ -	\$ -	\$ -		
Hannah/Front/River/Walker Street Paving	\$ 125,000.00	\$ 125,000.00	\$ 42,000.00		
Emo Road Project	\$ -	\$ -	\$ 55,000.00		
Equipment Purchases	\$ -	\$ 5,480.84	\$ 60,000.00		
Sub-Total	\$ 185,000.00	\$ 167,828.24	\$ 224,000.00		
Total Transportation	\$ 810,050.00	\$ 710,840.80	\$ 891,450.00		
SIDEWALKS					
Sidewalk	\$ 20,000.00	\$ 98.27	\$ 20,000.00		
Street Light - Hydro	\$ 36,000.00	\$ 31,660.04	\$ 36,000.00		
Street Lights & Lamp Replacement	\$ -	\$ -	\$ -		
Street Lights New	\$ -	\$ -	\$ 12,000.00		
Total Sidewalks	\$ 56,000.00	\$ 31,758.31	\$ 68,000.00		

Environmental (Water & Sewer Operations)	\$	-	-	\$	-	\$	-
Wages	\$	-	-	\$	-	\$	-
Part-time	\$	-	-	\$	-	\$	-
Share of EI & CPP	\$	-	-	\$	-	\$	-
EHT	\$	-	-	\$	-	\$	-
OMERS	\$	-	-	\$	-	\$	-
Worker's Compensation	\$	-	-	\$	-	\$	-
Health Benefit Plan	\$	-	-	\$	-	\$	-
Annual Sick Leave	\$	-	-	\$	-	\$	-
Accumulated Sick Leave	\$	-	-	\$	-	\$	-
Administration	\$	20,000.00	20,000.00	\$	20,000.00	\$	20,000.00
Materials & Supplies	\$	-	-	\$	-	\$	-
Office Supplies & Equipment	\$	-	541.32	\$	541.32	\$	1,000.00
Hydro	\$	-	-	\$	-	\$	-
Union Gas	\$	-	-	\$	-	\$	-
Telephone	\$	-	-	\$	-	\$	-
Repairs	\$	-	156.10	\$	156.10	\$	500.00
Tools	\$	-	-	\$	-	\$	-
Gas & Oil	\$	-	-	\$	-	\$	-
Postage & Lab Fees	\$	-	-	\$	-	\$	-
Misc. / Misc. Services	\$	-	1,502.02	\$	1,502.02	\$	500.00
Training & Mileage	\$	-	370.93	\$	370.93	\$	500.00
Insurance	\$	9,000.00	5,901.12	\$	5,901.12	\$	7,000.00
Equipment	\$	-	-	\$	-	\$	-
Drinking Water Audit	\$	-	-	\$	-	\$	-
Audit Fees	\$	9,000.00	8,344.32	\$	8,344.32	\$	9,000.00
Health & Safety	\$	-	-	\$	-	\$	-
Chemicals	\$	-	-	\$	-	\$	-
Maintenance - Plant	\$	-	-	\$	-	\$	-
Maintenance - Water Service	\$	10,000.00	1,703.93	\$	1,703.93	\$	10,000.00
Maintenance - Sewer Service	\$	3,000.00	269.15	\$	269.15	\$	3,000.00
Licences/Permits/Memberships	\$	1,000.00	-	\$	-	\$	500.00
Insurance Claim Expense	\$	-	-	\$	-	\$	-
Capital Purchase	\$	-	-	\$	-	\$	-
Sewer System Taxes	\$	9,000.00	8,038.52	\$	8,038.52	\$	8,500.00
Capital Loan Principal Repayments	\$	122,000.00	121,856.28	\$	121,856.28	\$	122,000.00
Capital Loan Interest	\$	75,000.00	70,972.18	\$	70,972.18	\$	70,000.00
Contingency	\$	-	-	\$	-	\$	-
Water & Sewer Capital Reserve Fund	\$	-	-	\$	-	\$	-
Ontario Clean Water Agency	\$	370,000.00	366,619.20	\$	366,619.20	\$	385,000.00
Reserve Fund	\$	-	-	\$	-	\$	100,000.00
Subtotal	\$	628,000.00	606,275.07	\$	606,275.07	\$	737,000.00
Capital Projects - CWWF	\$	100,000.00	31,318.42	\$	31,318.42	\$	1,000.00
OCIF (Water Replacement-Walker Street)	\$	650,000.00	714,343.50	\$	714,343.50	\$	20,000.00
THMs Project	\$	-	-	\$	-	\$	-
SRNMIF (Front Street Project)	\$	-	-	\$	-	\$	-
NOHFC/FedNor (Hwy 11 watermain exp.)	\$	-	-	\$	-	\$	-
Capital Projects-W&S upgrade	\$	61,000.00	61,543.56	\$	61,543.56	\$	220,000.00
Subtotal	\$	811,000.00	807,205.48	\$	807,205.48	\$	241,000.00

Landfill Capital	\$	20,000.00	\$	-	\$	10,000.00
Garbage Collection	\$	48,000.00	\$	47,844.70	\$	50,000.00
Garbage Disposal - Rat Control	\$	3,000.00	\$	1,567.10	\$	3,000.00
Landfill Maintenance	\$	15,000.00	\$	3,695.42	\$	35,000.00
Landfill Supervision	\$	10,000.00	\$	12,693.29	\$	25,000.00
Landfill Building	\$	3,000.00	\$	4,712.60	\$	6,000.00
Emo Landfill Property Tax	\$	800.00	\$	1,206.38	\$	1,500.00
Recycling Program - Operating	\$	15,000.00	\$	10,611.01	\$	15,000.00
Recycling Program - Capital	\$	40,000.00	\$	-	\$	40,000.00
Petition Drains: Inspector	\$	1,000.00	\$	810.05	\$	3,000.00
Petition Drains: Maintenance	\$	5,000.00	\$	-	\$	15,000.00
Petition Drain	\$	-	\$	-	\$	20,000.00
Tile Drainage	\$	-	\$	-	\$	-
Subtotal	\$	160,800.00	\$	83,140.55	\$	223,500.00

Total Environmental \$ 1,599,800.00 \$ 1,496,621.10 \$ 1,201,500.00

Conservation of Health

Northwestern Health Unit	\$	63,000.00	\$	62,740.44	\$	68,000.00
Cemetery/Cenotaph	\$	30,000.00	\$	30,036.62	\$	30,000.00
Handi Transit Van	\$	-	\$	-	\$	-
Riverside - Doctor Recruitment	\$	5,000.00	\$	5,000.00	\$	10,000.00
Total Conservation of Health	\$	98,000.00	\$	97,777.06	\$	108,000.00

Social & Family Services

RRDSSAB	\$	326,000.00	\$	315,670.45	\$	333,000.00
Rainycrest Home for the Aged	\$	-	\$	-	\$	-
Total Social & Family Services	\$	326,000.00	\$	315,670.45	\$	333,000.00

Recreation & Community Services

Emo - LaVallee Community Centre	\$	70,000.00	\$	70,000.00	\$	70,000.00
Emo-LaVallee Community Centre - Capital	\$	-	\$	-	\$	35,000.00
Emo Curling Rink - Operating	\$	25,000.00	\$	25,000.00	\$	25,000.00
Curling Rink Capital Projects	\$	-	\$	-	\$	5,000.00
Emo Public Library Operating	\$	46,500.00	\$	46,500.00	\$	46,500.00
Emo Public Library Capital	\$	2,500.00	\$	2,500.00	\$	2,500.00
Parks	\$	35,000.00	\$	35,000.00	\$	60,000.00
Parks - MacMillan Trust	\$	-	\$	-	\$	-
Recreation Council	\$	20,000.00	\$	20,000.00	\$	20,000.00
Museum	\$	-	\$	-	\$	10,000.00
Walking/Bike Trail	\$	10,000.00	\$	-	\$	10,000.00
Economic Development (7.00 per capita)	\$	8,400.00	\$	8,302.00	\$	8,400.00
Ontario Sunset Country	\$	400.00	\$	366.58	\$	400.00
Advertising, Brochures & Flags	\$	1,000.00	\$	324.47	\$	30,000.00
Total Rec. & Community Services	\$	218,800.00	\$	207,993.05	\$	322,800.00

TOTAL EXPENDITURE \$ 4,473,130.00 \$ 4,073,434.17 \$ 4,416,720.00

**The Corporation of the Township of Emo
2020 Revenue Budget**

	<u>2019 Budget</u>	<u>2019 Actual</u>	<u>2020 Budget</u>
Taxation	\$ 1,690,000.00	\$ 1,695,550.35	\$ 1,690,000.00
Penalties & Interest	\$ 28,000.00	\$ 33,798.38	\$ 30,000.00
Income from Investments	\$ 20,000.00	\$ 8,805.61	\$ 15,000.00
Licenses	\$ 6,000.00	\$ 6,439.81	\$ 6,000.00
Commissioner Revenue	\$ 300.00	\$ 372.70	\$ 400.00
Burial Permits	\$ 2,000.00	\$ 2,100.00	\$ 2,000.00
Building Permits	\$ 20,000.00	\$ 17,062.00	\$ 25,000.00
Rent Revenue	\$ -	\$ -	\$ -
Snowplowing/Custom Work/Road Misc. Revenue	\$ 3,000.00	\$ 7,970.00	\$ 3,000.00
Garbage Collections	\$ 52,000.00	\$ 47,780.49	\$ 50,000.00
Water & Sewer Works	\$ 450,000.00	\$ 495,353.48	\$ 450,000.00
Frontage & Connections (W & S Capital)	\$ 47,000.00	\$ 46,975.00	\$ 47,000.00
Recycling Revenue (WDO)	\$ 8,000.00	\$ 7,542.17	\$ 8,000.00
Donations	\$ -	\$ 3,200.00	\$ -
Canada Day Donations	\$ 2,000.00	\$ 4,400.00	\$ -
Planning & Zoning	\$ 2,000.00	\$ 900.00	\$ 1,000.00
Petition Drains	\$ -	\$ -	\$ -
Contribution from Fire Department Reserve Fund	\$ -	\$ -	\$ -
Contribution from Municipal Reserve Funds	\$ -	\$ -	\$ -
Contribution from Water Renewal Reserve Fund	\$ -	\$ -	\$ -
General Accumulated Surplus/Deficit	\$ 420,900.00	\$ 420,900.00	\$ 800,000.00
Water & Sewer Accumulated Surplus	\$ -	\$ -	\$ -
Contribution from Sick Leave Plan Reserve Fund	\$ -	\$ -	\$ -
Fire Permits/Fire Revenue	\$ 10,000.00	\$ 27,519.28	\$ 10,000.00
Sale of Equipment	\$ -	\$ 528.00	\$ -
Animal Control	\$ 1,200.00	\$ 1,965.00	\$ 1,200.00
Landfill Revenue	\$ 5,000.00	\$ 600.00	\$ 500.00
Tile Drainage	\$ 500.00	\$ -	\$ 500.00
Municipal Tax Sales/Land Sales	\$ -	\$ 50.00	\$ -
O.P.P. Revenue	\$ 50,000.00	\$ 64,684.81	\$ 40,000.00
Contribution from General Reserve	\$ -	\$ -	\$ -
Contribution from Reserve - Infrastructure	\$ -	\$ -	\$ -
TBay Tel/Bell Canada Tower	\$ 8,500.00	\$ 8,800.00	\$ 8,500.00
Hydo Incentive	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 1,000.00	\$ 26,721.43	\$ 1,000.00
RRDSSAB Parking Revenue	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00
Elections	\$ -	\$ -	\$ -
Insurance Claims	\$ -	\$ -	\$ -
Administration from Departments	\$ 40,000.00	\$ 42,500.00	\$ 40,890.00
SUBTOTAL	\$ 2,868,400.00	\$ 2,973,518.51	\$ 3,231,490.00
GOVERNMENT GRANTS			
Ontario Municipal Partnership Fund	\$ 432,000.00	\$ 432,000.00	\$ 412,000.00
Railway Acreage	\$ 8,500.00	\$ 8,973.26	\$ 8,500.00
Payments in Lieu of Taxes	\$ 23,500.00	\$ 28,561.85	\$ 25,000.00
Grants in Lieu of Taxes	\$ 1,730.00	\$ 1,725.00	\$ 1,730.00
Canada Day Grant	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
Prov. Of ON - Drain Maintenance	\$ 3,000.00	\$ -	\$ 3,000.00
Prov. Of ON - LAS gas tax rebate	\$ 500.00	\$ 759.03	\$ 500.00
AMO - Gas Tax Rebate	\$ -	\$ 162,116.58	\$ 119,000.00
OCIF Funding	\$ 60,000.00	\$ 60,000.00	\$ 64,000.00
OCIF Funding - Application Based Component	\$ 700,000.00	\$ 313,239.00	\$ 199,500.00
ODRAP	\$ -	\$ -	\$ -
CWWF	\$ 50,000.00	\$ 158,328.60	\$ 3,500.00
One Time Funding	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00
COVID-19 Funding	\$ -	\$ -	\$ 70,000.00
FEDNOR	\$ -	\$ -	\$ -
Ontario Cannabis Legalization	\$ 10,000.00	\$ 10,000.00	\$ -
Provincial Offences	\$ 10,000.00	\$ 4,781.75	\$ 5,000.00
Prov. of Ont. - Wolf Kill	\$ 3,000.00	\$ 705.00	\$ 1,000.00
Helipad Grant	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Recycling Grants	\$ 30,000.00	\$ 1,500.00	\$ -
SUBTOTAL	\$ 1,604,730.00	\$ 1,455,190.07	\$ 1,185,230.00
TOTAL MUNICIPAL REVENUE	\$ 4,473,130.00	\$ 4,428,708.58	\$ 4,416,720.00