

THE CORPORATION OF THE VILLAGE OF COBDEN

BY-LAW 85 - 10

Being a by-law to adopt the estimates of all sums required during the year for the purposes of the corporation and to set the rates of taxation for the year 1985

WHEREAS Section 164 of The Municipal Act, R.S.O. 1980, requires that the Council of every municipality shall in each year prepare and adopt estimates of all sums required during the year for the municipality including all sums required by law to be provided by the Council;

AND WHEREAS Section 158 of The Municipal Act, R.S.O. 1980, requires that the Council of every local municipality in each year shall levy on the whole of assessment for real property and business assessment, according to the last revised assessment roll*, a sum equal to the aggregate of the estimates adopted by Council;

AND WHEREAS the whole of assessment for real property and business assessment, according to the last revised assessment roll, is as follows:

Residential and Farm	\$812,969
Commercial and Industrial	179,642
Business	60,275

AND WHEREAS for taxation purposes the whole of the assessment for real property and business assessment is allocated as follows:

	Residential and Farm	Commercial Industrial & Business	Total
Public School support	\$776,357	\$232,407	\$1,008,764
Separate School support	36,612	7,510	44,122
Secondary School support	812,969	239,917	1,052,886

AND WHEREAS the Council of the Corporation of the Village of Cobden has, in accordance with Section 164 of The Municipal Act, R.S.O. 1980, considered the estimates of all sums required during the year for the purposes of the municipality including all sums required by law to be provided by the Council;

AND WHEREAS in accordance with Section 158 of The Municipal Act, R.S.O. 1980, it is necessary that the following sums be raised by means of taxation for the year 1985:

General Municipal Purposes	\$107,812
County Purposes	28,034
Public School Purposes	74,013
Separate School Purposes	3,057
Secondary School Purposes	68,844

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

1. That the estimates of the Corporation of the Village of Cobden as set out in Schedule A attached hereto be adopted.
2. That the sums to be raised for the year 1985 by means of taxation be as follows, subject to the adjustments indicated which are by law required to be made:
 - a. For general municipal purposes, a sum of \$107,812

2. a. such amount to be reduced by that portion of telephone and telegraph payments allocable to the general Municipal levy..... \$ 6,755 and further reduced by that portion of the payments in lieu of taxes allocable to the general Municipal levy..... \$----- and finally reduced/increased by the operating surplus/deficit of any preceeding year..... \$----- yielding a net levy for general Municipal purposes of \$101,057
- b. For county purposes, a sum of \$ 28,034 such amount to be reduced by that portion of telephone and telegraph payments allocable to the County levy \$ 1,864 and further reduced by that portion of the payments in lieu of taxes allocable to the County levy \$----- and finally reduced by the operating surplus from the preceeding year \$ 1 yielding a net levy for County purposes of \$ 26,169
- c. For public school purposes, a sum of \$ 74,013 such amount to be reduced by that portion of telephone and telegraph payments allocable to the public school levy \$ 5,186 and further reduced by that portion of the payments in lieu of taxes allocable to the public school levy \$----- and finally, reduced by any overlevy from the previous year..... \$ 2 yielding a net levy for public school purposes of \$ 68,825
- d. For separate school purposes a sum of \$ 3,057 such amount to be reduced/increased by any overlevy/underlevy from the previous year \$----- yielding a net levy for separate school purposes of \$ 3,057
- e. For secondary school purposes a sum of \$ 68,844 such amount to be reduced by that portion of telephone and telegraph payments allocable to the secondary school levy \$ 4,651 and further reduced by that portion of the payments-in-lieu-of taxes allocable to the secondary school levy \$----- and finally increased by any underlevy from the previous year \$ 2 yielding a net levy for secondary school purposes of \$ 64,195

3. That there shall be levied and collected upon the whole of the assessment for real property and business assessment, according to the last revised assessment roll, the following rates of taxation for the year 1985:

	Residential and Farm	Commercial Industrial & Business
General Municipal Purposes	92.27	108.55
County Purposes	23.89	28.11
Public School Purposes	65.42	76.96
Separate School Purposes	70.86	83.37
Secondary School Purposes	58.62	68.95

4. That save and except that portion of taxes and rates levied by interim levy by-law 84-20 the taxes shall become due and payable on the 30th of September 1985, but may be paid in installments on the 30th day of June 1985, the 30th of September 1985, provided that upon failure to make payment of any installment the whole amount shall become due and payable.
5. That the Collector is hereby authorized and shall mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom the notice is required to be given.
6. That all taxes shall be paid into the office of the Treasurer or to the Bank of Nova Scotia, Cobden Branch, until due date. All past-due taxes shall be paid at the Treasurer's office only.
7. That the Collector and the Treasurer are hereby empowered and shall accept part payment as tendered from time to time on any taxes levied under this by-law.
8. That schedule A attached hereto forms part of this by-law.
9. That this by-law shall come into force and effect upon the date of its final passing.

Read a first and second time and duly passed upon the third reading this 27th day of May 1985.



REEVE



CLERK-TREASURER

VILLAGE OF COBDEN
COMPARISON OF MILL RATES
1985 BUDGET

	1984	1985	(Decrease) Increase	%Increase
<u>PUBLIC - RESIDENTIAL</u>				
Village	76.79	92.27	15.48	20.16
County	21.26	23.89	2.63	12.4
Elementary	60.98	65.42	4.44	7.2
Secondary	53.04	58.62	5.58	10.5
	<u>212.07</u>	<u>240.20</u>	<u>28.13</u>	13.3
<u>PUBLIC - COMMERCIAL</u>				
Village	90.34	108.55	18.21	20.16
County	25.00	28.11	3.11	12.4
Elementary	71.73	76.96	5.23	7.2
Secondary	62.40	68.95	6.55	10.5
	<u>249.47</u>	<u>282.57</u>	<u>33.10</u>	13.3
<u>SEPARATE - RESIDENTIAL</u>				
Village	76.79	92.27	15.48	20.16
County	21.26	23.89	2.63	12.4
Elementary	64.80	70.86	6.06	9.3
Secondary	53.04	58.62	5.58	10.5
	<u>215.89</u>	<u>245.64</u>	<u>29.75</u>	13.8
<u>SEPARATE - COMMERCIAL</u>				
Village	90.34	108.55	18.21	20.16
County	25.00	28.11	3.11	12.4
Elementary	76.23	83.37	7.14	9.3
Secondary	62.40	68.95	6.55	10.5
	<u>253.97</u>	<u>288.99</u>	<u>35.02</u>	13.8

VILLAGE OF COBDEN
CALCULATION OF MILL RATES
1985 BUDGET

	General Municipal	County	Elementary	Secondary	Separate	Total
GROSS REQUIREMENT	107,812	28,034	74,013	68,844	3,057	281,760
ADD (DEDUCT):						
1984 Deficit (Surplus)		(1)	(2)	2	-	(1)
Share of telephone taxation	(6,755)	(1,864)	(5,186)	(4,651)	-	(18,456)
Share of grants in lieu of taxes	-	-	-	-	-	-
Apportionment guarantee grant	-	-	-	-	-	-
NET REQUIREMENT	<u>101,057</u>	<u>26,169</u>	<u>68,825</u>	<u>64,195</u>	<u>3,057</u>	<u>263,303</u>
TAX ASSESSMENT IN 1985 - RESIDENTIAL	<u>812,969</u>	<u>812,969</u>	<u>778,665</u>	<u>812,969</u>	<u>34,304</u>	
at 85%	691,023	691,023	661,865	691,023	29,158	
Add: Commercial and Business	<u>239,917</u>	<u>239,917</u>	<u>232,407</u>	<u>239,917</u>	<u>7,510</u>	
	<u>930,940</u>	<u>930,940</u>	<u>894,272</u>	<u>930,940</u>	<u>36,668</u>	
MILL RATES						
Commercial	108.55	28.11	76.96	68.95	83.37	
Residential at 85%	92.27	23.89	65.42	58.62	70.86	
PROOF OF RATES (Rate x Assessment)						
Commercial taxes	26,044	6,746	17,885	16,542	626	67,844
Residential taxes	<u>75,013</u>	<u>19,423</u>	<u>50,939</u>	<u>47,653</u>	<u>2,431</u>	<u>195,459</u>
	<u>101,057</u>	<u>26,169</u>	<u>68,825</u>	<u>64,195</u>	<u>3,057</u>	<u>263,303</u>

VILLAGE OF COBDEN
ALLOCATION OF TELEPHONE TAXATION
1985 BUDGET

1985 BELL CANADA TAXATION

18,456.25

	<u>1984 Comm. Taxes Levied</u>	<u>%</u>	<u>Allocation</u>
Municipal	16,368	36.6	6,755
County	4,529	10.1	1,864
Elementary	12,594	28.1	5,186
Secondary	<u>11,306</u>	<u>25.2</u>	<u>4,651</u>
	<u>44,797</u>	<u>100.0</u>	<u>18,456</u>

Village of Cobden
SUMMARY OF PROPOSED REVENUES AND EXPENDITURES
1985 BUDGET

REVENUES

Other charges on tax bills	\$185,896	
Grants in lieu of taxes	2,000	
Ontario grants	123,108	
Fees and services charges	22,400	
Other income	42,000	
Other grants	<u>6,000</u>	\$381,404

EXPENDITURES

General government	138,500	
Protection to persons and property	22,200	
Transportation services	70,920	
Environmental services	200,596	
Social and family services	25,000	
Recreation and cultural services	32,000	
Planning and development	<u>-----</u>	<u>489,216</u>

MUNICIPAL TAXATION REQUIRED

107,812

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Other charges on tax bill

OBJECT

DETAIL

Description	Account #	<u>1985</u> Approved	<u>1985</u> Proposed	<u>1984</u> Approved	<u>1984</u> Actual	EXPLANATIONS
Sewer billing		78,000.00	78,000.00	65,524.00	71,600.00	
TOTAL		78,000.00	78,000.00	65,524.00	71,600.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION

Ontario Grants

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Unconditional						
Per Capita		12,180.00	12,180.00	12,090.00	12,090.00	
Resource Equalization		53,652.00	53,652.00	47,535.00	47,535.00	
General Support		15,076.00	15,076.00	13,566.00	13,566.00	
Roads Subsidies		22,200.00	22,200.00	21,620.00	21,620.00	
Welfare Assistances		20,000.00	20,000.00	20,000.00	19,942.00	
M.O.E. Waste Management				1,500.00	1,500.00	
TOTAL		123,108.00	123,108.00	116,311.00	116,253.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Other Income

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Licences and permits		500.00	500.00	1,000.00	747.00	
Building rentals		10,000.00	10,000.00	12,000.00	11,199.00	
Office rental		3,000.00	3,000.00	-----	-----	
Penalties and interest on taxes		2,500.00	2,500.00	2,500.00	3,053.00	
Investment income		1,000.00	1,000.00	1,500.00	1,242.00	
Sales, maps, etc.		1,000.00	1,000.00	1,200.00	1,059.00	
Sundry revenue		1,000.00	1,000.00	-----	2,048.00	
Transfer from reserves		-----	-----	15,000.00	22,946.00	
Transfer from capital fund		-----	-----	7,538.00	7,538.00	
Sale of land		23,000.00	23,000.00	16,000.00	-----	
TOTAL		42,000.00	42,000.00	56,738.00	49,832.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
General Government

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Members of Council		11,000.00	11,000.00	11,000.00	10,300.00	
General Government:						
salary and benefits		64,000.00	64,000.00	47,104.00	35,500.00	
services and supplies		18,000.00	18,000.00	11,300.00	18,389.00	
legal and audit		10,000.00	6,500.00	6,300.00	9,625.00	
travel and conference		2,000.00	2,000.00	2,500.00	3,133.00	
financial expenses		8,000.00	8,000.00	10,316.00	25,866.00	
discount on taxes		-----	-----	800.00	849.00	
reserve - repayment of loan		20,000.00				
tax written off		500.00	500.00	1,000.00	865.00	
reserve - working fu		5,000.00				
TOTAL		138,500.00	110,000.00	90,320.00	104,527.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Protection to persons and
property

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Fire Department -						
wages and benefits		6,000.00	6,000.00	6,000.00	4,969.00	
supplies and services		8,800.00	8,800.00	8,700.00	8,870.00	
Capital expenditures		-----	-----	5,000.00	898.00	
Protective inspection control						
pound charges and other		400.00	400.00	750.00	724.00	
Crossing guards						
wages and benefits		7,000.00	7,000.00	6,900.00	6,779.00	
TOTAL		22,200.00	22,200.00	27,350.00	22,240.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Transportation services

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Roadways:						
A. Construction:						
wages and benefits				600.00		
equipment rental				200.00		
				800.00		
B. Maintenance and tree trimming:						
wages and benefits		5,500.00	5,500.00	2,060.00	5,577.00	
equipment rental		400.00	400.00	400.00	230.00	
		5,900.00	5,900.00	2,460.00	5,807.00	
C. Maintenance catch basins:						
wages and benefits		2,500.00	2,500.00	3,250.00	2,069.00	
equipment rental		1,200.00	1,200.00	1,200.00	1,048.00	
		3,700.00	3,700.00	4,450.00	3,117.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Transportation services

OBJECT

DETAIL

continued

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
D. Hard top maintenance and patching:						
wages and benefits		5,400.00	5,400.00	5,475.00	5,273.00	
equipment rental		2,500.00	2,500.00	2,500.00	2,369.00	
material and supplies		<u>2,500.00</u>	2,500.00	<u>2,200.00</u>	<u>2,651.00</u>	
		10,400.00	10,400.00	10,175.00	10,293.00	
E. Hard top maintenance sweeping						
wages and benefits		5,500.00	5,500.00	5,030.00	5,482.00	
equipment rental		<u>2,000.00</u>	2,000.00	<u>2,300.00</u>	<u>1,081.00</u>	
		7,500.00	7,500.00	7,330.00	6,563.00	
F. Winter control plowing, sanding, salting						
wages and benefits		9,500.00	9,500.00	9,450.00	9,388.00	
equipment rental		7,300.00	7,300.00	7,200.00	7,233.00	
materials and supplies		<u>3,000.00</u>	3,000.00	<u>1,200.00</u>	<u>3,209.00</u>	
		19,600.00	19,800.00	17,950.00	19,830.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Transportation services

OBJECT

DETAIL

continued

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
G.Overhead						
wages and benefits		8,000.00	8,000.00	2,550.00	6,646.00	
utilities		1,000.00	1,000.00	1,070.00	784.00	
tools and equipment		1,500.00	1,500.00	1,200.00	1,411.00	
supplies		2,500.00	2,500.00	2,200.00	2,394.00	
Streetlighting		13,000.00	13,000.00	7,020.00	11,235.00	
Utilities		8,120.00	8,120.00	8,128.00	8,128.00	
Maintenance		2,500.00	2,500.00	3,000.00	2,363.00	
		70,920.00	70,920.00	61,313.00	67,336.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Environmental services

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Sanitary sewer system						
wages and benefits		25,000.00	25,000.00	19,300.00	21,900.00	
Other expenses (utilities)		12,500.00	12,500.00	11,780.00	12,395.00	
supplies and services		4,500.00	4,500.00	3,500.00	-----	
equipment rental		2,500.00	2,500.00	2,800.00	2,565.00	
debentures		30,000.00	30,000.00	32,167.00	32,167.00	
		<u>74,500.00</u>	<u>74,500.00</u>	<u>69,547.00</u>	<u>69,027.00</u>	
Garbage disposal:						
wages and benefits		11,000.00	11,000.00	5,900.00	10,512.00	
equipment rental		7,000.00	7,000.00	5,000.00	7,006.00	
supplies and services		200.00	200.00		155.00	
		<u>18,200.00</u>	<u>18,200.00</u>	<u>10,900.00</u>	<u>17,673.00</u>	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Social and family services

OBJECT

DETAIL

Description	Account #	<u>1985</u> Approved	<u>1985</u> Proposed	<u>1984</u> Approved	<u>1984</u> Actual	EXPLANATIONS
General Assistance		25,000.00	25,000.00	25,000.00	26,173.00	
		25,000.00	25,000.00	25,000.00	26,173.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Parks and Recreation

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Parks						
wages and benefits		3,000.00	3,000.00	2,500.00	3,124.45	
supplies and services		1,500.00	1,500.00	1,000.00	1,526.00	
equipment rental		1,000.00	1,000.00	1,000.00	608.00	
		5,500.00	5,500.00	4,500.00	5,258.45	
Reserve - Recreation expenditures		21,500.00				
Grants:						
Library		1,000.00	1,000.00	1,000.00	1,000.00	
Astrolabe		4,000.00	4,000.00	3,000.00	3,000.00	
		5,000.00	5,000.00	4,000.00	4,000.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN
Recreation Arena

Account #

FUNCTION
Expenditures

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Wages and benefits		40,000.00	40,000.00	30,000.00	39,388.00	
Concession and bar supplies		60,000.00	40,000.00	46,000.00	58,602.00	
Prizes and awards		500.00	500.00	1,000.00		
Utilities		30,000.00	30,000.00	19,700.00	26,676.00	
Licenses and fees		500.00	500.00	100.00		
Legal and audit		1,100.00	700.00	700.00	1,375.00	
Bank loan and interest		5,000.00	9,600.00	7,000.00	7,008.00	
Insurance		3,200.00	2,200.00	2,188.00	3,110.00	
Advertising		800.00	800.00	400.00	747.00	

BUDGET
1985

CORPORATION OF THE VILLAGE OF COBDEN
Recreation Arena

Account #

FUNCTION
Revenue

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	1984 Actual	EXPLANATIONS
Ontario Grants:						
Tourism and Recreation		6,000.00	6,000.00	3,904.00	9,904.00	
Cobden		4,000.00	4,500.00	3,000.00	3,000.00	
Fees:						
bar		20,000.00	20,000.00	20,000.00		
canteen		53,000.00	43,000.00	38,000.00		
hall rentals		15,000.00	15,000.00	15,000.00		
ice rentals		39,000.00	39,000.00	36,304.00	125,209.00	
ball field		2,000.00	2,000.00	1,500.00		
ice slab		2,500.00	2,500.00	2,300.00		

BUDGET
198⁵

CORPORATION OF THE VILLAGE OF COBDEN

Account #

FUNCTION
Revenue continued

OBJECT

DETAIL

Description	Account #	1985 Approved	1985 Proposed	1984 Approved	198 ⁴ Actual	EXPLANATIONS
Special Events		10,000.00	10,000.00	10,000.00	970.00	
TOTAL		151,500.00	142,000.00	130,008.00	139,083.00	