



## **RURAL MUNICIPALITY OF DUFFERIN**

### **By-Law No. 1976**

#### **A by-law of the Rural Municipality of Dufferin providing for the adoption of the estimates and setting the rates and levies for the year 2018 A.D.**

**WHEREAS**, pursuant to the provisions of the Municipal Act, Section 304 (1) the Council of each municipality must, in each year, after adopting its operating budget for the year, by by-law

- (a) set a rate or rates of tax sufficient to raise
  - (i) the revenue to be raised by property taxes as set out in the operating budget and
  - (ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality
- (b) impose taxes
  - (i) in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under *The Municipal Assessment Act* to that tax, and
  - (ii) where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law, and
- (c) set a due date for the payment of the taxes.

**AND WHEREAS**, pursuant to the provisions of Section 167 of the Municipal Act a Council must include in its five year capital expenditure program, with proposed expenditures for the next five years and the source of the money required in implementing the program.

**AND WHEREAS** the Rural Municipality of Dufferin has made estimates of all sums required by the corporation for the year 2018, which estimates are attached hereto as Schedule "A", and form part of this by-law.

**AND WHEREAS** it is necessary by by-law or by-laws to levy a rate or rates of so much on the dollar upon the assessed value of all ratable property liable therefore in the municipality as the Council deems sufficient to raise the sums required for the lawful purposes of the corporation as shown by the said estimates;

**AND WHEREAS** the assessed value of the whole ratable property within the Rural Municipality of Dufferin according to the latest reviewed assessment roll is \$316,892,060.00;

**AND WHEREAS** it is necessary to fix the rates for the purposes aforesaid and the time for payment of all rates and taxes so fixed and levied;

**NOW THEREFORE BE IT ENACTED AS FOLLOWS:**

1. **THAT** the estimates of the Rural Municipality of Dufferin of all sums required for the lawful purposes of the corporation for the year 2018, as set forth in "Schedule A" hereto attached and identified by the signature of the Head of Council and the Chief Administrative Officer are hereby approved and adopted.

**Uncontrollable Expenses**

2. **THAT** the following respective rates of so much on the dollar be and hereby are levied for the year 2018 upon the assessed value of all ratable property in the municipality respectively liable and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in "Schedule A":

(a) the following respective Foundation and Special Rates of so many mills on the dollar levied under Section 516 of "The Public Schools Finance Act", as shown in the following schedule:

<u>School Division</u>	<u>Total Assessment</u>	<u>Foundation Levy</u>		<u>Special Rate</u>
		<u>Residential</u>	<u>Other</u>	
Prairie Rose	305,698,580	nil	9.770 mills	11.149 mills
Prairie Spirit	9,108,270	nil	9.770 mills	9.603 mills
Red River Valley	1,985,190	nil	9.770 mills	13.845 mills

To provide for payment to each of the said school divisions the amount required for school purposes.

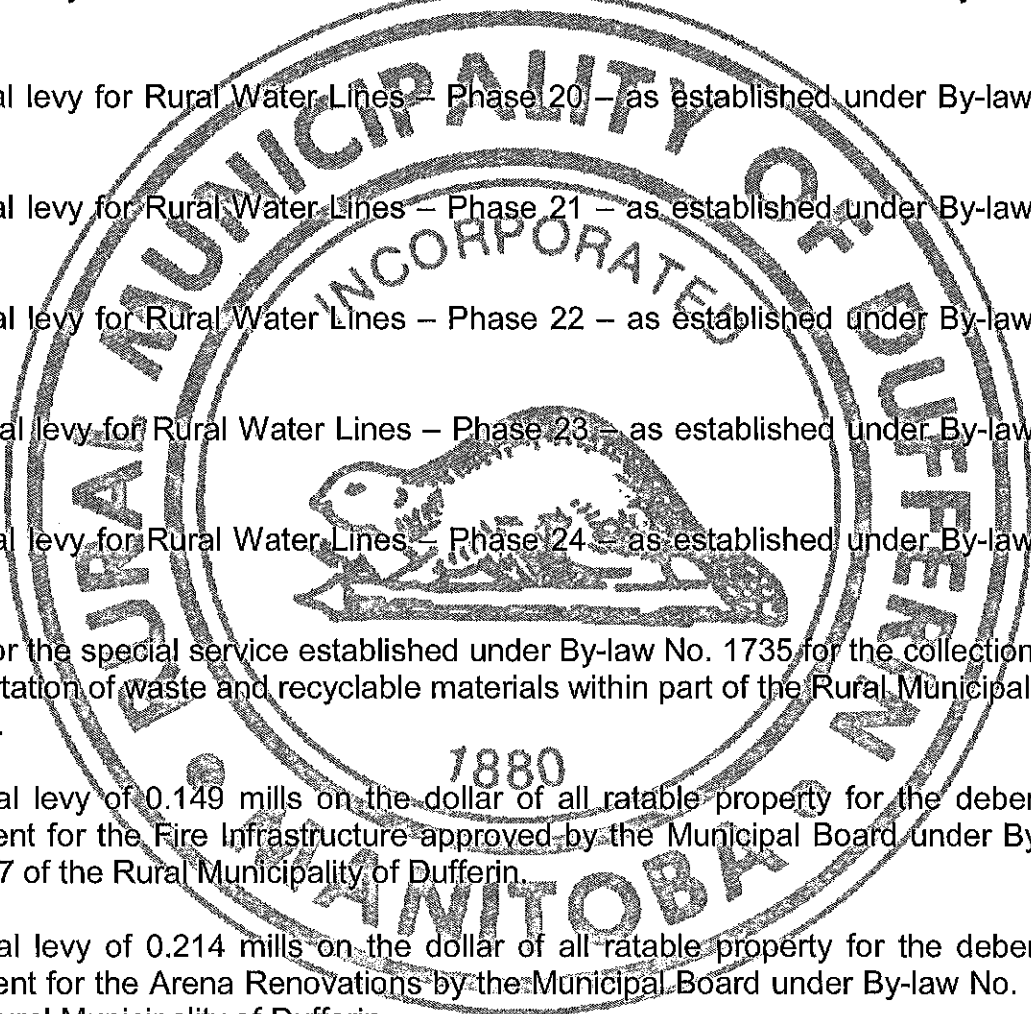
(b) A special levy of 0.016 mills on the dollar of all ratable property in the Rural Municipality of Dufferin to provide for the amount due to the General Reserve Fund as provided in the 2018 financial plan.

(c) A special levy of 0.927 mills on the dollar of all ratable property in the Rural Municipality of Dufferin to provide for the amount due to the Machinery Replacement Reserve Fund as provided in the 2018 financial plan.

(d) A special levy for Rural Water Lines – Phase 14 – as established under By-law No. 1818.

(e) A special levy for Rural Water Lines – Phase 15 – as established under By-law No. 1856.

- (f) A special levy for Rural Water Lines – Phase 16 – as established under By-law No. 1886.
- (g) A special levy for Rural Water Lines – Phase 17 – as established under By-law No. 1898.
- (h) A special levy for Rural Water Lines – Phase 18 – as established under By-law No. 1909.
- (i) A special levy for Rural Water Lines – Phase 19 – as established under By-law No. 1927.
- (j) A special levy for Rural Water Lines – Phase 20 – as established under By-law No. 1942.
- (k) A special levy for Rural Water Lines – Phase 21 – as established under By-law No. 1953.
- (l) A special levy for Rural Water Lines – Phase 22 – as established under By-law No. 1961.
- (m) A special levy for Rural Water Lines – Phase 23 – as established under By-law No. 1971.
- (n) A special levy for Rural Water Lines – Phase 24 – as established under By-law No. 1974.
- (o) A levy for the special service established under By-law No. 1735 for the collection and transportation of waste and recyclable materials within part of the Rural Municipality of Dufferin.
- (p) A special levy of 0.149 mills on the dollar of all ratable property for the debenture repayment for the Fire Infrastructure approved by the Municipal Board under By-law No. 1847 of the Rural Municipality of Dufferin.
- (q) A special levy of 0.214 mills on the dollar of all ratable property for the debenture repayment for the Arena Renovations by the Municipal Board under By-law No. 1871 of the Rural Municipality of Dufferin.
- (r) A special levy of 0.225 mills on the dollar of all ratable property for the debenture repayment for the establishment of the municipal shop as approved by the Municipal Board under By-law No. 1884 of the Rural Municipality of Dufferin.
- (s) A special levy of 0.033 mills on the dollar of all ratable property for the debenture repayment for the establishment of cold storage shed as approved by the Municipal Board under By-law No. 1894 of the Rural Municipality of Dufferin.



(t) A special levy of 0.096 mills on the dollar of all ratable property for the debenture repayment for the Memorial Hall as approved by the Municipal Board under By-law No. 1954 of the Rural Municipality of Dufferin.

**Controllable Expenses**

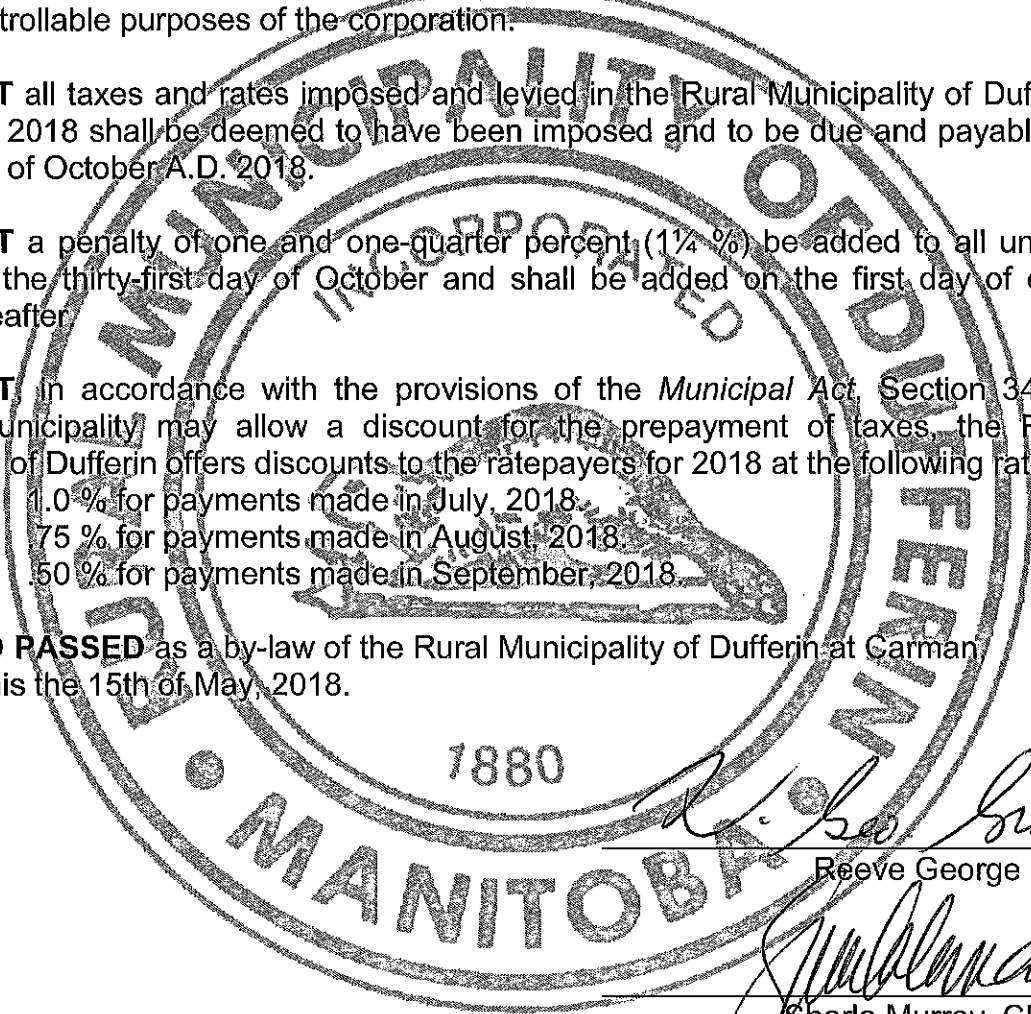
3. **THAT** a general rate of 8.319 mills on the dollar be and hereby is levied for the year 2018 upon the assessed value of all the ratable property in the municipality liable therefore according to the latest reviewed general and personal property assessment rolls thereof to provide for the payment of the amounts estimated as required for the general controllable purposes of the corporation.

4. **THAT** all taxes and rates imposed and levied in the Rural Municipality of Dufferin for the year 2018 shall be deemed to have been imposed and to be due and payable on the 31<sup>st</sup> day of October A.D. 2018.

5. **THAT** a penalty of one and one-quarter percent (1¼ %) be added to all unpaid taxes after the thirty-first day of October and shall be added on the first day of each month thereafter.

6. **THAT**, in accordance with the provisions of the *Municipal Act*, Section 344 in which a municipality may allow a discount for the prepayment of taxes, the Rural Municipality of Dufferin offers discounts to the ratepayers for 2018 at the following rates:  
.10 % for payments made in July, 2018.  
.75 % for payments made in August, 2018.  
.50 % for payments made in September, 2018.

**DONE AND PASSED** as a by-law of the Rural Municipality of Dufferin at Carman Manitoba this the 15th of May, 2018.



*George Gray*  
Reeve George Gray

*Charla Murray*  
Charla Murray, CMMA  
Chief Administrative Officer

Read a first time the 17th of April, 2018.

Read a second time the 15th of May, 2018.

Read a third time the 15th of May, 2018.

## THE FINANCIAL PLAN

Rural Municipality of Dufferin

For the Year 2018

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of <u>Dufferin Water</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**GENERAL OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of Dufferin

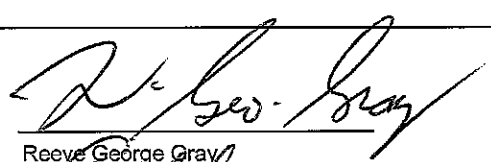
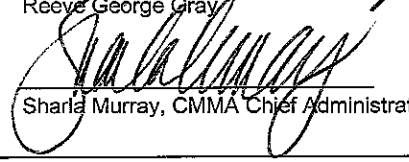
For the Year 2018

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	6,660,469.20	6,660,469.20	6,976,588.68	6,976,588.68
Total Grants in Lieu of Taxes - Page 8	85,617.79	85,617.79	80,592.94	80,592.94
Sub-total	6,746,086.99	6,746,086.99	7,057,181.62	7,057,181.62
School Requisitions (deduct) - Page 8	3,619,122.00	3,619,122.00	3,821,834.00	3,821,834.00
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	<b>3,126,964.99</b>	<b>3,126,964.99</b>	<b>3,235,347.62</b>	<b>3,235,347.62</b>
Other Revenue - Page 2	887,541.56	1,017,723.43	938,703.73	938,703.73
Transfers from Accumulated Surplus & Reserves - Page 2	745,124.65	629,036.72	847,639.58	847,639.58
<b>Total Municipal Revenue</b>	<b>4,759,631.20</b>	<b>4,773,725.14</b>	<b>5,021,690.93</b>	<b>5,021,690.93</b>

**EXPENDITURE**

General Government Services	514,674.57	486,365.14	546,609.87	546,609.87
Protective Services	146,599.94	238,115.04	149,760.80	149,760.80
Transportation Services	1,637,228.06	1,492,966.57	1,701,422.00	1,701,422.00
Environmental Health Services	13,816.06	14,236.93	15,420.00	15,420.00
Public Health and Welfare Services	88,009.56	95,437.72	81,914.56	81,914.56
Environmental Development Services	258,150.98	222,542.76	265,408.98	265,408.98
Economic Development Services	82,334.32	80,978.92	83,172.31	83,172.31
Recreation and Cultural Services	614,771.31	672,420.42	617,076.41	617,076.41
Fiscal Services	980,125.37	1,051,141.76	1,185,845.09	1,185,845.09
Transfers - Deficit Recovery - Page 9	0.00		0.00	0.00
- To Reserves - Page 5	424,013.15	297,141.54	375,112.39	375,112.39
<b>Total Basic Expenditure</b>	<b>4,759,723.32</b>	<b>4,651,346.80</b>	<b>5,021,742.41</b>	<b>5,021,742.41</b>
Allowance For Tax Assets - Page 8	-92.12	-2.27	-51.48	-51.48
<b>Total Municipal Expenditure</b>	<b>4,759,631.20</b>	<b>4,651,344.53</b>	<b>5,021,690.93</b>	<b>5,021,690.93</b>
Net Operating Surplus (Deficit)	0.00	122,380.61	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council	 Reeve George Gray
	April 17th, 2018	 Sharla Murray, CMMA Chief Administrative Officer

**GENERAL OPERATING FUND  
BUDGETED OTHER REVENUE AND TRANSFERS**

Rural Municipality of Dufferin

For the Year 2018

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>Other Revenue</b>					
Taxes Added		57,761.22	61,972.46	57,500.00	57,500.00
Licenses	- Animal				
	- Bicycle				
	- Business				
	- Other <u>Tax Certificates</u>			10.00	10.00
	<u>Lottery</u>	10.00	10.00		
Permits	- Building	24,585.00	36,773.50	29,485.00	29,485.00
	- Other <u>Plumbing</u>	1,400.00	2,012.50	1,500.00	1,500.00
	<u>Development</u>	1,250.00	1,150.00	750.00	750.00
Fines					
Sales of Service	- General Government	3,775.00	2,850.00	2,850.00	2,850.00
	- Protective				
	- Transportation		2,486.50	1,000.00	1,000.00
	- Environmental Health				
	- Public Health and Welfare				
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture	119,500.00	143,871.02	137,000.00	137,000.00
	- Other				
	- Sundry				
Sales of Goods		2,140.00	5,537.46	1,765.00	1,765.00
Rentals		90,287.50	87,131.58	83,840.00	83,840.00
Trailer Park	- Rentals				
	- Other				
Concessions and Franchises					
Returns from Investments		10,000.00	22,379.03	10,000.00	10,000.00
Tax and Redemption Penalties		35,000.00	44,935.63	35,000.00	35,000.00
Development and Dedication Fees					
Municipal Programs Grant					
General Assistance Grant		134,616.21	129,873.26	129,873.26	129,873.26
Conditional Transfers	- Federal Government	31,010.00	9,199.54	29,190.00	29,190.00
	Gas Tax	129,290.79	130,861.39	135,447.50	135,447.50
(Page 9)	- Provincial Government	206,404.00	294,734.91	248,591.97	248,591.97
	- Local Government	29,300.00	26,224.18	26,250.00	26,250.00
	- Other	7,500.00	9,765.38	8,250.00	8,250.00
Other Income		3,711.84	5,955.09	401.00	401.00
<b>Total Other Revenue - Page 1</b>		<b>887,541.56</b>	<b>1,017,723.43</b>	<b>938,703.73</b>	<b>938,703.73</b>
Transfers From					
	- Accumulated Surplus				
	- Reserves (Page 13)	745,124.65	629,036.72	847,639.58	847,639.58
<b>Total Transfers - Page 1</b>		<b>745,124.65</b>	<b>629,036.72</b>	<b>847,639.58</b>	<b>847,639.58</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>		<b>1,632,666.21</b>	<b>1,646,760.15</b>	<b>1,786,343.31</b>	<b>1,786,343.31</b>

**BUDGETED EXPENDITURE**

Rural Municipality of Dufferin

For the Year 2018

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	131,567.28	130,468.78	134,005.80	134,005.80
1200	General Administrative				
1212	Chief Administrative Officer and Staff	130,787.64	129,727.79	134,302.55	134,302.55
1215	Office	56,296.59	38,783.52	49,225.00	49,225.00
1216	Legal	3,000.00	1,531.40	6,500.00	6,500.00
1217	Audit	34,465.00	33,145.00	33,145.00	33,145.00
1218	Assessment	62,598.00	63,166.00	69,756.00	69,756.00
1240	Taxation	15,505.41	13,952.24	15,510.00	15,510.00
1300	Other General Government				
1310	Elections	835.00	835.00	20,000.00	20,000.00
1320	Conventions	16,350.00	15,496.80	16,350.00	16,350.00
1330	Damage Claims and Liability Insurance	41,050.00	38,447.28	41,050.00	41,050.00
1340	Intergovernmental Relations	13,619.65	13,161.33	18,915.52	18,915.52
1350	Grants - General	8,600.00	7,650.00	7,850.00	7,850.00
1360	Other General Government-Sundry				
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>		<b>514,674.57</b>	<b>486,365.14</b>	<b>546,609.87</b>	<b>546,609.87</b>
1991	Recoveries (deduct) - Utility				
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>		<b>514,674.57</b>	<b>486,365.14</b>	<b>546,609.87</b>	<b>546,609.87</b>
PROTECTIVE SERVICES					
2100	Police				
2400	Fire	133,499.94	188,161.35	134,680.85	134,680.85
2500	Emergency Measures				
2510	Emergency Measures Organization	10,800.00	47,456.66	9,300.00	9,300.00
2520	Flood Control				
2540	Ambulance Services				
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	2,300.00	2,497.03	5,500.00	5,500.00
2650	Other - Traffic Services				
	Other _____				
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>		<b>146,599.94</b>	<b>238,115.04</b>	<b>149,480.85</b>	<b>149,480.85</b>
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering				
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	536,078.38	518,790.91	524,798.41	524,798.41
32302	- Equipment Fuel	150,000.00	119,727.70	150,000.00	150,000.00
32303	- Equipment Repairs and Maintenance	60,000.00	53,942.64	62,500.00	62,500.00
32304	- Equipment Insurance and Registration	12,000.00	6,958.16	12,000.00	12,000.00
32305	- Workshop and Yard Operations	41,139.50	36,954.19	44,514.00	44,514.00
	- Mileage	36,750.00	36,750.00	36,750.00	36,750.00
	- _____				
	Road Construction and Maintenance	768,465.60	684,293.85	845,640.01	845,640.01
32311	- _____				
32312	- _____				
32313	- _____				
	- _____				
	- _____				
<b>Transportation Services Sub-Total Forward to Page 4</b>		<b>1,604,433.48</b>	<b>1,457,417.45</b>	<b>1,676,202.42</b>	<b>1,676,202.42</b>



**BUDGETED EXPENDITURE**

Rural Municipality of Dufferin

For the Year 2018

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		1,604,433.48	1,457,417.45	1,676,202.42	1,676,202.42
32330	Sidewalks and Boulevards				
32340	Ditches and Road Drainage				
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour				
32372	- Materials				
32373	- Rentals				
	- _____				
32400	Bridges	1,000.00	1,931.68	3,000.00	3,000.00
32500	Street Lighting	7,839.58	7,510.50	7,839.58	7,839.58
32600	Traffic Services	15,075.00	17,225.46	5,500.00	5,500.00
32700	Parking				
32900	Other Road Transport	8,880.00	8,881.48	8,880.00	8,880.00
	Airport				
	Other Transportation Services				
<b>TOTAL TRANSPORTATION SERVICES - TO PAGE 1</b>		<b>1,637,228.06</b>	<b>1,492,966.57</b>	<b>1,701,422.00</b>	<b>1,701,422.00</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
Garbage and Waste Collection					
4320	Garbage Collection	12,642.00	12,482.00	13,335.00	13,335.00
4330	Nuisance Grounds				
Other Environmental Health					
4480	Municipal Wells	1,174.06	1,754.93	2,085.00	2,085.00
4490	Public Rest Rooms				
	Other _____				
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1</b>		<b>13,816.06</b>	<b>14,236.93</b>	<b>15,420.00</b>	<b>15,420.00</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
Public Health					
5110	Health Unit				
5160	Cemeteries	28,000.00	35,428.16	15,000.00	15,000.00
5186	Other _____ - PCH	30,000.00	30,000.00	30,000.00	30,000.00
	_____ - Grants	22,121.00	22,121.00	29,026.00	29,026.00
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	7,888.56	7,888.56	7,888.56	7,888.56
	Other _____				
<b>TOTAL PUBLIC HEALTH &amp; WELFARE SERVICES-TO PAGE 1</b>		<b>88,009.56</b>	<b>95,437.72</b>	<b>81,914.56</b>	<b>81,914.56</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
6100	Planning and Zoning	45,735.00	43,129.49	46,735.00	46,735.00
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	80,900.98	73,513.71	77,950.00	77,950.00
6241	Urban Area Weed Control	77,950.00	53,994.56	87,158.98	87,158.98
	Grant				
	Other _____	53,565.00	51,905.00	53,565.00	53,565.00
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1</b>		<b>258,150.98</b>	<b>222,542.76</b>	<b>265,408.98</b>	<b>265,408.98</b>

**BUDGETED EXPENDITURE**

Rural Municipality of Dufferin

For the Year 2018

ECONOMIC DEVELOPMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land				
7125	Veterinary Services				
7130	Water Resources and Conservation				
	Grants				
<hr/>					
7200	Regional Development				
7300	Industrial Development				
7400	Other Economic Development	40,587.82	41,361.58	39,876.31	39,876.31
7410	Tourism	34,591.50	33,617.53	34,802.50	34,802.50
7420	Public Receptions	7,155.00	5,999.81	8,493.50	8,493.50

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	82,334.32	80,978.92	83,172.31	83,172.31
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RECREATION AND CULTURAL SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
8110	Recreation	448,943.00	511,527.38	464,500.00	464,500.00
8120	Community Centers and Halls	72,750.00	67,805.58	70,750.00	70,750.00
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds	2,000.00	2,000.00	2,000.00	2,000.00
8190	Other Recreational Facilities	12,500.00	12,500.00		
	Grants	0.00	0.00	0.00	0.00
8240	Museums	7,700.00	7,700.00	5,350.00	5,350.00
8250	Libraries	62,353.31	62,362.46	63,451.41	63,451.41
8280	Other Cultural Facilities	8,525.00	8,525.00	11,025.00	11,025.00

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	614,771.31	672,420.42	617,076.41	617,076.41
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FISCAL SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9114	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	357,414.50	297,141.54	507,378.80	507,378.80
9330	Transfer to Utility - Page 6	64,308.00	64,308.00	59,970.21	59,970.21
9410	Debenture Debt Charges - Page 11	541,402.87	540,295.64	466,048.58	466,048.58
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest	17,000.00	19,392.37	17,000.00	17,000.00
9440	Other Debt Charges				
	Other Fiscal Services				

TOTAL FISCAL SERVICES - TO PAGE 1	980,125.37	921,137.55	1,050,397.59	1,050,397.59
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TRANSFERS		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
9900	General Reserve	2,600.00	2,600.00	5,000.00	5,000.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	217,045.38	217,045.38	293,645.39	293,645.39
9912	- Capital Development				
9913	- Gas Tax	129,290.79	130,861.39	135,447.50	135,447.50
	- Boyne School Reserve	171.98	171.98	0.00	0.00
	- CDI Reserve	74,905.00	76,467.00	76,467.00	76,467.00

TOTAL TRANSFERS - TO PAGE 1	424,013.15	427,145.75	510,559.89	510,559.89
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**UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of Dufferin

For the Year 2018

**REVENUE**

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	573,977.00	636,512.97	613,977.00	613,977.00
	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES				
	- Residential				
	- Commercial				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	573,977.00	636,512.97	613,977.00	613,977.00
330	Penalties	4,500.00	5,114.67	4,500.00	4,500.00
340	Hydrant Rentals				
350	Installation Service	20,000.00	59,124.70	20,000.00	20,000.00
360	Connection Revenue - Net				
370	Provincial Grants				
380	Other Revenue		119.57		
390	Transfer from Revenue Fund - Page 5	64,368.98	64,308.00	59,970.21	59,970.21
396	Transfer from Reserves - Utility - Page 13	53,537.96	8,539.02	175,000.00	175,000.00
397	Transfer from Accumulated Surplus				
	<b>TOTAL REVENUE</b>	<b>716,383.94</b>	<b>773,718.93</b>	<b>873,447.21</b>	<b>873,447.21</b>

**EXPENDITURE**

410	WATER SUPPLY				
411	Administration	127,084.23	120,285.36	124,932.69	124,932.69
412	Customer Billings and Collections				
413	Purification and Treatment	16,920.87	7,734.20	11,382.38	11,382.38
414	Water Purchases	391,604.00	381,080.64	431,604.00	431,604.00
415	Service of Supply				
416	Transmissions and Distribution	35,152.90	33,417.52	42,415.93	42,415.93
417	Other Water Supply Costs	2,715.00	2,795.38	3,142.00	3,142.00
418	Connections - Net Loss	20,000.00	38,195.90	145,000.00	145,000.00
	<b>TOTAL</b>	<b>593,477.00</b>	<b>583,509.00</b>	<b>758,477.00</b>	<b>758,477.00</b>
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage Collection System				
423	Sewage Lift Station				
424	Sewage Treatment and Disposal				
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
430	TRANSFER TO CAPITAL - Page 13	58,537.96	9,062.82	55,000.00	55,000.00
450	DEBENTURE DEBT CHARGES - Page 12	64,368.98	64,308.00	59,970.21	59,970.21
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9			0.00	
473	Transfer to Utility Reserve				
474	Transfer to _____ Reserve				
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL EXPENDITURE</b>	<b>716,383.94</b>	<b>656,879.82</b>	<b>873,447.21</b>	<b>873,447.21</b>
	<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>116,839.11</b>	<b>-0.00</b>	<b>-0.00</b>

**CALCULATION OF TAX LEVIES**  
Rural Municipality of Dufferin

For the Year 2018

Education (Requisition) Taxes:	Assessments		Expenditures		Mill Rate (M/R)	Revenues		
	Taxable	Grants In Lieu of Taxes	Basic	Allowance Tax Assets		Otherwise Exempt	Grants In Lieu of Taxes	Grants In Lieu of Taxes
Education Support Levy (ESL)	27,972,490	2,598,720	298,681.00	-0.28	9.770	273,291.23	25,369.49	298,680.72
Princess Rose School Division	303,062,870	2,612,810	3,408,204.00	-225.84	11.149	3,378,847.94	29,130.22	3,407,978.16
Princess Sophia School Division	9,108,270		87,464.00	2.72	9.603	87,466.72	0.00	87,466.72
Red River Valley School Division	1,985,190		27,485.00	-0.04	13.845	27,484.96	0.00	27,484.96
<b>Total Education Taxes</b>	<b>342,128,820</b>	<b>22,900</b>	<b>3,821,834.00</b>	<b>-223.45</b>		<b>3,767,090.84</b>	<b>0.00</b>	<b>3,821,610.55</b>
Page 1								
Municipal Taxes:	Assessments		Expenditures		Mill Rate F/RPP	Revenues		
	Taxable	Grants In Lieu of Taxes	Basic	Allowance Tax Assets		Otherwise Exempt	Grants In Lieu of Taxes	Other Revenues and Transfers
Debt/Interest Charges			15,033.56			15,033.56		15,033.56
Rural Water Lines - Phase 14			10,243.32			10,243.32		10,243.32
Rural Water Lines - Phase 15			8,728.61			8,728.61		8,728.61
Rural Water Lines - Phase 16			4,427.44			4,427.44		4,427.44
Rural Water Lines - Phase 17			2,287.86			2,287.86		2,287.86
Rural Water Lines - Phase 18			6,641.34			6,641.34		6,641.34
Rural Water Lines - Phase 19			4,447.48			4,447.48		4,447.48
Rural Water Lines - Phase 20			2,764.92			2,764.92		2,764.92
Rural Water Lines - Phase 21			3,168.72			3,168.72		3,168.72
Rural Water Lines - Phase 22			1,225.25			1,225.25		1,225.25
Rural Water Lines - Phase 23			1,001.71			1,001.71		1,001.71
Rural Water Lines - Phase 24			47,149.97	66.95	0.149	46,827.61	389.31	47,216.92
Fire Int. By-Law #1847	314,279,250	2,612,810	67,656.46	168.44	0.214	67,255.76	559.14	67,814.90
Arena By-Law #1871	314,279,250	2,612,810	71,186.21	114.50	0.225	70,712.83	597.88	71,300.71
Municipal Shop #1884	314,279,250	2,612,810	10,471.48	-14.04	0.033	10,371.22	86.22	10,457.44
Cold Storage #1894	314,279,250	2,612,810	30,271.49	150.15	0.096	30,170.81	250.83	30,421.64
Municipal Hall #1954	314,279,250	2,612,810						
Special Services Levies								
Garbage & Recycling Pick-up			13,335.00	0.00		13,335.00		13,335.00
Deficit Recovery								
General								0.00
Utility								0.00
Reserve Funds								
General Reserve	314,279,250	2,612,810	5,000.00	70.27	0.016	5,028.47	41.80	5,070.27
Machinery Replacement	314,279,250	2,612,810	293,645.39	113.55	0.927	291,336.86	2,422.07	293,758.94
General Municipal			0.00	0.00				0.00
Rural Area	314,279,250	2,612,810	2,636,080.43	144.62	8.319	2,614,489.08	21,795.97	2,636,225.05
All Large			938,703.73					938,703.73
Other Revenue and Transfers			4,173,470.37	804.44		3,209,497.85	26,073.23	3,235,571.08
<b>Total Municipal</b>			<b>7,995,304.37</b>	<b>580.99</b>		<b>6,976,588.68</b>	<b>0.00</b>	<b>7,995,885.36</b>
<b>Total (Education + Municipal) Taxes</b>			<b>11,617,138.37</b>	<b>-143.46</b>		<b>10,743,679.22</b>	<b>0.00</b>	<b>10,743,679.22</b>
Page 1								

\* Added to Total Tax Levy on page 1







**CAPITAL BUDGET**  
Rural Municipality of Dufferin

For the Year 2018

**Part 1 - CAPITAL EXPENDITURES**

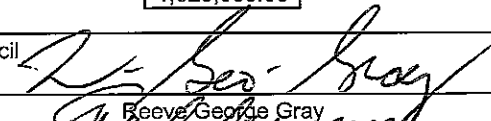
Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
PS - EMO - Equipment/Capital	5,000.00	5,000.00			
PS - Fire Capital - General	15,550.00	15,550.00			
PS - Fire Capital - Apparatus Pump	125,000.00			125,000.00	
PW - Rd Maint - Rail Crossing Impr	5,215.00	5,215.00			
PW - Rd Construction MRIP	100,000.00	73,600.00		26,400.00	
PW - Bridges	3,000.00	3,000.00			
PW - Grader	248,788.80			248,788.80	
PW - Roverpack	24,840.00			24,840.00	
PW - Airport Commission	1,000.00	1,000.00			
PW - PR Road Reserve	13,278.00			13,278.00	
PW - Security System Shop & Sma	11,500.00	4,000.00		7,500.00	
HW - PCH Capital Project	1,000,000.00				1,000,000.00
HW - Helipad	35,000.00			35,000.00	
EN - Drainage Projects	40,000.00			40,000.00	
EC - Boundary Road Signs	1,269.81			1,269.81	
RC - Recreation Capital	43,750.00			43,750.00	
RC - Engineering Ball Diamonds	12,500.00			12,500.00	
RC - Splash Pad Bathrooms	7,500.00			7,500.00	
RC - Boyne School	2,500.00			2,500.00	
UT- Rural Waterline Connections	145,000.00			125,000.00	20,000.00
UT - Neptune R900 Reader	25,000.00			25,000.00	
<b>TOTAL</b>		<b>107,365.00</b>			
		Page 5	0.00		
			Page 6	738,326.61	
				Part 2	1,020,000.00

**PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS**

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
General Reserve	73,484.12	191,089.58			\$491,098.78
Federal Gas Tax Reserve #1791	128,625.58	26,400.00			\$19,578.92
Machinery Reserve #1207		273,628.80			\$34,377.94
PR Road Reserve		13,278.00			\$50,902.16
Drainage Reserve		40,000.00			\$40,000.00
Recreation Reserve		41,430.23			\$41,430.23
Boyne School Reserve		2,500.00			\$2,500.00
CDI Reserve	57,203.27	0.00			\$75,291.16
Rural Water Utility Reserve				12,037.96	\$12,037.96
Utility Reserve Fund				162,962.04	\$361,241.64
	259,312.97				
	Page 2	588,326.61			
		Part 1	0.00		
			Page 6	175,000.00	
				Part 1	

**PART 3. BORROWING (Subject to Municipal Board Approval)**

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
Rural Waterline Connections	20,000.00			20,000.00	Up to 10 Year
PCH Capital Project	1,000,000.00			1,000,000.00	Up to 20 Year
<b>TOTAL - Part 1</b>				<b>1,020,000.00</b>	

Departmental Use Only	Adopted by Resolution of Council	
		Reeve George Gray
	April 17th, 2018	Sharla Murray, CMMA Chief Administrative Officer



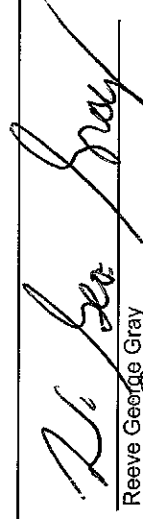
**FIVE YEAR CAPITAL EXPENDITURE PROGRAM**  
Rural Municipality of Dufferin

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS				
	2019	2020	2021	2022	2023	Total	Operating	Reserves	Borrowing	Other
GG - Computer Hardware	7,500.00		7,500.00			15,000.00	15,000.00			
PS - Fire Apparatus - Pumper Rescue	115,000.00					115,000.00				115,000.00
PS - Computer Hardware						0.00				
PS - Rescue Air Bags						0.00				
PW - Airport Commission	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	5,000.00	5,000.00			
PW - Tools	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	20,000.00	20,000.00			
PW - Grader (trade in)	278,788.80	278,788.80	278,788.80	195,000.00	215,000.00	1,246,366.40		1,246,366.40		
PW - Snowblower			9,000.00			9,000.00		9,000.00		
PW - Municipal Trucks	42,000.00		22,500.00			64,500.00		64,500.00		
PW - Bridge Repairs	250,000.00					250,000.00		250,000.00		
EN - Mower	36,040.00					74,120.00		74,120.00		
EN - Excavator				38,080.00		74,120.00		74,120.00		
EN - Mower Tractor			79,500.00			79,500.00		79,500.00		
RC - Computers Upgrades	4,000.00				209,260.80	418,521.60		418,521.60		
RC - Mower 72"				15,000.00		15,000.00		15,000.00		
RC - Gator				17,000.00		17,000.00		17,000.00		
RC - Tennis Court Nets	1,500.00					1,500.00		1,500.00		
RC - Pool Pump Boiler			50,000.00			50,000.00		50,000.00		
RC - Soccer Parking Lot	2,000.00					2,000.00		2,000.00		
RC - New 1/2 Ton Truck		30,000.00				30,000.00		30,000.00		
RC - Brine Pump Arena	8,000.00					8,000.00		8,000.00		
UT - Truck	18,000.00					18,000.00		18,000.00		
UT - Rural Waterline Connections	20,000.00	20,000.00	20,000.00			60,000.00			60,000.00	
<b>SOURCE OF FUNDS - ANNUAL</b>	<b>787,828.80</b>	<b>333,788.80</b>	<b>472,288.80</b>	<b>479,340.80</b>	<b>429,260.80</b>	<b>2,502,508.00</b>	<b>167,500.00</b>	<b>2,160,008.00</b>	<b>60,000.00</b>	<b>115,000.00</b>
<b>OPERATING</b>	41,250.00	12,500.00	5,000.00	12,500.00	4,000.00	75,250.00				
<b>RESERVES</b>	286,040.00	265,000.00	292,560.00	374,500.00	453,340.80	1,671,440.80				
<b>BORROWING</b>	270,000.00	20,000.00	20,000.00	20,000.00	0.00	330,000.00				
<b>OTHER</b>						0.00				
<b>TOTAL</b>	<b>597,290.00</b>	<b>297,500.00</b>	<b>317,560.00</b>	<b>407,000.00</b>	<b>457,340.80</b>	<b>2,076,690.80</b>				

Departmental Use Only

Adopted by Resolution of Council

April 17th, 2018

  
Reeve George Gray

  
Shanta Murray, CIMMA Chief Administrative Officer

**MUNICIPALITY**

**DUFFERIN**

**No. 120**

**TAX DUE DATE**

**October 31, 2018 Wednesday**

**REQUISITION TAXES**

	<b>Mill Rate</b>		<b>Mill Rate</b>
E.S.L. Educ. 1 (Res.)	-	<b>School Special Levy</b>	
E.S.L. Educ. 2 (Other)	<b>9.770</b>	Prairie Rose	<b>11.149</b>
		Prairie Spirit	<b>9.603</b>
		Red River Valley	<b>13.845</b>

**MUNICIPAL TAXES**

	<b>Mill Rate</b>	<b><u>By-Law #</u></b>		<b>Mill Rate</b>
General Municipal:			At Large Including Exempt	
At Large	8.319		Local Improvement	
General Reserve	0.016	#1138	Special Services	
Mach Rplcmnt Reserve	0.927	#1686B		
Boyne School Reserve	-	#1918		
Fire Infrastructure	0.149	#1847		
Arena	0.214	#1871		
Shop	0.225	#1884		
Cold Storage	0.033	#1894		
4th Grader	-	#1943		
Memorial Hall	0.096	#1954		
<b>Total</b>	<b>9.979</b>	<b>mills</b>		

**BY-LAW SUMMARIES**

<b><u>By-Law No.</u></b>	<b><u>Description</u></b>	<b><u>M/R</u></b>	<b><u>Type</u></b>	<b><u>Status</u></b>
1970	7.00 Per Parcel	Water - Phase 24	Active	
1971	7.00 Per Parcel	Water - Phase 23	Active	
1961	7.00 Per Parcel	Water - Phase 22	Active	
1953	7.00 Per Parcel	Water - Phase 21	Active	
1942	7.00 Per Parcel	Water - Phase 20	Active	
1927	7.00 Per Parcel	Water - Phase 19	Active	
1909	7.00 Per Parcel	Water - Phase 18	Active	
1898	7.00 Per Parcel	Water - Phase 17	Active	
1886	7.00 Per Parcel	Water - Phase 16	Active	
1856	7.00 Per Parcel	Water - Phase 15	Active	
1818	7.00 Per Parcel	Water - Phase 14	Active	
1735	14.00 Per Parcel	Waste Disposal	Active	
1827	7.00 Per Parcel	Water - Phase 13	Active	
1808	7.00 Per Parcel	Water - Phase 12	Inactive	
1792	7.00 Per Parcel	Water - Phase 11	Inactive	
1775	7.00 Per Parcel	Water - Phase 10	Inactive	
1763	7.00 Per Parcel	Water - Phase 9	Inactive	
1760	7.00 Per Parcel	Water - Phase 8	Inactive	
1748	7.00 Per Parcel	Water - Phase 7	Inactive	
1745	7.00 Per Parcel	Water - Phase 6	Inactive	
1736	7.00 Per Parcel	Water - Phase 5	Inactive	
1727	7.00 Per Parcel	Water - Phase 4	Inactive	
1717	7.00 Per Parcel	Water - Phase 3	Inactive	
1709	7.00 Per Parcel	Water - Phase 2	Inactive	
1698	7.00 Per Parcel	Water - Phase 1	Inactive	