



RURAL MUNICIPALITY OF DUFFERIN

By-Law No. 1987

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 2019 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 2019, 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 \$319,903,650.00;

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 2019, 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

2. **THAT** the following respective rates of so much on the dollar be and hereby are levied for the year 2019 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:

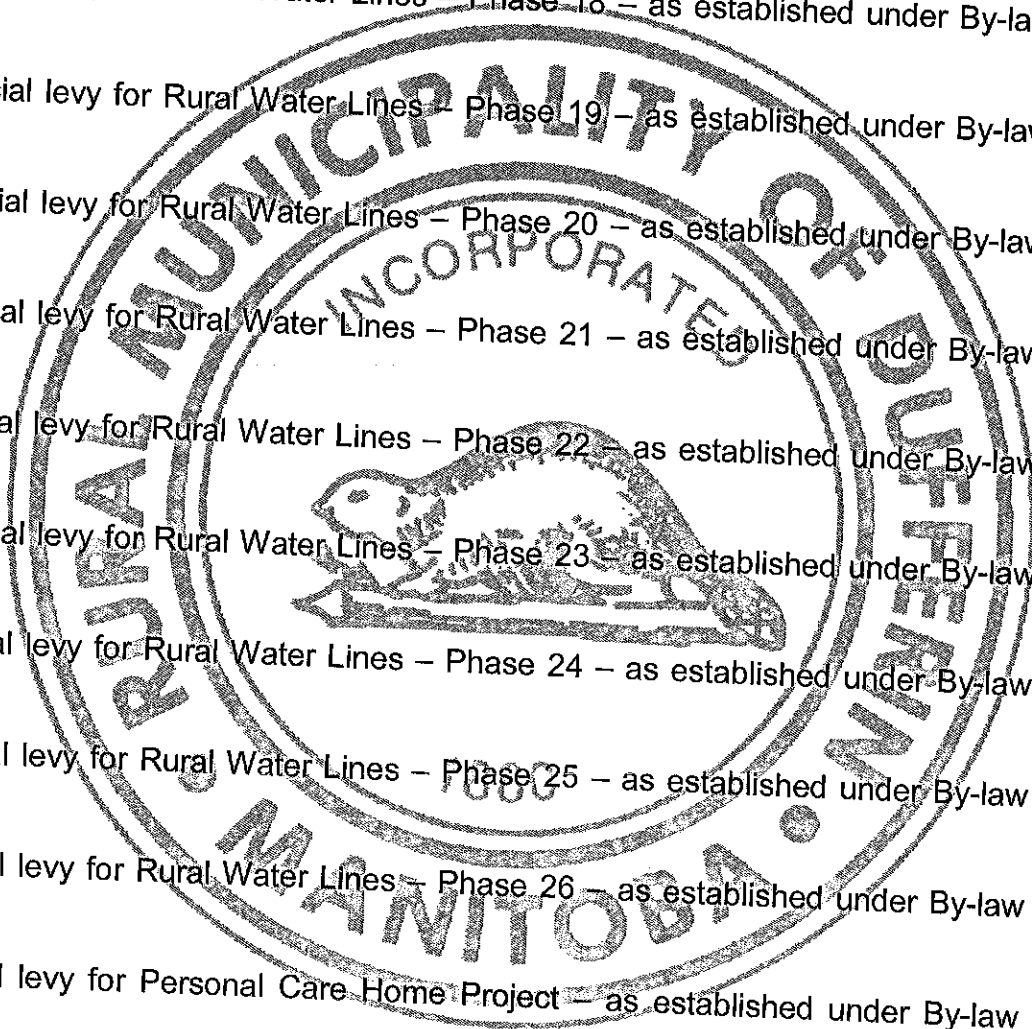
<u>School Division</u>	<u>Total Assessment</u>	<u>Foundation Levy</u>		<u>Special Rate</u>
		<u>Residential</u>	<u>Other</u>	
Prairie Rose	308,412,420	nil	9.770 mills	11.298 mills
Prairie Spirit	9,386,140	1880	9.770 mills	9.762 mills
Red River Valley	2,005,070	nil	9.770 mills	13.572 mills

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

(b) A special levy of 0.015 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 2019 financial plan.

(c) A special levy of 0.965 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 2019 financial plan.

- (d) A special levy for Rural Water Lines – Phase 15 – as established under By-law No. 1856.
- (e) A special levy for Rural Water Lines – Phase 16 – as established under By-law No. 1886.
- (f) A special levy for Rural Water Lines – Phase 17 – as established under By-law No. 1898.
- (g) A special levy for Rural Water Lines – Phase 18 – as established under By-law No. 1909.
- (h) A special levy for Rural Water Lines – Phase 19 – as established under By-law No. 1927.
- (i) A special levy for Rural Water Lines – Phase 20 – as established under By-law No. 1942.
- (j) A special levy for Rural Water Lines – Phase 21 – as established under By-law No. 1953.
- (k) A special levy for Rural Water Lines – Phase 22 – as established under By-law No. 1961.
- (l) A special levy for Rural Water Lines – Phase 23 – as established under By-law No. 1971.
- (m) A special levy for Rural Water Lines – Phase 24 – as established under By-law No. 1974.
- (n) A special levy for Rural Water Lines – Phase 25 – as established under By-law No. 1983.
- (o) A special levy for Rural Water Lines – Phase 26 – as established under By-law No. 1984.
- (p) A special levy for Personal Care Home Project – as established under By-law No. 1973.
- (q) 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.
- (r) A special levy of 0.147 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.



- (s) A special levy of 0.212 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.
- (t) A special levy of 0.222 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.
- (u) 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.
- (v) A special levy of 0.091 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 8.380 mills on the dollar be and hereby is levied for the year 2019 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 2019 shall be deemed to have been imposed and to be due and payable on the 31st day of October A.D. 2019.

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.

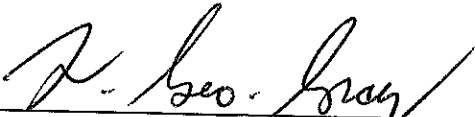
6. **THAT**, in accordance with the provisions of the *Municipal Act*, Section 344 in which a municipality may allow a discount for the prepayment of taxes, the Rural Municipality of Dufferin offers discounts to the ratepayers for 2019 at the following rates:

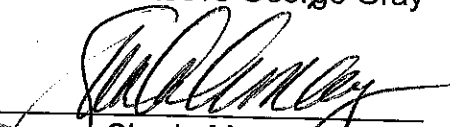
1.0 % for payments made in July, 2019.

.75 % for payments made in August, 2019.

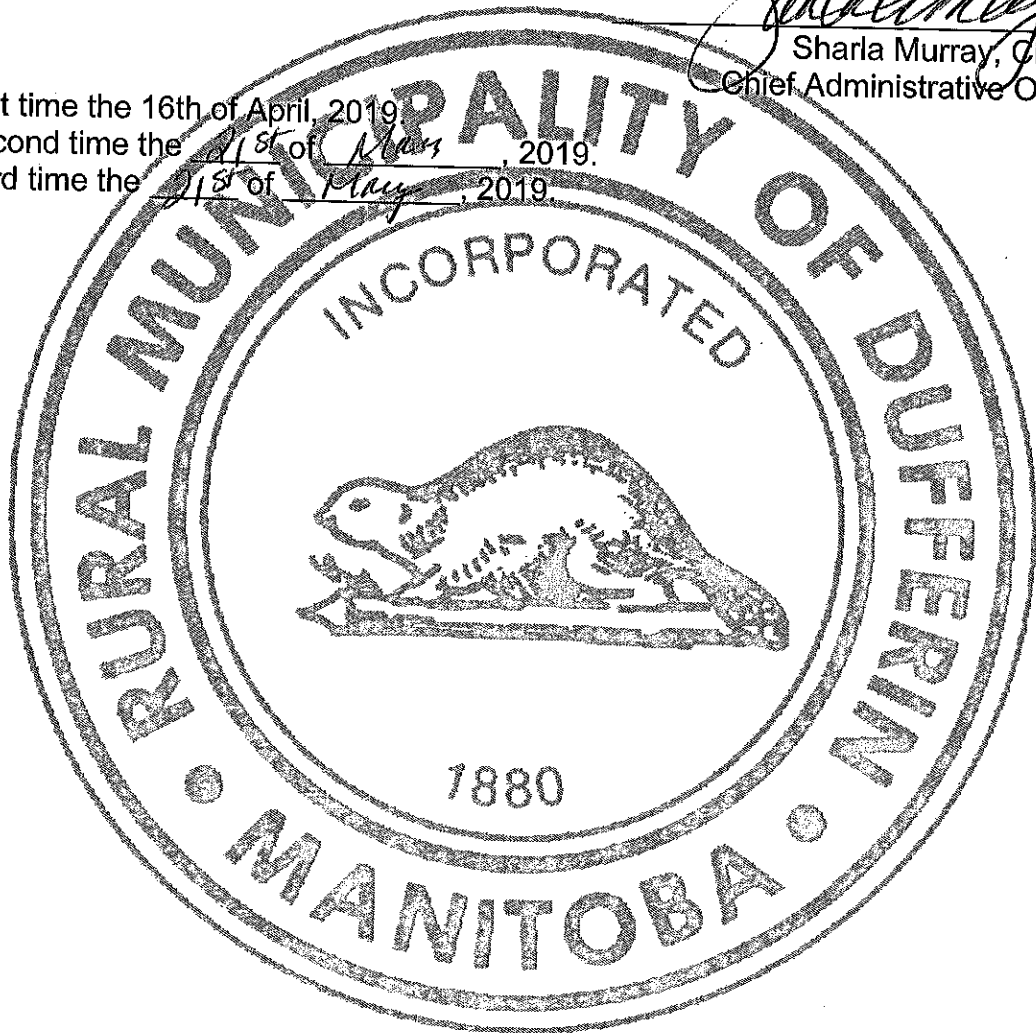
.50 % for payments made in September, 2019.

DONE AND PASSED as a by-law of the Rural Municipality of Dufferin at Carman, Manitoba this the 21st of May, 2019.


Reeve George Gray


Sharla Murray, CMMA
Chief Administrative Officer

Read a first time the 16th of April, 2019
Read a second time the 21st of May, 2019.
Read a third time the 21st of May, 2019.



THE FINANCIAL PLAN

Rural Municipality of Dufferin

For the Year 2019

	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

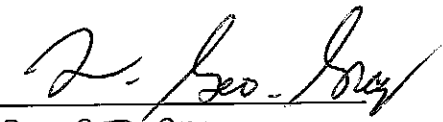
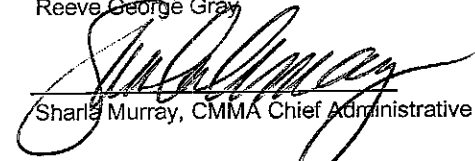
For the Year 2019

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	6,976,588.68	6,976,588.68	7,166,654.57	7,166,654.57
Total Grants in Lieu of Taxes - Page 8	80,592.94	80,592.94	81,927.37	81,927.37
Sub-total	7,057,181.62	7,057,181.62	7,248,581.94	7,248,581.94
School Requisitions (deduct) - Page 8	3,821,834.00	3,821,834.00	3,900,651.00	3,900,651.00
Municipal Taxes and Grants in Lieu of Taxes	3,235,347.62	3,235,347.62	3,347,930.94	3,347,930.94
Other Revenue - Page 2	938,703.73	876,790.10	1,011,264.19	1,011,264.19
Transfers from Accumulated Surplus & Reserves - Page	847,639.58	718,717.44	860,494.90	860,494.90
Total Municipal Revenue	5,021,690.93	4,830,855.16	5,219,690.03	5,219,690.03

EXPENDITURE

General Government Services	546,609.87	537,083.37	580,455.92	580,455.92
Protective Services	149,760.80	145,292.40	302,301.33	302,301.33
Transportation Services	1,701,422.00	1,529,340.05	1,752,242.47	1,752,242.47
Environmental Health Services	15,420.00	14,306.55	15,766.66	15,766.66
Public Health and Welfare Services	81,914.56	79,295.55	52,629.56	52,629.56
Environmental Development Services	265,408.98	216,829.21	276,012.31	276,012.31
Economic Development Services	83,172.31	80,783.03	150,482.32	150,482.32
Recreation and Cultural Services	617,248.39	683,911.96	681,676.93	681,676.93
Fiscal Services	1,185,845.09	1,120,991.32	745,861.21	745,861.21
Transfers - Deficit Recovery - Page 9	0.00		0.00	0.00
- To Reserves - Page 5	375,112.39	376,745.39	662,641.39	662,641.39
Total Basic Expenditure	5,021,742.41	4,784,578.83	5,220,070.10	5,220,070.10
Allowance For Tax Assets - Page 8	-51.48	0.00	-380.07	-380.07
Total Municipal Expenditure	5,021,690.93	4,784,578.83	5,219,690.03	5,219,690.03
Net Operating Surplus (Deficit)	0.00	46,276.33	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council	 Reeve George Gray
	April 16th, 2019	 Shari Murray, CMMA Chief Administrative Officer

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

Rural Municipality of Dufferin

For the Year 2019

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	57,500.00	42,966.05	42,500.00	42,500.00
Licenses				
- Animal				
- Bicycle				
- Business				
- Other				
Tax Certificates				
Lottery	10.00	10.00	10.00	10.00
Permits				
- Building	29,485.00	28,284.50	28,757.50	28,757.50
- Other				
Plumbing	1,500.00	1,537.50	1,500.00	1,500.00
Development	750.00	800.00	750.00	750.00
Fines				
Sales of Service				
- General Government	2,850.00	4,175.00	4,175.00	4,175.00
- Protective			0.00	0.00
- Transportation	1,000.00	831.60	1,000.00	1,000.00
- Environmental Health		7,905.80		
- Public Health and Welfare				
- Environmental Development				
- Economic Development				
- Recreation and Culture	137,000.00	144,538.59	147,900.00	147,900.00
- Other				
- Sundry				
Sales of Goods	1,765.00	3,694.30	2,771.80	2,771.80
Rentals	83,840.00	89,470.56	85,240.00	85,240.00
Trailer Park				
- Rentals				
- Other				
Concessions and Franchises				
Returns from Investments	10,000.00	39,803.04	35,000.00	35,000.00
Tax and Redemption Penalties	35,000.00	40,158.77	35,000.00	35,000.00
Development and Dedication Fees				
Municipal Programs Grant				
General Assistance Grant	129,873.26	129,763.09	192,104.89	192,104.89
Conditional Transfers				
- Federal Government	29,190.00	5,615.23	5,700.00	5,700.00
Gas Tax	135,447.50	135,447.50	270,895.00	270,895.00
- Provincial Government	248,591.97	153,737.06	97,095.00	97,095.00
- Local Government	26,250.00	22,622.23	36,250.00	36,250.00
- Other	8,250.00	4,297.50	8,665.00	8,665.00
Other Income	401.00	21,131.78	15,950.00	15,950.00
Total Other Revenue - Page 1	938,703.73	876,790.10	1,011,264.19	1,011,264.19
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	847,639.58	718,717.44	860,494.90	860,494.90
Total Transfers - Page 1	847,639.58	718,717.44	860,494.90	860,494.90
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	1,786,343.31	1,595,507.54	1,871,759.09	1,871,759.09

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2019

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	134,005.80	134,539.92	157,060.08	157,060.08
1200	General Administrative				
1212	Chief Administrative Officer and Staff	134,302.55	143,067.23	170,639.30	170,639.30
1215	Office	49,225.00	38,656.89	46,168.30	46,168.30
1216	Legal	6,500.00	3,797.10	6,500.00	6,500.00
1217	Audit	33,145.00	33,145.00	34,045.00	34,045.00
1218	Assessment	69,756.00	69,756.00	64,638.19	64,638.19
1240	Taxation	15,510.00	11,417.09	14,812.00	14,812.00
1300	Other General Government				
1310	Elections	20,000.00	17,201.79	700.00	700.00
1320	Conventions	16,350.00	20,003.70	21,750.00	21,750.00
1330	Damage Claims and Liability Insurance	41,050.00	40,244.60	40,244.60	40,244.60
1340	Intergovernmental Relations	18,915.52	18,354.05	16,598.45	16,598.45
1350	Grants - General	7,850.00	6,900.00	7,300.00	7,300.00
1360	Other General Government-Sundry				
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		546,609.87	537,083.37	580,455.92	580,455.92
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		546,609.87	537,083.37	580,455.92	580,455.92
PROTECTIVE SERVICES					
2100	Police				
2400	Fire	134,680.85	133,526.05	291,056.40	291,056.40
2500	Emergency Measures				
2510	Emergency Measures Organization	9,300.00	8,481.20	5,325.00	5,325.00
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	5,500.00	3,005.20	5,500.00	5,500.00
2650	Other - Traffic Services				
	Other	279.95	279.95	419.93	419.93
TOTAL PROTECTIVE SERVICES - TO PAGE 1		149,760.80	145,292.40	302,301.33	302,301.33
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering				
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	524,798.41	505,786.79	527,783.32	527,783.32
32302	- Equipment Fuel	150,000.00	126,456.93	150,000.00	150,000.00
32303	- Equipment Repairs and Maintenance	62,500.00	58,637.06	62,500.00	62,500.00
32304	- Equipment Insurance and Registration	12,000.00	10,773.15	11,096.34	11,096.34
32305	- Workshop and Yard Operations	44,514.00	46,574.33	44,555.87	44,555.87
	- Mileage	36,750.00	36,750.00	36,750.00	36,750.00
	-				
	Road Construction and Maintenance	845,640.01	720,995.89	864,332.89	864,332.89
32311	-				
32312	-				
32313	-				
	-				
	-				
Transportation Services Sub-Total Forward to Page 4		1,676,202.42	1,505,974.15	1,697,018.42	1,697,018.42

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2019

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		1,676,202.42	1,505,974.15	1,697,018.42	1,697,018.42
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	3,000.00	1,600.33	13,000.00	13,000.00
32500	Street Lighting	7,839.58	7,435.12	7,844.05	7,844.05
32600	Traffic Services	5,500.00	5,424.76	5,500.00	5,500.00
32700	Parking				
32900	Other Road Transport	8,880.00	8,905.69	28,880.00	28,880.00
	Airport				
	Other Transportation Services				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,701,422.00	1,529,340.05	1,752,242.47	1,752,242.47
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	13,335.00	13,229.15	14,630.00	14,630.00
4330	Nuisance Grounds				
Other Environmental Health					
4480	Municipal Wells	2,085.00	1,077.40	1,136.66	1,136.66
4490	Public Rest Rooms				
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		15,420.00	14,306.55	15,766.66	15,766.66
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	15,000.00	12,380.99	15,715.00	15,715.00
5186	Other _____ - PCH	30,000.00	30,000.00	0.00	0.00
	_____ - Grants	29,026.00	29,026.00	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 _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		81,914.56	79,295.55	52,629.56	52,629.56
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	46,735.00	48,519.37	39,607.50	39,607.50
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	77,950.00	39,699.04	88,649.81	88,649.81
6241	Urban Area Weed Control	87,158.98	76,705.80	95,450.00	95,450.00
	Grant				
	Other _____	53,565.00	51,905.00	52,305.00	52,305.00
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAG		265,408.98	216,829.21	276,012.31	276,012.31

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2019

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
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				
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7200	Regional Development			35,000.00	35,000.00
7300	Industrial Development				
7400	Other Economic Development	39,876.31	38,684.30	70,946.32	70,946.32
7410	Tourism	34,802.50	34,407.52	37,381.00	37,381.00
7420	Public Receptions	8,493.50	7,691.21	7,155.00	7,155.00
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		83,172.31	80,783.03	150,482.32	150,482.32

RECREATION AND CULTURAL SERVICES					
8110	Recreation	464,500.00	536,620.08	528,365.00	528,365.00
8120	Community Centers and Halls	70,750.00	65,293.49	65,750.00	65,750.00
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds	2,000.00	2,000.00	3,000.00	3,000.00
8190	Other Recreational Facilities				
	Grants	0.00	0.00	0.00	0.00
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8240	Museums	5,521.98	5,521.98	8,181.98	8,181.98
8250	Libraries	63,451.41	63,451.41	65,354.95	65,354.95
8280	Other Cultural Facilities	11,025.00	11,025.00	11,025.00	11,025.00
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TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		617,248.39	683,911.96	681,676.93	681,676.93

FISCAL SERVICES					
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	507,378.80	500,638.26	326,947.20	326,947.20
9330	Transfer to Utility - Page 6	59,970.21	0.00	51,367.53	51,367.53
9410	Debenture Debt Charges - Page 11	466,048.58	463,932.84	346,546.48	346,546.48
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest	17,000.00	20,972.72	21,000.00	21,000.00
9440	Other Debt Charges				
	Other Fiscal Services				
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TOTAL FISCAL SERVICES - TO PAGE 1		1,050,397.59	985,543.82	745,861.21	745,861.21

TRANSFERS					
9900	General Reserve	5,000.00	5,000.00	5,000.00	5,000.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	293,645.39	293,645.39	308,645.39	308,645.39
9912	- Capital Development				
9913	- Gas Tax	135,447.50	135,447.50	270,896.00	270,896.00
	- Boyne School Reserve	0.00	0.00	0.00	0.00
	- CDI Reserve	76,467.00	78,100.00	78,100.00	78,100.00
<hr/>					
TOTAL TRANSFERS - TO PAGE 1		510,559.89	512,192.89	662,641.39	662,641.39

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of Dufferin

For the Year 2019

REVENUE

			Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	- Residential	613,977.00	728,152.13	855,961.03	855,961.03
		- 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		613,977.00	728,152.13	855,961.03	855,961.03
330	Penalties		4,500.00	5,637.69	4,500.00	4,500.00
340	Hydrant Rentals					
350	Installation Service		20,000.00	114,510.09	20,000.00	20,000.00
360	Connection Revenue - Net					
370	Provincial Grants					
380	Other Revenue		0.00	199.50		
390	Transfer from Revenue Fund - Page 5		59,970.21	0.00	51,367.53	51,367.53
396	Transfer from Reserves - Utility - Page 13		175,000.00	89,694.46	75,000.00	75,000.00
397	Transfer from Accumulated Surplus					
	TOTAL REVENUE		873,447.21	938,193.87	1,006,828.56	1,006,828.56

EXPENDITURE

410	WATER SUPPLY		124,932.69	122,557.33	151,178.45	151,178.45
411	Administration					
412	Customer Billings and Collections					
413	Purification and Treatment		11,382.38	9,593.90	13,720.00	13,720.00
414	Water Purchases		431,604.00	417,571.72	459,533.58	459,533.58
415	Service of Supply					
416	Transmissions and Distribution		42,415.93	30,716.81	62,435.89	62,435.89
417	Other Water Supply Costs		3,142.00	2,878.71	3,742.00	3,742.00
418	Connections - Net Loss		145,000.00	144,719.59	20,000.00	20,000.00
	TOTAL		758,477.00	728,038.06	710,609.92	710,609.92
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					
	TOTAL		0.00	0.00	0.00	0.00
430	TRANSFER TO CAPITAL - Page 13		55,000.00	51,766.88	75,000.00	75,000.00
450	DEBENTURE DEBT CHARGES - Page 12		59,970.21	59,970.21	51,367.53	51,367.53
470	TRANSFERS					
471	Deficit Recovery, 20____ - Page 9				169,851.11	169,851.11
473	Transfer to Utility Reserve					
474	Transfer to _____ Reserve					
	TOTAL		0.00	0.00	169,851.11	169,851.11
	TOTAL EXPENDITURE		873,447.21	839,775.15	1,006,828.56	1,006,828.56
	NET OPERATING SURPLUS (DEFICIT)		-0.00	98,418.72	0.00	0.00

CALCULATION OF TAX LEVIES
Rural Municipality of Dufferin

For the Year 2019

	Assessments			Expenditures			Revenues				
	Taxable	Grading, Levee and/or Converter Fees	Total	Basic	Allowance Tax Assets	Total	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Grading Levy and/or Converter Fees	Total
Education (Regulation) Taxes:											
Education Support Levy (ESL)	27,789,750	2,621,860	30,411,610	297,449.00	-327.57	297,121.43	271,505.86		25,615.57		297,121.43
Prairie Rose School Division	305,753,570	22,900	308,412,420	3,484,387.00	76.52	3,484,443.52	3,454,403.83		29,780.96	266.72	3,484,443.52
Prarie Spirit School Division	9,386,140		9,386,140	91,624.00	3.50	91,627.50	91,627.50		0.00		91,627.50
Red River Valley School Division	2,005,070		2,005,070	27,211.00	1.81	27,212.81	27,212.81		0.00		27,212.81
Total Education Taxes	344,934,530	22,900	350,215,240	3,900,651.00	-246.74	3,900,406.26	3,844,750.00	0.00	55,396.54	266.72	3,900,406.26

Page 1

	Assessments			Expenditures			Revenues				
	Taxable	Otherwise Exempt	Total	Basic	Allowance Tax Assets	Total	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:											
Debt Charges											
Rural Water Lines - Phase 15			0	10,243.33		10,243.33	10,243.33				10,243.33
Rural Water Lines - Phase 16			0	8,728.61		8,728.61	8,728.61				8,728.61
Rural Water Lines - Phase 17			0	4,427.44		4,427.44	4,427.44				4,427.44
Rural Water Lines - Phase 18			0	2,287.86		2,287.86	2,287.86				2,287.86
Rural Water Lines - Phase 19			0	6,641.35		6,641.35	6,641.35				6,641.35
Rural Water Lines - Phase 20			0	4,447.48		4,447.48	4,447.48				4,447.48
Rural Water Lines - Phase 21			0	2,764.92		2,764.92	2,764.92				2,764.92
Rural Water Lines - Phase 22			0	3,168.72		3,168.72	3,168.72				3,168.72
Rural Water Lines - Phase 23			0	1,225.25		1,225.25	1,225.25				1,225.25
Rural Water Lines - Phase 24			0	1,086.43		1,086.43	1,086.43				1,086.43
Rural Water Lines - Phase 25			0	4,802.96		4,802.96	4,802.96				4,802.96
Rural Water Lines - Phase 26			0	1,543.22		1,543.22	1,543.22				1,543.22
Personal Care Home By-Law #973			0	62,607.60		62,607.60	62,607.60				62,607.60
Fire Infr. By-Law #1847	317,267,700		319,903,650	47,149.97	-124.13	47,025.84	46,636.35		387.48		47,025.84
Arena By-Law #1871	317,267,700		319,903,650	67,656.46	163.11	67,819.57	67,260.75		558.82		67,819.57
Municipal Shop #1884	317,267,700		319,903,650	71,186.21	-167.80	71,018.61	70,433.43		585.18		71,018.61
Cold Storage #1894	317,267,700		319,903,650	10,471.48	85.34	10,556.82	10,469.83		86.99		10,556.82
Memorial Hall #1954	317,267,700		319,903,650	29,105.06	6.17	29,111.23	28,971.36		239.87		29,111.23
Special Services Levies											
Garbage & Recycling Pick-up			0	14,630.00	0.00	14,630.00	14,630.00				14,630.00
Deficit Recovery											
General			0			0.00					0.00
Utility			0			0.00					0.00
Reserve Funds											
General Reserve	317,267,700		319,903,650	5,000.00	-201.45	4,798.55	4,759.02		39.54		4,788.55
Machinery Replacement	317,267,700		319,903,650	308,645.39	61.63	308,707.02	308,163.33		2,543.69		308,707.02
General Municipal											
Rural Area			0	0.00	0.00	0.00					0.00
All Large	317,267,700		319,903,650	2,680,750.00	42.59	2,680,792.59	2,656,703.33		22,089.26		2,680,792.59
Other Revenue and Transfers				1,011,264.19		1,011,264.19					1,011,264.19
Total Municipal				4,359,633.93	-134.33	4,359,699.60	3,321,904.57	0.00	26,530.84	0.00	4,359,699.60

Total (Education + Municipal) Taxes

8,260,484.93

-380.07

8,260,104.86

Page 1

Page 1*

Page 1†

Page 1‡

Page 8

* Added to Total Tax Levy on page 1.

MUNICIPALITY **DUFFERIN** **No. 120**

TAX DUE DATE **October 31, 2019 Thursday**

REQUISITION TAXES

	Mill Rate		Mill Rate
E.S.L. Educ. 1 (Res.)	-	School Special Levy	
E.S.L. Educ. 2 (Other)	9.770	Prairie Rose	11.298
		Prairie Spirit	9.762
		Red River Valley	13.572

MUNICIPAL TAXES

	Mill Rate	<u>By-Law #</u>	Mill Rate
General Municipal:			At Large Including Exempt
At Large	8.380		Local Improvement
General Reserve	0.015	#1138	Special Services
Mach Rplcmnt Reserve	0.965	#1686B	
Fire Infrastructure	0.147	#1847	
Arena	0.212	#1871	
Shop	0.222	#1884	
Cold Storage	0.033	#1894	
Memorial Hall	0.091	#1954	
Total	10.065	mills	

BY-LAW SUMMARIES

<u>By-Law No.</u>	<u>Description</u>	<u>M/R</u>	<u>Type</u>	<u>Status</u>
1973	7.00 Per Parcel	Personal Care Home Proj.	Active	
1984	7.00 Per Parcel	Water - Phase 26	Active	
1983	7.00 Per Parcel	Water - Phase 25	Active	
1974	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	
1735	14.00 Per Parcel	Waste Disposal	Active	

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Rural Municipality of Dufferin

For the Year 2019

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas		1,960,320	31.13	61,030.64		61,030.64
Her Majesty the Queen	3,330		21.36	71.14		71.14
Dept. of Highways		497,330	31.13	15,483.38		15,483.38
Manitoba Hydro		164,210	31.13	5,112.35		5,112.35
Conservation Land	10,760		21.36	229.87		229.87
Agricultural Crown Leased L	22,900					0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00

Total - Pages 1, 8 81,927.37

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Federal Funding	Celebrate Canada	350.00
Federal Funding	Service Canada	1,350.00
Federal GST Tax Funding	GST Council	4,000.00
Federal Gas Tax Funding	Gas Tax Funding Agreement	270,895.00
Province of Manitoba	Operating Grant	192,104.89
Province of Manitoba	Survey Monument Rest.	1,000.00
Province of Manitoba	Weed Control	22,139.54
Province of Manitoba	Green Team	6,000.00
Province of Manitoba	Rec Opp.	12,995.00
Province of Manitoba	BiPole III - CDI Funding	78,100.00

Total - Page 2 588,934.43

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1 0.00

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 6 0.00

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES
Rural Municipality of Dufferin

For the Year 2019

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other	Net Required by Mill rate	Area to be Levied
Firehall/Equipment	#1847	2024	237,417.22	34,685.57	202,731.65	12,464.40	47,149.97			47,149.97	At Large
Arena	#1871	2025	239,220.09	55,778.96	183,441.13	11,877.50	67,656.46			67,656.46	At Large
Shop	#1884	2026	464,211.23	48,996.91	415,214.32	22,189.30	71,186.21			71,186.21	At Large
Cold Storage	#1894	2021	29,197.70	9,376.57	19,821.13	1,094.91	10,471.48			10,471.48	At Large
Memorial Hall	#1949	2025	547,052.39	71,610.24	475,442.15	15,864.52	87,474.76		58,369.70	29,105.06	At Large
Personal Care Home	#1973	2032	718,005.57	37,046.19	680,959.38	25,561.00	62,607.19	62,607.60		-0.41	At Large

2,235,104.20 257,494.44 1,977,609.76 89,051.63 346,546.07 58,369.70 225,569.18

Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
At Large	261,180,710		2,547,120	263,727,830	47,149.97		-124.13	47,025.84
At Large	261,180,710		2,547,120	263,727,830	67,656.46		163.11	67,819.57
At Large	261,180,710		2,547,120	263,727,830	71,186.21		-167.60	71,018.61
At Large	261,180,710		2,547,120	263,727,830	10,471.48		85.34	10,471.48
At Large	261,180,710		2,547,120	263,727,830	29,105.06		6.17	29,098.89
At Large	261,180,710		2,547,120	263,727,830	62,607.19	62,607.60		-0.41
					288,176.37	62,607.60	-37.11	225,433.98

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Rural Municipality of Dufferin

For the Year 2019

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (Year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other	Net Required by Mill rate	Area to be Levied
Waterline - Phase 15	#1856	2019	9,720.81	9,720.81	0.00	522.49	10,243.30	10,243.30		0.00	10243.32
Waterline - Phase 16	#1886	2020	16,230.06	7,917.11	8,312.95	811.50	8,728.61	8,728.61		0.00	8728.61
Waterline - Phase 17	#1898	2021	12,286.55	3,935.98	8,350.57	491.46	4,427.44	4,427.44		-0.00	4427.44
Waterline - Phase 18	#1909	2022	8,329.26	1,965.10	6,364.16	322.76	2,287.86	2,287.86		-0.00	2287.86
Waterline - Phase 19	#1934	2023	29,670.20	5,491.62	24,178.58	1,149.72	6,641.34	6,641.34		0.00	6641.34
Waterline - Phase 20	#1942	2024	23,601.65	3,591.92	20,009.73	865.56	4,447.48	4,447.48		-0.00	4447.48
Waterline - Phase 21	#1952	2025	16,985.39	2,191.66	14,793.73	573.26	2,764.92	2,764.92		0.00	2764.92
Waterline - Phase 22	#1961	2026	22,126.66	2,477.26	19,649.40	691.46	3,168.72	3,168.72		0.00	3168.72
Waterline - Phase 23	#1971	2027	9,162.25	870.21	8,292.04	355.04	1,225.25	1,225.25		0.00	1225.25
Waterline - Phase 24	#1974	2027	8,124.17	771.62	7,352.55	314.81	1,086.43	1,086.43		0.00	1086.43
Waterline - Phase 25	#1983	2028	38,956.32	3,244.71	35,711.61	1,558.25	4,802.96	4,802.96		0.00	4802.96
Waterline - Phase 26	#1984	2028	12,516.90	1,042.54	11,474.36	500.68	1,543.22	1,543.22		0.00	1543.22

207,710.22	43,220.54	164,489.68	8,146.99	51,367.53	-0.00
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Part 2 - Summary (by area) - to be carried forward - Page 8

					0
					0

0.00	0.00	0.00	0.00	0.00
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FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Rural Municipality of Dufferin

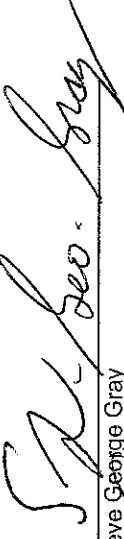
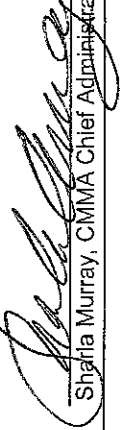
PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2020	2021	2022	2023	2024	Total	Operating	Reserves	Borrowing	Other
GG - Computer Hardware				15,000.00		15,000.00		15,000.00		
PS - Computer Hardware	2,000.00					2,000.00		2,000.00		
PW - Airport Commission	1,000.00	1,000.00	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)	335,000.00		520,000.00	224,603.20	224,603.20	1,304,206.40		1,304,206.40		
PW - Mower & Tractor	36,040.00	125,000.00		38,080.00		199,120.00		199,120.00		
PW - Snowblower			9,000.00		9,000.00	18,000.00		18,000.00		
PW - Municipal Trucks		50,000.00		45,000.00		95,000.00		95,000.00		
PW - Quad Track				450,000.00		450,000.00			450,000.00	
EN - Excavator			209,260.80			209,260.80				
RC - Computers Upgrades	2,000.00					2,000.00	2,000.00			
RC - Mower 72"			7,500.00			7,500.00	7,500.00			
RC - Gator			8,500.00			8,500.00	8,500.00			
RC - Tennis Court Nets	750.00					750.00	750.00			
RC - Pool Pump Boiler		25,000.00				25,000.00	25,000.00			
RC - Soccer Parking Lot & Nets	2,500.00					2,500.00	2,500.00			
RC - New 1/2 Ton Truck			15,000.00			15,000.00	15,000.00			
RC - Campground Washroom	2,600.00					2,600.00	2,600.00			
RC - Zamboni Blades	750.00					750.00	750.00			
UT - Truck				50,000.00		50,000.00		50,000.00		
UT - Rural Waterline Connections	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	100,000.00			100,000.00	
TOTAL	406,640.00	225,000.00	794,260.80	847,683.20	258,603.20	2,532,187.20	89,600.00	1,892,587.20	550,000.00	0.00

SOURCE OF FUNDS - ANNUAL		
OPERATING	13,600.00	89,600.00
RESERVES	373,040.00	1,892,587.20
BORROWING	20,000.00	550,000.00
OTHER		0.00
TOTAL	406,640.00	2,532,187.20

Departmental Use Only

Adopted by Resolution of Council

April 16th, 2019

Reeve George Gray
Shafia Murray, CMMA Chief Administrative Officer