



RURAL MUNICIPALITY OF DUFFERIN

By-Law No. 2000

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 2021 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 2021, 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 \$358,233,450.00;

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 2021, 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 2021 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</u> <u>Assessment</u>	<u>Foundation</u> <u>Levy</u> <u>Residential</u>	<u>Foundation</u> <u>Levy</u> <u>Other</u>	<u>Special</u> <u>Rate</u>
Prairie Rose	345,400,860	nil	8.809 mills	10.543 mills
Prairie Spirit	10,475,960	nil	8.809 mills	9.150 mills
Red River Valley	2,248,830	nil	8.809 mills	12.333 mills

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

- (b) A special levy of 0.963 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 2021 financial plan.
- (c) A special levy for Rural Water Lines – Phase 17 – as established under By-law No. 1898.
- (d) A special levy for Rural Water Lines – Phase 18 – as established under By-law No. 1909.
- (e) A special levy for Rural Water Lines – Phase 19 – as established under By-law No. 1927.
- (f) A special levy for Rural Water Lines – Phase 20 – as established under By-law No. 1942.
- (g) A special levy for Rural Water Lines – Phase 21 – as established under By-law No. 1953.
- (h) A special levy for Rural Water Lines – Phase 22 – as established under By-law No. 1961.
- (i) A special levy for Rural Water Lines – Phase 23 – as established under By-law No. 1971.
- (j) A special levy for Rural Water Lines – Phase 24 – as established under By-law No. 1974.
- (k) A special levy for Rural Water Lines – Phase 25 – as established under By-law No. 1983.
- (l) A special levy for Rural Water Lines – Phase 26 – as established under By-law No. 1984.
- (m) A special levy for Rural Water Lines – Phase 27 – as established under By-law No. 1999.
- (n) A special levy for Personal Care Home Project – as established under By-law No. 1973.
- (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 0.132 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 0.080 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 0.199 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 0.029 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 0.076 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 8.101 mills on the dollar be and hereby is levied for the year 2021 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** the general rate includes any watershed district requisitions, which are levied on all rateable property as provided for in section 26(1)(b) of The Watershed Districts Act.
- 5. **THAT** all taxes and rates imposed and levied in the Rural Municipality of Dufferin for the year 2021 shall be deemed to have been imposed and to be due and payable on the 29th day of October A.D. 2021.
- 6. **THAT** a penalty of one and one-quarter percent (1¼ %) be added to all unpaid taxes after the 29th day of October and shall be added on the first day of each month thereafter.
- 7. **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 2021 at the following rates:

1.0 % for payments made in July 2021,

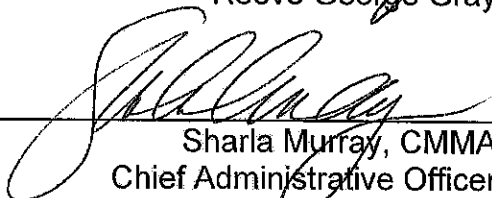
0.75% for payments made in August 2021, and

0.50% for payments made in September 2021.

DONE AND PASSED as a by-law of the Rural Municipality of Dufferin at Carman, Manitoba this the 20th of April, 2021.



Reeve George Gray



Sharla Murray, CMMA
Chief Administrative Officer

Read a first time the 13th of April, 2021.

Read a second time the 20th of April, 2021.

Read a third time the 20th of April, 2021.

THE FINANCIAL PLAN

Rural Municipality of Dufferin

For the Year 2021

		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 type="checkbox"/>	<input checked="" 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

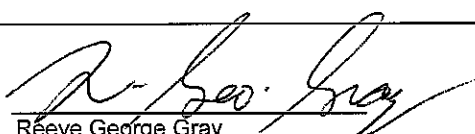
For the Year 2021

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	7,527,705.93	7,528,005.55	7,527,194.22	7,527,194.22
Total Grants in Lieu of Taxes - Page 8	80,744.43	80,744.43	79,323.62	79,323.62
Sub-total	7,608,450.36	7,608,749.98	7,606,517.84	7,606,517.84
School Requisitions (deduct) - Page 8	4,060,292.00	4,060,292.00	4,054,784.42	4,054,784.42
Municipal Taxes and Grants in Lieu of Taxes	3,548,158.36	3,548,457.98	3,551,733.42	3,551,733.42
Other Revenue - Page 2	1,043,808.66	1,229,207.11	1,171,844.64	1,171,844.64
Transfers from Accumulated Surplus & Reserves - Page 2	874,466.36	499,453.94	995,731.69	995,731.69
Total Municipal Revenue	5,466,433.38	5,277,119.03	5,719,309.75	5,719,309.75

EXPENDITURE

General Government Services	651,045.42	563,011.06	745,710.49	745,710.49
Protective Services	190,914.38	170,604.38	198,519.93	198,519.93
Transportation Services	1,762,685.61	1,400,504.98	1,788,825.22	1,788,825.22
Environmental Health Services	16,470.66	18,479.42	25,857.75	25,857.75
Public Health and Welfare Services	54,093.56	51,847.18	41,413.06	41,413.06
Environmental Development Services	251,606.17	224,376.20	249,093.23	249,093.23
Economic Development Services	134,546.65	116,504.43	95,440.50	95,440.50
Recreation and Cultural Services	757,627.45	821,099.99	765,052.32	765,052.32
Fiscal Services	1,094,327.49	1,102,047.73	1,246,506.38	1,246,506.38
Transfers - Deficit Recovery - Page 9	0.00	0.00	0.00	0.00
- To Reserves - Page 5	553,236.14	711,007.03	563,116.54	563,116.54
Total Basic Expenditure	5,466,553.53	5,179,482.40	5,719,535.42	5,719,535.42
Allowance For Tax Assets - Page 8	-120.15	179.06	-225.67	-225.67
Total Municipal Expenditure	5,466,433.38	5,179,661.46	5,719,309.75	5,719,309.75
Net Operating Surplus (Deficit)	0.00	97,457.57	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council	 Reeve George Gray
	April 13th, 2021	_____ Sharla Murray, CMMA Chief Administrative Officer

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

Rural Municipality of Dufferin

For the Year 2021

Other Revenue		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added		42,500.00	52,579.33	42,500.00	42,500.00
Licenses	- Animal				
	- Bicycle				
	- Business				
	- Other				
	Tax Certificates				
	Lottery	10.00	2.00	10.00	10.00
Permits	- Building	31,670.00	47,554.99	39,070.00	39,070.00
	- Other	1,250.00	1,590.00	1,250.00	1,250.00
	Plumbing				
	Development	750.00	733.50	750.00	750.00
Fines			56.21	38.27	38.27
Sales of Service	- General Government	2,000.00	4,487.51	2,000.00	2,000.00
	- Protective	0.00	0.00	0.00	0.00
	- Transportation	400.00	0.00	400.00	400.00
	- Environmental Health				
	- Public Health and Welfare				
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture	147,100.00	96,097.45	146,925.00	146,925.00
	- Other				
	- Sundry				
Sales of Goods		2,050.00	3,030.46	2,500.00	2,500.00
Rentals		90,427.50	56,799.46	61,927.50	61,927.50
Trailer Park	- Rentals				
	- Other				
Concessions and Franchises					
Returns from Investments		35,000.00	22,493.45	25,075.00	25,075.00
Tax and Redemption Penalties		35,000.00	50,587.40	35,000.00	35,000.00
Development and Dedication Fees					
Municipal Programs Grant					
General Assistance Grant		197,302.40	343,085.28	197,302.40	197,302.40
Conditional Transfers	- Federal Government	8,440.50	8,928.86	14,197.20	14,197.20
	Gas Tax	131,043.00	131,043.00	137,000.00	137,000.00
(Page 9)	- Provincial Government	235,032.00	320,819.50	246,340.38	246,340.38
	- Local Government	58,500.00	39,178.39	115,567.34	115,567.34
	- Other	9,193.50	9,506.50	59,928.61	59,928.61
Other Income		15,875.00	40,369.47	43,800.00	43,800.00
	Grazing Lease	264.76	264.35	262.94	262.94
Total Other Revenue - Page 1		1,043,808.66	1,229,207.11	1,171,844.64	1,171,844.64
Transfers From					
	- Accumulated Surplus				
	- Reserves (Page 13)	874,466.36	499,453.94	995,731.69	995,731.69
Total Transfers - Page 1		874,466.36	499,453.94	995,731.69	995,731.69
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		1,918,275.02	1,728,661.05	2,167,576.33	2,167,576.33

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2021

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	162,615.20	155,168.69	167,432.92	167,432.92
1200	General Administrative				
1212	Chief Administrative Officer and Staff	187,378.08	189,491.25	229,565.74	229,565.74
1215	Office	55,909.83	36,949.54	60,659.83	60,659.83
1216	Legal	28,000.00	5,067.72	5,000.00	5,000.00
1217	Audit	42,000.00	42,000.00	42,000.00	42,000.00
1218	Assessment	66,464.00	66,464.00	66,464.00	66,464.00
1240	Taxation	15,112.00	11,889.08	15,120.00	15,120.00
1300	Other General Government				
1310	Elections	2,938.00	2,238.00	2,938.00	2,938.00
1320	Conventions	20,750.00	1,792.93	20,750.00	20,750.00
1330	Damage Claims and Liability Insurance	45,000.00	29,137.45	45,000.00	45,000.00
1340	Intergovernmental Relations	17,578.31	17,512.40	89,480.00	89,480.00
1350	Grants - General	7,300.00	5,300.00	1,300.00	1,300.00
1360	Other General Government-Sundry				
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		651,045.42	563,011.06	745,710.49	745,710.49
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		651,045.42	563,011.06	745,710.49	745,710.49
PROTECTIVE SERVICES					
2100	Police				
2400	Fire	180,969.45	158,259.27	183,575.00	183,575.00
2500	Emergency Measures				
2510	Emergency Measures Organization	4,025.00	9,860.20	9,025.00	9,025.00
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	2,064.98	5,500.00	5,500.00
2650	Other - Traffic Services				
	Other _____	419.93	419.93	419.93	419.93
TOTAL PROTECTIVE SERVICES - TO PAGE 1		190,914.38	170,604.38	198,519.93	198,519.93
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering				
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	36,750.00	36,750.00	36,750.00	36,750.00
32302	- Equipment Fuel	542,457.33	526,565.43	565,158.21	565,158.21
32303	- Equipment Repairs and Maintenance	150,000.00	98,791.22	157,000.00	157,000.00
32304	- Equipment Insurance and Registration	83,700.00	40,341.68	83,700.00	83,700.00
32305	- Workshop and Yard Operations	11,096.34	8,463.64	11,500.00	11,500.00
	- Mileage	51,889.05	63,086.39	43,294.05	43,294.05
	- _____				
	Road Construction and Maintenance	864,332.89	612,836.17	868,082.96	868,082.96
32311	- _____				
32312	- _____				
32313	- _____				
	- _____				
	- _____				
Transportation Services Sub-Total Forward to Page 4		1,740,225.61	1,386,834.53	1,765,485.22	1,765,485.22

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2021

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		1,740,225.61	1,386,834.53	1,765,485.22	1,765,485.22
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	0.00	3,000.00	3,000.00
32500	Street Lighting	7,850.00	7,462.44	7,850.00	7,850.00
32600	Traffic Services	5,500.00	88.48	5,500.00	5,500.00
32700	Parking				
32900	Other Road Transport	6,110.00	6,119.53	6,990.00	6,990.00
	Airport				
	Other Transportation Services				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,762,685.61	1,400,504.98	1,788,825.22	1,788,825.22
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	15,334.00	15,334.00	24,721.09	24,721.09
4330	Nuisance Grounds				
Other Environmental Health					
4480	Municipal Wells	1,136.66	3,145.42	1,136.66	1,136.66
4490	Public Rest Rooms				
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		16,470.66	18,479.42	25,857.75	25,857.75
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	16,000.00	13,753.62	12,975.00	12,975.00
5186	Other _____ - PCH				
	_____ - Grants	30,205.00	30,205.00	20,549.50	20,549.50
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		54,093.56	51,847.18	41,413.06	41,413.06
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	46,170.02	55,108.20	50,608.27	50,608.27
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	97,290.91	83,781.87	99,035.72	99,035.72
6241	Urban Area Weed Control	53,450.00	40,233.89	53,450.00	53,450.00
	Grant				
	Other _____	54,695.24	45,252.24	45,999.24	45,999.24
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAG		251,606.17	224,376.20	249,093.23	249,093.23

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2021

		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				
7200	Regional Development				
7300	Industrial Development	32,100.00	32,100.00	0.00	0.00
7400	Other Economic Development	58,126.65	57,302.14	55,045.50	55,045.50
7410	Tourism	36,875.00	23,272.09	35,450.00	35,450.00
7420	Public Receptions	7,445.00	3,830.20	4,945.00	4,945.00

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	134,546.65	116,504.43	95,440.50	95,440.50
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RECREATION AND CULTURAL SERVICES					
8110	Recreation	584,465.00	640,156.53	595,839.87	595,839.87
8120	Community Centers and Halls	67,000.00	76,781.01	68,050.00	68,050.00
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds	2,500.00	500.00	0.00	0.00
8190	Other Recreational Facilities				
	Grants				
8240	Museums	8,456.98	8,456.98	5,956.98	5,956.98
8250	Libraries	83,777.97	83,777.97	83,777.97	83,777.97
8280	Other Cultural Facilities	11,427.50	11,427.50	11,427.50	11,427.50

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	757,627.45	821,099.99	765,052.32	765,052.32
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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	629,846.57	572,709.03	831,619.10	831,619.10
9330	Transfer to Utility - Page 6	41,124.22	41,124.22	33,017.31	33,017.31
9410	Debenture Debt Charges - Page 11	402,356.70	464,010.69	360,869.97	360,869.97
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest	21,000.00	24,203.79	21,000.00	21,000.00
9440	Other Debt Charges				
	Other Fiscal Services				

TOTAL FISCAL SERVICES - TO PAGE 1	1,094,327.49	1,102,047.73	1,246,506.38	1,246,506.38
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TRANSFERS					
9900	General Reserve	5,000.00	150,782.89	0.00	0.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	338,028.14	338,028.14	344,963.54	344,963.54
9912	- Capital Development				
9913	- Gas Tax	131,043.00	131,043.00	137,000.00	137,000.00
	- CDI Reserve	79,165.00	81,153.00	81,153.00	81,153.00
	- Cemetery Reserve		10,000.00		

TOTAL TRANSFERS - TO PAGE 1	553,236.14	711,007.03	563,116.54	563,116.54
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**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of Dufferin

For the Year 2021

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	1,087,219.12	961,955.96	1,101,509.55	1,101,509.55
	- 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	1,087,219.12	961,955.96	1,101,509.55	1,101,509.55
330	Penalties	4,500.00	3,713.06	4,500.00	4,500.00
340	Hydrant Rentals				
350	Installation Service	20,000.00	62,894.72	20,000.00	20,000.00
360	Connection Revenue - Net				
370	Provincial Grants				
380	Other Revenue				
390	Transfer from Revenue Fund - Page 5	41,124.22	41,124.22	33,101.28	33,101.28
396	Transfer from Reserves - Utility - Page 13	50,000.00	0.00	50,000.00	50,000.00
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	1,202,843.34	1,069,687.96	1,209,110.83	1,209,110.83

EXPENDITURE

410	WATER SUPPLY				
411	Administration	154,317.62	134,335.20	163,825.48	163,825.48
412	Customer Billings and Collections				
413	Purification and Treatment	13,874.00	7,332.07	13,176.93	13,176.93
414	Water Purchases	521,168.54	495,107.10	539,449.72	539,449.72
415	Service of Supply				
416	Transmissions and Distribution	110,825.94	57,586.59	90,049.48	90,049.48
417	Other Water Supply Costs	8,742.00	2,695.46	3,902.00	3,902.00
418	Connections - Net Loss	30,125.00	31,705.00	30,125.00	30,125.00
	TOTAL	839,053.10	728,761.42	840,528.61	840,528.61
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	95,000.00	41,359.51	50,000.00	50,000.00
450	DEBENTURE DEBT CHARGES - Page 12	41,124.22	41,124.22	33,101.28	33,101.28
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9				
473	Transfer to Utility Reserve	227,666.02	227,666.02	285,480.94	285,480.94
474	Transfer to _____ Reserve				
	TOTAL	227,666.02	227,666.02	285,480.94	285,480.94
	TOTAL EXPENDITURE	1,202,843.34	1,038,911.17	1,209,110.83	1,209,110.83
	NET OPERATING SURPLUS (DEFICIT)	0.00	30,776.79	0.00	0.00

CALCULATION OF TAX LEVIES
Rural Municipality of Dufferin

For the Year 2021

Education (Requisition) Taxes:	Assessments			Expenditures			Revenues					
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate (MR)	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Grazing lease and/or Converted fees	Total
Education Support Levy (ESL)	30,135,840		2,730,570	289,512.00	8.21	289,520.21	8.809	265,466.61		24,053.59		289,520.21
Prairie Rose School Division	342,629,310	24,940	2,746,610	3,641,685.00	-123.73	3,641,561.27	10.543	3,612,340.82		28,957.51	262.94	3,641,561.27
Prairie Spirit School Division	10,475,960			95,854.00	1.03	95,855.03	9.150	95,855.03		0.00		95,855.03
Red River Valley School Division	2,248,830			27,733.42	1.40	27,734.82	12.333	27,734.82		0.00		27,734.82
Total Education Taxes	385,489,940	24,940	5,477,180	4,054,784.42	-113.09	4,054,671.33		4,001,397.28	0.00	53,011.10	262.94	4,054,671.33

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Municipal Taxes:	Assessments			Expenditures			Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate Fr/PP	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Debtenture Debt Charges												
Rural Water Lines - Phase 17			0	4,427.44	0.00	4,427.44		4,427.44				4,427.44
Rural Water Lines - Phase 18			0	2,287.86	0.00	2,287.86		2,287.86				2,287.86
Rural Water Lines - Phase 19			0	6,641.34	0.01	6,641.35		6,641.35				6,641.35
Rural Water Lines - Phase 20			0	4,447.48	0.00	4,447.48		4,447.48				4,447.48
Rural Water Lines - Phase 21			0	2,764.92	0.00	2,764.92		2,764.92				2,764.92
Rural Water Lines - Phase 22			0	3,168.72	0.00	3,168.72		3,168.72				3,168.72
Rural Water Lines - Phase 23			0	1,225.25	0.00	1,225.25		1,225.25				1,225.25
Rural Water Lines - Phase 24			0	1,086.43	0.00	1,086.43		1,086.43				1,086.43
Rural Water Lines - Phase 25			0	4,802.96	0.00	4,802.96		4,802.96				4,802.96
Rural Water Lines - Phase 26			0	1,543.22	0.00	1,543.22		1,543.22				1,543.22
Rural Water Lines - Phase 27			0	621.69	0.00	621.69		621.69				621.69
Personal Care Home By-Law #1973			0	62,607.19	0.41	62,607.60		62,607.60				62,607.60
Fire Infr. By-law #1847	355,486,840		2,746,610	47,149.97	136.85	47,286.82	0.132	46,924.26		362.55		47,286.82
Arena By-Law #1871	355,486,840		2,746,610	28,805.09	-146.41	28,658.68	0.080	28,438.95		219.73		28,658.68
Municipal Shop #1884	355,486,840		2,746,610	71,186.21	102.25	71,288.46	0.199	70,741.88		546.58		71,288.46
Cold Storage #1894	355,486,840		2,746,610	10,471.48	-82.71	10,388.77	0.029	10,309.12		79.65		10,388.77
Memorial Hall #1954	355,486,840		2,746,610	27,202.26	23.48	27,225.74	0.076	27,017.00		208.74		27,225.74
Special Services Levies												
Garbage & Recycling Pick-up			0	24,721.09	0.00	24,721.09		24,608.09	113.00			24,721.09
Deficit Recovery												
General			0									0.00
Utility			0									0.00
Reserve Funds												
General Reserve	355,486,840		2,746,610	0.00	0.00	0.00		0.00		0.00		0.00
Machinery Replacement	355,486,840		2,746,610	344,963.54	15.27	344,978.81	0.963	342,333.83		2,644.99		344,978.81
General Municipal												
Rural Area			0	0.00	0.00	0.00						0.00
At Large	355,486,840		2,746,610	2,902,264.70	-215.52	2,902,049.18	8.101	2,879,798.89		22,250.29		2,902,049.18
Other Revenue and Transfers				1,077,671.59		1,077,671.59						1,077,671.59
Total Municipal				4,630,060.43	-166.38	4,629,894.05		3,525,796.94	113.00	26,312.52	0.00	4,629,894.05
Total (Education + Municipal) Taxes				8,684,844.85	-279.47	8,684,565.38		7,527,194.22	113.00	79,323.62	262.94	8,684,565.38

Page 1
* Added to Total Tax Levy on page 1

Page 1/9

Page 1*

Page 2

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Rural Municipality of Dufferin

For the Year 2021

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas		2,117,320	28.93	61,258.30		61,258.30
Her Majesty the Queen	3,980		20.12	80.09		80.09
Dept. of Highways		489,270	28.93	14,155.56		14,155.56
Manitoba Hydro		123,980	28.93	3,586.99		3,586.99
Conservation Land	12,060		20.12	242.68		242.68
Agricultural Crown Leased La	24,940					0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00

Total - Pages 1, 8

79,323.62

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Federal Funding	Celebrate Canada	350.00
Federal Funding	Service Canada	7,347.20
Federal GST Tax Funding	GST Council	6,500.00
Federal Gas Tax Funding	Gas Tax Funding Agreement	137,000.00
Province of Manitoba	Operating Grant	197,302.40
Province of Manitoba	Survey Monument Rest.	1,000.00
Province of Manitoba	Fire Protection Grant	134,160.10
Province of Manitoba	BiPole III - CDI Funding	81,153.00
Province of Manitoba	Green Team	11,101.49
Province of Manitoba	Professional Development	16,102.80
Province of Manitoba	Recreation Bridge Grant Arena	2,500.00
Province of Manitoba	Recreatipon Stay Safe at Home Grant	322.99
Town of Carman	Boundary Road Gravel & Dust Control	54,500.00
Town of Carman	Roseisle Recreation	4,500.00
Town of Carman	Graysville Recreation	1,000.00
Town of Carman	Planning District	55,567.34
Reboine Watershed Distrcit	Wetlands Grant	5,000.00
Federation of Canadian Municipalities	Asset Management Grant	50,000.00
Carman Area Foundation	Recreation Grant	4,928.61

Total - Page 2

770,335.93

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

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Rural Municipality of Dufferin

For the Year 2021

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 17	#1898	2021	4,257.15	4,257.15	0.00	170.29	4,427.44	4,427.44		-0.00	4427.44
Waterline - Phase 18	#1909	2022	4,322.91	2,120.35	2,202.56	167.51	2,287.86	2,287.86		-0.00	2287.86
Waterline - Phase 19	#1934	2023	18,474.17	5,925.47	12,548.70	715.87	6,641.34	6,641.34		0.00	6641.34
Waterline - Phase 20	#1942	2024	16,287.60	3,857.05	12,430.55	590.43	4,447.48	4,447.48		0.00	4447.48
Waterline - Phase 21	#1952/1953	2025	12,528.10	2,342.10	10,186.00	422.82	2,764.92	2,764.92		0.00	2764.92
Waterline - Phase 22	#1961	2026	17,094.72	2,634.51	14,460.21	534.21	3,168.72	3,168.72		0.00	3168.72
Waterline - Phase 23	#1971	2027	7,388.11	938.96	6,449.15	286.29	1,225.25	1,225.25		0.00	1225.25
Waterline - Phase 24	#1974	2027	6,551.03	832.58	5,718.45	253.85	1,086.43	1,086.43		0.00	1086.43
Waterline - Phase 25	#1983	2028	32,337.11	3,509.48	28,827.63	1,293.48	4,802.96	4,802.96		0.00	4802.96
Waterline - Phase 26	#1984	2028	10,390.11	1,127.62	9,262.49	415.60	1,543.22	1,543.22		-0.00	1543.22
Waterline - Phase 27	#1999	2030	5,723.50	519.73	5,203.77	101.96	621.69	621.69		0.00	621.69

135,354.51	28,065.00	107,289.51	4,952.31	33,017.31	0.00	-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

CAPITAL BUDGET
Rural Municipality of Dufferin

For the Year 2021

Part 1 - CAPITAL EXPENDITURES

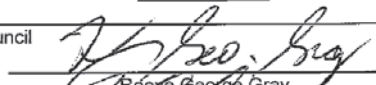
Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
PS - Fire Capital - General	36,600.00	36,600.00			
PS - Fire Training Site	134,160.10	134,160.10			
PS - EMO Capital	5,000.00	5,000.00			
PW - Rd Construction	125,000.00			125,000.00	
PW - Grader with one-way plow	380,000.00			380,000.00	
PW - Tractor	250,000.00				250,000.00
PW - Mower	57,459.00			57,459.00	
PW - Skidsteer	60,000.00			60,000.00	
PW - Municipal Trucks	60,000.00			60,000.00	
PW - Tools	4,000.00	4,000.00			
PW - Airport Commission	200.00	200.00			
EN - RTK System	70,000.00			70,000.00	
EN - Roverpack	30,000.00			30,000.00	
RC - Recreation Capital - Ball Comp	37,500.00			37,500.00	
RC - Recreation Capital - General	14,546.87			14,546.87	
UT - Rural Waterline & Sewer Conne	250,000.00				250,000.00
UT - Meter Chambers	50,000.00			50,000.00	
EC - Gas Project	600,000.00				600,000.00
TOTAL		179,960.10	0.00	884,505.87	1,100,000.00
		Page 5	Page 6	Part 2	Part 3

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		207,459.00			\$558,297.00
Federal Gas Tax Reserve #1791	77,175.32	245,616.64			\$276,609.23
Machinery Reserve #1207		350,000.00			\$38,219.49
PR Road Reserve	13,278.00	0.00			\$50,902.16
Drainage Reserve	10,000.00	30,000.00			\$40,000.00
Recreation Reserve		1,430.23			\$1,430.23
Cemetery Reserve	500.00				\$10,000.00
CDI Reserve	60,272.50				\$139,056.50
Utility Reserve Fund				50,000.00	\$824,880.39
TOTAL	161,225.82	834,505.87	0.00	50,000.00	
	Page 2	Part 1	Page 6	Part 1	

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
EC - Gas Project	600,000.00			600,000.00	Up to 10 Year
PW - Tractor	250,000.00			250,000.00	Up to 5 Year
UT - Rural Waterline & Sewer Conne	250,000.00			250,000.00	Up to 10 Year
TOTAL - Part 1				1,100,000.00	

Departmental Use Only	Adopted by Resolution of Council	
	April 13th, 2021	Reeve George Gray Sharla Murray, Chief Administrative Officer

FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Rural Municipality of Dufferin

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS				
	2022	2023	2024	2025	2026	Total	Operating	Reserves	Borrowing	Other
GG - Computer Hardware	2,500.00	15,000.00				17,500.00		17,500.00		
PS - Training Site Improvements	20,000.00					20,000.00		20,000.00		
PS - Equipment	106,000.00					106,000.00		106,000.00		
PS - Fire Hall Upgrades		125,000.00				125,000.00		125,000.00		
PW - Airport Commission	200.00	200.00	200.00	200.00	200.00	1,000.00	1,000.00			
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)	295,000.00	310,000.00	310,000.00	310,000.00	280,000.00	1,225,000.00		1,225,000.00		
PW - Excavator						280,000.00		280,000.00		
PW - V-plow	22,000.00					22,000.00		22,000.00		
PW - Mower			38,080.00			38,080.00		38,080.00		
PW - Snowblower			9,000.00			9,000.00		9,000.00		
PW - Municipal Trucks				60,000.00		60,000.00		60,000.00		
PW - Quad Track					1,000,000.00	1,000,000.00			1,000,000.00	
HW - Cement Pads Cemetery	3,000.00		3,000.00			6,000.00				
UT - Truck	20,000.00	50,000.00	20,000.00			90,000.00				
UT - Rural Waterline Connections	472,700.00	527,200.00	384,280.00	397,200.00	1,345,280.00	3,126,660.00	36,000.00	1,990,660.00	1,100,000.00	0.00
SOURCE OF FUNDS - ANNUAL						TOTAL				
OPERATING	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	36,000.00				
RESERVES	445,500.00	500,000.00	357,080.00	370,000.00	318,080.00	1,990,660.00				
BORROWING	20,000.00	20,000.00	20,000.00	20,000.00	1,020,000.00	1,100,000.00				
OTHER						0.00				
TOTAL	472,700.00	527,200.00	384,280.00	397,200.00	1,345,280.00	3,126,660.00				

Departmental Use Only

Adopted by Resolution of Council

April 13th, 2021


 Reeve, George Gray


 Sharla Murray, CMMA Chief Administrative Officer

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

TAX DUE DATE **October 29, 2021 Thursday**

REQUISITION TAXES

	Mill Rate		Mill Rate
E.S.L. Educ. 1 (Res.)	-	School Special Levy	
E.S.L. Educ. 2 (Other)	8.809	Prairie Rose	10.543
		Prairie Spirit	9.15
		Red River Valley	12.333

MUNICIPAL TAXES

	Mill Rate	<u>By-Law #</u>	Mill Rate
General Municipal:			At Large Including Exempt
At Large	8.101		Local Improvement
General Reserve	-	#1138	Special Services
Mach Rplcmnt Reserve	0.963	#1686B	
Fire Infrastructure	0.132	#1847	
Arena	0.080	#1871	
Shop	0.199	#1884	
Cold Storage	0.029	#1894	
Memorial Hall	0.076	#1954	
Total	9.580	mills	

BY-LAW SUMMARIES

<u>By-Law No.</u>	<u>Description</u>	<u>M/R</u>	<u>Type</u>	<u>Status</u>
1999	7.00 Per Parcel	Water - Phase 27	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	
1973	7.00 Per Parcel	Personal Care Home Proj.	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	
1735	14.00 Per Parcel	Waste Disposal	Active	

BY-LAW SUMMARIES

<u>By-Law No.</u>	<u>Description</u>	<u>M/R</u>	<u>Type</u>	<u>Inactive Status</u>
1886	7.00 Per Parcel	Water - Phase 16	Inactive	
1856	7.00 Per Parcel	Water - Phase 15	Inactive	
1818	7.00 Per Parcel	Water - Phase 14	Inactive	
1827	7.00 Per Parcel	Water - Phase 13	Inactive	
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	