

THE RURAL MUNICIPALITY OF REYNOLDS

BY – LAW NO. 4/17

A BY-LAW OF THE RURAL MUNICIPALITY OF REYNOLDS ESTABLISHING
THE 2017 ANNUAL ESTIMATES OF REVENUE AND EXPENDITURES

WHEREAS Part 10, Division 2, Section 304(1) of the Municipal Act provides as follows:

304(1) No later than May 15 of each, after adopting its operating budget for the year, a council must 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 payment of the taxes.

AND WHEREAS the Rural Municipality of Reynolds has made estimates of all sums required for the lawful purposes of the corporation for the year 2017 which estimates are attached hereto as Schedule "A";

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 rateable property liable therefore in the Rural Municipality of Reynolds, as the Council deems sufficient to raise the sums required for the lawful purposes of the Rural Municipality of Reynolds, as shown by the said estimates;

AND WHEREAS the assessed value of the rateable property within the Rural Municipality of Reynolds, according to the last revised Assessment Roll thereof for the Schools Education Support Levy, Other Property is \$72,297,660;

AND WHEREAS the assessed value of the rateable property within the Rural Municipality of Reynolds, according to the last revised Assessment Roll thereof, for the Schools Special Division Levy is \$118,928,200;

AND WHEREAS the assessed value of the whole rateable property within the Rural Municipality of Reynolds according to the last revised Assessment Roll thereof, for the General Municipal purposes is \$131,301,430;

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

NOW THEREFORE the Council of the Rural Municipality of Reynolds enacts as follows:

ESTIMATES

1. That the Annual Estimates of the Rural Municipality of Reynolds for the year 2017 as set forth in Schedule "A" hereto attached and forming part of this By-law, and identified by the signatures of the Chief Administrative Officer and the Reeve, are hereby approved.

UNCONTROLLABLE PURPOSES

2. That the following respective rates of so much on the dollar be and are hereby levied for the year 2017 upon the assessed value of all rateable property in the Rural Municipality of Reynolds respectively liable therefore according to the last revised assessment roll of general and personal property thereof, to raise the sums required for the uncontrollable purpose of the Rural Municipality of Reynolds, which said rates assessed value and sums required are set out in Schedule "A", viz;
 - (a) A general rate of 10.500 mills on the dollar, to provide for the payment of Schools Education Support Levy on Other Property, of the sums respectively set out in Schedule "A" attached,
 - (b) The following special rates of so many mills on the dollar, on property respectively assessed as set out in Schedule "A", to provide for payments to each of the said School Divisions the amounts required for Division purposes as set out in Schedule "A";

<u>SCHOOL DIVISION</u>	<u>SPECIAL RATES</u>
Sunrise School Division	13.718 Mills
Seine River	14.454 Mills

CONTROLLABLE PURPOSES

3. That a general rate of 5.023 mills on the dollar made of the rates specified in Schedule "A" be and is hereby levied for the year 2017 upon the assessed value of all rateable property in the Rural Municipality of Reynolds liable therefore, according to the last revised General and Personal Property Assessment Rolls, thereof, to provide for the payment of the amount estimated as required for the General Controllable Purposes of the Rural Municipality of Reynolds, as set out in Schedule "A" attached hereto, viz; General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Services, Environmental Development Services, Economic Development Services, Recreational and Cultural Services, and Fiscal Services.
4. (a) That all taxes and rates imposed and levied in the Rural Municipality of Reynolds for the year 2017 shall be deemed to have been imposed and to be due and payable on the 31st day of October, 2017.

PAYMENT OF TAXES

- (b) Upon all taxes remaining unpaid after the 31st day of October, for the year for which they are imposed, there shall be added as a penalty on the first of each month thereafter, an amount calculated at the rate of 1% per month, until all taxes are paid or the Rural Municipality of Reynolds sells the land liable therefore at Tax Sale.

DONE AND PASSED as a By-law of The Rural Municipality of Reynolds, in Council assembled, at Hadasville, Manitoba this 9th day of May, 2017.

THE RURAL MUNICIPALITY OF REYNOLDS



 David Turchyn, Reeve



 Trudy Turchyn
 Chief Administrative Officer

Read a first time April 25th, 2017 Res. 161/17
 Read a second time May 9th, 2017 Res. 184/17
 Read a third time May 9th, 2017 Res. 185/17

PRELIMINARY FINANCIAL PLAN

Rural Municipality of REYNOLDS

For the Year 2017

	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 Revenue	<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 _____	<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"/>
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 Analyses	<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 type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12 Utility Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" 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 REYNOLDS

For the Year 2017

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	2,747,659.45	2,747,659.45	2,815,620.16	
Grants in Lieu of Taxes - Page 8	249,718.02	249,718.02	250,762.06	
Sub-total	2,997,377.47	2,997,377.47	3,066,382.23	
Requisitions (deduct) - Page 8	2,336,377.00	2,336,377.00	2,408,764.00	
Net Municipal Taxes and Grants in Lieu of Taxes	662,803.92	662,803.92	659,527.07	
Other Revenue - Page 2	541,508.37	570,795.08	763,358.69	545,460.25
Transfers from Accumulated Surplus and Reserves - Page 2	1,002,000.00	423,010.29	1,070,636.45	0.00
Total Revenue	2,206,312.29	1,656,609.29	2,493,522.21	951,460.00

EXPENDITURE

General Government Services	420,486.91	380,565.32	426,058.12	434,579.28
Protective Services	230,181.50	174,622.41	223,888.50	228,339.70
Transportation Services	560,310.00	445,758.05	645,069.00	645,069.00
Environmental Health Services	102,128.84	104,028.01	105,315.37	107,421.68
Public Health and Welfare Services	30,497.00	20,497.00	20,497.00	20,497.00
Environmental Development Services	44,100.00	34,940.35	33,585.00	34,116.70
Economic Development Services	35,750.00	23,907.08	42,550.00	39,900.00
Recreation and Cultural Services	6,500.00	6,500.00	0.00	0.00
Fiscal Services	660,000.00	81,085.29	857,000.00	200,000.00
Transfers - Deferred Surplus - Page 9				
- Reserves - Page 5	116,101.90	119,397.94	139,397.94	119,397.94
Total Basic Expenditure	2,206,056.15	1,391,301.45	2,493,360.93	1,829,321.30
Allowance For Tax Assets - Page 8	256.14	256.14	161.28	
Total Expenditure	2,206,312.29	1,391,557.59	2,493,522.21	
Net Operating Surplus (Deficit)	0.00	265,051.70	0.00	

**GENERAL OPERATING FUND
BUDGETED REVENUE AND TRANSFERS**

Rural Municipality of REYNOLDS

For the Year 2017

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue	20,000.00	22,349.30	17,000.00	20,000.00
Taxes Added				
Licenses				
- Animal				
- Bicycle				
- Business				
- Other <u>Lottery</u>		15.75		
Permits	13,000.00	14,482.43	13,000.00	13,000.00
- Building				
- Other				
Fines				
Sales of Service	1,500.00	1,890.00	1,500.00	1,500.00
- General Government				
- Protective	15,000.00	18,846.15	15,000.00	15,000.00
- Transportation				
- Environmental Health				
- Public Health and Welfare				
- Environmental Development				
- Economic Development	1,500.00	1,998.00	1,500.00	1,500.00
- Recreation and Culture				
- Other	800.00	2,543.00	1,000.00	800.00
- Sundry	5,000.00	3,869.42	3,800.00	5,000.00
Sales of Goods				
Rentals	3,000.00	2,608.40	3,000.00	3,000.00
Trailer Park				
- Rentals				
- Other				
Concessions and Franchises				
Returns from Investments	30,000.00	41,731.85	30,000.00	35,000.00
Tax and Redemption Penalties	11,000.00	14,354.56	11,000.00	11,000.00
Development and Dedication Fees	120.00	80.00	120.00	120.00
Video Lottery Terminal Transfers	23,000.00	23,611.84	23,000.00	23,000.00
Provincial Municipal Tax Sharing (Pop. 1285)	50,000.00	50,960.77	50,900.00	50,000.00
Conditional Trans - Federal Government (GST)				
(Page 9)				
- Provincial Government				
BCF Grant				
- Other <u>Fed Gas Tax</u>	66,000.00	69,397.94	69,397.94	66,000.00
<u>Road Improvement</u>	0.00		60,000.00	
Other Income	106,000.00	108,302.28	108,000.00	106,000.00
<u>GWWD Statutory Grant</u>				
<u>MB Hyrdo Grant</u>	25,540.75	25,540.75	25,540.75	24,540.25
<u>Local Govt. Grant</u>	170,000.00	170,000.00	170,000.00	170,000.00
Other Revenue	47.62	-1,787.36	159,600.00	
Total Other Revenue - Page 1	541,508.37	570,795.08	763,358.69	545,460.25
Transfers From				
- Accumulated Surplus	342,000.00	342,000.00	273,636.45	
- Reserves	660,000.00	81,010.29	797,000.00	
Total Transfers - Page 1	1,002,000.00	423,010.29	1,070,636.45	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	1,543,508.37	993,805.37	1,833,995.14	545,460.25

BUDGETED EXPENDITURE

Rural Municipality of REYNOLDS

For the Year 2017

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES				
Legislative	69,150.00	59,779.29	69,400.00	70,788.00
General Administrative				
Chief Administrative Officer and Staff	169,057.91	146,210.98	172,169.72	175,613.11
Office	33,854.00	33,279.78	45,108.40	46,010.57
Legal	20,000.00	4,258.81	10,000.00	10,200.00
Audit	16,000.00	9,152.63	15,000.00	15,300.00
Assessment	45,000.00	43,517.00	45,000.00	45,900.00
Taxation	675.00	682.65	730.00	744.60
Other General Government				
Elections	650.00	581.17	1,000.00	1,020.00
Conventions	12,700.00	11,617.91	13,500.00	13,770.00
Damage Claims and Liability Insurance	10,450.00	10,650.12	10,750.00	10,965.00
Intergovernmental Relations	8,000.00	11,587.27	7,500.00	7,650.00
Grants				
Other General Government-Sundry	34,950.00	49,247.71	35,900.00	36,618.00
Past-Service Pension Payments				
GST Expense	0.00	0.00	0.00	0.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES	420,486.91	380,565.32	426,058.12	434,579.28
Recoveries (deduct - Utility				
- Capital				
TOTAL GOVERNMENT SERVICES - TO PAGE 1	420,486.91	380,565.32	426,058.12	434,579.28
PROTECTIVE SERVICES				
Police	128.50		128.50	128.50
Fire	199,303.00	164,435.67	193,010.00	196,870.20
Emergency Measures				
Emergency Measures Organization	10,050.00	8,836.45	10,450.00	10,659.00
Flood Control	19,500.00	150.29	19,100.00	19,482.00
Ambulance Services (Retain)				
Other				
Other Protection				
Building Inspection				
Electrical Inspection				
Plumbing Inspection				
Other Safety Inspections				
License Inspection				
Animal and Pest Control	1,200.00	1,200.00	1,200.00	1,200.00
Other - Traffic Services				
TOTAL PROTECTIVE SERVICES - TO PAGE 1	230,181.50	174,622.41	223,888.50	228,339.70
TRANSPORTATION SERVICES				
Road Transport				
Administration				
Road Commissioners' Fees and Mileage	20,350.00	14,979.00	18,250.00	18,615.00
Engineering				
Roads and Streets				
Unallocated Cos - Equipment Operators' Wages and Benefits	17,000.00	20,452.97	30,635.00	31,247.70
- Equipment Fuel	5,200.00	8,001.33	12,624.00	12,876.48
- Equipment Repairs and Maintenance				
- Equipment Insurance and Registration				
- Workshop and Yard Operations				
-				
-				
Road Maintenance - Labour	193,260.00	122,074.25	173,260.00	176,725.20
- Materials Dust Control	25,000.00	15,637.50	55,000.00	56,100.00
- Gravel	150,000.00	169,311.44	190,000.00	193,800.00
- Signs and Posts	4,000.00	1,528.43	4,000.00	4,080.00
- Brushing road sides	35,000.00	4,868.05	50,000.00	51,000.00
- Railroad Crossing Maint.	7,800.00	7,762.50	7,800.00	7,956.00
- Culverts	4,000.00	17,074.72	10,000.00	10,200.00
Transportation Services Sub-Total Forward to Page 4	461,610.00	381,690.19	551,569.00	562,600.38

BUDGETED EXPENDITURE

Rural Municipality of REYNOLDS

For the Year 2017

Transportation Services Sub-Total Forward from Page 3

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	461,610.00	381,690.19	551,569.00	551,569.00
Road Re-Construction - Labour				
- Materials				
- Rentals				
-				
Sidewalks and Boulevards				
Ditches and Road Drainage				
Storm Sewers				
Street Cleaning				
Snow and Ice Remov - Labour	90,000.00	56,822.95	85,000.00	86,700.00
- Materials				
- Rentals				
-				
Bridges				
Street Lighting	8,700.00	7,244.91	8,500.00	8,670.00
Traffic Services				
Parking				
Other Road Transport				
Other Transportation Services				

TOTAL TRANSPORTATION SERVICES - TO PAGE 1

	560,310.00	445,758.05	645,069.00	645,069.00
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ENVIRONMENTAL HEALTH SERVICES

Garbage and Waste Collection

4320				
4330	1,770.00	1,892.99	1,315.00	1,341.30

Other Environmental Health

4400		1,543.18		
4490	34,452.00	34,685.00	36,540.00	37,270.80
4490	65,906.84	65,906.84	67,460.37	68,809.58

TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1

	102,128.84	104,028.01	105,315.37	107,421.68
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PUBLIC HEALTH AND WELFARE SERVICES

Public Health

5110				
5160				
5186				

Health Unit

Cemeteries

Other

Medical Care

Medical Officer

Other

5220				
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Hospital Care

Hospital Care

Other: Dr. Recruitment & Hospital Expansion

5370	15,000.00	5,000.00	5,000.00	5,000.00
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5370				
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Social Welfare

Administration

Social Welfare Assistance

Social Welfare Services

Other - Work projects

5410				
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5420	15,497.00	15,497.00	15,497.00	15,497.00
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5430				
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TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1

ENVIRONMENTAL DEVELOPMENT SERVICES

Planning and Zoning

Community Development

General Land Assembly

Urban Renewal

Beautification and Land Rehabilitation

Urban Area Weed Control

Other

6100	27,100.00	18,672.35	26,585.00	27,116.70
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6220	17,000.00	16,268.00	7,000.00	7,000.00
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6230				
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6240				
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6241				
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TOTAL ENVIRONMENTAL DEV SERVICES - TO PAGE 1

	44,100.00	34,940.35	33,585.00	34,116.70
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2017 Grant-in-Lieu Breakdown

Nil = No School; Class 30 = No Foundation Levy

Gov't or Agency	Sch Div	Class	F/R Assess	Other Assess	Total Assess	Mill Rate	Taxes
Prov of Manitoba							
a) HMQ - Misc.	Nil	30	7330			5.023	36.82
	Sunrise	30	10,820			18.741	202.78
Total			18,150		18,150		239.60
b) HMQ - NEC							
Total	Sunrise	30	17,190		17,190	18.741	322.16
			17,190				322.16
c) Nat. Res. Crown							
	Nil	11	12,380			5.023	62.18
	Nil	30	100,590			5.023	505.26
	Nil	60		49,210		15.523	763.89
	Sunrise	11/12	102,980			18.741	1,929.95
	Sunrise	30	118,110			18.741	2,213.50
	Sunrise	60		181,760		29.241	5,314.84
	Seine River	11	10,940			19.477	213.08
	Seine River	30	25,640			19.477	499.39
Total			370,640	230,970	601,610		11,502.10
d) Nat. Res. Parks							
	Sunrise	11	297,140			18.741	5,568.70
	Sunrise	60		371,870		29.241	10,873.85
Total			297,140	371,870	669,010		16,442.55
e) Nat. Res. Forestry							
Total	Seine River	30	9,490			19.477	184.84
			9,490		9,490		184.84
f) Highways							
	Sunrise	11	7,740			18.741	145.06
	Sunrise	30	42,630			18.741	798.93
	Sunrise	60		168,680		29.241	4,932.37
Total			50,370	168,680	219,050		5,876.36
AGRIC - NEC							
	Sunrise	30	11,260			18.741	211.02
			11,260		11,260		211.02
Grand Total - Prov.			774,240	771,520	1,545,760		34,778.62
CNR							
	Nil	52/60		3,034,670		15.523	47,107.18
	Sunrise	52/60		1,686,860		29.241	49,325.47
	Seine River	52/60		323,100		29.977	9,685.57
Total				5,044,630	5,044,630		106,118.22
CPR							
	Nil	52/60		1,828,290		15.523	28,380.55
	Sunrise	30	2,940			18.741	55.10
	Sunrise	52/60		2,087,030		29.241	61,026.84
Total			2,940	3,915,320	3,918,260		89,462.49
Centra							
	Sunrise	60		89,380		29.241	2,613.56
	Seine River	60		37,120		29.977	1,112.75
Total				126,500	126,500		3,726.31
MB Hydro							
	Nil	60		14,710		15.523	228.34
	Sunrise	30	370			18.741	6.93
	Sunrise	60		43,210		29.241	1,263.50
	Seine River	30	1,170			19.477	22.79
	Seine River	60		2,280		29.977	68.35
Total			1,540	60,200	61,740		1,589.92
Wpg Hydro							
	Nil	60		255,910		15.523	3,972.49
	Sunrise	60		66,130		29.241	1,933.71
				322,040	322,040		5,906.20
MB Housing							
	Sunrise	11	230,380			18.741	4,317.55
	Seine River	11	243,730			19.477	4,747.13
Total			474,110		474,110		9,064.68
Personal Ownership							
	Sunrise	11	6,170			18.741	115.63
			6,170		6,170		115.63
Aggregate Total			1,259,000	10,240,210	11,499,210		250,762.06

**FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Municipality of Reynolds**

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS				
	2018	2019	2020	2021	2022	Total	Operating	Reserves	Debtenture Sales	Other
Office Equipment	15,000	7,500	7,500	5,000	5,000	40,000	29,000	11,000		
Fire Fighting Equipment	25,000	20,000	15,000	10,000	10,000	80,000	46,000	34,000		
Road Construction	25,000	25,000	25,000	25,000	25,000	125,000	25,000	100,000		
RM Subdivision Development	150,000	50,000				200,000	20,000	180,000		
Land Purchase	50,000	50,000				100,000		0		
						0	60,000	0		
SOURCE OF FUNDS - ANNUAL	265,000	152,500	47,500	40,000	40,000	545,000	280,000	325,000	0	0
OPERATING	40,000	27,500	2,250	15,000	15,000	99,750	99,750	325,000	0	0
RESERVES	225,000	125,000	25,000	25,000	25,000	425,000	425,000	625,000	1,050,000	1,550,000
DEBTENTURE SALES										
OTHER										

Departmental Use Only

Adopted by Resolution of Council

2017

May 9th

(Head of Council)

Maureen Burrows

(Chief Administrative Officer)

Maureen Burrows