

SPECIAL MEETING OF COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE, TO BE HELD IN THE COUNCIL CHAMBERS, MUNICIPAL ADMINISTRATION COMPLEX, MANITOUWADGE, ONTARIO, ON TUESDAY, JULY 30, 2019 AT THE HOUR OF 7:00 P.M.

AGENDA

- 01 CALL TO ORDER**
- 02 DISCLOSURE OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF**
- 03 APPROVAL OF AGENDA**
- 04 DELEGATIONS AND PRESENTATIONS**
- 05 BUSINESS**
 - 01** Open-House “Draft” 2019 Budget.
 - 02** Being a By-Law to adopt the estimates for the sums required during the year 2019 for General purposes of The Corporation of the Township of Manitouwadge and to repeal By-law 2018-11.
 - 03** Being a By-Law to provide for the adoption of the tax rates and to further provide for penalty and interest in default of payment thereof for 2019 and to repeal By-law 2018-12.
 - 04** Being a By-law to set the 2019 Transition Ratios and set rate reductions for prescribed property subclasses and to repeal By-law 2018-13.
- 06 CLOSED SESSION**
- 07 BUSINESS ARISING FROM CLOSED SESSION**
- 08 ADJOURNMENT *******

THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE

BY-LAW NO. 2019-12

Being a By-Law to adopt the estimates for the sums required during the year 2019 for General purposes of The Corporation of the Township of Manitouwadge and to repeal By-law 2018-11.

WHEREAS the Council of The Corporation of the Township of Manitouwadge shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Township of Manitouwadge in accordance with Section 290(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 (hereinafter referred to as the "Act");

AND WHEREAS the Council of The Corporation of the Township of Manitouwadge has, in accordance with Section 312(2) of the *Act*, considered estimates of the Municipality as set out in the attached Schedules "A", "B" and "C";

NOW THEREFORE the Council of The Corporation of the Township of Manitouwadge enacts as follows:

1. The amounts as set out in Schedules "A", "B" and "C", attached hereto and forming part of this by-law, are hereby adopted as the 2019 Operating, Capital and Reserve and Reserve Fund Budgets for The Corporation of the Township of Manitouwadge.
2. That By-law 2018-11 is hereby repealed.
3. This By-law shall come into force and take effect on the date of its final passing.

READ A 1ST AND 2ND TIME this ____ day of _____, 2019 and
READ A THIRD TIME AND FINALLY ENACTED this ____ day of _____, 2019.

Mayor John MacEachern

Margaret Hartling, CAO/Clerk-Treasurer

Schedule "A" to By-law No. 2019-12			
Net Operating Budget	2019		
	Estimated Revenues	Estimated Expenditures	Net Program Cost
General Revenues	1,989,681.00	-	(1,989,681.00)
Council and Elections	-	96,180.00	96,180.00
Administration/Housing	633,990.00	1,491,845.00	857,855.00
Protection	4,000.00	847,880.00	843,880.00
Health, Cemetary	400.00	151,605.00	151,205.00
Transportation, Roadways, Street Lighting	1,000.00	1,178,075.00	1,177,075.00
Airport	63,700.00	142,890.00	79,190.00
Water and Sewer	902,760.00	991,877.00	89,117.00
Solid Waste	13,200.00	166,640.00	153,440.00
Nuclear Waste Learn More Program	125,000.00	125,000.00	-
Parks, Programs, Pool	34,150.00	180,505.00	146,355.00
Recreation Admin. /Community Centre	28,465.00	570,638.00	542,173.00
Golf Course and Ski Hill	41,930.00	181,770.00	139,840.00
Golf Clubhouse	25,400.00	58,375.00	32,975.00
Library	14,415.00	138,475.00	124,060.00
Building, Planning and Adjustment	4,100.00	75,500.00	71,400.00
Economic Development	217,110.00	250,700.00	33,590.00
Total Net Operating Costs	4,099,301.00	6,647,955.00	2,548,654.00
Revenue Fund Transfers to Capital			882,086.27
Revenue Fund Net Contributions to Reserves			682,930.00
Total Amount to be Raised by Taxation or PIL			4,113,670.27

BUDGET 2019 - SUMMARY

Page	Net Operating Budget	Estimated Revenues	Estimated Expenditures	Net Program Cost 2019
2	General Revenues	1,989,681.00	-	(1,989,681.00)
3	Council	-	96,180.00	96,180.00
3	Elections	-	-	-
4	Housing	-	31,700.00	31,700.00
5	Administration	633,990.00	1,460,145.00	826,155.00
6	Fire	-	334,625.00	334,625.00
6	Municipal Law Enforcement	3,000.00	54,465.00	51,465.00
6	Policing	1,000.00	458,790.00	457,790.00
7	Health	-	143,005.00	143,005.00
7	Cemetery	400.00	8,600.00	8,200.00
8	Transportation	1,000.00	1,049,495.00	1,048,495.00
9	Roadways	-	106,820.00	106,820.00
9	Street Lighting	-	21,760.00	21,760.00
10	Airport	63,700.00	142,890.00	79,190.00
11	Water and Sewer	902,760.00	991,877.00	89,117.00
12	Solid Waste	13,200.00	166,640.00	153,440.00
13	Nuclear Waste Learn More	125,000.00	125,000.00	-
14	Parks	-	94,585.00	94,585.00
14	Programs	27,000.00	24,605.00	(2,395.00)
14	Pool	7,150.00	61,315.00	54,165.00
15	Community Centre	28,465.00	419,698.00	391,233.00
15	Recreation Administration	-	150,940.00	150,940.00
16	Golf Course	40,080.00	107,940.00	67,860.00
16	Ski Hill	1,850.00	73,830.00	71,980.00
17	Golf Clubhouse	25,400.00	58,375.00	32,975.00
18	Library	14,415.00	138,475.00	124,060.00
19	Building	3,500.00	73,500.00	70,000.00
19	Planning	600.00	2,000.00	1,400.00
20	Economic Development	217,110.00	250,700.00	33,590.00
Net Operating Costs		\$ 4,099,301.00	\$ 6,647,955.00	\$ 2,548,654.00
25	Revenue Fund Transfers to Capital			882,086.27
26	Revenue Fund Contributions to Reserves			682,930.00
Total Amount to be Raised by Taxation or PIL				\$ 4,113,670.27
Working Papers				
21	Tax Calculation			
22	Tax Rate By-Law			
23	Tax Comparison			
24	Assessment			
25	Capital Request			
26	Reserve Funds			

Schedule "B" to By-law # 2019-12
 Capital Fund Continuity - 2019

DEPARTMENT		Budgeted Cost for 2019	Funding Sources								
			From Revenue Fund	Transfer from Reserves	Transfer To ResFund	Ontario Specific Grants	Long Term Debt	Canada Specific Grants	Gas Tax Def Revenue OCIF Def Rev	CY Gas Tax Revenue CY OCIF Rev	Other Revenue
Administration											
Official Plan	2-4-1400-62105	35,200.00	0.00	35,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skate Park	2-4-1400-62113	260,843.00	0.00	194,843.00	0.00	0.00	0.00	0.00	0.00	0.00	66,000.00
Upgrades 40 Manitou	2-4-1400-62114	70,810.00	0.00	70,810.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electronic Door System		30,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of Land	2-4-1400-	76,650.00	76,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Management	2-4-1400-62107	127,100.00	0.00	0.00	0.00	127,100.00	0.00	0.00	0.00	0.00	0.00
Replace propane tanks and lines	2-4-3100-62221	130	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Administration Capital		610,603.00	116,650.00	300,853.00	0.00	127,100.00	0.00	0.00	0.00	0.00	66,000.00
Fire Department											
PPE Storage Racks		15,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fire Department Capital		15,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Airport											
Snowblower	2-4-3500-62487	139	119,658.00	0.00	119,658.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Airport Capital		119,658.00	0.00	119,658.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Capital											
Steamer Unit	2-4-3100-62487	133	15,500.00	15,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loader snow wing and blade	2-4-3100-62224		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sand Truck			250,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Used vacuum truck	2-4-3100-62221	134	160,000.00	160,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Paving			251,615.00	0.00	0.00	0.00	0.00	0.00	0.00	251,615.00	0.00
Total Public Works Capital		677,115.00	425,500.00	0.00	0.00	0.00	0.00	0.00	0.00	251,615.00	0.00
Water Works											
WTP Renovation			1,364,311.65	5,000.00	153,311.65	0.00	1,206,000.00	0.00	0.00	0.00	0.00
Lagoon blower replacement			85,775.00	0.00	0.00	0.00	85,775.00	0.00	0.00	0.00	0.00
Total Water Works Capital		1,450,086.65	5,000.00	153,311.65	0.00	1,291,775.00	0.00	0.00	0.00	0.00	0.00
Recreation Capital											
Ccenter - Boiler Replacement	2-4-7200-62108		82,090.49	10,421.27	71,669.22	0.00	0.00	0.00	0.00	0.00	0.00
Ccenter - roof replacement	2-4-7200-62485		196,688.95	0.00	196,688.95	0.00	0.00	0.00	0.00	0.00	0.00
CHOUSE - kitchen upgrades	2-4-		19,400.00	19,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ccenter - install new propane lines			8,500.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pool Heater Replacement			30,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Recreation Capital		336,679.44	68,321.27	268,358.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development											
	2-4-8200-62502		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total EDO Capital		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Building											
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Building Capital		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital		3,209,142.09	630,471.27	842,180.82	0.00	1,418,875.00	0.00	0.00	0.00	251,615.00	66,000.00
			1-4-9100-61905			2-3-9000-52101		2-3-9000-52102			2-3-9000-52108
				1,472,652.09		to various 2-3-9000-52 accounts					

**TOWNSHIP OF MANITOUWADGE
BUDGET 2019 - PROJECTED RESERVE AND RESERVE FUNDS**

	Account 3-1-1000	Balance 31/12/2018	Tsf to RES/RES Funds fr REV Fund	Transfer To Capital Fund	Estimated Interest Earned	SUB Total	Transfer To Revenue Fund	Other Adjustments	Projected Balance 31/12/2019
CONSOLIDATED RES./RES FUNDS									
General Administration									
Working Funds/Tax Reductions/Write-off	13115	1,466,899.72			14,669.00	1,481,568.72			1,481,568.72
Infrastructure Improvements	13117	1,143,861.41		(100,000.00)	11,438.61	1,055,300.02			1,055,300.02
Capital Acquisitions / Renewal Administration	13375	1,216,116.41	77,930.00	(190,468.00)	12,161.16	1,115,739.57			1,115,739.57
Fire Department Capital									
Equipment Replacement	13150	129,001.37	50,000.00		1,290.01	180,291.38			180,291.38
Bunker Suit Replacement	13151	7,319.20			73.19	7,392.39			7,392.39
Pumper Replacement	13152					-			-
Public Works Capital									
OSIFA repayment	13118	373,508.24			3,735.08	377,243.32			377,243.32
Roads and Equipment	13200	230,050.35			2,300.50	232,350.85			232,350.85
Landfill (Post Closure) Cemetery	13205	366,243.62	25,000.00		3,662.44	394,906.06			394,906.06
Airport									
Airport Paving	13225	22,936.66			229.37	23,166.03			23,166.03
Equipment Replacement	new					-			-
Leisure Services Capital									
Recreation Centre	13275	410,130.56	50,000.00		4,101.31	464,231.87			464,231.87
Ski Hill	13300	19,805.96			198.06	20,004.02			20,004.02
Library Development									
	13310	25,258.05			252.58	25,510.63			25,510.63
TOTAL RESERVE FUNDS		5,411,131.55	202,930.00	(290,468.00)	54,111.32	5,377,704.87	-	-	5,377,704.87
CEMETERY TRUST FUNDS									
Care and Maintenance	13498	52,018.83			520.19	52,539.02			52,539.02
Markers	13499	16,018.13			160.18	16,178.31			16,178.31
TOTAL RESERVE AND TRUST FUND		5,479,168.51	202,930.00	(290,468.00)	54,791.69	5,446,422.20	-	-	5,446,422.20
General Administration									
Computer Equipment/peripherals	14101	44,960.05				44,960.05			44,960.05
Superior North Broadband	14102	30,000.00				30,000.00			30,000.00
Capital Acquisitions / Renewal	14120	134,219.06	110,000.00			244,219.06			244,219.06
Capital Projects, Prior Years	14150	530,940.78		(356,869.82)		174,070.96			174,070.96
Working Funds	14220	134,193.92				134,193.92			134,193.92
Public Works Capital									
Roads and Equipment	14160	15,790.94				15,790.94			15,790.94
Water and Sewer	14200	(0.02)				(0.02)			(0.02)
Landfill	14280	33,379.00				33,379.00			33,379.00
		(0.38)							
Airport									
Airport Renewal	14190	33,761.42				33,761.42			33,761.42
Equipment Replacement	14161	30,000.00							
Leisure Services Capital									
Recreation Centre	14240	123,600.49				123,600.49			123,600.49
Economic Development Initiatives	14400	18,000.00				18,000.00			18,000.00
NWMO Community Well Being Fund	14401	194,843.01	370,000.00	(194,843.00)		370,000.01			370,000.01
TOTAL RESERVES		1,323,688.27	460,000.00	(551,712.82)	-	1,221,975.83	-	-	1,221,975.83
TOTAL RESERVES AND RESERVE FUNDS		6,734,819.82	682,930.00	(842,180.82)	54,111.32	6,599,680.70	-	-	6,599,680.70
Gas Tax Revenue now deferred revenue 1 2 1000-21313)	13140	545,664.64			5,456.65	551,121.29			551,121.29
TOTAL IN RESERVES AND TRUST		7,348,521.42	682,930.00	(842,180.82)	60,248.33	7,219,519.31	-	-	7,219,519.31

THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE

BY-LAW NO. 2019-13

Being a By-Law to provide for the adoption of the tax rates and to further provide for penalty and interest in default of payment thereof for 2019 and to repeal By-law 2018-12.

WHEREAS Section 312 of the *Municipal Act, 2001*, S.O. 2001, c.25 (hereafter referred to as the "*Act*"), provides that Council of a local municipality shall each year pass a by-law levying a separate tax rate on the assessment in each property class;

AND WHEREAS Section 307 and 308 of the *Act*, require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS the 2019 levy for general purposes is Four Million, One Hundred and Thirteen Thousand, Six Hundred and Seventy Dollars and Twenty-Seven Cents (\$4,113,670.27);

NOW THEREFORE the Council of The Corporation of the Township of Manitouwadge enacts as follows:

1. That the tax rates for 2019 for municipal and education purposes are set as follows in Schedule "A": attached hereto and forming part of this by-law.
2. Pursuant to Section 345(1) and 345(2) of the *Act*, the Council of The Corporation of the Township of Manitouwadge hereby authorizes the Treasurer to add, as a penalty for non-payment of taxes, a rate of one and one-quarter (1 ¼%) per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the thirty-first (31) day of December in the year in which the taxes were levied including properties covered by the Extra-Territorial Act.
3. Pursuant to Section 345(3) of the *Act*, the Council of The Corporation of the Township of Manitouwadge hereby authorizes the Treasurer to add to the amount of all taxes due and unpaid, interest at the rate of one and one-quarter (1 ¼%) per cent from the thirty-first (31) day of December in the year in which the taxes were levied until the taxes are paid including properties covered by the Extra-Territorial Act.
4. The Treasurer, not later than twenty-one (21) days prior to the date that the taxes payable hereunder are due, shall mail, or cause to be mailed, to the address of the residents or place of business of each person taxed, a notice specifying the amount of the taxes payable by him or her pursuant to this By-law, the date of which they are to be paid to avoid penalty, and the particulars of the penalties imposed by this By-law for late payment.

Being a By-Law to provide for the adoption of the tax rates and to further provide for penalty and interest in default of payment thereof for 2019 and to repeal By-law 2018-12.

BY-LAW 2019-13

5. Taxes shall be payable to The Corporation of the Township of Manitouwadge and shall be paid to the Treasurer at the Municipal Office in Manitouwadge, Ontario.
6. The dates for payment of taxes on capped properties (namely commercial, industrial and multi-residential properties, and all sub-classes thereof) authorized by this by-law for the General and Education Purpose Tax Levy and other assessments and rates shall be set by the Treasurer within the legislated guidelines.
7. Pursuant to Section 347 of the *Act*, the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt of such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible under Sections 345(1) and 345(2) in respect of non-payment of any taxes of any class of taxes or of any instalment thereof.
8. That By-law 2018-12 is hereby repealed.
9. This By-law shall come into force and take effect immediately following final passing.

READ A 1ST AND 2ND TIME this ____ day of _____, 2019 and
READ A THIRD TIME AND FINALLY ENACTED this ____ day of _____, 2019.

Mayor John MacEachern

Margaret Hartling, CAO/Clerk-Treasurer

Schedule "A" to By-law # 2019-13**Tax Rates for 2019**

	2019 Municipal Tax Rate	2019 Education Tax Rate	2019 Total Tax Rate
Residential	7.25451143%	0.16100000%	7.41551143%
Multi- Residential	7.97996258%	0.16100000%	8.14096258%
Commercial	7.97996258%	1.03000000%	9.00996258%
Commercial Vacant/Excess Land	5.58597380%	0.72100000%	6.30697380%
Industrial	7.97996258%	1.03000000%	9.00996258%
Industrial Vacant/Excess Land	5.18697567%	0.66950000%	5.85647567%
Large Industrial	7.97996258%	1.03000000%	9.00996258%
Large Industrial Vacant.Excess Land	5.18697567%	0.66950000%	5.85647567%

THE CORPORATION OF THE TOWNSHIP OF MANITOUWADGE

BY-LAW NO. 2019-14

Being a By-Law to set the 2019 Transition Ratios and set rate reductions for prescribed property subclasses and to repeal By-law 2018-13.

WHEREAS Section 308(4) of the *Municipal Act, 2001*, S.O. 2001, c. 25 as amended, provides that a single-tier municipality shall pass a by-law to establish the tax ratios for that year for the municipality;

AND WHEREAS the tax ratios are the ratios that the tax rate for each property class must be to the tax rate for the residential/farm property class where the residential/farm property class tax ratio is 1;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the Section 7, *Assessment Act, R.S.O. 1990*, c. A.31, as amended, and Regulations thereto;

AND WHEREAS the property subclasses for which tax rate reductions are to be established are in accordance with Section 8 of the *Assessment Act*, as amended;

AND WHEREAS the property subclasses for which tax rates that would otherwise be levied for municipal purposes;

NOW THEREFORE the Council of The Corporation of the Township of Manitouwadge enacts as follows:

1. For the taxation year 2019, the transition tax ratio for property in:
 - a) the Residential class is 1.0000;
 - b) the Multi-residential class is 1.100000;
 - c) the Commercial class is 1.100000; and
 - d) the Industrial class is 1.100000.
2. The tax rate reduction for:
 - a) the vacant land, vacant units and excess land subclasses in the commercial property class is thirty percent (30%),
 - b) the vacant land, vacant units and excess land subclasses in the industrial property class is thirty five percent (35%).
3. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council of The Corporation of the Township of Manitouwadge that all remaining sections and portions of this By-law continue in force and effect.
4. That By-law 2018-13 is hereby repealed.
5. This By-law shall come into force and take effect immediately following final passing.

READ A 1ST AND 2ND TIME this ____ day of _____, 2019 and
READ A THIRD TIME AND FINALLY ENACTED this ____ day of _____, 2019.

Mayor John MacEachern

Margaret Hartling, CAO/Clerk-Treasurer