

**RURAL MUNICIPALITY OF WHITEMOUTH**

**BY-LAW NO. 634/15**

**BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO  
CREATE RESERVE FUNDS.**

**WHEREAS:**

A. The Municipal Act, Chapter M225, Continuing Consolidation of the Statutes of Manitoba provides as follows:

**Council may establish reserve funds**

**168(1)** A council may by by-law establish reserve funds for any general or specific purpose.

B. It is deemed necessary and expedient to establish reserve funds for a number of specific purposes as well as a general purpose.

**NOW THEREFORE**, the Council of The Rural Municipality of Whitemouth enacts as a by-law the following:

1. That the following reserve funds are established, with the purposes and governing direction detailed for each in the attached schedules as shown.
  - a. Public Works Equipment Reserve Fund (Schedule "A");
  - b. Fire Department Equipment Reserve Fund (Schedule "B");
  - c. Handi-Van Equipment Reserve Fund (Schedule "C");
  - d. Fire Hall Reserve Fund (Schedule "D");
  - e. Bridge Reserve Fund (Schedule "E");
  - f. Gas Tax Reserve Fund (Schedule "F");
  - g. Recreation Reserve Fund (Schedule "G");
  - h. Water Reserve Fund (Schedule "H");
  - i. Infrastructure Development Reserve Fund (Schedule "I");
  - j. Health Care Improvement Reserve Fund (Schedule "J");
  - k. Whitemouth Sewer Reserve Fund (Schedule "K");
  - l. Seven Sisters Sewer Reserve Fund (Schedule "L");
  - m. General Reserve Fund (Schedule "M").
2. That the attached schedules shall be amended by by-law.
3. That the currently existing reserve funds be distributed as follows:

<b>NEW RESERVE FUND</b>	<b>PREVIOUS RESERVE FUND</b>
Public Works Equipment Reserve	Machinery Reserve
Fire Department Equipment Reserve	Machinery Reserve
Handi-Van Equipment Reserve	Handi-Van Reserve
Fire Hall Reserve	Fire Hall Reserve
Bridge Reserve	Bridge Reserve
Gas Tax Reserve	Gas Tax Reserve
Recreation Reserve	Recreation Reserve
Water Reserve	Water Reserve
Development Reserve	Infrastructure Development Reserve
Health Care Improvement Reserve	Health Care Improvement Reserve
Whitemouth Sewer Reserve	Whitemouth Sewer Reserve
Seven Sisters Sewer Reserve	Seven Sisters Sewer Reserve
General Reserve	General Reserve

4. The following By-laws are hereby repealed:
- a. No. 615/13 (Bridge Trust Reserve Fund);
  - b. No. 609/13 (Infrastructure Development Reserve Fund);
  - c. No. 608/13 (Health Care Improvement Reserve Fund);
  - d. No. 562/11 (Fire Hall Reserve Fund);
  - e. No. 536/10 (Bridge Reserve Fund);
  - f. No. 521/09 (Recreation Reserve Fund);
  - g. No. 520/09 (Machinery & Equipment Reserve Fund);
  - h. No. 519/09 (Water Reserve Fund);
  - i. No. 518/09 (Whitemouth Sewer Reserve Fund);
  - j. No. 508/08 (Seven Sisters Sewer Reserve Fund);
  - k. No. 502/08 (Handi-Van Replacement Reserve Fund);
  - l. No. 460/06 (Gas Tax Reserve Fund);
  - m. No. 319/00 (General Reserve Fund);
5. That this By-law shall take effect on 3<sup>rd</sup> reading.

DONE AND PASSED in Council at the Rural Municipality of Whitemouth, in the Province of Manitoba this 22<sup>nd</sup> day of April A.D. 2015.

  
Reeve

  
Chief Administrative Officer

Read a first time this 16<sup>th</sup> day of April A.D. 2015.  
Read a second time this 16<sup>th</sup> day of April A.D. 2015.  
Read a third time this 22<sup>nd</sup> day of April A.D. 2015.

**Rural Municipality of Whitemouth**  
**Schedule "A"**  
**By-Law No. 634/15**

**Public Works Equipment Reserve Fund**

Funding Source

1. That appropriation shall be made to the Public Works Equipment Reserve Fund at the discretion of Council by setting aside any surplus monies of the Municipality, including from the sale of surplus equipment, not presently required, or by levying a special rate over and above the current requirements of the Municipality.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Public Works Equipment Reserve Fund and shall allocate interest earned by the Public Works Equipment Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

4. The Public Works Equipment Reserve Fund shall be used for the following purposes:

- a. Acquisition of new or used equipment and machinery for public works purposes;

**Rural Municipality of Whitemouth**  
**Schedule "B"**  
**By-Law No. 634/15**

**Fire Department Equipment Reserve Fund**

Funding Source

1. That appropriation shall be made to the Fire Department Equipment Reserve Fund at the discretion of Council by setting aside any surplus monies of the Municipality, including from the sale of used equipment, not presently required, or by levying a special rate over and above the current requirements of the Municipality.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Fire Department Equipment Reserve Fund and shall allocate interest earned by the Fire Department Equipment Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

4. The Fire Department Equipment Reserve Fund shall be used for the following purposes:

- a. Acquisition of new or used equipment, machinery or vehicles for fire protection purposes;

**Rural Municipality of Whitemouth**  
**Schedule "C"**  
**By-Law No. 634/15**

**Handi-Van Equipment Reserve Fund**

Funding Source

1. That appropriation shall be made to the Handi-Van Equipment Reserve Fund at the discretion of Council by setting aside any surplus monies of the Municipality not presently required, or by levying a special rate over and above the current requirements of the Municipality.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Handi-Van Equipment Reserve Fund and shall allocate interest earned by the Handi-Van Equipment Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

5. The Handi-Van Equipment Reserve Fund shall be used for the following purposes:

- a. Acquisition of new or used vehicle for mobility disadvantaged purposes;

**Rural Municipality of Whitemouth**  
**Schedule "D"**  
**By-Law No. 634/15**

**Fire Hall Reserve Fund**

Funding Source

1. That appropriation shall be made to the Fire Hall Reserve Fund at the discretion of Council by setting aside any surplus monies of the Municipality not presently required, or by levying a special rate over and above the current requirements of the Municipality.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Fire Hall Reserve Fund and shall allocate interest earned by the Fire Hall Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

4. The Fire Hall Reserve Fund shall be used for the following purposes:

- a. Acquisition of land and building related to protective services;
- b. Construction or works related to protective services purposes; and
- c. Other fire hall related expenditures.
- d. Repayment of borrowing

**Rural Municipality of Whitemouth**  
**Schedule "E"**  
**By-Law No. 634/15**

**Bridge Reserve Fund**

Funding Source

1. That appropriation shall be made to the Bridge Reserve Fund at the discretion of Council by setting aside some or all surplus monies from the operating budget each year not presently required, or by levying a special rate over and above the current requirements of the Municipality.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Bridge Reserve Fund and shall allocate interest earned by the Bridge Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

4. The Bridge Reserve Fund shall be used for the following purposes:

- a. Professional services such as engineers and consultants for bridge maintenance and construction purposes;
- b. Construction or works related to bridge purposes;
- c. Bridge replacement

**Rural Municipality of Whitemouth**  
**Schedule "F"**  
**By-Law No. 634/15**

**Gas Tax Reserve Fund**

Funding Source

1. That appropriation shall be made to the Gas Tax Reserve Fund comprising all payments made pursuant to the Federal Gas Tax Funding Agreement.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Gas Tax Reserve Fund and shall allocate interest earned by the Gas Tax Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

4. That accounting and reporting be in accordance with the Federal Gas Tax Funding Agreement and any amendments thereto.

Purpose

5. The Gas Tax Reserve Fund shall be used for eligible costs for eligible projects as directed by the Federal Gas Tax Funding Agreement.



**Rural Municipality of Whitemouth**  
**Schedule "G"**  
**By-Law No. 634/15**

**Recreation Reserve Fund**

Funding Source

1. That appropriation shall be made to the Recreation Reserve Fund at the discretion of Council by setting aside any surplus monies of the Municipality not presently required, or by levying a special rate over and above the current requirements of the Municipality.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Recreation Reserve Fund and shall allocate interest earned by the Recreation Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

4. The Recreation Reserve Fund shall be used for the following purposes:

- a. Major capital upgrades to recreational facilities in the municipality;
- b. Emergency repairs of recreational facilities in the municipality.

**Rural Municipality of Whitemouth**  
**Schedule "H"**  
**By-Law No. 634/15**

**Water Utility Reserve Fund**

Funding Source

1. That appropriation shall be made to the Water Reserve Fund at the discretion of Council by setting aside any surplus monies of the Water Fund of the Municipality not presently required.
2. That net connection amounts for new connections may at the discretion of Council be appropriated to the Utility Reserve Fund.

Control

3. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Water Reserve Fund and shall allocate interest earned by the Water Reserve Fund back to that Fund.
4. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

5. The Water Reserve Fund shall be used for the following purposes:
  - a. Acquisition of buildings, equipment or works for the purposes of provision of water services to existing customers of the Municipal Utility;
  - b. Major repairs to buildings, equipment or works that are part of the Municipal Utility, or which directly affect the Utility; and
  - c. Other related expenditures.

**Rural Municipality of Whitemouth**  
**Schedule "I"**  
**By-Law No. 634/15**

**Development Reserve Fund**

Funding Source

1. That appropriation shall be made to the Infrastructure Development Reserve Fund at the discretion of Council by setting aside any surplus monies of the Municipality not presently required.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Infrastructure Development Reserve Fund and shall allocate interest earned by the Infrastructure Development Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

4. The Infrastructure Development Reserve Fund shall be used for the following purposes:

- a. Acquisition of buildings, property, equipment or works for the purposes of provision of services;
- b. Major repairs to buildings, equipment or works that are required to supply services;

**Rural Municipality of Whitemouth**  
**Schedule "J"**  
**By-Law No. 634/15**

**Health Care Improvement Reserve Fund**

Funding Source

1. That appropriation shall be made to the Health Care Improvement Reserve Fund at the discretion of Council by setting aside any surplus monies of the Municipality not presently required.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Health Care Improvement Reserve Fund and shall allocate interest earned by the Health Care Improvement Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

4. The Health Care Improvement Reserve Fund shall be used for the following purposes:

- a. To promote the area for the purpose of recruiting a medical professional to the community;
- b. To provide for monetary incentive for said professional to relocate to the area;

**Rural Municipality of Whitemouth**  
**Schedule "K"**  
**By-Law No. 634/15**

**Whitemouth Sewer Utility Reserve Fund**

Funding Source

1. That appropriation shall be made to the Whitemouth Sewer Reserve Fund at the discretion of Council by setting aside any surplus monies of the Whitemouth Sewer Fund of the Municipality not presently required.
2. That net connection amounts for new connections may at the discretion of Council be appropriated to the Whitemouth Sewer Reserve Fund.

Control

3. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Whitemouth Sewer Reserve Fund and shall allocate interest earned by the Whitemouth Sewer Reserve Fund back to that Fund.
4. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

5. The Whitemouth Sewer Reserve Fund shall be used for the following purposes:
  - a. Acquisition of buildings, equipment or works for the purposes of provision of sewer services to existing customers of the Municipal Utility;
  - b. Major repairs to buildings, equipment or works that are part of the Municipal Utility, or which directly affect the Utility;
  - c. Lease of services or facilities related to the Municipal Utility; and
  - d. Other related expenditures.

**Rural Municipality of Whitemouth**  
**Schedule "L"**  
**By-Law No. 634/15**

**Seven Sisters Sewer Utility Reserve Fund**

Funding Source

1. That appropriation shall be made to the Seven Sisters Sewer Reserve Fund at the discretion of Council by setting aside any surplus monies of the Seven Sisters Sewer Fund of the Municipality not presently required.
2. That net connection amounts for new connections may at the discretion of Council be appropriated to the Seven Sisters Sewer Reserve Fund.

Control

3. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the Seven Sisters Sewer Reserve Fund and shall allocate interest earned by the Seven Sisters Sewer Reserve Fund back to that Fund.
4. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

Purpose

5. The Seven Sisters Sewer Reserve Fund shall be used for the following purposes:
  - e. Acquisition of buildings, equipment or works for the purposes of provision of Sewer services to existing customers of the Municipal Utility;
  - f. Major repairs to buildings, equipment or works that are part of the Municipal Utility, or which directly affect the Utility;
  - g. Lease of services or facilities related to the Municipal Utility; and
  - h. Other related expenditures.

**Rural Municipality of Whitemouth**  
**Schedule "M"**  
**By-Law No. 634/15**

**General Reserve Fund**

Funding Source

1. That appropriation shall be made to the General Reserve Fund at the discretion of Council by setting aside any surplus monies of the Municipality not presently required, or by levying a special rate over and above the current requirements of the Municipality.

Control

2. That the Municipality shall maintain, within its books, a separate financial account ("Fund") for the General Reserve Fund and shall allocate interest earned by the General Reserve Fund back to that Fund.

3. That if the Fund or any portion thereof is invested, the securities thereof shall be kept separate from other securities of the Municipality.

4. Can be no more than 5 percent of operation budget at any time.

Purpose

5. The General Reserve Fund shall be used to:

- a. To cover emergency expenditures not otherwise covered by a specific reserve fund or to supplement operations.