

THE RURAL MUNICIPALITY OF WHITEMOUTH

BY-LAW NO. 680/18

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2018

WHEREAS subsection 304 (1) of "The Municipal Act", S.M. 1996, c.58 requires that no later than May 15 of each year, 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 date for payment of the taxes.

AND WHEREAS subsection 346 (2) of "The Municipal Act", S.M. 1996, c. 58 provides that a council may by by-law

- a) set a rate, subject to any limitation prescribed by the minister by regulation, at which penalties may be imposed in respect of tax arrears; and
- b) impose penalties at that rate.

AND WHEREAS the Council of The Rural Municipality of Whitemouth has made estimates of all sums required by the corporation for the year 2018, 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 rateable 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 rateable property within The Rural Municipality of Whitemouth, according to the latest revised assessment roll is \$ 75,145,780.00

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

NOW THEREFORE the Council of The Rural Municipality of Whitemouth, in open council assembled enacts as follows:

ESTIMATES:

1. **THAT** the estimates of The Rural Municipality of Whitemouth of all sums required for the lawful purposes of the corporation for the year 2018 as set forth in Schedule "A" hereto attached and identified by the signatures of the Reeve of Council and the Chief Administrative Officer, are hereby approved and adopted.

REQUISITION PURPOSES

2. **THAT** the following respective rates of so much on the dollar be and are hereby levied for the year 2018 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the

uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz.:

- (a) **THAT** the following respective foundation rates of so many mills on the dollar levied under Section 531 and 532 of "The Public Schools Act", shown in Schedule "A", viz.;

Commercial and Other - 9.77 mills on the dollar

- (b) **THAT** the following respective special rates of so many mills on the dollar, levied under Section 519, "The Public Schools Act", as shown on Schedule "A", viz.;

Sunrise School Division No. 13 – 13.844 mills on the dollar, to provide for payment of Special School District Levies.

- (c) **THAT** it is further provided that an amount be raised on a per parcel basis on all rateable property liable thereto as provided in By-Law No. 564/11, to provide for an amount due for payments of debentures issued by The Rural Municipality of Whitemouth.

- (d) **THAT** it is further provided that an amount be raised on a per parcel basis on all rateable property liable thereto as provided in By-Law No. 565/11, to provide for an amount due for payments of debentures issued by The Rural Municipality of Whitemouth.

- (e) **THAT** it is further provided that an amount be raised on a per parcel basis on all rateable property liable thereto as provided in By-Law No. 579/11, to provide for an amount due for payments of debentures issued by The Rural Municipality of Whitemouth.

- (f) **THAT** it is further provided that an amount be raised by a special mill rate of 1.016 mills on the dollar on all rateable property liable thereto as provided in by-law 655/16, to provide for an amount due for payments of debentures issued by the Rural Municipality of Whitemouth.

CONTROLLABLE PURPOSES:

3. (a) **THAT** a general rate of 17.902 mills on the dollar be and hereby is levied for the year 2018 upon the assessed value of all the rateable property in the Municipality liable therefore, according to the latest 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 corporation.
- (b) **THAT** a general rate of .435 mills on the dollar sufficient to raise \$32,620 to provide for an Annual Levy for a Replacement Reserve Fund under Section 168 (1) as set out in By-law No. 520/09.
- (c) **THAT** a general rate of .435 mills on the dollar sufficient to raise \$32,620 to provide for an Annual Levy for the Reserve Fund for the Bridge Reserve Fund under Section 168 (1) as set out in By-law No. 536/10.
- (d) **THAT** a general rate of .080 mills on the dollar sufficient to raise \$6,000 to provide for an Annual Levy for the Reserve Fund for the Fire Hydrant Reserve Fund under Section 168 (1) as set out in By-law No. 678/18.

PAYMENT OF TAXES:

4. **THAT** all taxes and rates imposed and levied in The Rural Municipality of Whitemouth for the year 2018 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 31st day of October A.D., 2018.

Upon all taxes remaining unpaid after the 31st day of October A.D., 2018 there shall be added a penalty on the 1st day of November A.D., 2018 and the first day of each month thereafter, an amount calculated at the rate of one and one-quarter (1.25%) percent per month until such taxes are paid or the land sold for arrears of taxes and costs.

5. **THAT** the minimum personal or real tax on any parcel of land shall be \$1.00.

DONE AND PASSED in open Council assembled at the Council Chambers in The Rural Municipality of Whitemouth, Province of Manitoba, this 25th day of *April*, A.D., 2018.


Reeve


Chief Administrative Officer

For: *Dawbyhuz Sikkenga Saxler Bachman* Against: *Nichol*

Read a first time this 28th day of *March*, A.D., 2018
Read a second time this 25th day of *April*, A.D., 2018
Read a third time this 25th day of *April*, A.D., 2018

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth


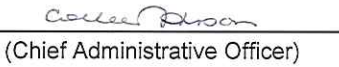
For the Year 2018

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	2,363,269.87	2,363,269.87	2,375,530.33	2,423,040.93
Total Grants in Lieu of Taxes - Page 8	295,649.38	295,649.38	299,033.85	305,014.52
Sub-total	2,658,919.25	2,658,919.25	2,674,564.18	2,728,055.46
School Requisitions (deduct) - Page 8	1,110,207.00	1,110,207.00	1,134,485.00	1,145,829.85
Municipal Taxes and Grants in Lieu of Taxes	1,548,712.25	1,548,712.25	1,540,079.18	1,582,225.61
Other Revenue - Page 2	393,939.10	377,031.93	538,487.97	326,164.80
Transfers from Accumulated Surplus & Reserves - Page 2	121,860.00	54,713.75	745,600.00	0.00
Total Municipal Revenue	2,064,511.35	1,980,457.93	2,824,167.15	1,908,390.41

EXPENDITURE

General Government Services	434,130.00	440,601.05	453,125.00	455,047.50
Protective Services	150,309.00	188,667.67	193,600.00	197,472.00
Transportation Services	686,465.00	700,078.78	698,150.00	712,113.00
Environmental Health Services	93,030.00	87,785.27	88,925.00	90,703.50
Public Health and Welfare Services	34,500.00	18,617.02	24,375.00	22,770.50
Environmental Development Services	40,000.00	30,114.54	37,000.00	37,000.00
Economic Development Services	76,000.00	34,962.84	35,000.00	35,000.00
Recreation and Cultural Services	66,000.00	56,310.64	59,900.00	60,715.00
Fiscal Services	292,615.79	265,176.22	832,586.32	91,486.32
Transfers - Deficit Recovery - Page 9			32,683.24	
- To Reserves - Page 5	181,461.56	190,827.14	358,822.59	206,082.59
Total Basic Expenditure	2,054,511.35	2,013,141.17	2,814,167.15	1,908,390.41
Allowance For Tax Assets - Page 8	10,000.00		10,000.00	
Total Municipal Expenditure	2,064,511.35	2,013,141.17	2,824,167.15	1,908,390.41
Net Operating Surplus (Deficit)	0.00	-32,683.24	-0.00	-0.00

Departmental Use Only	Adopted by Resolution of Council	 (Head of Council)
	<u>April 25 2018</u>	 (Chief Administrative Officer)

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

R.M. of Whitemouth

For the Year 2018

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added	22,500.00	6,794.27	15,000.00	20,000.00
Tax Penalties	17,000.00	20,397.13	20,000.00	20,000.00
Licenses				
- Animal	200.00	220.00	200.00	200.00
- Other Tax Certificates	1,200.00	1,280.00	1,250.00	1,250.00
- Other Lottery	10.00	20.00	10.00	10.00
Permits				
- Building	10,000.00	9,792.46	10,000.00	10,000.00
- Other Variation	500.00	1,000.00	1,000.00	1,000.00
Sales of Service				
- General Government	1,500.00	1,551.52	1,750.00	1,750.00
- Protective	9,500.00	12,475.37	11,000.00	11,000.00
- Transportation	7,500.00	9,024.62	8,500.00	8,500.00
- Environmental Health				
- Public Health and Welfare	17,000.00	5,976.76	6,000.00	6,000.00
- Environmental Development				
- Economic Development				
- Recreation and Culture				
- Other				
Sales of Goods	5,500.00	1,991.97	221,500.00	2,000.00
Rentals	11,950.00	14,081.89	13,950.00	14,000.00
Trailer Park Rentals				
Trailer Park Fees / Grazing Leases	1,320.00	1,320.00	1,320.00	1,320.00
Concessions and Franchises				
Returns from Investments	200.00	-2,321.93	100.00	100.00
Development and Dedication Fees				
Unconditional Grants - Municipal Operating				
- Other	89,400.00	84,847.10	85,000.00	85,000.00
- Other				
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	83,601.56	84,617.14	87,582.29	87,582.29
- Provincial Government	71,500.00	81,058.37	9,000.00	9,000.00
- Municipal Government				
- Other				
- Other				
Other Income				
Hydro Frozen Grant	36,850.00	36,843.59	36,850.00	36,850.00
AMM rebate	2,200.00		2,200.00	2,200.00
Co-op rebate	1,000.00	1,038.00	1,000.00	1,000.00
Misc	3,507.54	5,023.67	5,275.68	7,402.51
Total Other Revenue - Page 1	393,939.10	377,031.93	538,487.97	326,164.80
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	121,860.00	54,713.75	745,600.00	
Total Transfers - Page 1	121,860.00	54,713.75	745,600.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	515,799.10	431,745.68	1,284,087.97	326,164.80

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2018

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	74,240.00	72,608.09	76,000.00	77,520.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	226,840.00	235,722.03	233,200.00	237,864.00
1215	Office	50,525.00	51,200.78	56,425.00	57,553.50
1216	Legal	27,500.00	21,402.33	27,500.00	28,050.00
1217	Audit	17,750.00	19,845.00	20,000.00	20,400.00
1218	Assessment	25,000.00	24,294.00	25,000.00	25,500.00
1240	Taxation	525.00	608.94	600.00	612.00
1300	Other General Government				
1310	Elections	900.00		7,000.00	
1320	Conventions	5,000.00	8,316.71	8,000.00	8,160.00
1330	Damage Claims and Liability Insurance	16,000.00	18,972.54	16,000.00	16,320.00
1340	Intergovernmental Relations	5,950.00	7,778.46	6,400.00	6,528.00
1350	Grants - General	6,000.00	3,363.20	6,000.00	6,120.00
1360	Other General Government-Sundry	13,700.00	16,920.01	8,100.00	8,262.00
	Past-Service Pension Payments				
	Unallocated Employee Benefits (Health Care Spending)	9,600.00	5,722.18	9,600.00	9,792.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		479,530.00	486,754.27	499,825.00	502,681.50
1989	Recoveries (deduct) - Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,284.00
1990	Recoveries (deduct) - Planning Administration	-6,200.00	-6,953.22	-6,500.00	-6,630.00
1991	Recoveries (deduct) - Utility Wm Sewer	-5,500.00	-5,500.00	-5,500.00	-5,610.00
1992	Recoveries (deduct) - Utility Water	-26,000.00	-26,000.00	-27,000.00	-27,540.00
1993	Recoveries (deduct) - Utility SS Sewer	-3,500.00	-3,500.00	-3,500.00	-3,570.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		434,130.00	440,601.05	453,125.00	455,047.50
PROTECTIVE SERVICES					
2100	By-law Enforcement	12,000.00	9,099.38	22,000.00	22,440.00
2400	Fire	107,450.00	131,702.97	126,400.00	128,928.00
2500	Emergency Measures				
2510	Emergency Measures Organization	12,000.00	16,389.32	19,850.00	20,247.00
2520	Flood Control		6,618.36		0.00
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2640	Animal and Pest Control	12,044.00	17,788.47	18,500.00	18,870.00
2650	Other - Traffic Services				
	Other - 911	6,815.00	7,069.17	6,850.00	6,987.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1		150,309.00	188,667.67	193,600.00	197,472.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	7,500.00	3,600.00	7,500.00	7,650.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	89,050.00	77,141.82	71,000.00	72,420.00
32302	- Equipment Fuel	51,000.00	47,669.44	50,000.00	51,000.00
32303	- Equipment Repairs and Maintenance	68,510.00	102,667.13	97,500.00	99,450.00
32304	- Equipment Insurance and Registration	12,000.00	8,972.49	10,000.00	10,200.00
32305	- Workshop and Yard Operations	42,250.00	32,222.47	38,500.00	39,270.00
	- Administration & Training	18,260.00	15,977.88	18,000.00	18,360.00
	-				
Road Construction and Maintenance					
32311	- Labour	48,450.00	61,560.81	59,650.00	60,843.00
32312	- Materials	170,000.00	171,268.20	170,000.00	173,400.00
32313	- Rentals	8,000.00	393.12	8,000.00	8,160.00
32321	- Road Reconstruction	15,825.00	3,788.84	12,000.00	12,240.00
	-				
Transportation Services Sub-Total Forward to Page 4		530,845.00	525,262.20	542,150.00	552,993.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2018

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		530,845.00	525,262.20	542,150.00	552,993.00
32330	Sidewalks and Boulevards	20,050.00	9,758.91	22,000.00	22,440.00
32340	Ditches and Road Drainage	42,700.00	27,178.56	37,500.00	38,250.00
32350	Storm Sewers				
32360	Street Cleaning	1,250.00	1,440.00	1,000.00	1,020.00
32371	Snow and Ice Removal - Labour	18,360.00	26,857.95	28,000.00	28,560.00
32372	- Materials	7,500.00	3,511.20	4,000.00	4,080.00
32373	- Rentals	12,500.00	16,851.10	12,500.00	12,750.00
	- _____				
32400	Bridges	16,100.00	56,173.88	18,000.00	18,360.00
32500	Street Lighting	22,080.00	15,575.18	17,000.00	17,340.00
32600	Traffic Services				
32700	Parking				
32900	Other Road Transport	9,080.00	12,989.15	11,000.00	11,220.00
	Airport				
	Road Stabilization - ratepayers	6,000.00	4,480.65	5,000.00	5,100.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		686,465.00	700,078.78	698,150.00	712,113.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Nuisance Grounds	86,675.00	87,380.99	88,500.00	90,270.00
Other Environmental Health					
4480	Municipal Wells	355.00	404.28	425.00	433.50
4490	Landfill post closure costs	6,000.00			
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		93,030.00	87,785.27	88,925.00	90,703.50
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
					0.00
5110	Medical Lobby Committee	500.00		500.00	510.00
5160	Cemeteries	2,000.00		2,000.00	2,040.00
5186	Other Handi-Van	22,040.00	16,090.77	17,275.00	17,620.50
	Other - Day Care			2,000.00	
Medical Care					
5220	Medical Officer				
	Other - Nurse Practitioner	7,360.00			
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	2,600.00	2,526.25	2,600.00	2,600.00
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		34,500.00	18,617.02	24,375.00	22,770.50
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	40,000.00	30,114.54	37,000.00	37,000.00
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Grant				
	Other _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		40,000.00	30,114.54	37,000.00	37,000.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2018

ECONOMIC DEVELOPMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control	5,000.00	2,197.00	5,000.00	5,000.00
7124	Drainage of Land				
7125	Community Development Corporation	8,000.00	8,000.00	8,000.00	8,000.00
7130	Water Resources and Conservation				
	Grants				
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7200	Regional Development				
7300	Industrial/Subdivision Development	7,000.00	200.00		
7400	Other Economic Development	50,000.00	17,671.17	15,000.00	15,000.00
7410	Tourism	6,000.00	6,894.67	7,000.00	7,000.00
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		76,000.00	34,962.84	35,000.00	35,000.00

RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls	30,000.00	28,258.41	22,500.00	22,950.00
8130	Canoe Launches and Beaches	2,500.00	3,807.44	3,500.00	3,500.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds		150.00	150.00	150.00
8190	Other Recreational Facilities				
	Grants	10,000.00	1,650.00	10,000.00	10,000.00
	Recreation Director	17,000.00	17,200.89	18,250.00	18,615.00
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8240	Museums	2,000.00	1,623.82	2,000.00	2,000.00
8250	Libraries	3,500.00	2,620.08	3,500.00	3,500.00
8280	Other Cultural Facilities	1,000.00	1,000.00		
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TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		66,000.00	56,310.64	59,900.00	60,715.00

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	165,000.00	135,310.26	741,100.00	
9330	Transfer to Utility - Page 6	51,329.30	51,329.30	15,199.83	15,199.83
9410	Debenture Debt Charges - Page 11	76,286.49	78,536.66	76,286.49	76,286.49
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Other Fiscal Services				
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TOTAL FISCAL SERVICES - TO PAGE 1		292,615.79	265,176.22	832,586.32	91,486.32

TRANSFERS					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	32,620.00	32,620.00	32,620.00	75,000.00
9912	- Fire Department Equipment	32,620.00	32,620.00	200,000.00	
9913	- Gas Tax	83,601.56	84,617.14	87,582.59	87,582.59
	- Fire Hall				
	- Bridge	32,620.00	32,620.00	32,620.00	37,500.00
	- Elizabeth Crescent				
	- Hydrant Reserve			6,000.00	6,000.00
	- Recreation		8,350.00		
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TOTAL TRANSFERS - TO PAGE 1		181,461.56	190,827.14	358,822.59	206,082.59

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

For the Year 2018

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	257,000.00	217,767.78	265,000.00	275,000.00
	- Residential				
	- Commercial and Bulk	66,000.00	32,704.76	45,000.00	50,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES	24,000.00	19,535.29	25,800.00	26,000.00
	- Whitemouth				
	- Seven Sisters	11,500.00	9,017.35	11,500.00	12,000.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	358,500.00	279,025.18	347,300.00	363,000.00
330	Penalties	2,190.00	2,320.08	2,500.00	2,800.00
340	Hydrant Rentals				
350	Installation Service				
360	Connection Revenue - Net		16,741.62		
370	Provincial Grants				
380	Other Revenue		2,800.00		
390	Transfer from Revenue Fund - Page 5	51,329.30	51,329.30	15,199.83	15,199.83
396	Transfer from Reserves - Utility - Page 13	19,000.00		0.00	
397	Deficit Recovery			67,977.50	9,836.50
	TOTAL REVENUE	431,019.30	352,216.18	432,977.33	390,836.33

EXPENDITURE

410	WATER SUPPLY	27,090.00	27,571.82	27,200.00	27,200.00
411	Administration				
412	Customer Billings and Collections				
413	Purification and Treatment	38,200.00	27,750.21	38,000.00	38,000.00
414	Water Purchases				
415	Service of Supply	125,000.00	113,573.03	125,000.00	125,000.00
416	Transmissions and Distribution	79,710.00	60,904.27	65,000.00	65,000.00
417	Other Water Supply Costs	10,000.00	3,081.76	10,000.00	10,000.00
418	Utilities	40,000.00	39,588.29	42,000.00	44,000.00
	TOTAL	320,000.00	272,469.38	307,200.00	309,200.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration - Whitemouth	5,500.00	5,500.00	5,500.00	5,500.00
421	Administration - Seven Sisters	3,500.00	3,500.00	3,500.00	3,500.00
422	Sewer System Maintenance- Seven Sisters	7,590.00	4,797.87	7,600.00	7,600.00
423	Sewer System Maintenance - Whitemouth	18,100.00	59,819.52	20,000.00	20,000.00
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	34,690.00	73,617.39	36,600.00	36,600.00
430	TRANSFER TO CAPITAL - Page 13	19,000.00		0.00	14,000.00
450	DEBENTURE DEBT CHARGES - Page 12	51,329.30	51,333.66	15,199.83	15,199.83
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9			67,977.50	9,836.50
473	Transfer to Utility Reserve	6,000.00		6,000.00	6,000.00
474	Transfer to _____ Reserve				
	TOTAL	6,000.00	0.00	73,977.50	15,836.50
	TOTAL EXPENDITURE	431,019.30	397,420.43	432,977.33	390,836.33
	NET OPERATING SURPLUS (DEFICIT)	0.00	-45,204.25	0.00	0.00

CALCULATION OF TAX LEVIES
R.M. of Whittemouth

For the Year 2018

	Assessments			Expenditures			Revenues			
	Taxable	Grazing Lease and/or Converted Fees	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate (M/R)	Grants in Lieu of Taxes	Grazing Lease and/or Converted Fees	Total
Education (Requisition) Taxes:										
Education Support Levy (ESL)	4,733,740.00		6,173,740.00	105,566.00	0.00	105,566.00	9.770	60,317.44	0.00	105,566.00
School Division	67,218,980.00	57,270.00	6,372,980.00	1,027,919.00	-12.66	1,027,906.34	13.844	96,533.94	792.85	1,027,906.34
School Division						0.00				0.00
School Division						0.00				0.00
School Division						0.00				0.00
School Division						0.00				0.00
Total Education Taxes	71,952,720.00	57,270.00	13,146,720.00	1,134,485.00	-12.58	1,134,472.42		155,851.37	792.85	1,134,472.42

Page 1

	Assessments			Expenditures			Revenues			
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate FR/PP	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:										
Local Urban Districts										
L.U.D.						0.00				0.00
L.U.D.						0.00				0.00
L.U.D.						0.00				0.00
Debtenture Debt Charges										
BL 564/11 - WTP & Waterline	5,578,370	204,620	342,560	5,710		5,710		208.08		5,709.71
BL 565/11 - WTP Add. Conn.	333,280			1,427	0	1,427		1,427.32		1,427.32
BL 579/11 - Elma Water	428,520			8,063	0	8,063		8,062.80		8,062.80
Fire Hall Borrowing	68,153,000		6,992,780	76,216	62	76,348	1.016	69,243.45	7,104.66	76,348.11
						-				0.00
						-				0.00
						-				0.00
Special Services Levies										
						0.00				0.00
						0.00				0.00
						0.00				0.00
Deficit Recovery										
General	68,153,000		6,992,780	32,683.24	5.17	32,688.41	0.435	29,646.56	3,041.86	32,688.41
Utility						0.00				0.00
Reserve Funds										
Bridge Reserve	68,153,000		6,992,780	32,620.00	68.41	32,688.41	0.435	29,646.56	3,041.86	32,688.41
Machinery Replacement	68,153,000		6,992,780	32,620.00	68.41	32,688.41	0.435	29,646.56	3,041.86	32,688.41
Hydrant Replacement	68,153,000		6,992,780	6,000.00	11.66	6,011.66	0.080	5,452.24	559.42	6,011.66
						0.00				0.00
General Municipal										
Rural Area				0.00		0.00				0.00
All Large	68,153,000		6,992,780	1,335,442.35	9,797.31	1,345,239.66	17.902	1,220,075.01	125,164.75	1,345,239.75
Business Tax, Fees						0.00				0.00
Other Revenue and Transfers				1,283,312.59		1,283,312.59			1,283,312.59	1,283,312.59
Total Municipal	2,814,164.50		10,012.58	2,814,164.50		2,824,177.08		1,398,702.13	142,182.47	2,824,197.19
Total (Education + Municipal) Taxes	2,375,530.33		289,033.85	2,375,530.33		2,664,564.18		2,375,530.33	289,033.85	2,664,564.18

Page 1

		Page 1	Page 2
Total (Education + Municipal) Taxes		2,375,530.33	289,033.85
		Page 1	Page 2

* Added to Total Tax Levy on page 1

CAPITAL BUDGET
(current year)
R.M. of Whitemouth

For the Year 2018

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Fire tanker <i>OR Grader</i>	450,000.00	450,000.00			
Fuel tank	10,000.00	10,000.00			
Sprayer	7,600.00	7,600.00			
Silver Bridge	180,000.00	180,000.00			
Hydrant	6,000.00	6,000.00			
Industrial Park Road	40,000.00	40,000.00			
Brookfield Road	30,000.00	30,000.00			
Office renos	12,500.00	12,500.00			
Munisoft software - PW	5,000.00	5,000.00			
SCADA	20,000.00			20,000.00	
Neptune hand/held	10,000.00			10,000.00	
Fire Hall	272,000.00			272,000.00	
	1,043,100.00				
	TOTAL	741,100.00			
		Page 5	0.00		
			Page 6	302,000.00	
				Part 2	0.00

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Part 3

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources <small>(Opening balance in Reserve)</small>
	To Operating	To Capital	To Operating	To Capital	
Gas Tax	70,000.00				\$189,219.12
Infrastructure Development	22,000.00				\$97,001.28
Bridge Reserve	180,000.00				\$220,181.96
Hydrant Reserve	6,000.00				\$0.00
Fire Equipment Reserve	300,000.00				\$101,928.55
Equipment Replacement Reserve	167,600.00				\$197,447.47
Water Utility Reserve				30,000.00	\$131,035.00
Fire Hall Reserve		272,000.00			\$272,000.00
	745,600.00				
	Page 2	272,000.00			
		Part 1	0.00		
			Page 6	30,000.00	
				Part 1	

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
TOTAL - Part 1	0.00	0.00	0.00		

Departmental Use Only

Adopted by Resolution of Council

Paul Adams
(Head of Council)

Colin Johnson
(Chief Administrative Officer)

April 25 2018

