

**THE RURAL MUNICIPALITY OF WHITEMOUTH**

**BY-LAW NO. 670/17**

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2017

**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 2017, 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 \$ 73,725,970.00

**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 2017 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 2017 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 - 10.50 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 - 13.718 mills on the dollar, to provide for payment of Special School District Levies.

- (c) **THAT** it is further provided that an amount be raised against the assessment of all rateable property liable thereto as provided in By-Law No. 494/08, 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. 495/08, 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. 496/08, 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 on a per parcel basis on all rateable property liable thereto as provided in By-Law No. 497/08, to provide for an amount due for payments of debentures issued by The Rural Municipality of Whitemouth.

- (g) **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.

- (h) **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.

- (i) **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.

- (j) **THAT** it is further provided that an amount be raised by a special mill rate of 1.035 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 17.955 mills on the dollar be and hereby is levied for the year 2017 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 .444 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 .444 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 .444 mills on the dollar sufficient to raise \$32,620 to provide for an Annual Levy for the Reserve Fund for the Fire Equipment Reserve Fund under Section 168 (1) as set out in By-law No. 521/09.

**PAYMENT OF TAXES:**

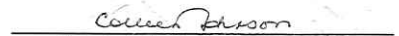
- 4. **THAT** all taxes and rates imposed and levied in The Rural Municipality of Whitemouth for the year 2017 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 31<sup>st</sup> day of October A.D., 2017.

Upon all taxes remaining unpaid after the 31<sup>st</sup> day of October A.D., 2017 there shall be added a penalty on the 1<sup>st</sup> day of November A.D., 2017 and the first day of each month thereafter, an amount calculated at the rate of one and one-quarter (1.¼%) 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        day of        , A.D., 2017.

  
Reeve

  
Chief Administrative Officer

For:

Against:

Read a first time this 22<sup>nd</sup> day of March, A.D., 2017  
 Read a second time this 26<sup>th</sup> day of April, A.D., 2017  
 Read a third time this 26<sup>th</sup> day of April, A.D., 2017

# THE FINANCIAL PLAN

## RURAL MUNICIPALITY OF WHITEMOUTH

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 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>RM WATER</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of <u>WM SEWER</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of <u>SS SEWER</u>	<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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 WHITEMOUTH

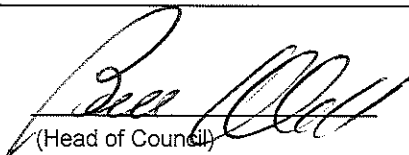
For the Year 2017

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	2,275,042.46	2,275,042.46	2,363,269.87	2,363,269.87
Total Grants in Lieu of Taxes - Page 8	288,564.26	288,564.26	295,649.38	295,649.38
Sub-total	2,563,606.72	2,563,606.72	2,658,919.25	2,658,919.25
School Requisitions (deduct) - Page 8	1,064,760.00	1,064,760.00	1,110,207.00	1,110,207.00
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	<b>1,498,846.72</b>	<b>1,498,846.72</b>	<b>1,548,712.25</b>	<b>1,548,712.25</b>
Other Revenue - Page 2	651,874.28	844,382.87	393,939.10	393,939.10
Transfers from Accumulated Surplus & Reserves - Page 2	479,360.00	305,306.68	121,860.00	121,860.00
<b>Total Municipal Revenue</b>	<b>2,630,081.00</b>	<b>2,648,536.27</b>	<b>2,064,511.35</b>	<b>2,064,511.35</b>

**EXPENDITURE**

General Government Services	446,300.00	405,222.10	434,130.00	434,130.00
Protective Services	109,665.00	196,593.78	150,309.00	150,309.00
Transportation Services	677,000.00	785,508.23	686,465.00	686,465.00
Environmental Health Services	91,355.00	87,396.06	93,030.00	93,030.00
Public Health and Welfare Services	40,760.00	29,044.50	34,500.00	34,500.00
Environmental Development Services	40,000.00	23,932.78	40,000.00	40,000.00
Economic Development Services	52,500.00	44,800.65	76,000.00	76,000.00
Recreation and Cultural Services	57,900.00	53,256.78	66,000.00	66,000.00
Fiscal Services	609,500.00	393,689.20	292,615.79	292,615.79
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	495,101.00	619,092.19	0.00 181,461.56	181,461.56
<b>Total Basic Expenditure</b>	<b>2,620,081.00</b>	<b>2,638,536.27</b>	<b>2,054,511.35</b>	<b>2,054,511.35</b>
Allowance For Tax Assets - Page 8	10,000.00	10,000.00	10,000.00	10,000.00
<b>Total Municipal Expenditure</b>	<b>2,630,081.00</b>	<b>2,648,536.27</b>	<b>2,064,511.35</b>	<b>2,064,511.35</b>
Net Operating Surplus (Deficit)	0.00	0.00	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council   (Head of Council)	_____ 2017  _____ (Chief Administrative Officer)
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**GENERAL OPERATING FUND  
BUDGETED OTHER REVENUE AND TRANSFERS**

RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2017

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added	22,500.00	10,074.55	22,500.00	22,500.00
Licenses				
- Animal	200.00	160.00	200.00	200.00
- Bicycle				
- Business				
- Other <u>Tax Certificates</u>	1,000.00	1,200.00	1,200.00	1,200.00
<u>Lottery</u>	10.00	8.00	10.00	10.00
<u>Wood</u>		2.00		
Permits				
- Building	10,000.00	7,645.15	10,000.00	10,000.00
- Other <u>Lot Grade</u>	500.00	0.00		0.00
<u>Variation</u>		900.00	500.00	500.00
Fines				
Sales of Service				
- General Government	1,150.00	1,252.58	1,500.00	1,500.00
- Protective	9,500.00	10,969.00	9,500.00	9,500.00
- Transportation	7,000.00	8,981.41	7,500.00	7,500.00
- Environmental Health		0.00		
- Public Health and Welfare	17,000.00	13,034.95	17,000.00	17,000.00
- Environmental Development				
- Economic Development				
- Recreation and Culture				
Sales of Goods	500.00	808.00	500.00	500.00
PW - Sale of Goods/Services	5,000.00	16,769.69	5,000.00	5,000.00
- Culverts				
- Geo-Tec Material				
Rentals	11,950.00	12,285.31	11,950.00	11,950.00
Trailer Park				
- Rentals	1,320.00	1,320.00	1,320.00	1,320.00
- Other				
Concessions and Franchises				
Returns from Investments	200.00	1,361.99	200.00	200.00
Tax and Redemption Penalties	15,000.00	19,897.23	17,000.00	17,000.00
Development and Dedication Fees				
Municipal Programs Grant	28,000.00	27,421.12	28,000.00	28,000.00
General Assistance Grant	61,600.00	61,390.88	61,400.00	61,400.00
Conditional Transfers				
- Federal Government				
Gas Tax	79,621.00	83,601.56	83,601.56	83,601.56
- Provincial Government	50,500.00	211,336.86	71,500.00	71,500.00
- Local Government				
- Other <u>Hydro Frozen Grant</u>	36,850.00	36,843.59	36,850.00	36,850.00
<u>Manitoba Hydro</u>	285,000.00	285,000.00		
Other Income				
<u>Misc.</u>	3,473.28	27,540.40	3,507.54	3,507.54
<u>AMM Rebate</u>	2,200.00	3,831.60	2,200.00	2,200.00
<u>Dividend Income</u>	1,800.00	747.00	1,000.00	1,000.00
<b>Total Other Revenue - Page 1</b>	<b>651,874.28</b>	<b>844,382.87</b>	<b>393,939.10</b>	<b>393,939.10</b>
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)		305,306.68	121,860.00	
<b>Total Transfers - Page 1</b>	<b>0.00</b>	<b>305,306.68</b>	<b>121,860.00</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	<b>651,874.28</b>	<b>1,149,689.55</b>	<b>515,799.10</b>	<b>393,939.10</b>

**BUDGETED EXPENDITURE**  
**RURAL MUNICIPALITY OF WHITEMOUTH**

For the Year 2017

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>GENERAL GOVERNMENT SERVICES</b>					
1100	Legislative	72,500.00	75,657.18	74,240.00	74,240.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	232,825.00	206,810.93	226,840.00	226,840.00
1215	Office	58,275.00	54,630.24	50,525.00	50,525.00
1216	Legal	27,500.00	17,159.17	27,500.00	27,500.00
1217	Audit	17,000.00	19,455.19	17,750.00	17,750.00
1218	Assessment	26,000.00	24,555.00	25,000.00	25,000.00
1240	Taxation	400.00	509.41	525.00	525.00
1300	Other General Government				
1310	Elections	900.00		900.00	900.00
1320	Conventions	5,000.00	8,143.07	5,000.00	5,000.00
1330	Damage Claims and Liability Insurance	15,000.00	15,425.39	16,000.00	16,000.00
1340	Intergovernmental Relations	13,500.00	13,473.42	5,950.00	5,950.00
1350	Grants - General	6,000.00	7,204.80	5,000.00	5,000.00
1360	Other General Government-Sundry	7,200.00	4,698.02	14,700.00	14,700.00
	Health Care Spending Account	9,600.00	5,391.41	9,600.00	9,600.00
	Unallocated Employee Benefits				
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>		<b>491,700.00</b>	<b>453,113.23</b>	<b>479,530.00</b>	<b>479,530.00</b>
1989	Recoveries (deduct) - Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,200.00
1990	Recoveries (deduct) - Planning Administration	-6,200.00	-8,691.13	-6,200.00	-6,200.00
1991	Recoveries (deduct) - Utility WM Sewer	-5,500.00	-5,500.00	-5,500.00	-5,500.00
1992	Recoveries (deduct) - Utility Water	-26,000.00	-26,000.00	-26,000.00	-26,000.00
1993	Recoveries (deduct) - Utility SS Water	-3,500.00	-3,500.00	-3,500.00	-3,500.00
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>		<b>446,300.00</b>	<b>405,222.10</b>	<b>434,130.00</b>	<b>434,130.00</b>
<b>PROTECTIVE SERVICES</b>					
2100	By-Law Enforcement	6,000.00	9,946.22	12,000.00	12,000.00
2400	Fire Department Emergency Response	80,250.00	75,218.81	107,450.00	107,450.00
2400	Fire Department Not including emergency responding	0.00			
2500	Emergency Measures				
2510	Emergency Measures Organization	5,050.00	2,600.26	12,000.00	12,000.00
2520	Flood Control		86,891.27		
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2640	Animal and Pest Control	12,000.00	15,192.70	12,044.00	12,044.00
2650	911 Service Charge	6,365.00	6,744.52	6,815.00	6,815.00
	Other _____				
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>		<b>109,665.00</b>	<b>196,593.78</b>	<b>150,309.00</b>	<b>150,309.00</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport					
Administration					
32200	Engineering	7,500.00	7,306.59	7,500.00	7,500.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	77,500.00	75,853.93	89,050.00	89,050.00
32302	- Equipment Fuel	50,000.00	47,306.63	51,000.00	51,000.00
32303	- Equipment Repairs and Maintenance	67,500.00	110,907.90	68,510.00	68,510.00
32304	- Equipment Insurance and Registration	10,000.00	11,783.87	12,000.00	12,000.00
32305	- Workshop and Yard Operations	37,000.00	45,022.30	42,250.00	42,250.00
	- Administration & Training	15,000.00	15,024.72	18,260.00	18,260.00
	- _____				
Road Construction and Maintenance					
32311	- Labour	47,500.00	53,442.68	48,450.00	48,450.00
32312	- Materials	120,000.00	153,872.46	170,000.00	170,000.00
32313	- Contract	8,000.00	6,713.86	8,000.00	8,000.00
	- _____				
	- _____				
<b>Transportation Services Sub-Total Forward to Page 4</b>		<b>440,000.00</b>	<b>527,234.94</b>	<b>515,020.00</b>	<b>515,020.00</b>

**BUDGETED EXPENDITURE**

**RURAL MUNICIPALITY OF WHITEMOUTH**

For the Year 2017

			Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3			440,000.00	527,234.94	515,020.00	515,020.00
32321	Road Reconstruction	Labour	15,500.00	5,639.71	5,825.00	5,825.00
32330		Materials	5,000.00	5,877.36	5,000.00	5,000.00
32330		Contract Services	5,000.00	29,343.33	5,000.00	5,000.00
32330		Flood - Contract Services				
32330	Sidewalks and Boulevards		9,500.00	19,549.93	20,050.00	20,050.00
32340	Ditches and Road Drainage		52,500.00	19,107.18	42,700.00	42,700.00
32350	Storm Sewers					
32360	Street Cleaning		1,000.00	1,245.00	1,250.00	1,250.00
32371	Snow and Ice Removal	- Labour	18,000.00	18,103.18	18,360.00	18,360.00
32372		- Materials	12,500.00	4,298.40	7,500.00	7,500.00
32373		- Contract	12,500.00	14,800.60	12,500.00	12,500.00
32400	Bridges		65,000.00	91,027.10	16,100.00	16,100.00
32500	Street Lighting		21,500.00	17,021.03	18,000.00	18,000.00
32600	Traffic Services		4,000.00	1,109.56	4,080.00	4,080.00
32700	Parking					
32900	Other Road Transport		9,000.00	25,028.39	9,080.00	9,080.00
	Airport					
	Other Transportation Service - Dust control - ratepayer		6,000.00	6,122.52	6,000.00	6,000.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1			677,000.00	785,508.23	686,465.00	686,465.00
<b>ENVIRONMENTAL HEALTH SERVICES</b>						
Garbage and Waste Collection						
4320	Garbage Collection					
4330	Nuisance Grounds		85,000.00	85,065.71	86,675.00	86,675.00
Other Environmental Health						
4480	Municipal Wells		355.00	379.76	355.00	355.00
4490	Landfill - Post Closure Costs		6,000.00	1,950.59	6,000.00	6,000.00
	Other _____ Whitemouth River Monitoring			0.00		
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1			91,355.00	87,396.06	93,030.00	93,030.00
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>						
Public Health						
5110	Medical Lobby Committee		2,000.00	216.99	500.00	500.00
5160	Cemeteries		7,000.00	5,097.00	2,000.00	2,000.00
5186	Other - Handi-Van		21,800.00	17,743.58	22,040.00	22,040.00
Medical Care						
5220	Medical Officer					
	Other __Nurse Practitioner_____		7,360.00	3,361.68	7,360.00	7,360.00
Hospital Care						
5370	Hospital Care					
	Other _____					
Social Assistance						
5420	Social Assistance		2,600.00	2,625.25	2,600.00	2,600.00
	Other _____					
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1			40,760.00	29,044.50	34,500.00	34,500.00
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>						
6100	Planning and Zoning		35,000.00	22,132.78	40,000.00	40,000.00
Community Development						
6220	General Land Assembly			1,800.00		
6230	Urban Renewal		5,000.00			0.00
6240	Beautification and Land Rehabilitation					
6241	Urban Area Weed Control					
	Grant					
	Other - Zoning By-Law					
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1			40,000.00	23,932.78	40,000.00	40,000.00



**BUDGETED EXPENDITURE**

RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2017

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>ECONOMIC DEVELOPMENT SERVICES</b>					
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control	5,000.00	40.00	5,000.00	5,000.00
7124	Drainage of Land				
7125	Community Development Corporation	11,500.00	11,500.00	8,000.00	8,000.00
7130	Water Resources and Conservation Grants				
<hr/>					
7200	Regional Development				
7300	Industrial Development - SS Hwy Commercial/WM Ind Park	5,000.00	7,131.61	7,000.00	7,000.00
7400	Other Economic Development	25,000.00	18,760.24	50,000.00	50,000.00
7410	Tourism	6,000.00	7,368.80	6,000.00	6,000.00
7420	Public Receptions				
<hr/>					
<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1</b>		<b>52,500.00</b>	<b>44,800.65</b>	<b>76,000.00</b>	<b>76,000.00</b>

<b>RECREATION AND CULTURAL SERVICES</b>					
8110	Recreation				
8120	Community Centers and Halls	20,000.00	20,000.34	30,000.00	30,000.00
8130	Canoe Launches and Beaches	2,500.00	1,856.02	2,500.00	2,500.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds				
8190	Other Recreational Facilities				
	Grants	10,000.00	5,188.30	10,000.00	10,000.00
	- Recreational Director	14,900.00	20,185.96	17,000.00	17,000.00
	- Recreational Programs	5,000.00			0.00
8240	Museums	2,000.00	3,350.76	2,000.00	2,000.00
8250	Libraries	3,500.00	2,675.40	3,500.00	3,500.00
8280	Other Cultural Facilities			1,000.00	1,000.00
<hr/>					
<b>TOTAL RECREATION &amp; CULTURAL SERVICES - TO PAGE 1</b>		<b>57,900.00</b>	<b>53,256.78</b>	<b>66,000.00</b>	<b>66,000.00</b>

<b>FISCAL SERVICES</b>					
9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	551,700.00	335,913.38	165,000.00	165,000.00
9330	Transfer to Utility - Page 6	57,800.00	57,775.82	51,329.30	51,329.30
9410	Debenture Debt Charges - Page 11			76,286.49	
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Other Fiscal Services				
<hr/>					
<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>		<b>609,500.00</b>	<b>393,689.20</b>	<b>292,615.79</b>	<b>216,329.30</b>

<b>TRANSFERS</b>					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	32,620.00	32,620.00	32,620.00	32,620.00
9912	- Fire Department Equipment	32,620.00	32,620.00	32,620.00	32,620.00
9913	- Gas Tax	79,621.00	83,601.56	83,601.56	83,601.56
	- Fire Hall	32,620.00	32,620.00	0.00	0.00
	- Bridge	32,620.00	147,818.93	32,620.00	32,620.00
	- Elizabeth Crescent	285,000.00	285,000.00		
	- Cemetery Reserve				
	- Recreation		4,811.70		
<hr/>					
<b>TOTAL TRANSFERS - TO PAGE 1</b>		<b>495,101.00</b>	<b>619,092.19</b>	<b>181,461.56</b>	<b>181,461.56</b>

**UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2017

**REVENUE**

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	257,000.00	205,624.01	257,000.00	257,000.00
	- Residential				
	- Commercial and Bulk	66,000.00	34,160.99	66,000.00	66,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES	23,000.00	18,404.85	24,000.00	24,000.00
	- Whitemouth	11,500.00	8,721.60	11,500.00	11,500.00
	- Seven Sisters				0.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	357,500.00	266,911.45	358,500.00	358,500.00
330	Penalties	2,200.00	1,973.47	2,190.00	2,190.00
340	Hydrant Rentals				
350	Installation Service				
360	Connection Revenue - Net		51,983.74		
370	Provincial Grants				
380	Other Revenue		4,412.15		
390	Transfer from Revenue Fund - Page 5	57,775.82	57,775.82	51,329.30	51,329.30
396	Transfer from Reserves - Utility - Page 13			19,000.00	
397	Transfer from Accumulated Surplus				
	<b>TOTAL REVENUE</b>	<b>417,475.82</b>	<b>383,056.63</b>	<b>431,019.30</b>	<b>412,019.30</b>

**EXPENDITURE**

410	WATER SUPPLY				
411	Administration	26,100.00	26,560.00	27,090.00	27,090.00
412	Customer Billings and Collections				
413	Purification and Treatment	38,200.00	35,693.49	38,200.00	38,200.00
414	Water Purchases				
415	Service of Supply - Operator Wages	100,000.00	84,402.15	100,000.00	100,000.00
415	Service of Supply - Operator Benefits	15,000.00	8,551.76	15,000.00	15,000.00
415	Service of Supply - Operator Training	10,000.00	4,062.34	10,000.00	10,000.00
416	Transmissions and Distribution	67,700.00	99,778.28	79,710.00	79,710.00
417	Other Water Supply Costs	16,000.00	2,738.31	10,000.00	10,000.00
	Connections - Net Loss		13,220.41		
418	Utilities	35,000.00	39,198.74	40,000.00	40,000.00
	<b>TOTAL</b>	<b>308,000.00</b>	<b>314,205.48</b>	<b>320,000.00</b>	<b>320,000.00</b>
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	3,523.00	3,500.00	3,500.00
422	Sewage Collection System				
423	Sewer System Maintenance - Whitemouth	17,200.00	28,483.44	18,100.00	18,100.00
422	Sewer System Maintenance - Seven Sisters	7,500.00	7,178.44	7,590.00	7,590.00
423	Sewage Lift Station				
424	Sewage Treatment and Disposal				
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	<b>TOTAL</b>	<b>33,700.00</b>	<b>44,684.88</b>	<b>34,690.00</b>	<b>34,690.00</b>
430	TRANSFER TO CAPITAL - Page 13	12,000.00		19,000.00	
450	DEBENTURE DEBT CHARGES - Page 12	57,775.82	57,775.82	51,329.30	51,329.30
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9			0.00	
473	Transfer to Utility Reserve				
	Transfer to Water Reserve	5,000.00	5,000.00	5,000.00	5,000.00
473	Transfer to WM Sewer Reserve	500.00	500.00	500.00	500.00
474	Transfer to SS Sewer Reserve	500.00	500.00	500.00	500.00
	<b>TOTAL</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
	<b>TOTAL EXPENDITURE</b>	<b>417,475.82</b>	<b>422,666.18</b>	<b>431,019.30</b>	<b>412,019.30</b>
	<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>-39,609.55</b>	<b>0.00</b>	<b>0.00</b>

**CALCULATION OF TAX LEVIES  
RURAL MUNICIPALITY OF WHITEMOUTH**

For the Year 2017

	Assessments			Expenditures			Revenues				
	Taxable	Grazing Leases and/or Converted fees	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Grazing Leases and/or Converted fees	Total
<b>Education (Requisition) Taxes:</b>											
Education Support Levy (ESL)	4,711,360		5,847,020	110,863.00		110,863.00	10.500		61,393.71		110,862.99
School Division	65,932,870	58,310	6,857,370	999,344.00	71.10	999,415.10	13.7180		94,069.40	878.59	999,415.10
School Division			5,847,020			5,847,020					0.00
School Division			0			0					0.00
<b>Total Education Taxes</b>	70,644,230	58,310	18,551,410	1,110,207.00	71.10	1,110,278.10			155,463.11	878.59	1,110,278.09

Page 1

	Assessments			Expenditures			Revenues				
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
<b>Municipal Taxes:</b>											
<b>Local Urban Districts</b>											
L.U.D.			0			0.00					0.00
L.U.D.			0			0.00					0.00
L.U.D.			0			0.00					0.00
<b>Debtenture Debt Charges</b>											
BL 495/08 - SS Sewer	297,840			3,078.77	0.04	3,078.81	10.337				3,078.81
BL 496/08 - SS Lagoon	3,415,930	592,800		7,655.78	0.33	7,656.11	1.910	150.24			7,656.11
BL 497/08 - SS Foremain	3,258,560	592,800		16,639.98	0.38	16,640.36	4.321	335.61			16,640.36
BL 494/08 - WM Lift Station	10,502,690	3,335,160	368,080	8,754.94		8,754.94	0.616	2,055.42	226.84		8,754.94
BL 504/11 - WTP & Wasteline	5,378,440	345,940	208,000	5,709.71		5,709.71	0.962		208.06		5,709.71
BL 565/11 - WTP Add. Conn.	336,840			1,427.31	0.01	1,427.32	4.237				1,427.31
BL 579/11 - Elma Water	432,230			8,062.81		8,062.81	18.654				8,062.81
Fire Hall Borrowing	66,848,800		6,877,170	76,286.49		76,286.49	1.035		7,116.02		76,286.49
<b>Deficit Recovery</b>											
General			0			0.00					0.00
Utility			0			0.00					0.00

	Assessments			Expenditures			Revenues				
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
<b>Reserve Funds</b>											
Equipment Replacement	66,848,800			32,820.00	100.00	32,720.00	0.444		3,052.13		32,720.00
Fire Hall	66,848,800					0.00	0.000		0.00		0.00
Bridge	66,848,800			32,820.00	100.00	32,720.00	0.444		3,052.13		32,720.00
Fire Equipment	66,848,800			32,820.00	100.00	32,720.00	0.444		3,052.13		32,720.00
Recreation Reserve	66,848,800					0.00	0.000		0.00		0.00
<b>General Municipal</b>											
Rural Area			0	0.00		0.00					0.00
At Large	66,848,800		6,877,170	1,314,115.07	9,628.14	1,323,743.21	17.955	1,200,264.24	123,478.97		1,323,743.21
Business Tax, Fees						0.00					0.00
Other Revenue and Transfers				515,799.10		515,799.10				515,799.10	515,799.10
<b>Total Municipal</b>	2,055,389.96		9,928.90	2,055,389.96		2,065,318.86		2,544.27	140,186.27	515,799.10	2,065,318.85

<b>Total (Education + Municipal) Taxes</b>											
	3,165,596.96	10,000.00	3,175,596.96	20.321	2,544.27	295,649.38	516,677.69	3,175,596.94			

\* Added to Total Tax Levy on page 1







UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2017

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
Front Avenue Lift Station - Whitemouth Sewer	494/08	2017	8,338.04	8,338.04	0.00	416.90	8,754.94			8,754.94
Additional Connection - Seven Sisters Sewer	495/08	2017	2,932.16	2,932.16	0.00	146.61	3,078.77	3,078.77		0.00
Lagoon - Seven Sisters Sewer	496/08	2017	7,291.23	7,291.23	0.00	364.55	7,655.78	7,655.78		0.00
Forcemain - Seven Sisters Sewer	497/08	2017	15,847.60	15,847.60	0.00	792.38	16,639.98	16,639.98		0.00
Water Treatment Plant	564/11	2025	39,909.91	3,564.55	36,345.36	2,145.16	5,709.71	5,709.71		0.00
Water Treatment Plant Additional Connections	565/11	2020	5,046.26	1,168.69	3,877.57	258.62	1,427.31	1,427.31		0.00
Elma	579/11	2026	65,234.19	5,420.83	59,813.36	2,641.98	8,062.81	8,062.81		0.00
			144,599.39	44,563.10	100,036.29	6,766.20	51,329.30	42,574.36	0.00	8,754.94

Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
				0				
				0				
				0				
					0.00	0.00	0.00	0.00