

THE RURAL MUNICIPALITY OF WHITEMOUTH

BY-LAW NO. 717/21

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2021

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 2021, 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 \$ 82,394,390.00

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 2021 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 2021 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 - 8.809 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 - 13.527 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. 579/11, 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 by a special mill rate of 0.911 mills on the dollar on all rateable property liable thereto as provided in By-law 683/18, 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 17.169 mills on the dollar be and hereby is levied for the year 2021 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 .396 mills on the dollar sufficient to raise \$32,620.00 to provide for an Annual Levy for a Replacement Reserve Fund under Section 168 (1) as set out in By-law No. 634/15.
- (c) **THAT** a general rate of .396 mills on the dollar sufficient to raise \$32,620.00 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. 634/15.
- (d) **THAT** a general rate of .425 mills on the dollar sufficient to raise \$35,000.00 to provide for an Annual Levy for the Fire Equipment Replacement Reserve Fund under Section 168 (1) as set out in By-law No. 634/15.

PAYMENT OF TAXES:

4. **THAT** all taxes and rates imposed and levied in The Rural Municipality of Whitemouth for the year 2021 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 29th day of October A.D., 2021.

Upon all taxes remaining unpaid, there shall be added a penalty on the 1st day of November A.D., 2021 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, PASSED and **ENACTED** in open Council assembled at the Council Chambers in The Rural Municipality of Whitemouth, Province of Manitoba, this
day of _____ A.D., 2021.

Reeve

Chief Administrative Officer

For:

Against:

Read a first time this 23rd day of March, A.D., 2021

Read a second time this day of _____ A.D., 2021

Read a third time this day of _____ A.D., 2021

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

For the Year 2021

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	2,517,011.18	2,517,011.26	2,518,757.73	2,569,132.88
Total Grants in Lieu of Taxes - Page 8	290,502.88	290,502.88	285,757.45	291,472.60
Sub-total	2,807,514.06	2,807,514.14	2,804,515.18	2,860,605.48
School Requisitions (deduct) - Page 8	1,198,968.00	1,198,968.00	1,201,657.00	1,213,673.57
Municipal Taxes and Grants in Lieu of Taxes	1,608,546.06	1,608,546.14	1,602,858.18	1,646,931.91
Other Revenue - Page 2	351,640.29	573,070.40	356,638.46	354,008.88
Transfers from Accumulated Surplus & Reserves - Page 2	225,000.00	226,024.98	867,000.00	500,000.00
Total Municipal Revenue	2,185,186.35	2,407,641.52	2,826,496.64	2,500,940.79

EXPENDITURE

General Government Services	515,725.00	454,117.12	512,350.00	521,679.00
Protective Services	194,250.00	162,550.47	210,900.00	208,077.00
Transportation Services	625,605.00	568,967.73	626,137.50	638,660.25
Environmental Health Services	107,816.05	108,513.46	111,780.00	114,015.60
Public Health and Welfare Services	26,600.00	15,289.35	23,600.00	23,000.00
Environmental Development Services	28,000.00	25,298.01	28,000.00	28,000.00
Economic Development Services	73,000.00	40,951.51	73,000.00	73,000.00
Recreation and Cultural Services	89,350.00	84,684.32	105,850.00	110,597.00
Fiscal Services	312,256.18	343,413.72	948,828.87	573,829.35
Transfers - Deficit Recovery - Page 9	8,556.00	8,556.00		
- To Reserves - Page 5	184,032.00	585,532.00	184,032.00	200,082.59
Total Basic Expenditure	2,165,190.23	2,397,873.69	2,824,478.37	2,490,940.79
Allowance For Tax Assets - Page 8	19,996.12	8,116.30	2,018.27	10,000.00
Total Municipal Expenditure	2,185,186.35	2,405,989.99	2,826,496.64	2,500,940.79
Net Operating Surplus (Deficit)	0.00	1,651.53	-0.00	0.00

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

R.M. of Whitemouth

For the Year 2021

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added	15,000.00	43,897.27	20,000.00	15,000.00
Tax Penalties	24,000.00	23,418.95	24,000.00	24,000.00
Licenses				
- Animal	300.00	225.00	300.00	300.00
- Other Tax Certificates	2,500.00	4,100.00	4,000.00	2,500.00
- Other Lottery	100.00	50.00	50.00	100.00
Permits				
- Building	11,000.00	14,451.35	14,000.00	11,000.00
- Other Variation	1,000.00	700.00	1,000.00	1,000.00
Sales of Service				
- General Government	2,000.00	662.62	2,000.00	2,000.00
- Protective	12,500.00	16,031.31	12,500.00	12,750.00
- Transportation	8,000.00	7,067.32	9,000.00	8,000.00
- Environmental Health				
- Public Health and Welfare	10,000.00	1,188.00	5,000.00	10,000.00
- Environmental Development				
- Economic Development		16.00		
- Recreation and Culture				
- Other				
Sales of Goods	1,500.00	75,438.00	1,500.00	1,500.00
Rentals	8,300.00	8,742.73	8,300.00	8,300.00
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	0.00	4,879.26	0.00	
Development and Dedication Fees				
Unconditional Grants - Municipal Operating				
- Other	85,000.00	127,512.41	85,000.00	85,000.00
- Other - Federal		93,217.23		
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	83,792.00	83,792.00	83,792.00	83,792.00
- Provincial Government	43,500.00	7,831.57	31,500.00	45,000.00
- Municipal Government				
- Other				
- Other				
Other Income				
Hydro Frozen Grant	36,850.00	36,843.59	36,850.00	36,850.00
AMM rebate	3,000.00	17,628.07	13,000.00	3,000.00
Co-op rebate	1,000.00	2,224.00	2,000.00	1,000.00
Misc	978.29	1,833.72	1,526.46	1,596.88
Total Other Revenue - Page 1	351,640.29	573,070.40	356,638.46	354,008.88
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	225,000.00	226,024.98	867,000.00	500,000.00
Total Transfers - Page 1	225,000.00	226,024.98	867,000.00	500,000.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	576,640.29	799,095.38	1,223,638.46	854,008.88

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2021

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	81,700.00	60,667.03	77,700.00	79,254.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	261,250.00	262,869.21	270,000.00	275,400.00
1215	Office	82,650.00	70,740.18	83,550.00	85,221.00
1216	Legal	27,500.00	15,067.99	27,500.00	28,050.00
1217	Audit	25,000.00	24,000.00	25,000.00	25,500.00
1218	Assessment	24,000.00	23,543.00	24,000.00	24,480.00
1240	Taxation	600.00	610.13	600.00	612.00
1300	Other General Government				
1310	Elections	900.00		900.00	
1320	Conventions	7,500.00	729.10	10,500.00	10,710.00
1330	Damage Claims and Liability Insurance	26,775.00	27,644.86	28,000.00	28,560.00
1340	Intergovernmental Relations	7,550.00	4,180.19	5,800.00	5,916.00
1350	Grants - General	4,500.00	6,434.60	4,500.00	4,590.00
1360	Other General Government-Sundry	21,000.00	7,348.83	8,500.00	8,670.00
	Past-Service Pension Payments				
	Unallocated Employee Benefits (Health Care Spending)	0.00		0.00	0.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		570,925.00	503,835.12	566,550.00	576,963.00
1989	Recoveries (deduct) - Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,284.00
1990	Recoveries (deduct) - Planning Administration	-6,000.00	-2,183.56	-5,000.00	-5,100.00
1991	Recoveries (deduct) - Utility Wm Sewer	-6,750.00	-6,500.17	-6,750.00	-6,885.00
1992	Recoveries (deduct) - Utility Water	-31,500.00	-30,334.10	-31,500.00	-32,130.00
1993	Recoveries (deduct) - Utility SS Sewer	-6,750.00	-6,500.17	-6,750.00	-6,885.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		515,725.00	454,117.12	512,350.00	521,679.00
PROTECTIVE SERVICES					
2100	By-law Enforcement	8,000.00	8,199.84	12,000.00	12,240.00
2400	Fire	137,300.00	108,557.69	137,300.00	142,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	28,250.00	20,313.36	33,250.00	29,000.00
2520	Flood Control				0.00
2550	Other	4,000.00	2,325.35	4,000.00	
2600	Other Protection				
2621	Building Inspection				
2640	Animal and Pest Control	9,950.00	16,194.44	16,850.00	17,187.00
2650	Other - Traffic Services				
	Other - 911	6,750.00	6,959.79	7,500.00	7,650.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1		194,250.00	162,550.47	210,900.00	208,077.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	7,500.00	12,360.00	10,000.00	10,200.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	73,500.00	60,583.07	70,000.00	71,400.00
32302	- Equipment Fuel	30,000.00	37,081.65	30,000.00	30,600.00
32303	- Equipment Repairs and Maintenance	78,000.00	62,076.12	59,000.00	60,180.00
32304	- Equipment Insurance and Registration	10,500.00	10,698.53	11,000.00	11,220.00
32305	- Workshop and Yard Operations	46,500.00	41,669.62	43,000.00	43,860.00
	- Administration & Training	24,000.00	31,296.92	34,500.00	35,190.00
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Road Construction and Maintenance					
32311	- Labour	55,500.00	46,530.73	50,000.00	51,000.00
32312	- Materials	137,000.00	121,901.30	147,000.00	149,940.00
32313	- Contract	5,000.00	42,978.28	27,000.00	27,540.00
32321	- Road Reconstruction	1,000.00	2,136.58	1,000.00	1,020.00
	-				
Transportation Services Sub-Total Forward to Page 4		468,500.00	469,312.80	482,500.00	492,150.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2021

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		468,500.00	469,312.80	482,500.00	492,150.00
32330	Sidewalks and Boulevards	8,500.00	5,174.50	8,750.00	8,925.00
32340	Ditches and Road Drainage	58,000.00	22,235.31	50,000.00	51,000.00
32350	Storm Sewers				
32360	Street Cleaning	1,000.00	1,312.50	1,500.00	1,530.00
32371	Snow and Ice Removal - Labour	29,000.00	25,277.41	29,000.00	29,580.00
32372	- Materials	11,500.00	3,421.21	11,500.00	11,730.00
32373	- Rentals	16,000.00	17,856.25	16,000.00	16,320.00
	- _____				
32400	Bridges	21,500.00	12,455.02	16,500.00	16,830.00
32500	Street Lighting	22,000.00	16,010.33	19,000.00	19,380.00
32600	Traffic Services				
32700	Parking				
32900	Other Road Transport	4,500.00	9,594.88	7,000.00	7,140.00
	Road Stabilization - ratepayers	6,000.00	5,373.12	6,000.00	6,120.00
	Recovery from utility	-20,895.00	-19,055.60	-21,612.50	-22,044.75
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		625,605.00	568,967.73	626,137.50	638,660.25
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Waste Management Facility & Brush Site	107,386.05	108,219.76	111,500.00	113,730.00
Other Environmental Health					
4480	Municipal Wells	430.00	293.70	280.00	285.60
4490	Landfill post closure costs				
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		107,816.05	108,513.46	111,780.00	114,015.60
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Medical Lobby Committee	1,000.00	0.00	0.00	0.00
5160	Cemeteries	2,000.00	2,000.00	2,000.00	2,040.00
5186	Other Handi-Van	20,000.00	8,751.60	18,000.00	18,360.00
	Other - Day Care	1,000.00	2,011.50	1,000.00	
Medical Care					
5220	Medical Officer				
	Other - Nurse Practitioner				
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		26,600.00	15,289.35	23,600.00	23,000.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	28,000.00	25,298.01	28,000.00	28,000.00
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		28,000.00	25,298.01	28,000.00	28,000.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2021

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land	3,000.00	4,166.36	10,000.00	10,000.00
7125	Community Development Corporation				
7130	Water Resources and Conservation Grants	8,000.00			0.00
7200	Regional Development				
7300	Industrial/Subdivision Development				
7400	Other Economic Development	50,000.00	21,536.81	50,000.00	50,000.00
7410	Tourism	12,000.00	15,248.34	13,000.00	13,000.00
7420	Public Receptions				

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	73,000.00	40,951.51	73,000.00	73,000.00
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		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls	40,600.00	43,507.55	45,350.00	46,257.00
8130	Canoe Launches and Beaches	5,000.00	4,682.79	5,000.00	8,000.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds				
8190	Other Recreational Facilities Grants	8,000.00		8,000.00	8,000.00
	Recreation Director	30,250.00	31,238.50	42,000.00	42,840.00
8240	Museums	2,500.00	2,518.07	2,500.00	2,500.00
8250	Libraries	3,000.00	2,737.41	3,000.00	3,000.00
8280	Other Cultural Facilities				

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	89,350.00	84,684.32	105,850.00	110,597.00
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		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
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	222,000.00	253,157.54	860,000.00	485,000.00
9330	Transfer to Utility - Page 6	15,199.83	15,199.83	13,772.62	13,773.00
9410	Debenture Debt Charges - Page 11	75,056.35	75,056.35	75,056.35	75,056.35
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Other Fiscal Services				

TOTAL FISCAL SERVICES - TO PAGE 1	312,256.18	343,413.72	948,828.87	573,829.35
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		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
TRANSFERS					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	32,620.00	266,120.00	32,620.00	75,000.00
9912	- Fire Department Equipment	35,000.00	75,000.00	35,000.00	
9913	- Gas Tax	83,792.00	83,792.00	83,792.00	87,582.59
	- Fire Hall				
	- Bridge	32,620.00	32,620.00	32,620.00	37,500.00
	- Infrastructure Development		70,000.00		
	- Recreation		8,000.00		
	- Mobility Disad. Vehicle Replacement		50,000.00		

TOTAL TRANSFERS - TO PAGE 1	184,032.00	585,532.00	184,032.00	200,082.59
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**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

For the Year 2021

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES				
	- Residential	540,000.00	546,312.59	545,000.00	550,000.00
	- Commercial and Bulk	14,000.00	5,480.50	6,000.00	6,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES				
	- Whitemouth	52,000.00	51,243.58	52,000.00	53,000.00
	- Seven Sisters	14,000.00	16,437.58	16,000.00	17,000.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	620,000.00	619,474.25	619,000.00	626,000.00
330	Penalties	2,950.00	4,764.32	5,650.00	6,000.00
340	Hydrant Rentals	6,600.00	6,600.00	6,600.00	6,600.00
350	Installation Service				
360	Connection Revenue - Net	10,000.00	164,500.00	10,000.00	10,000.00
370	Provincial Grants				
380	Other Revenue	400.00	388.50	400.00	400.00
390	Transfer from Revenue Fund - Page 5	15,199.83	15,199.83	13,772.52	13,772.52
396	Transfer from Reserves - Page 13			130,000.00	
397	Deficit Recovery	13,650.00	12,109.99	12,500.00	13,000.00
	TOTAL REVENUE	668,799.83	823,036.89	797,922.52	675,772.52

EXPENDITURE

410	WATER SUPPLY				
411	Administration	31,500.00	34,045.62	34,000.00	34,000.00
412	Customer Billings and Collections				
413	Purification and Treatment	30,000.00	27,591.56	30,000.00	30,000.00
414	Water Purchases				
415	Service of Supply	130,000.00	150,148.59	160,000.00	160,000.00
416	Transmissions and Distribution	80,000.00	100,408.92	102,000.00	110,000.00
417	Other Water Supply Costs	50,000.00	23,399.38	30,000.00	30,000.00
418	Utilities	47,000.00	42,781.76	47,000.00	45,000.00
	TOTAL	368,500.00	378,375.83	403,000.00	409,000.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration - Whitemouth	6,750.00	6,500.17	6,750.00	6,750.00
421	Administration - Seven Sisters	6,750.00	6,500.17	6,750.00	6,750.00
422	Sewer System Maintenance- Seven Sisters	8,850.00	7,300.52	6,900.00	7,500.00
423	Sewer System Maintenance - Whitemouth	21,600.00	22,995.70	23,750.00	24,000.00
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	41,950.00	43,296.56	44,150.00	45,000.00
430	TRANSFER TO CAPITAL - Page 13	35,000.00	13,386.58	162,000.00	35,000.00
450	DEBENTURE DEBT CHARGES - Page 12	15,199.83	15,199.83	13,772.52	13,772.52
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9	13,650.00	12,109.99	12,500.00	13,000.00
473	Transfer to Utility Reserve	194,500.00	291,000.00	162,500.00	160,000.00
474	Transfer to _____ Reserve				
	TOTAL	208,150.00	303,109.99	175,000.00	173,000.00
	TOTAL EXPENDITURE	668,799.83	753,368.79	797,922.52	675,772.52
	NET OPERATING SURPLUS (DEFICIT)	-0.00	69,668.10	0.00	0.00

CALCULATION OF TAX LEVIES
R.M. of Whittemouth

For the Year 2021

Education (Requisition) Taxes:	Assessments		Expenditures		Revenues		
	Taxable	Grazing Lease and/or Converted fees	Basic	Allowance	Mill Rate (M/R)	Grants In Lieu of Taxes	Total
Education Support Levy (ESL)	4,946,900		99,022.00	3.23	8.809	55,447.99	99,025.23
School Division	74,458,270	61,720	1,102,635.00	35.18	13.527	94,638.27	1,102,670.18
School Division							0.00
School Division							0.00
School Division							0.00
School Division							0.00
Total Education Taxes	79,405,170	61,720	1,201,657.00	38.41		150,086.26	1,201,695.41

Page 1

Municipal Taxes:	Assessments		Expenditures		Revenues		
	Taxable	Otherwise Exempt	Basic	Allowance Tax Assets	Mill Rate Frt/PP	Grants In Lieu of Taxes	Total
Local Urban Districts							
L.U.D.							0.00
L.U.D.							0.00
L.U.D.							0.00
Debtenture Debt Charges							
BL 564/11 - WTP & Waterline	5,578,370	204,620	5,709.71	0		208.06	5,709.71
BL 565/11 - WTP Add. Conn.							
BL 579/11 - Elma Water	428,520		8,662.80	0		8,062.80	8,062.80
Fire Hall Borrowing	75,374,120		75,056.35	4.94	0.911	6,395.47	75,061.29
							0.00
							0.00
Total Municipal Taxes	75,374,120	204,620	81,255.50	4.94		14,468.33	81,255.50

Page 1

Special Services Levies	Assessments		Expenditures		Revenues		
	Taxable	Otherwise Exempt	Basic	Allowance Tax Assets	Mill Rate Frt/PP	Grants In Lieu of Taxes	Total
General							
Utility							
Reserve Funds							
Bridge Reserve	75,374,120		32,620.00	8.18	0.398	29,848.15	32,628.18
Machinery Replacement	75,374,120		32,620.00	8.18	0.396	29,848.15	32,628.18
Fire Equipment Reserve	75,374,120		35,000.00	17.62	0.425	32,034.00	35,017.62
General Municipal							
Rural Area							
At Large	75,374,120		1,412,605.95	1,940.94	17.168	1,294,022.89	1,414,546.89
Business Tax, Fees							
Other Revenue and Transfers							
Total Municipal	236,122,360	0	1,445,226.95	1,940.94		1,326,733.19	1,445,226.95

Page 1

Total (Education + Municipal) Taxes	Assessments		Expenditures		Revenues		
	Taxable	Otherwise Exempt	Basic	Allowance Tax Assets	Mill Rate Frt/PP	Grants In Lieu of Taxes	Total
General							
Utility							
Reserve Funds							
Bridge Reserve	75,374,120		32,620.00	8.18	0.398	29,848.15	32,628.18
Machinery Replacement	75,374,120		32,620.00	8.18	0.396	29,848.15	32,628.18
Fire Equipment Reserve	75,374,120		35,000.00	17.62	0.425	32,034.00	35,017.62
General Municipal							
Rural Area							
At Large	75,374,120		1,412,605.95	1,940.94	17.168	1,294,022.89	1,414,546.89
Business Tax, Fees							
Other Revenue and Transfers							
Total Municipal	236,122,360	0	1,445,226.95	1,940.94		1,326,733.19	1,445,226.95

Page 1

Total (Education + Municipal) Taxes	Assessments		Expenditures		Revenues		
	Taxable	Otherwise Exempt	Basic	Allowance Tax Assets	Mill Rate Frt/PP	Grants In Lieu of Taxes	Total
General							
Utility							
Reserve Funds							
Bridge Reserve	75,374,120		32,620.00	8.18	0.398	29,848.15	32,628.18
Machinery Replacement	75,374,120		32,620.00	8.18	0.396	29,848.15	32,628.18
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General Municipal							
Rural Area							
At Large	75,374,120		1,412,605.95	1,940.94	17.168	1,294,022.89	1,414,546.89
Business Tax, Fees							
Other Revenue and Transfers							
Total Municipal	236,122,360	0	1,445,226.95	1,940.94		1,326,733.19	1,445,226.95

Page 1

Total (Education + Municipal) Taxes	Assessments		Expenditures		Revenues		
	Taxable	Otherwise Exempt	Basic	Allowance Tax Assets	Mill Rate Frt/PP	Grants In Lieu of Taxes	Total
General							
Utility							
Reserve Funds							
Bridge Reserve	75,374,120		32,620.00	8.18	0.398	29,848.15	32,628.18
Machinery Replacement	75,374,120		32,620.00	8.18	0.396	29,848.15	32,628.18
Fire Equipment Reserve	75,374,120		35,000.00	17.62	0.425	32,034.00	35,017.62
General Municipal							
Rural Area							
At Large	75,374,120		1,412,605.95	1,940.94	17.168	1,294,022.89	1,414,546.89
Business Tax, Fees							
Other Revenue and Transfers							
Total Municipal	236,122,360	0	1,445,226.95	1,940.94		1,326,733.19	1,445,226.95

Page 1

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

R.M. of Whitemouth

For the Year 2021

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
CNR		2,541,530	41.632	105,808.98		105,808.98
NTE		107,640	41.632	4,481.27		4,481.27
CPR		2,536,760	41.632	105,610.39		105,610.39
HMQ (Manitoba)	1,250		19.296	24.12		24.12
HMQ (Manitoba)		5,980	41.632	248.96		248.96
Natural Res. Crown Land	8,820		32.823	289.50		289.50
Sustainable Dev - Forestry	1,400		32.823	45.95		45.95
Highways Transportation		135,460	41.632	5,639.47		5,639.47
Highways Transportation	32,140		32.823	1,054.93	104.03	1,158.96
Housing	110,610		32.823	3,630.55		3,630.55
Manitoba Hydro	422,960		32.823	13,882.82	104.03	13,986.85
Manitoba Hydro		842,390	41.632	35,070.38		35,070.38
Manitoba Hydro	2,990		19.296	57.70		57.70
Manitoba Hydro		7,610	28.105	213.88		213.88
HMQ (Canada)	145,630		32.823	4,780.01		4,780.01
HMQ (Canada)		79,950	41.632	3,328.48		3,328.48
Vid Rail		5,330	41.632	221.90		221.90
Winnipeg Hydro		19,650	41.632	818.07		818.07
Winnipeg Hydro		12,170	28.105	342.04		342.04
						0.00

Total - Pages 1, 8

285,757.45

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Handi-Van	7,000.00
Province of Manitoba	Green Team	4,500.00
Province of Manitoba	Asset Mgmt	20,000.00

Total - Page 2

31,500.00

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount
\$12,093.00	2016	3	PUB order 55/19	4,200.00
\$43,293.00	2017	5	PUB order 55/19	8,300.00

Total - Page 6

12,500.00

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

For the Year 2021

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Office upgrade	30,000.00			30,000.00	
Sidewalks	50,000.00			50,000.00	
Silver Bridge & River Hills Bridge	150,000.00			150,000.00	
Fire Truck	525,000.00			525,000.00	
PW half ton truck	40,000.00			40,000.00	
Riding Mower	15,000.00			15,000.00	
Elizabeth Crescent - back lane	20,000.00			20,000.00	
Elevator Road Sewer	42,000.00		12,000.00	30,000.00	
Drainage	30,000.00			30,000.00	
Hydrant replacement	20,000.00		20,000.00		
Waterline extension	100,000.00			100,000.00	
	1,022,000.00				

TOTAL 0.00

Page 5

32,000.00

Page 6

990,000.00

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
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
Gas Tax		\$110,000		\$12,000	\$476,905
Bridge Reserve		\$150,000			\$331,639
Whitemouth Sewer			\$12,000	\$18,000	\$18,275
Equipment Replacement Reserve		\$55,000			\$216,157
Fire Equipment Replacement Reserve		525,000.00			\$523,487.28
Elizabeth Crescent Reserve		20,000.00			\$50,060.40
Infrastructure Development	7,000.00				\$137,106.90
Water reserve			20,000.00	100,000.00	\$522,309.85
	7,000.00				

Page 2 860,000.00

Part 1

32,000.00

Page 6

130,000.00

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

(Head of Council)

(Chief Administrative Officer)

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The Rural Municipality of Whitemouth
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website address: www.rmwhitemouth.com

Reeve Walter Amerongen * Deputy Reeve Manny Sikkenga * Councillor Lori Bachman * Councillor Tim Honke * Councillor Glenn Malkoske

Rural Municipality of Whitemouth PUBLIC HEARING

Council of the Rural Municipality of Whitemouth intends to present its financial plan for the fiscal year 2021 at a Public Hearing held by conference call, at **The Rural Municipality of Whitemouth Council Chambers, Whitemouth, MB.** Tuesday, May 4, 2021 at 7:00 p.m.

Council will hear any person who wishes to make a representation, ask questions, or register an objection to the financial plan, as provided. Questions and remarks may also be directed by letter to our Chief Administrative Officer or through our email address at: info@rmwhitemouth.com.

Teleconference information

Dial in: 1 866-792-1319

Conference ID: 1719254

