

THE RURAL MUNICIPALITY OF WHITEMOUTH

BY-LAW NO. 744/23

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2023

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 2023, 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 \$ 104,746,150;

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 2023 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 2023 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 - 8.140 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 - 11.518 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 0.717 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 15.122 mills on the dollar be and hereby is levied for the year 2023 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 .312 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 .312 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 .335 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 2023 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., 2023.

Upon all taxes remaining unpaid, there shall be added a penalty on the 1st day of November A.D., 2023 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 9th day of May, A.D., 2023.



Reeve



Chief Administrative Officer

For:

Against:

Read a first time this 28th day of March, A.D., 2023
Read a second time this 11th day of April, A.D., 2023
Read a third time this 9th day of May, A.D., 2023

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth



For the Year 2023

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	2,566,306.61	2,566,306.78	2,726,400.79	2,780,928.80
Total Grants in Lieu of Taxes - Page 8	283,217.04	283,217.04	330,831.87	337,448.50
Sub-total	2,849,523.64	2,849,523.82	3,057,232.65	3,118,377.30
School Requisitions (deduct) - Page 8	1,197,126.00	1,197,126.00	1,284,957.00	1,297,806.57
Municipal Taxes and Grants in Lieu of Taxes	1,652,397.64	1,652,397.82	1,772,275.65	1,820,570.73
Other Revenue - Page 2	419,964.62	524,949.37	494,014.17	409,156.88
Transfers from Accumulated Surplus & Reserves - Page 2	579,000.00	323,349.48	600,000.00	500,000.00
Total Municipal Revenue	2,651,362.26	2,500,696.67	2,866,289.82	2,729,727.61

EXPENDITURE

General Government Services	527,450.00	471,775.50	546,705.00	556,721.10
Protective Services	221,900.00	268,120.56	219,150.00	206,547.00
Transportation Services	747,625.00	934,447.29	788,198.75	803,962.73
Environmental Health Services	115,780.00	116,283.92	119,345.00	121,731.90
Public Health and Welfare Services	23,600.00	14,665.01	48,450.00	23,867.00
Environmental Development Services	31,000.00	24,362.18	31,000.00	31,000.00
Economic Development Services	74,000.00	29,458.60	46,000.00	46,000.00
Recreation and Cultural Services	182,600.00	139,568.31	85,500.00	88,805.00
Fiscal Services	542,828.87	366,734.69	788,828.87	573,829.35
Transfers - Deficit Recovery - Page 9	0.00	0.00		
- To Reserves - Page 5	184,032.00	135,280.61	191,650.00	200,082.59
Total Basic Expenditure	2,650,815.87	2,500,696.67	2,864,827.62	2,652,546.67
Allowance For Tax Assets - Page 8	546.39		1,462.20	1,000.00
Total Municipal Expenditure	2,651,362.26	2,500,696.67	2,866,289.82	2,653,546.67
Net Operating Surplus (Deficit)	0.00	0.00	0.00	76,180.95

Departmental Use Only	Adopted by Resolution of Council <div style="text-align: right;">  _____ (Head of Council) </div> <div style="text-align: right; margin-top: 10px;">  _____ (Chief Administrative Officer) </div>	May 9 2023
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**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

R.M. of Whitemouth

For the Year 2023

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	20,000.00	23,686.66	24,000.00	24,000.00
Tax Penalties	24,000.00	20,149.53	22,000.00	22,000.00
Licenses	300.00	325.00	300.00	300.00
- Animal				
- Other Tax Certificates	4,000.00	5,600.00	5,500.00	5,500.00
- Other Lottery	50.00	84.00	75.00	100.00
Permits	14,000.00	10,871.23	14,000.00	14,000.00
- Building				
- Other Variation	1,000.00	1,500.00	1,000.00	1,000.00
- Fines		979.00	500.00	500.00
Sales of Service	2,000.00	1,668.40	2,000.00	2,000.00
- General Government				
- Protective	13,860.00	47,639.26	14,547.20	15,000.00
- Transportation	10,000.00	8,755.50	9,000.00	9,000.00
- Environmental Health				
- Public Health and Welfare	5,000.00		5,000.00	10,000.00
- Environmental Development				
- Economic Development				
- Recreation and Culture				
- Other _____				
Sales of Goods	41,500.00	10,148.50	1,500.00	1,500.00
Rentals	8,300.00	8,282.47	8,400.00	8,400.00
Trailer Park Rentals				
Trailer Park Fees / Grazing Leases	1,320.00	1,320.00		
Concessions and Franchises				
Returns from Investments	0.00	2,728.09	1,000.00	1,000.00
Development and Dedication Fees				
Unconditional Grants - Municipal Operating				
- Other _____	127,500.00	128,401.99	222,952.00	128,000.00
- Other - Federal				
Conditional Grants		4,580.11		
- Federal Government				
- Federal - Gas Tax	83,792.00	87,601.00	91,410.00	91,410.00
(Page 9) - Provincial Government	10,000.00	87,958.76	10,500.00	15,000.00
- Municipal Government				
- Other ___ DFA				
- Other _____				
Other Income	36,850.00	36,843.59	36,850.00	36,850.00
Hydro Frozen Grant				
AMM rebate	13,000.00	25,731.98	20,000.00	20,000.00
Co-op rebate	2,000.00	2,009.00	2,000.00	2,000.00
Misc	1,492.62	8,085.30	1,479.97	1,596.88
Total Other Revenue - Page 1	419,964.62	524,949.37	494,014.17	409,156.88
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	867,000.00	323,349.48	600,000.00	500,000.00
Total Transfers - Page 1	867,000.00	323,349.48	600,000.00	500,000.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	1,286,964.62	848,298.85	1,094,014.17	909,156.88

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2023

		Last Year	Last Year	This Year	Next Year
		Budgeted	Budgeted	Budgeted	Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	77,700.00	70,707.35	78,000.00	79,560.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	282,000.00	271,449.27	310,330.00	316,536.60
1215	Office	63,550.00	46,740.15	55,750.00	56,865.00
1216	Legal	35,000.00	11,961.02	35,000.00	35,700.00
1217	Audit	25,000.00	25,000.00	26,000.00	26,520.00
1218	Assessment	24,000.00	23,165.00	24,000.00	24,480.00
1240	Taxation	600.00	607.28	625.00	637.50
1300	Other General Government				
1310	Elections	7,500.00	3,974.64	900.00	900.00
1320	Conventions	10,500.00	9,263.04	11,000.00	11,220.00
1330	Damage Claims and Liability Insurance	35,000.00	36,897.79	38,000.00	38,760.00
1340	Intergovernmental Relations	7,800.00	11,514.85	7,800.00	7,956.00
1350	Grants - General	4,500.00	3,668.23	4,500.00	4,500.00
1360	Other General Government-Sundry	8,500.00	6,458.13	8,000.00	8,160.00
	Past-Service Pension Payments				
	Unallocated Employee Benefits (Health Care Spending)	0.00		0.00	0.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		581,650.00	521,406.75	599,905.00	611,795.10
1989	Recoveries (deduct) - Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,284.00
1990	Recoveries (deduct) - Planning Administration	-5,000.00	-2,845.46	-4,000.00	-4,080.00
1991	Recoveries (deduct) - Utility Wm Sewer	-6,750.00	-6,387.87	-6,750.00	-6,885.00
1992	Recoveries (deduct) - Utility Water	-31,500.00	-29,810.05	-31,500.00	-32,130.00
1993	Recoveries (deduct) - Utility SS Sewer	-6,750.00	-6,387.87	-6,750.00	-6,885.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		527,450.00	471,775.50	546,705.00	557,531.10
PROTECTIVE SERVICES					
2100	By-law Enforcement	12,500.00	9,568.76	12,500.00	12,750.00
2400	Fire	146,300.00	171,427.95	150,800.00	152,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	34,750.00	25,509.47	33,500.00	35,000.00
2520	Flood Control		44305.18		0.00
2550	Other - Covid 19	4,000.00		0.00	
2600	Other Protection				
2621	Building Inspection				
2640	Animal and Pest Control	16,850.00	9,929.02	14,850.00	15,147.00
2650	Other - Traffic Services				
	Other - 911	7,500.00	7,380.18	7,500.00	7,650.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1		221,900.00	268,120.56	219,150.00	222,547.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	1,000.00	2,761.74	2,250.00	2,295.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	70,000.00	74,892.60	71,660.00	73,093.20
32302	- Equipment Fuel	50,000.00	82,207.05	80,000.00	81,600.00
32303	- Equipment Repairs and Maintenance	59,000.00	70,329.45	72,000.00	73,440.00
32304	- Equipment Insurance and Registration	13,000.00	16,754.68	17,000.00	17,340.00
32305	- Workshop and Yard Operations	39,500.00	34,956.15	38,000.00	38,760.00
	- Administration & Training	34,500.00	31,977.34	49,500.00	50,490.00
	- _____				
Road Construction and Maintenance					
32311	- Labour	55,000.00	56,232.42	53,000.00	54,060.00
32312	- Materials	174,000.00	194,562.27	178,000.00	181,560.00
32313	- Contract	120,000.00	50,552.79	60,000.00	61,200.00
32321	- Road Reconstruction	0.00	2,534.56	1,000.00	1,020.00
	- _____				
Transportation Services Sub-Total Forward to Page 4		616,000.00	617,761.05	622,410.00	634,858.20

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		616,000.00	617,761.05	622,410.00	634,858.20
32330	Sidewalks and Boulevards	6,250.00	7,906.09	7,750.00	7,905.00
32340	Ditches and Road Drainage	54,000.00	15,431.72	52,000.00	53,040.00
32350	Storm Sewers				
32360	Street Cleaning	2,000.00	1,685.40	2,000.00	2,040.00
32371	Snow and Ice Removal - Labour	21,000.00	32,734.25	22,000.00	22,440.00
32372	- Materials	11,000.00	5,307.24	6,000.00	6,120.00
32373	- Rentals	14,000.00	186,697.25	20,000.00	20,400.00
	- _____				
32400	Bridges	15,000.00	63,713.53	47,000.00	47,940.00
32500	Street Lighting	19,000.00	16,551.84	18,000.00	18,360.00
32600	Traffic Services				
32700	Parking				
32900	Other Road Transport	7,000.00	9,259.66	9,000.00	9,180.00
	Road Stabilization - ratepayers	6,000.00	7,713.28	8,000.00	8,160.00
	Recovery from utility	-23,625.00	-30,314.02	-25,961.25	-26,480.48
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		747,625.00	934,447.29	788,198.75	803,962.73
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Waste Management Facility & Brush Site	115,500.00	115,972.41	119,050.00	121,431.00
Other Environmental Health					
4480	Municipal Wells	280.00	311.51	295.00	300.90
4490	Landfill post closure costs				
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		115,780.00	116,283.92	119,345.00	121,731.90
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Medical Lobby Committee	0.00		0.00	0.00
5160	Cemeteries	2,000.00	2,000.00	2,000.00	2,040.00
5186	Other Handi-Van	18,000.00	10,098.76	18,850.00	19,227.00
	Other - Child Care	1,000.00	40.00	25,000.00	
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		23,600.00	14,665.01	48,450.00	23,867.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	31,000.00	24,362.18	31,000.00	31,000.00
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		31,000.00	24,362.18	31,000.00	31,000.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2023

		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	10,000.00	2,388.49	7,000.00	7,000.00
7124	Drainage of Land				
7125	Community Development Corporation				0.00
7130	Water Resources and Conservation Grants				
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7200	Regional Development				
7300	Industrial/Subdivision Development				
7400	Other Economic Development	50,000.00	18,006.19	25,000.00	25,000.00
7410	Tourism	14,000.00	9,063.92	14,000.00	14,000.00
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		74,000.00	29,458.60	46,000.00	46,000.00

RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls	46,350.00	47,584.19	48,250.00	49,215.00
8130	Canoe Launches and Beaches	7,000.00	6,608.99	6,000.00	8,000.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds				
8190	Other Recreational Facilities				
	Grants	83,000.00	75,300.00	8,000.00	8,000.00
	Recreation Director	40,000.00	4,013.64	17,000.00	17,340.00
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8240	Museums	3,250.00	3,304.93	3,250.00	3,250.00
8250	Libraries	3,000.00	2,756.56	3,000.00	3,000.00
8280	Other Cultural Facilities				
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TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		182,600.00	139,568.31	85,500.00	88,805.00

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	454,000.00	277,905.82	700,000.00	485,000.00
9330	Transfer to Utility - Page 6	13,772.52	13,772.52	13,772.52	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				
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TOTAL FISCAL SERVICES - TO PAGE 1		542,828.87	366,734.69	788,828.87	573,829.35

TRANSFERS					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	32,620.00	39,617.31	32,620.00	75,000.00
9912	- Fire Department Equipment	35,000.00	8,062.30	35,000.00	
9913	- Gas Tax	83,792.00	87,601.00	91,410.00	87,582.59
	- Fire Hall				
	- Bridge	32,620.00		32,620.00	37,500.00
	- Infrastructure Development				
	- Recreation				
	- Mobility Disad. Vehicle Replacement				
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TOTAL TRANSFERS - TO PAGE 1		184,032.00	135,280.61	191,650.00	200,082.59

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

For the Year 2023

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	600,000.00	569,338.55	600,000.00	625,000.00
	- Residential				
	- Commercial and Bulk	10,000.00	7,905.00	10,000.00	10,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES	60,000.00	57,075.23	60,000.00	60,000.00
	- Whitemouth	24,000.00	27,100.57	27,000.00	27,000.00
	- Seven Sisters				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	694,000.00	661,419.35	697,000.00	722,000.00
330	Penalties	3,550.00	4,690.98	4,587.00	4,500.00
340	Hydrant Rentals	6,600.00	6,800.00	6,800.00	6,800.00
350	Installation Service				
360	Connection Revenue - Net	10,000.00	107,500.00	10,000.00	10,000.00
370	Provincial Grants				
380	Other Revenue	400.00	274.00	400.00	400.00
390	Transfer from Revenue Fund - Page 5	13,772.52	13,772.52	13,772.52	13,772.52
396	Transfer from Reserves - Page 13	150,000.00	179,351.64	20,000.00	
397	Deficit Recovery	8,500.00	10,603.74	8,500.00	8,500.00
	TOTAL REVENUE	886,822.52	984,412.23	761,059.52	765,972.52

EXPENDITURE

410	WATER SUPPLY	36,000.00	35,813.24	36,000.00	37,500.00
411	Administration				
412	Customer Billings and Collections				
413	Purification and Treatment	32,000.00	48,709.67	47,500.00	50,000.00
414	Water Purchases				
415	Service of Supply	165,000.00	151,653.10	160,000.00	165,000.00
416	Transmissions and Distribution	130,000.00	155,191.98	160,000.00	170,000.00
417	Other Water Supply Costs	30,000.00	36,443.57	37,500.00	40,000.00
418	Utilities	47,000.00	44,168.83	47,000.00	48,000.00
	TOTAL	440,000.00	471,980.39	488,000.00	510,500.00
420	SEWAGE COLLECTION AND DISPOSAL	7,000.00	6,387.87	7,000.00	7,500.00
421	Administration - Whitemouth	7,000.00	6,387.87	7,000.00	7,500.00
421	Administration - Seven Sisters				
422	Sewer System Maintenance- Seven Sisters	7,150.00	4,722.49	7,000.00	7,500.00
423	Sewer System Maintenance - Whitemouth	30,400.00	4,548.75	20,000.00	20,200.00
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	51,550.00	22,046.98	41,000.00	42,700.00
430	TRANSFER TO CAPITAL - Page 13	165,000.00	208,358.28	85,000.00	35,000.00
450	DEBENTURE DEBT CHARGES - Page 12	13,772.52	5,709.71	13,772.52	13,772.52
470	TRANSFERS	8,500.00	10,603.74	8,500.00	8,500.00
471	Deficit Recovery, 20____ - Page 9	208,000.00	265,713.13	124,787.00	155,500.00
473	Transfer to Utility Reserve				
474	Transfer to _____ Reserve				
	TOTAL	216,500.00	276,316.87	133,287.00	164,000.00
	TOTAL EXPENDITURE	886,822.52	984,412.23	761,059.52	765,972.52
	NET OPERATING SURPLUS (DEFICIT)	0.00	0.00	0.00	0.00

Calculation of Tax Levies
R.M. of Whittemouth

For the Year 2023

	Assessments			Expenditures			Mill Rate (M/R)	Revenues		
	Taxable	Grating Lease and/or converted fees	Grants in Lieu of Taxes	Basic	Allowance	Total		Tax Levy	Grants in Lieu of Taxes	Grating lease and / or converted fees
Education (Requisition) Taxes:										
Education Support Levy (ESL)	5,341,220		6,944,530	100,004.00	2.01	100,006.01	8.140	43,477.53	56,528.47	0.00
School Division	93,663,380	91,020	9,126,020	1,184,933.00	23.68	1,184,976.68	11.518	1,078,814.81	105,133.50	1,048.37
School Division						0.00				0.00
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	99,004,600	91,020	16,070,550	1,284,937.00	25.69	1,284,982.69		1,122,292.34	161,641.97	1,048.37

Page 1

	Assessments			Expenditures			Mill Rate F/UPP	Revenues		
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers
Local Urban Districts										
L.U.D.						0.00				0.00
L.U.D.						0.00				0.00
L.U.D.						0.00				0.00
Debt Service Charges										
BL 664/11 - WTP & Waterline	5,578,370	204,620	342,660	5,709.71	0	5,709.71		5,501.95	208.06	5,709.71
BL 665/11 - WTP Add. Conn.	428,620			8,062.81		8,062.81		8,062.80		8,062.80
BL 679/11 - Elma Water	94,666,610		10,059,640	75,056.35	48.64	75,102.99	0.717	67,880.23	7,212.76	75,102.99
Fire Hall Borrowing						-				0.00
						-				0.00
						-				0.00
Special Services Levies										
						0.00				0.00
						0.00				0.00
						0.00				0.00
Deficit Recovery										
General						0.00			0.00	0.00
Utility						0.00				0.00
Reserve Funds										
Bridge Reserve	94,686,510		10,059,640	32,620.00	60.80	32,680.80	0.312	29,642.19	3,138.61	32,680.80
Machinery Replacement	94,686,510		10,059,640	32,620.00	60.80	32,680.80	0.312	29,642.19	3,138.61	32,680.80
Fire Equipment Reserve	94,686,510		10,059,640	35,000.00	89.96	35,089.96	0.335	31,719.98	3,369.98	35,089.96
General Municipal						0.00				0.00
Rural Area						0.00				0.00
All Age	94,686,510		10,059,640	1,582,792.95	1,178.30	1,583,971.25	16.122	1,431,839.40	152,121.88	1,583,971.28
Business Tax, Fees						0.00				0.00
Other Revenue and Transfers						1,092,965.80				1,092,965.80
Total Municipal				2,864,827.62	1,436.61	2,866,264.13		1,604,108.44	169,189.89	1,092,965.80

Total (Education + Municipal) Taxes

4,149,794.62 1,462.20 4,151,246.82

Page 1

Page 1

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Page 2

2,726,400.79 330,831.87 1,094,014.17 4,151,246.82

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

R.M. of Whitemouth

For the Year 2023

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
CNR		2,693,200	36.456	98,183.30		98,183.30
NTR		107,840	36.456	3,931.42		3,931.42
NTR	990		28.316	28.03		28.03
CPR		2,728,630	36.456	99,474.94		99,474.94
HMK		124,810	36.456	4,550.07		4,550.07
HMK	1,625,890		28.316	46,038.70		46,038.70
HMK	476,860		16.798	8,010.29		8,010.29
Sustainable Dev - Forestry	19,270		28.316	545.65		545.65
Sustainable Dev - Wildlife M	17,980		28.316	509.12	104.03	613.15
Sustainable Dev - Wildlife M	414,280		16.798	6,959.08	104.03	7,063.11
Sustainable Dev - Forestry	17,680		16.798	296.99		296.99
Highways Transportation	42,370		28.316	1,199.75		1,199.75
Highways Transportation		219,970	36.456	8,019.23		8,019.23
Housing	154,580		28.316	4,377.09		4,377.09
MB Hydro		1,019,400	36.456	37,163.25		37,163.25
MB Hydro	338,900		28.316	9,596.29		9,596.29
MB Hydro	3,120		16.798	52.41		52.41
MB Hydro		3,190	16.798	53.59		53.59
Wpg Hydro		18,490	24.938	461.10		461.10
Wpg Hydro		21,790	36.456	794.38		794.38
Via		10,400	36.456	379.14		379.14

Total - Pages 1, 8

330,831.87

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Handi-Van	5,000.00
Province of Manitoba	Green Team	5,000.00

Total - Page 2

10,000.00

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
\$43,293.00	2017	5	PUB order 55/19	8,500.00

Total - Page 6

8,500.00

CAPITAL BUDGET

(current year)
R.M. of Whitemouth

For the Year 2023

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Columbarium	20,000.00			20,000.00	
Lagoon					100,000.00
Elevator Road	200,000.00			200,000.00	
Computer Upgrades	20,000.00			20,000.00	
Bridge	85,000.00			85,000.00	
S.S. lagoon berms	40,000.00		20,000.00	20,000.00	
Grader repairs	65,000.00	65,000.00			
Office renos	10,000.00	10,000.00			
Child care	25,000.00	25,000.00			
Plow truck	200,000.00			200,000.00	
Hydrants			40,000.00		
Sidewalks	50,000.00			50,000.00	
Fire Flag poles	5,000.00			5,000.00	
Curb stops	25,000.00		25,000.00		
	745,000.00				

TOTAL

100,000.00

Page 5

85,000.00

Page 6

600,000.00

Part 2

100,000.00

Part 3

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

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		250,000.00			\$594,449.51
Recreation					\$16,460.61
Handi-van					\$1,319.85
Equipment Replacement Reserve		200,000.00			\$267,227.86
Infrastructure Development		20,000.00			\$233,848.41
Cemetery reserve		20,000.00			\$64,364.13
Elizabeth Crescent					\$34,634.47
Health Care Improvement		20,000.00			\$32,033.51
Fire Equipment		5,000.00			\$39,305.13
Bridge		85,000.00			\$321,600.49
Sewer Reserve (Whitemouth)					\$65,160.95
Sewer Reserve (SS)					\$92,474.10
Water Reserve					\$621,332.64
	0.00				

Page 2

600,000.00

Part 1

0.00

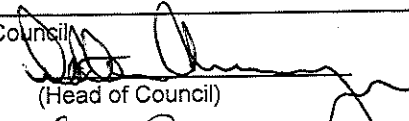
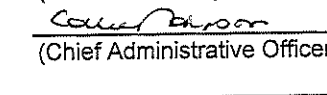
Page 6

0.00

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) May 9 2023
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