

**THE RURAL MUNICIPALITY OF WHITEMOUTH**

**BY-LAW NO. 635/15**

**BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH  
TO LEVY TAXES FOR 2015.**

**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 2015, 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 \$65,318,980;

**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 2015 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 to be levied for the year 2015 upon the assessed value of all the rateable property in the

CERTIFIED A TRUE COPY OF BY-LAW  
No. 635/15  
OF THE RURAL MUNICIPALITY OF WHITEMOUTH.  
*[Signature]*  
CHIEF ADMINISTRATIVE OFFICER

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 - 11.610 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 – 14.342 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.

**CONTROLLABLE PURPOSES:**

3. (a) **THAT** a general rate of 16.899 mills on the dollar be and hereby is levied for the year 2015 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 0.500 mills on the dollar sufficient to raise \$32,620 to provide for an Annual Levy for the Reserve Fund for the Equipment Reserve Fund under Section 168 (1) as set out in By-law No. 520/09.

- (c) **THAT** a general rate of 1.000 mills on the dollar sufficient to raise \$65,250 to provide for an Annual Levy for a Fire Hall Reserve Fund under Section 168 (1) as set out in By-law No. 562/11.
- (d) **THAT** a general rate of 0.500 mills on the dollar sufficient to raise \$32,620 to provide for an Annual Levy for the Bridge Reserve Fund under Section 168 (1) as set out in By-law No. 536/10.
- (e) **THAT** a general rate of 0.500 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. 520/09
- (f) **THAT** a general rate of 0.153 mills on the dollar sufficient to raise \$10,000 to provide for an Annual Levy for the Reserve Fund for the Recreation 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 2015 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., 2015.

Upon all taxes remaining unpaid after the 31<sup>st</sup> day of October A.D., 2015 there shall be added a penalty on the 1<sup>st</sup> day of November A.D., 2015 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 22<sup>nd</sup> day of April, A. D. 2015.

  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Chief Administrative Officer

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

# THE FINANCIAL PLAN

Rural Municipality of Whitemouth

For the Year 2015

		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>Water</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of <u>Seven Sisters Sewer</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of <u>Whitemouth 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 type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input 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 type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input 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


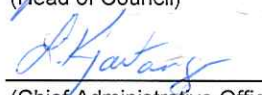
For the Year 2015

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	1,970,984.87	1,971,008.20	2,084,749.56	2,057,300.00
Total Grants in Lieu of Taxes - Page 8	271,952.44	271,952.44	282,255.32	289,000.00
Sub-total	2,242,937.31	2,242,960.64	2,367,004.88	2,346,300.00
School Requisitions (deduct) - Page 8	-976,100.00	-976,100.00	-1,032,492.00	-1,051,000.00
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	<b>1,266,837.31</b>	<b>1,266,860.64</b>	<b>1,334,512.88</b>	<b>1,295,300.00</b>
Other Revenue - Page 2	331,420.00	455,923.64	414,770.00	345,000.00
Transfers from Accumulated Surplus & Reserves - Page 2	36,000.00	26,515.00	0.00	0.00
<b>Total Municipal Revenue</b>	<b>1,634,257.31</b>	<b>1,749,299.28</b>	<b>1,749,282.88</b>	<b>1,640,300.00</b>

**EXPENDITURE**

General Government Services	351,100.00	356,421.25	365,700.00	365,700.00
Protective Services	128,500.00	97,787.90	108,300.00	68,300.00
Transportation Services	654,800.00	687,500.55	642,000.00	642,000.00
Environmental Health Services	82,450.00	83,569.29	83,830.00	83,830.00
Public Health and Welfare Services	24,100.00	33,067.42	25,100.00	25,100.00
Environmental Development Services	28,000.00	33,921.13	75,000.00	45,000.00
Economic Development Services	52,500.00	32,807.48	46,500.00	46,500.00
Recreation and Cultural Services	67,100.00	52,942.05	68,200.00	62,700.00
Fiscal Services	67,700.00	73,872.17	117,800.00	224,800.00
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	176,948.83	296,351.56	215,480.00	75,000.00
<b>Total Basic Expenditure</b>	<b>1,633,198.83</b>	<b>1,748,240.80</b>	<b>1,747,910.00</b>	<b>1,638,930.00</b>
Allowance For Tax Assets - Page 8	1,058.48	1,058.48	1,372.88	1,370.00
<b>Total Municipal Expenditure</b>	<b>1,634,257.31</b>	<b>1,749,299.28</b>	<b>1,749,282.88</b>	<b>1,640,300.00</b>
Net Operating Surplus (Deficit)	0.00	0.00	0.00	0.00

Departmental Use Only	<p>Adopted by Resolution of Council</p> <p align="right">             (Head of Council)         </p> <p align="right">             (Chief Administrative Officer)         </p> <p align="center"> <u>APRIL 22</u> 20<u>15</u> </p>
-----------------------	--

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

Rural Municipality of Whitemouth

For the Year 2015

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>Other Revenue</b>					
Taxes Added		22,500.00	24,619.53	22,500.00	22,500.00
Licenses					
	- Animal				
	- Bicycle				
	- Business				
	- Other <u>Tax Certificates</u>		1,420.00	1,000.00	1,000.00
	<u>Dogs</u>	200.00	145.00	200.00	200.00
	<u>Lottery</u>		6.00		
Permits					
	- Building			9,000.00	9,000.00
	- Other <u>Wood</u>		10.00		
	<u>Lot Grade</u>	500.00		500.00	500.00
	<u>Variation Order</u>				
Fines					
	- Other <u>Dogs</u>				
Sales of Service					
	- General Government	3,000.00	741.42	1,000.00	1,000.00
	- Protective	10,000.00	10,247.00	10,000.00	10,000.00
	- Transportation	6,500.00	15,611.51	6,500.00	6,500.00
	- Environmental Health		5,521.41		
	- Public Health and Welfare	16,000.00	16,923.88	17,000.00	17,000.00
	- Environmental Development	10,000.00	10,035.31		
	- Economic Development				
	- Recreation and Culture				
	- RM Property Sales		25,950.00		
	- Sundry				
Sales of Goods		500.00	272.00		
PW Sale of Goods/Services			7,345.65		
	-Culverts			4,000.00	4,000.00
	-Geo-tech material			1,000.00	1,000.00
Rentals		12,500.00	12,389.97	12,500.00	12,500.00
Trailer Park		1,320.00	1,320.00	1,320.00	1,320.00
	- Rentals				
	- Other <u>Crown Lands</u>				
Concessions and Franchises					
Returns from Investments			14,386.71	12,000.00	12,000.00
Tax and Redemption Penalties		16,000.00	13,718.34	15,000.00	15,000.00
Development and Dedication Fees					
Municipal Programs Grant		28,000.00	27,421.11	28,000.00	28,000.00
General Assistance Grant		61,600.00	61,390.88	61,600.00	61,600.00
Conditional Transfers					
	- Federal Government				
	Gas Tax	80,800.00	80,203.83	75,000.00	75,000.00
(Page 9)	- Provincial Government	47,000.00	75,578.31	92,250.00	8,750.00
	- Other - <u>Hydro Frozen Grant</u>		36,843.59	36,900.00	36,900.00
Other Income					
	<u>Sale of Goods</u>				
	<u>Insurance Recoveries</u>				
	<u>Miscellaneous</u>	15,000.00	13,822.19	3,500.00	3,500.00
	<u>AMM Rebate</u>			2,200.00	2,200.00
	<u>Dividend Income</u>			1,800.00	1,800.00
<b>Total Other Revenue - Page 1</b>		<b>331,420.00</b>	<b>455,923.64</b>	<b>414,770.00</b>	<b>331,270.00</b>
Transfers From					
	- Accumulated Surplus				
	- Reserves (Page 13)	36,000.00	26,515.00		
<b>Total Transfers - Page 1</b>		<b>36,000.00</b>	<b>26,515.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>		<b>367,420.00</b>	<b>482,438.64</b>	<b>414,770.00</b>	<b>331,270.00</b>

**BUDGETED EXPENDITURE**

Rural Municipality of Whitemouth

For the Year 2015

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>GENERAL GOVERNMENT SERVICES</b>					
1100	Legislative	59,000.00	64,866.86	70,000.00	70,000.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	170,000.00	176,549.65	180,000.00	180,000.00
1215	Office	45,000.00	48,883.68	50,000.00	50,000.00
1216	Legal	20,000.00	20,076.88	20,000.00	20,000.00
1217	Audit	17,000.00	19,126.88	17,000.00	17,000.00
1218	Assessment	26,000.00	24,874.00	26,000.00	26,000.00
1240	Taxation	2,500.00	914.23	0.00	0.00
1300	Other General Government				
1310	Elections	5,000.00	4,349.04	2,500.00	2,500.00
1320	Conventions	5,500.00	2,005.26	5,000.00	5,000.00
1330	Damage Claims and Liability Insurance	13,000.00	16,630.03	14,000.00	14,000.00
1340	Intergovernmental Relations	2,000.00	5,545.43	5,500.00	5,500.00
1350	Grants - General	5,000.00	7,023.60	5,000.00	5,000.00
1360	Other General Government-Sundry	6,500.00	5,771.68	6,500.00	6,500.00
	Health Care Spending - Employee Provision	9,600.00	5,275.24	9,600.00	9,600.00
1215-105	Unallocated Employee Benefits				
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>		<b>386,100.00</b>	<b>401,892.46</b>	<b>411,100.00</b>	<b>411,100.00</b>
1991	Recoveries (deduct)				
	- Handivan		-4,260.00	-4,200.00	-4,200.00
	- Planning Administration		-6,211.21	-6,200.00	-6,200.00
	- Utility - Whitemouth Sewer	-5,500.00	-5,500.00	-5,500.00	-5,500.00
	- Utility - Water	-26,000.00	-26,000.00	-26,000.00	-26,000.00
	- Utility - Seven Sisters Sewer	-3,500.00	-3,500.00	-3,500.00	-3,500.00
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>		<b>351,100.00</b>	<b>356,421.25</b>	<b>365,700.00</b>	<b>365,700.00</b>
<b>PROTECTIVE SERVICES</b>					
2100	By-Law Enforcement	10,000.00	4,064.60	6,000.00	6,000.00
2400	Fire Department	89,200.00	74,235.07	40,000.00	40,000.00
	Emergency Response - 911			40,000.00	40,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	10,600.00	3,114.64	5,000.00	5,000.00
2520	Flood Control	1,400.00			
2540	Ambulance Services				
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	12,000.00	11,049.91	12,000.00	12,000.00
2650	911 Service Charge	5,300.00	5,323.68	5,300.00	5,300.00
	Other _____				
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>		<b>128,500.00</b>	<b>97,787.90</b>	<b>108,300.00</b>	<b>68,300.00</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport					
Administration					
32200	Engineering	7,500.00	0.00	7,500.00	7,500.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	45,000.00	65,087.88	65,000.00	65,000.00
32302	- Equipment Fuel	60,000.00	64,335.08	60,000.00	60,000.00
32303	- Equipment Repairs and Maintenance	40,000.00	63,692.51	65,000.00	65,000.00
32304	- Equipment Insurance and Registration	7,500.00	5,992.05	7,500.00	7,500.00
32305	- Workshop and Yard Operations	28,000.00	43,957.62	35,000.00	35,000.00
	- Admin/Training/Meetings	20,000.00	14,929.54	15,000.00	15,000.00
	- _____				
Road Maintenance					
32311	- Labour	60,000.00	29,323.54	60,000.00	60,000.00
32312	- Materials	80,000.00	65,710.64	100,000.00	100,000.00
32313	- Rentals	10,800.00	7,287.45	12,000.00	12,000.00
	- _____				
	- _____				
<b>Transportation Services Sub-Total Forward to Page 4</b>		<b>358,800.00</b>	<b>360,316.31</b>	<b>427,000.00</b>	<b>427,000.00</b>

**BUDGETED EXPENDITURE**

Rural Municipality of Whitemouth

For the Year 2015

			Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3			358,800.00	360,316.31	427,000.00	427,000.00
32321	Road Reconstruction	Labour	15,000.00	12,882.08	15,000.00	15,000.00
		Materials	10,000.00	4,083.74	5,000.00	5,000.00
		Contract Services	5,000.00	5,234.35	5,000.00	5,000.00
		Flood - Contract Services				
32330	Sidewalks and Boulevards		5,500.00	10,952.03	20,000.00	20,000.00
32340	Ditches and Road Drainage		40,000.00	51,923.58	40,000.00	40,000.00
32350	Brush Cutting			13,394.83		
32360	Street Cleaning		3,000.00	1,112.50	1,000.00	1,000.00
32371	Snow and Ice Removal	- Labour	30,000.00	15,542.38	20,000.00	20,000.00
32372		- Materials	12,000.00	9,438.34	12,000.00	12,000.00
32373		- Rentals	130,000.00	113,567.05	30,000.00	30,000.00
		- _____				
32400	Bridges		2,500.00	294.50	10,000.00	10,000.00
32410	Culverts		12,000.00	51,787.84	15,000.00	15,000.00
32500	Street Lighting		20,000.00	20,781.72	22,000.00	22,000.00
32600	Traffic Services					
32700	Parking					
32900	Other Road Transport		5,000.00	9,464.42	5,000.00	5,000.00
	Airport					
	Other Transportation Services - Road Stabilization		6,000.00	6,724.88	15,000.00	15,000.00
<b>TOTAL TRANSPORTATION SERVICES - TO PAGE 1</b>			<b>654,800.00</b>	<b>687,500.55</b>	<b>642,000.00</b>	<b>642,000.00</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>						
Garbage and Waste Collection						
4320	Garbage Collection			1,110.00		
4330	Nuisance Grounds		80,700.00	82,115.33	82,000.00	82,000.00
Other Environmental Health						
4480	Municipal Wells		250.00	326.48	330.00	330.00
4490	Landfill - Post Closure Costs		1,500.00	17.48	1,500.00	1,500.00
	Other _____					
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1</b>			<b>82,450.00</b>	<b>83,569.29</b>	<b>83,830.00</b>	<b>83,830.00</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>						
Public Health						
5110	Medical Lobby Committee		500.00	125.00	500.00	500.00
5160	Cemeteries		1,000.00	1,000.00	2,000.00	2,000.00
5186	Other - Handivan		20,000.00	29,416.17	20,000.00	20,000.00
	Seniors Housing					
Social Assistance						
5420	Social Assistance		2,600.00	2,526.25	2,600.00	2,600.00
	Other _____					
<b>TOTAL PUBLIC HEALTH &amp; WELFARE SERVICES-TO PAGE 1</b>			<b>24,100.00</b>	<b>33,067.42</b>	<b>25,100.00</b>	<b>25,100.00</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>						
6100	Planning and Zoning and Inspections		18,000.00	30,921.13	35,000.00	35,000.00
Community Development						
6220	General Land Assembly					
6230	Urban Renewal - Cenetaph & benches		10,000.00	3,000.00	10,000.00	10,000.00
6240	Beautification and Land Rehabilitation					
	Other Zoning By-Law				30,000.00	
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1</b>			<b>28,000.00</b>	<b>33,921.13</b>	<b>75,000.00</b>	<b>45,000.00</b>



**BUDGETED EXPENDITURE**

Rural Municipality of Whitemouth

For the Year 2015

		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	1,583.56	5,000.00	5,000.00
7124	Ercd/Wrbfcd/Ylhd	1,000.00	675.40		
7125	Community Development Corporation	5,000.00	5,000.00	11,500.00	11,500.00
7130	Water Resources and Conservation Grants				
<hr/>					
7200	Eastern Regional Forum	1,500.00	341.00		
7300	Industrial Development - SS Highway Commercial/WM Ind Park	5,000.00	0.00	5,000.00	5,000.00
7400	Other Economic Development - Branding	30,000.00	21,390.00	20,000.00	20,000.00
7410	Tourism	5,000.00	3,817.52	5,000.00	5,000.00
7420	Public Receptions				
<hr/>					
<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1</b>		<b>52,500.00</b>	<b>32,807.48</b>	<b>46,500.00</b>	<b>46,500.00</b>

<b>RECREATION AND CULTURAL SERVICES</b>					
8110	Recreation				
8120	Community Centers and Halls	17,500.00	17,932.89	18,000.00	18,000.00
8130	Canoe Launches and beaches	8,500.00	7,158.36	8,500.00	8,500.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds	3,500.00	1,022.14	0.00	0.00
8190	Other Recreational Facilities				
	Grants	15,000.00	3,450.00	10,000.00	10,000.00
	Recreation Director	14,000.00	14,999.33	21,500.00	16,000.00
	Recreation Programming			5,000.00	5,000.00
8240	Museums	1,500.00	1,638.95	1,700.00	1,700.00
8250	Libraries	3,500.00	3,111.68	3,500.00	3,500.00
8280	Other Cultural Facilities				
	- Heritage	3,600.00	3,628.70		
<hr/>					
<b>TOTAL RECREATION &amp; CULTURAL SERVICES - TO PAGE 1</b>		<b>67,100.00</b>	<b>52,942.05</b>	<b>68,200.00</b>	<b>62,700.00</b>

<b>FISCAL SERVICES</b>					
9320	Transfer to Capital - Page 13	9,900.00	16,096.35	60,000.00	167,000.00
9330	Transfer to Utility - Page 6	57,800.00	57,775.82	57,800.00	57,800.00
9410	Debenture Debt Charges - Page 11			0.00	
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>67,700.00</b>	<b>73,872.17</b>	<b>117,800.00</b>	<b>224,800.00</b>

<b>TRANSFERS</b>					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement		54,649.42	32,620.00	
	Equipment Fire			32,620.00	
9913	- Gas Tax	80,800.00	81,305.80	75,000.00	75,000.00
	- Water		2,892.85		
	- S.S. Sewer		140.76		
	- WM Sewer		331.05		
	- Cemetery Trust		616.57		
	- Health Care Impr.		476.02		
	- Handi-Van		550.52		
	- Ind. Dev		27,518.35		
	- Fire Hall	27,000.00	29,131.16	32,620.00	
	- Bridge Trust			32,620.00	
	- Bridge	64,000.00	93,024.41		
	- Recreation	5,148.83	5,714.65	10,000.00	
<hr/>					
<b>TOTAL TRANSFERS - TO PAGE 1</b>		<b>176,948.83</b>	<b>296,351.56</b>	<b>215,480.00</b>	<b>75,000.00</b>

**UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of Whitemouth

For the Year 2015

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300 WATER CONSUMER SALES - Residential	190,000.00	209,597.96	210,000.00	210,000.00
- Commercial and Bulk	85,000.00	81,340.92	82,000.00	82,000.00
310 SEWER SERVICE CHARGES - Whitemouth	20,000.00	19,790.71	20,000.00	20,000.00
- Seven Sisters	9,000.00	8,565.64	9,200.00	9,300.00
320 Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	304,500.00	319,295.23	321,200.00	321,300.00
330 Penalties	2,200.00	1,887.16	2,000.00	2,000.00
340 Hydrant Rentals				
350 Installation Service				
360 Connection Revenue - Net		18,618.74		
370 Provincial Grants				
380 Other Revenue - MB Hydro Townsite				
390 Transfer from Revenue Fund - Page 5	57,800.00	57,775.82	57,800.00	57,800.00
396 Transfer from Reserves - Utility - Page 13		16,876.00		
397 Transfer from Accumulated Surplus				
<b>TOTAL REVENUE</b>	<b>364,500.00</b>	<b>414,452.95</b>	<b>381,000.00</b>	<b>381,100.00</b>

**EXPENDITURE**

410 WATER SUPPLY				
411 Administration	26,000.00	26,100.00	26,100.00	26,100.00
412 Customer Billings and Collections	1,000.00			
413 Purification and Treatment	42,000.00	36,527.65	26,700.00	32,200.00
414 Water Purchases				
415 Service of Supply - Operators Wages	75,000.00	83,394.57	85,000.00	85,000.00
Service of Supply - Operator Benefits		14,291.23	15,000.00	15,000.00
Service of Supply - Operator Training		11,858.26	10,000.00	10,000.00
416 Transmissions and Distribution	68,000.00	67,524.40	65,000.00	65,000.00
417 Other Water Supply Costs	20,000.00	23,776.06	24,000.00	24,000.00
Connections - Net Loss		4,683.07		
418 Utilities	45,200.00	36,618.83	37,000.00	37,000.00
TOTAL	277,200.00	304,774.07	288,800.00	294,300.00
420 SEWAGE COLLECTION AND DISPOSAL				
421 Administration - Whitemouth	5,500.00	5,500.00	5,500.00	5,500.00
Administration - Seven Sisters	3,500.00	3,500.00	3,500.00	3,500.00
422 Sewage Collection System				
423 Sewer System Maintenance - Whitemouth	9,100.00	30,736.92	14,100.00	9,000.00
Sewer System Maintenance - Seven Sisters	5,400.00	4,598.33	5,300.00	5,000.00
424 Sewage Treatment and Disposal				
425 Other Sewage Collection and Disposal Costs				
426 Connections - Net Loss				
TOTAL	23,500.00	44,335.25	28,400.00	23,000.00
430 TRANSFER TO CAPITAL - Page 13			0.00	
450 DEBENTURE DEBT CHARGES - Page 12	57,800.00	57,775.82	57,800.00	57,800.00
470 TRANSFERS				
471 Deficit Recovery, 20____ - Page 9			0.00	0.00
473 Transfer to Utility Reserve				
Sewer Utility	1,000.00	2,500.00	1,000.00	1,000.00
Water Utility	5,000.00	5,000.00	5,000.00	5,000.00
474 Transfer to _____ Reserve				
TOTAL	6,000.00	7,500.00	6,000.00	6,000.00
<b>TOTAL EXPENDITURE</b>	<b>364,500.00</b>	<b>414,385.14</b>	<b>381,000.00</b>	<b>381,100.00</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>67.81</b>	<b>0.00</b>	<b>0.00</b>

**BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of Whitemouth

L.U.D. of \_\_\_\_\_

For the Year 2015

**EXPENDITURE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
General Government Services				
Legislative (Committee)				
Transportation Services				
Roads and Streets				
Sidewalks and Boulevards				
Ditches and Road Drainage				
Street Cleaning				
Snow and Ice Removal				
Street Lighting				
Other _____				
<b>Total Transportation Services</b>	0.00	0.00	0.00	0.00
Environmental Health Services				
Garbage Collection				
Nuisance Grounds				
<b>Total Environmental Health Services</b>	0.00	0.00	0.00	0.00
Environmental Development Services				
Weed Control				
Other _____				
<b>Total Environmental Development Services</b>	0.00	0.00	0.00	0.00
Recreation and Cultural Services				
Public Parks				
Transfers				
Deficit Recovery				
Transfer to Capital				
To Reserves				
<b>Total Transfers</b>	0.00	0.00	0.00	0.00
<b>Total Operating Expenditure</b>	0.00	0.00	0.00	0.00

**REVENUE**

Previous Years' Surplus				
L.U.D. Revenues _____				
_____				
_____				
Amount required from Taxation - Page 5 and Page 8				
Municipal Other Revenues Allocated to L.U.D.				
_____				
_____				
_____				
Tax Levy (Last Year Actual)				
<b>Total Operating Revenue</b>				
<b>Net Operating Surplus (Deficit)</b>				

**YEAR-TO-YEAR SUMMARY:**

Amount Required from Taxation		
Assessment (Taxable and Grant-in-Lieu)		
Mill Rate		

L.U.D.	MUNICIPALITY
_____	_____ Reeve
_____ Chairperson	_____ Chief Administrative Officer

CALCULATION OF TAX LEVIES  
Rural Municipality of Witlemouth

For the Year 2015

	Assessments			Expenditures			Mill Rate (M/R)	Revenues					
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Grazing lease and/or converted fees	Total	
Education (Requisition) Taxes:													
Education Support Levy (ESL)	3,857,380.00		5,485,230.00	108,468.00		108,468.00	11.610	44,784.30		63,683.70			108,468.00
Sunrise School Division	57,986,320.00	21,920.00	6,424,550.00	924,024.00	71.10	924,095.10	14.342	831,639.82		92,140.90			923,780.72
<b>Total Education Taxes</b>	<b>61,843,700.00</b>	<b>21,920.00</b>	<b>11,909,780.00</b>	<b>1,032,492.00</b>	<b>71.10</b>	<b>1,032,563.10</b>		<b>876,424.13</b>	<b>0.00</b>	<b>155,824.59</b>	<b>0.00</b>	<b>0.00</b>	<b>1,032,248.72</b>

Page 1

	Assessments			Expenditures			Mill Rate F/W/P	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	
Municipal Taxes:													
Debtenture Debt Charges													
BL 495/08 - SS Sewer	274,110.00			3,214.13		3,214.13		3,214.13					3,214.13
BL 496/08 - SS Lagoon	2,873,070.00	502,390.00		9,164.42		9,164.42		9,164.42					9,164.42
BL 498/08 - SS Foremain	2,736,080.00	502,390.00		19,919.15		19,919.15		19,919.15					19,919.15
BL 494/08 - WM Lift Station	9,131,650.00	3,414,640.00	336,420.00	10,278.29		10,278.29	1.126	10,278.29		378.66			10,656.95
BL 564/11 - WFP & Waterline	4,447,130.00	212,690.00	301,180.00	5,709.71		5,709.71		5,557.03		88.37			5,645.40
BL 565/11 - WFP Add. Conn.	290,390.00			1,427.31		1,427.31		1,427.31					1,427.31
BL 579/11 - Elma Water	390,150.00			8,062.81		8,062.81		8,062.81					8,062.81
<b>Deficit Recovery</b>													<b>0.00</b>
General													<b>0.00</b>
Utility													<b>0.00</b>

	Assessments			Expenditures			Mill Rate	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	
Reserve Funds													
Equipment Replacement	58,853,920.00		6,442,550.00	32,620.00	28.24	32,648.24	0.500	29,426.96		3,221.28			32,648.24
Fire Hall	58,853,920.00		6,442,550.00	65,250.00	46.47	65,296.47	1.000	58,853.92		6,442.55			65,296.47
Bridge	58,853,920.00		6,442,550.00	32,620.00	28.24	32,648.24	0.500	29,426.96		3,221.28			32,648.24
Fire Equipment	58,853,920.00		6,442,550.00	32,620.00	28.24	32,648.24	0.500	29,426.96		3,221.28			32,648.24
Recreation Reserve	58,853,920.00		6,442,550.00	10,000.00		10,000.00	0.153	9,013.34		986.66			10,000.00
<b>General Municipal</b>													<b>0.00</b>
Rural Area				0.00		0.00							<b>0.00</b>
All Large	58,853,920.00		6,442,550.00	1,102,254.21	1,170.59	1,103,424.80	16.899	994,554.14		108,870.65			1,103,424.80
Business Tax, Fees				414,770.00		414,770.00							414,770.00
Other Revenue and Transfers				1,747,910.03	1,301.78	1,749,211.81				126,430.73			1,749,526.16
<b>Total Municipal</b>				<b>2,780,402.03</b>	<b>1,372.88</b>	<b>2,781,774.91</b>	<b>19.552</b>	<b>2,084,749.56</b>	<b>0.00</b>	<b>282,255.32</b>	<b>414,770.00</b>	<b>0.00</b>	<b>2,781,774.88</b>

**Total (Education + Municipal) Taxes**

\* Added to Total Tax Levy on page 1

Page 1

Page 1

Page 1

Page 1,9

Page 2

**SUNDRY REVENUE AND EXPENDITURE ANALYSIS**

Rural Municipality of Whitemouth

For the Year 2015

**Part 1 - Grants in Lieu of Taxes**

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
CNR		2,098,110	45.5039	95,472.12		95,472.12
NTE		98,150	45.5039	4,466.20		4,466.20
CPR		2,130,200	45.5039	96,932.34	274.84	97,207.18
HMQ (Manitoba)	780		33.8938	26.44		26.44
HMQ (Manitoba)		5,200	45.5039	236.62		236.62
Natural Res. Crown Land	7,310		33.8938	247.76		247.76
Highways Transportation	44,910		33.8938	1,522.17		1,522.17
Highways Transportation		95,630	45.5039	4,351.54		4,351.54
Housing	94,860		33.8938	3,215.17	76.46	3,291.63
Manitoba Hydro	676,970		33.8938	22,945.11		22,945.11
Manitoba Hydro	2,480		19.5518	48.49		48.49
Manitoba Hydro		6,110	31.1619	190.40		190.40
Manitoba Hydro		955,710	45.5039	43,488.50		43,488.50
HMQ (Canada)	130,010		33.8938	4,406.54	104.79	4,511.33
HMQ (Canada)		69,620	45.5039	3,167.98	56.11	3,224.09
VIA Rail		4,100	45.5039	186.57		186.57
Winnipeg Hydro		9,840	45.5039	447.76		447.76
Winnipeg Hydro		12,560	31.1619	391.39		391.39
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00

Total - Pages 1, 8

282,255.31

**Part 2 - Conditional Transfers and Grants**

Government or Agency	Purpose	Amount
Province of Manitoba	Handi-Van	5,200.00
Province of Manitoba	Green Team	1,800.00
Province of Manitoba	Grant in Aid	1,750.00
Province of Manitoba	Infrastructure Grant	60,000.00
Province of Manitoba	Zoning Grant	18,000.00
Province of Manitoba	Recreation Director	5,500.00

Total - Page 2

92,250.00

**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

Total - Page 6

0.00











