

THE RURAL MUNICIPALITY OF WHITEMOUTH

BY-LAW NO. 701/20

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2020

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 2020, 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 \$ 80,964,260.00

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 2020 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 2020 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 - 8.828 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 - 13.728 mills on the dollar, to provide for payment of Special School District Levies.

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

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

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

(f) **THAT** it is further provided that an amount be raised by a special mill rate of 0.927 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 17.418 mills on the dollar be

and hereby is levied for the year 2020 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 .403 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 .403 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 .433 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 2020 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 30th day of October A.D., 2020.

Upon all taxes remaining unpaid, there shall be added a penalty on the 1st day of November A.D., 2020 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., 2020.



Reeve



Chief Administrative Officer

For:

Against:

Read a first time this 24th day of March, A.D., 2020
Read a second time this 26th day of May, A.D., 2020
Read a third time this 26th day of May, A.D., 2020

THE FINANCIAL PLAN

R.M. of Whitemouth

For the Year 2020

		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 and Sewer</u> Utilities combined	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input 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 checked="" 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**

R.M. of Whitemouth

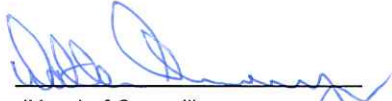
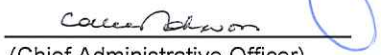
For the Year 2020

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	2,415,692.46	2,415,692.40	2,517,011.18	2,567,351.41
Total Grants in Lieu of Taxes - Page 8	284,108.57	284,108.57	290,502.88	296,312.93
Sub-total	2,699,801.03	2,699,800.97	2,807,514.06	2,863,664.34
School Requisitions (deduct) - Page 8	1,141,228.00	1,141,228.00	1,198,968.00	1,210,957.68
Municipal Taxes and Grants in Lieu of Taxes	1,558,573.03	1,558,572.97	1,608,546.06	1,652,706.66
Other Revenue - Page 2	390,023.05	440,860.79	351,640.29	353,437.25
Transfers from Accumulated Surplus & Reserves - Page 2	275,000.00	29,596.09	225,000.00	500,000.00
Total Municipal Revenue	2,223,596.08	2,029,029.85	2,185,186.35	2,506,143.91

EXPENDITURE

General Government Services	518,550.00	471,403.04	515,725.00	525,121.50
Protective Services	202,000.00	219,887.45	194,250.00	196,194.00
Transportation Services	649,600.00	646,007.52	625,605.00	638,117.10
Environmental Health Services	91,348.00	90,825.41	107,816.05	109,972.37
Public Health and Welfare Services	30,600.00	40,303.45	26,600.00	26,060.00
Environmental Development Services	30,000.00	26,616.30	28,000.00	28,000.00
Economic Development Services	121,500.00	57,627.73	73,000.00	73,000.00
Recreation and Cultural Services	66,100.00	74,868.81	89,350.00	90,767.00
Fiscal Services	325,256.18	90,256.18	312,256.18	608,829.35
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	179,032.00	310,600.13	8,556.00 184,032.00	200,082.59
Total Basic Expenditure	2,213,986.18	2,028,396.02	2,165,190.23	2,496,143.91
Allowance For Tax Assets - Page 8	9,609.90	633.83	19,996.12	10,000.00
Total Municipal Expenditure	2,223,596.08	2,029,029.85	2,185,186.35	2,506,143.91
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">March 26 2020</p>
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**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

R.M. of Whitemouth

For the Year 2020

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added	15,000.00	19,230.46	15,000.00	15,000.00
Tax Penalties	20,000.00	23,458.93	24,000.00	24,000.00
Licenses				
- Animal	200.00	335.00	300.00	300.00
- Other Tax Certificates	1,250.00	2,830.00	2,500.00	2,500.00
- Other Lottery	20.00	144.00	100.00	100.00
Permits				
- Building	11,000.00	10,739.12	11,000.00	11,000.00
- Other Variation	1,000.00	940.00	1,000.00	1,000.00
Sales of Service				
- General Government	1,750.00	4,566.69	2,000.00	2,000.00
- Protective	12,500.00	12,347.17	12,500.00	12,500.00
- Transportation	8,000.00	9,695.86	8,000.00	8,000.00
- Environmental Health				
- Public Health and Welfare	10,000.00	8,259.53	10,000.00	10,000.00
- Environmental Development				
- Economic Development				
- Recreation and Culture				
- Other _____				
Sales of Goods	1,500.00	1,041.00	1,500.00	1,500.00
Rentals	8,950.00	7,950.90	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	100.00	-3,324.89	0.00	
Development and Dedication Fees				
Unconditional Grants - Municipal Operating				
- Other _____	85,000.00	85,616.40	85,000.00	85,000.00
- Other _____				
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	83,792.00	167,015.00	83,792.00	83,792.00
- Provincial Government	83,000.00	21,450.28	43,500.00	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	2,200.00	13,598.27	3,000.00	3,000.00
Co-op rebate	1,000.00	3,140.00	1,000.00	1,000.00
Misc	5,591.05	13,663.48	978.29	1,275.25
Total Other Revenue - Page 1	390,023.05	440,860.79	351,640.29	353,437.25
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	275,000.00	29,596.09	225,000.00	500,000.00
Total Transfers - Page 1	275,000.00	29,596.09	225,000.00	500,000.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	665,023.05	470,456.88	576,640.29	853,437.25

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2020

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	84,000.00	75,111.98	81,700.00	83,334.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	237,000.00	241,412.30	261,250.00	266,475.00
1215	Office	108,900.00	76,676.22	82,650.00	84,303.00
1216	Legal	27,500.00	18,383.74	27,500.00	28,050.00
1217	Audit	21,000.00	24,247.50	25,000.00	25,500.00
1218	Assessment	25,000.00	23,993.59	24,000.00	24,480.00
1240	Taxation	600.00	610.84	600.00	612.00
1300	Other General Government				
1310	Elections	900.00	262.07	900.00	
1320	Conventions	8,500.00	6,855.50	7,500.00	7,650.00
1330	Damage Claims and Liability Insurance	19,000.00	23,856.74	26,775.00	27,310.50
1340	Intergovernmental Relations	8,450.00	9,738.93	7,550.00	7,701.00
1350	Grants - General	5,500.00	6,461.40	4,500.00	4,590.00
1360	Other General Government-Sundry	12,600.00	6,305.67	21,000.00	21,420.00
	Past-Service Pension Payments				
	Unallocated Employee Benefits (Health Care Spending)	9,600.00	8,574.94	0.00	0.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		568,550.00	522,491.42	570,925.00	581,425.50
1989	Recoveries (deduct) - Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,284.00
1990	Recoveries (deduct) - Planning Administration	-6,500.00	-5,257.18	-6,000.00	-6,120.00
1991	Recoveries (deduct) - Utility Wm Sewer	-5,900.00	-6,244.68	-6,750.00	-6,885.00
1992	Recoveries (deduct) - Utility Water	-27,500.00	-29,141.84	-31,500.00	-32,130.00
1993	Recoveries (deduct) - Utility SS Sewer	-5,900.00	-6,244.68	-6,750.00	-6,885.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		518,550.00	471,403.04	515,725.00	525,121.50
PROTECTIVE SERVICES					
2100	By-law Enforcement	10,000.00	6,759.12	8,000.00	8,160.00
2400	Fire	137,000.00	172,573.14	137,300.00	142,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	30,000.00	27,917.90	28,250.00	29,000.00
2520	Flood Control		0.00		0.00
2550	Other			4,000.00	
2600	Other Protection				
2621	Building Inspection				
2640	Animal and Pest Control	18,500.00	5,879.91	9,950.00	10,149.00
2650	Other - Traffic Services				
	Other - 911	6,500.00	6,757.38	6,750.00	6,885.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1		202,000.00	219,887.45	194,250.00	196,194.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	7,500.00	6,052.50	7,500.00	7,650.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	60,000.00	71,311.12	73,500.00	74,970.00
32302	- Equipment Fuel	30,000.00	74,910.13	30,000.00	30,600.00
32303	- Equipment Repairs and Maintenance	93,000.00	80,479.10	78,000.00	79,560.00
32304	- Equipment Insurance and Registration	10,000.00	10,430.42	10,500.00	10,710.00
32305	- Workshop and Yard Operations	49,500.00	40,109.78	46,500.00	47,430.00
	- Administration & Training	26,000.00	18,343.98	24,000.00	24,480.00
	- _____				
Road Construction and Maintenance					
32311	- Labour	65,000.00	49,838.55	55,500.00	56,610.00
32312	- Materials	170,000.00	139,775.77	137,000.00	139,740.00
32313	- Rentals	5,000.00	18,765.25	5,000.00	5,100.00
32321	- Road Reconstruction	1,000.00	0.00	1,000.00	1,020.00
	- _____				
Transportation Services Sub-Total Forward to Page 4		517,000.00	510,016.60	468,500.00	477,870.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2020

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		517,000.00	510,016.60	468,500.00	477,870.00
32330	Sidewalks and Boulevards	9,000.00	11,172.51	8,500.00	8,670.00
32340	Ditches and Road Drainage	37,000.00	26,477.35	58,000.00	59,160.00
32350	Storm Sewers				
32360	Street Cleaning	1,100.00	825.00	1,000.00	1,020.00
32371	Snow and Ice Removal - Labour	23,000.00	25,674.45	29,000.00	29,580.00
32372	- Materials	4,500.00	14,850.78	11,500.00	11,730.00
32373	- Rentals	15,000.00	15,820.13	16,000.00	16,320.00
	- _____				
32400	Bridges	22,500.00	35,601.79	21,500.00	21,930.00
32500	Street Lighting	27,500.00	18,008.75	22,000.00	22,440.00
32600	Traffic Services				
32700	Parking				
32900	Other Road Transport	8,000.00	3,755.09	4,500.00	4,590.00
	Road Stabilization - ratepayers	6,000.00	4,666.23	6,000.00	6,120.00
	Recovery from utility	-21,000.00	-20,861.16	-20,895.00	-21,312.90
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		649,600.00	646,007.52	625,605.00	638,117.10
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Waste Management Facility & Brush Site	90,923.00	90,426.74	107,386.05	109,533.77
Other Environmental Health					
4480	Municipal Wells	425.00	398.67	430.00	438.60
4490	Landfill post closure costs				
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		91,348.00	90,825.41	107,816.05	109,972.37
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Medical Lobby Committee	1,000.00	550.00	1,000.00	1,020.00
5160	Cemeteries	2,000.00	2,000.00	2,000.00	2,040.00
5186	Other Handi-Van	20,000.00	29,794.70	20,000.00	20,400.00
	Other - Day Care	5,000.00	5,432.50	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		30,600.00	40,303.45	26,600.00	26,060.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	30,000.00	26,616.30	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		30,000.00	26,616.30	28,000.00	28,000.00

BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2020

		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	5,500.00	1,763.25	3,000.00	3,000.00
7124	Drainage of Land				
7125	Community Development Corporation	8,000.00		8,000.00	8,000.00
7130	Water Resources and Conservation Grants				
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7200	Regional Development				
7300	Industrial/Subdivision Development				
7400	Other Economic Development	96,000.00	44,835.23	50,000.00	50,000.00
7410	Tourism	12,000.00	11,029.25	12,000.00	12,000.00
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		121,500.00	57,627.73	73,000.00	73,000.00

RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls	26,600.00	36,990.25	40,600.00	41,412.00
8130	Canoe Launches and Beaches	4,000.00	5,004.73	8,000.00	8,000.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds				
8190	Other Recreational Facilities Grants	5,000.00	639.45	5,000.00	5,000.00
	Recreation Director	25,000.00	27,306.95	30,250.00	30,855.00
8240	Museums	2,000.00	2,200.55	2,500.00	2,500.00
8250	Libraries	3,500.00	2,726.88	3,000.00	3,000.00
8280	Other Cultural Facilities				
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TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		66,100.00	74,868.81	89,350.00	90,767.00

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	235,000.00		222,000.00	520,000.00
9330	Transfer to Utility - Page 6	15,199.83	15,199.83	15,199.83	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		325,256.18	90,256.18	312,256.18	608,829.35

TRANSFERS					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	32,620.00	32,620.00	32,620.00	75,000.00
9912	- Fire Department Equipment	30,000.00	73,984.58	35,000.00	
9913	- Gas Tax	83,792.00	167,015.00	83,792.00	87,582.59
	- Fire Hall				
	- Bridge	32,620.00	32,620.00	32,620.00	37,500.00
	- Elizabeth Crescent				
	- Recreation		4,360.55		
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TOTAL TRANSFERS - TO PAGE 1		179,032.00	310,600.13	184,032.00	200,082.59

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

For the Year 2020

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	265,000.00	441,768.19	540,000.00	540,000.00
	- Residential				
	- Commercial and Bulk	45,000.00	19,224.58	14,000.00	14,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES	21,000.00	39,917.32	52,000.00	52,000.00
	- Whitemouth				
	- Seven Sisters	10,000.00	11,398.11	14,000.00	14,000.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	341,000.00	512,308.20	620,000.00	620,000.00
330	Penalties	2,750.00	2,958.65	2,950.00	2,950.00
340	Hydrant Rentals	3,300.00	6,600.00	6,600.00	6,600.00
350	Installation Service				
360	Connection Revenue - Net	10,000.00	160,183.00	10,000.00	10,000.00
370	Provincial Grants				
380	Other Revenue	500.00	7,735.18	400.00	400.00
390	Transfer from Revenue Fund - Page 5	15,199.83	15,199.83	15,199.83	15,199.83
396	Transfer from Reserves - Utility - Page 13			0.00	
397	Deficit Recovery	9,836.50	14,381.81	13,650.00	13,650.00
	TOTAL REVENUE	382,586.33	719,366.67	668,799.83	668,799.83

EXPENDITURE

410	WATER SUPPLY				
411	Administration	27,200.00	40,499.00	31,500.00	31,500.00
412	Customer Billings and Collections				
413	Purification and Treatment	30,000.00	22,227.25	30,000.00	30,000.00
414	Water Purchases				
415	Service of Supply	125,000.00	124,555.23	130,000.00	130,000.00
416	Transmissions and Distribution	65,000.00	74,698.55	80,000.00	80,000.00
417	Other Water Supply Costs	32,000.00	45,544.46	50,000.00	50,000.00
418	Utilities	42,000.00	44,768.05	47,000.00	47,000.00
	TOTAL	321,200.00	352,292.54	368,500.00	368,500.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration - Whitemouth	5,500.00	6,244.68	6,750.00	6,750.00
421	Administration - Seven Sisters	3,500.00	6,244.68	6,750.00	6,750.00
422	Sewer System Maintenance- Seven Sisters	6,100.00	3,743.25	6,850.00	6,850.00
423	Sewer System Maintenance - Whitemouth	15,250.00	15,188.24	21,600.00	21,600.00
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	30,350.00	31,420.85	41,950.00	41,950.00
430	TRANSFER TO CAPITAL - Page 13	0.00		35,000.00	35,000.00
450	DEBENTURE DEBT CHARGES - Page 12	15,199.83	15,199.83	15,199.83	15,199.83
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9	9,836.50	14,381.81	13,650.00	13,650.00
473	Transfer to Utility Reserve	6,000.00	283,748.56	194,500.00	194,500.00
474	Transfer to _____ Reserve				
	TOTAL	15,836.50	298,130.37	208,150.00	208,150.00
	TOTAL EXPENDITURE	382,586.33	697,043.59	668,799.83	668,799.83
	NET OPERATING SURPLUS (DEFICIT)	0.00	22,323.08	-0.00	-0.00

BUDGETED REVENUE AND EXPENDITURE

R.M. of Whitemouth

L.U.D. of _____

For the Year 2020

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 _____				
Total Transportation Services	0.00	0.00	0.00	0.00
Environmental Health Services				
Garbage Collection				
Nuisance Grounds				
Total Environmental Health Services	0.00	0.00	0.00	0.00
Environmental Development Services				
Weed Control				
Other _____				
Total Environmental Development Services	0.00	0.00	0.00	0.00
Recreation and Cultural Services				
Public Parks				
Transfers				
Deficit Recovery				
Transfer to Capital				
To Reserves				
Total Transfers	0.00	0.00	0.00	0.00
Total Operating Expenditure	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)				
Total Operating Revenue				
Net Operating Surplus (Deficit)				

YEAR-TO-YEAR SUMMARY:

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

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

CALCULATION OF TAX LEVIES

R.M. of Whitemouth

For the Year 2020

	Assessments				Expenditures			Mill Rate (M/R)	Revenues			
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education (Requisition) Taxes:												
Education Support Levy (ESL)	4,980,560		6,294,470	11,275,030	99,536.00	-0.04	99,535.96	8.828	43,968.38	55,567.58	0.00	99,535.96
School Division	73,015,080	60,880	7,010,560	80,086,520	1,099,432.00	-4.25	1,099,427.75	13.728	1,002,351.02	96,240.97	835.76	1,099,427.75
School Division				0			0.00					0.00
School Division				0			0.00					0.00
School Division				0			0.00					0.00
School Division				0			0.00					0.00
Total Education Taxes	77,995,640	60,880	13,305,030	91,361,550	1,198,968.00	-4.29	1,198,963.71		1,046,319.40	151,808.55	835.76	1,198,963.71

Page 1

	Assessments				Expenditures			Mill Rate Ftu/PP	Revenues			
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:												
Local Urban Districts												
L.U.D.				0.00			0.00					0.00
L.U.D.				0.00			0.00					0.00
L.U.D.				0.00			0.00					0.00
Debenture Debt Charges												
BL 564/11 - WTP & Waterline	5,578,370	204,620	342,560	6,125,550	5,710		5,710		5,501.65	208.06		5,709.71
BL 565/11 - WTP Add. Conn.	333,280			333,280	1,427	0	1,427		1,427.32			1,427.32
BL 579/11 - Elma Water	428,520			428,520	8,063	0	8,063		8,062.80			8,062.80
Fire Hall Borrowing	73,930,930		7,033,330	80,964,260	75,056	19.00	75,075	0.927	68,533.97	6,519.90		75,053.87
				-			-					0.00
				-			-					0.00
				-			-					0.00
Special Services Levies												
							0.00					0.00
							0.00					0.00
							0.00					0.00
							0.00					0.00
Deficit Recovery												
General	73,930,930		7,033,330	80,964,260	8,556.00		8,556.00	0.106	7,836.68	745.53		8,582.21
Utility				0			0.00					0.00
Reserve Funds												
Bridge Reserve	73,930,930		7,033,330	80,964,260	32,620.00	11.53	32,631.53	0.403	29,794.16	2,834.43		32,628.60
Machinery Replacement	73,930,930		7,033,330	80,964,260	32,620.00	11.53	32,631.53	0.403	29,794.16	2,834.43		32,628.60
Fire Equipment Reserve	73,930,930		7,033,330	80,964,260	35,000.00	45.35	35,045.35	0.433	32,012.09	3,045.43		35,057.52
				0			0.00					0.00
General Municipal												
Rural Area				0	0.00		0.00					0.00
At Large	73,930,930		7,033,330	80,964,260	1,366,004.94	19,913.00	1,385,917.94	17.418	1,287,728.94	122,506.54		1,410,235.48
Business Tax, Fees				0			0.00					0.00
Other Revenue and Transfers					576,670.29		576,670.29				576,670.29	576,670.29
Total Municipal					2,141,727.41	20,000.41	2,161,727.82		1,470,691.78	138,694.33	576,670.29	2,186,056.40

Total (Education + Municipal) Taxes

3,340,695.41 19,996.12 3,360,691.53

2,517,011.18 290,502.88 577,506.05 3,385,020.11

Page 1

Page 1

Page 1,9

Page 2

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

R.M. of Whitemouth

For the Year 2020

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
CNR		2,541,530	42.246	107,369.48		107,369.48
NTE		107,640	42.246	4,547.36		4,547.36
CPR		2,536,760	42.246	107,167.96		107,167.96
HMQ (Manitoba)	1,400		33.418	46.79		46.79
HMQ (Manitoba)		5,980	42.246	252.63		252.63
Natural Res. Crown Land	8,820		33.418	294.75		294.75
Highways Transportation	32,140		33.418	1,074.05	104.03	1,178.08
Highways Transportation		135,460	42.246	5,722.64		5,722.64
Housing	110,610		33.418	3,696.36		3,696.36
Manitoba Hydro	437,270		33.418	14,612.69	104.03	14,716.72
Manitoba Hydro		842,390	42.246	35,587.61		35,587.61
Manitoba Hydro	2,990		19.690	58.87		58.87
Manitoba Hydro		7,610	28.518	217.02		217.02
HMQ (Canada)	145,630		33.418	4,866.66		4,866.66
HMQ (Canada)		79,950	42.246	3,377.57		3,377.57
Vid Rail		5,330	42.246	225.17		225.17
Winnipeg Hydro		19,650	42.246	830.13		830.13
Winnipeg Hydro		12,170	28.518	347.06		347.06
						0.00

Total - Pages 1, 8

290,502.88

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	32,000.00

Total - Page 2

43,500.00

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

Original Deficit Amount	Year	Term	Authority	Amount
\$8,556.00	2018	1		8,556.00

Total - Page 1

8,556.00

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

Original Deficit Amount	Year	Term	Authority	Amount
\$19,673.00	2015	2	PUB order 135/17	1,650.00
\$12,093.00	2016	3	PUB order 55/19	4,000.00
\$43,293.00	2017	5	PUB order 55/19	8,000.00

Total - Page 6

13,650.00

RURAL AREA AND GENERAL MUNICIPAL REQUIREMENTS

R.M. of Whitemouth

For the Year 2020

Part 1 - Analysis of Expenditures Benefitting Rural Area

Account No.	Account Name	Total Expenditures from Pages 3, 4 and 5	Expenditures applicable to Rural Area only
Total - Part 2			0.00

Part 2 - Calculation of Rural and At large Requirements

	Required Expenditures			Totals
		Rural	At Large	
Total Basic Expenditures		0.00		0.00
Less: Other Revenue Allocated				0.00
Nominal Surplus Allocation				0.00
Other Allocations				0.00
Sub-Totals	0.00	0.00	0.00	0.00
Less: Required Expenditures				0.00
General Municipal Requirements	0.00	0.00	0.00	0.00
		Page 8	Page 8	

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

R.M. of Whitemouth
(Amended April 1 2019)
For the Year 2020

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (Year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other	Net Required by Mill rate	Area to be Levied
Water Treatment Plant	564/11	2025	28,631.17	4,166.57	24,464.60	1,543.14	5,709.71			5,709.71	
					0.00	0.00	0.00				
Water Treatment Plant Ac	565/11	2020	1,357.44	1,357.44	0.00	69.76	1,427.20			1,427.20	
					0.00	0.00	0.00				
Elma	579/11	2026	48,304.19	6,106.49	42,197.70	1,956.32	8,062.81			8,062.81	
					0.00	0.00	0.00				
					0.00	0.00	0.00				
					0.00	0.00	0.00				
					0.00	0.00	0.00				
					0.00	0.00	0.00				
					0.00	0.00	0.00				
					0.00	0.00	0.00				
					0.00	0.00	0.00				
					0.00	0.00	0.00				
					0.00	0.00	0.00				

78,292.80	11,630.50	66,662.30	3,569.22	15,199.72	0.00	0.00	15,199.72
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Part 2 - Summary (by area) - to be carried forward - Page 8

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

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

For the Year 2020

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Industrial Park Road	75,000.00			75,000.00	
Sidewalks	20,000.00			20,000.00	
Silver Bridge	80,000.00			80,000.00	
Windows - Office	7,000.00				
Fire Dept. Radios	30,000.00				
Leak Detector	5,000.00		5,000.00		
Neptune Software	10,000.00		10,000.00		
Hydrants	20,000.00		20,000.00		
Land for Waste Mgmt expansion	10,000.00			10,000.00	
	257,000.00				
TOTAL		0.00	35,000.00	185,000.00	

Page 5
Page 6
Part 2
Part 3

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS


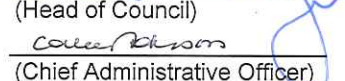
Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
Gas Tax		\$95,000			\$455,618
Bridge Reserve		\$80,000			\$295,963
Infrastructure Development Reserv	\$40,000	\$10,000			\$66,439
	40,000.00				
	Page 2	185,000.00			
		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)
March 26 2020

