

THE RURAL MUNICIPALITY OF WHITEMOUTH

BY-LAW NO. 652/16

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2016

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 2016, 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 \$72,705,460.00

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 2016 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 2016 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the

uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz.:

- (a) **THAT** the following respective foundation rates of so many mills on the dollar levied under Section 531 and 532 of "The Public Schools Act", shown in Schedule "A", viz.;

Commercial and Other - 10.50 mills on the dollar

- (b) **THAT** the following respective special rates of so many mills on the dollar, levied under Section 519, "The Public Schools Act", as shown on Schedule "A", viz.;

Sunrise School Division No. 13 – 13.2956 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 18.03 mills on the dollar be and hereby is levied for the year 2016 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 .45 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. 520/09.

- (c) **THAT** a general rate of .45 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. 536/10.
- (d) **THAT** a general rate of .45 mills on the dollar sufficient to raise \$32,620.00 to provide for an Annual Levy for the Reserve Fund for the Fire Equipment Reserve Fund under Section 168 (1) as set out in By-law No. 521/09.
- (e) **THAT** a general rate of .45 mills on the dollar sufficient to raise \$32,620.00 to provide for an Annual Levy for the Reserve Fund for the Fire Hall Reserve Fund under Section 168 (1) as set out in By-law No. 562/11.

PAYMENT OF TAXES:

- 4. **THAT** all taxes and rates imposed and levied in The Rural Municipality of Whitemouth for the year 2016 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., 2016.

Upon all taxes remaining unpaid after the 31st day of October A.D., 2016 there shall be added a penalty on the 1st day of November A.D., 2016 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 27th day of April, A.D., 2016.


 Reeve

 Cameron Johnson
 Chief Administrative Officer

For: Reeve Dowbyhuz
 Councillor Saxler
 Councillor Bachman
 Councillor Sikkenga

Against:
 Councillor Nichol

Read a first time this 23rd day of March, A.D., 2016
 Read a second time this 27th day of April, A.D., 2016
 Read a third time this 27th day of April, A.D., 2016

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

RURAL MUNICIPALITY OF WHITEMOUTH

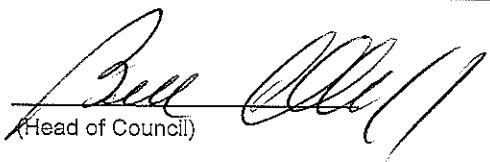
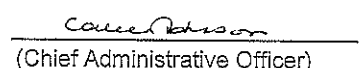
For the Year 2016

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	2,084,425.75	2,083,941.10	2,275,042.46	2,275,042.46
Total Grants in Lieu of Taxes - Page 8	282,264.75	282,264.75	288,564.26	288,564.26
Sub-total	2,366,690.50	2,366,205.85	2,563,606.72	2,563,606.72
School Requisitions (deduct) - Page 8	1,032,492.00	1,032,492.00	1,064,760.00	1,064,760.00
Municipal Taxes and Grants in Lieu of Taxes	1,334,198.50	1,333,713.85	1,498,846.72	1,498,846.72
Other Revenue - Page 2	414,770.00	371,644.32	651,874.28	366,874.28
Transfers from Accumulated Surplus & Reserves - Page 2	0.00	5,505.00	479,360.00	479,360.00
Total Municipal Revenue	1,748,968.50	1,710,863.17	2,630,081.00	2,345,081.00

EXPENDITURE

General Government Services	365,700.00	337,320.84	446,300.00	446,300.00
Protective Services	108,300.00	112,687.13	109,665.00	109,665.00
Transportation Services	642,000.00	663,969.75	677,000.00	677,000.00
Environmental Health Services	83,830.00	84,682.11	91,355.00	91,355.00
Public Health and Welfare Services	25,100.00	25,759.55	40,760.00	40,760.00
Environmental Development Services	75,000.00	45,728.43	40,000.00	40,000.00
Economic Development Services	46,500.00	64,361.03	52,500.00	52,500.00
Recreation and Cultural Services	68,200.00	44,809.62	57,900.00	57,900.00
Fiscal Services	117,800.00	72,310.97	609,500.00	609,500.00
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	215,480.00	257,860.86	0.00 495,101.00	210,101.00
Total Basic Expenditure	1,747,910.00	1,709,490.29	2,620,081.00	2,335,081.00
Allowance For Tax Assets - Page 8	1,058.50	1,372.88	10,000.00	10,000.00
Total Municipal Expenditure	1,748,968.50	1,710,863.17	2,630,081.00	2,345,081.00
Net Operating Surplus (Deficit)	0.00	-0.00	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council  (Head of Council)  (Chief Administrative Officer)
	April 27 2016

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

RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2016

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added	22,500.00	21,132.41	22,500.00	22,500.00
Licenses				
- Animal	200.00	95.00	200.00	200.00
- Bicycle				
- Business				
- Other <u>Tax Certificates</u>	1,000.00	1,020.00	1,000.00	1,000.00
<u>Lottery</u>		6.00	10.00	10.00
Permits				
- Building	9,000.00	10,884.06	10,000.00	10,000.00
- Other <u>Lot Grade</u>	500.00	100.00	500.00	500.00
<u>Variation</u>		250.00		
Fines				
Sales of Service				
- General Government	1,000.00	1,502.98	1,150.00	1,150.00
- Protective	10,000.00	9,743.00	9,500.00	9,500.00
- Transportation	6,500.00	10,040.01	7,000.00	7,000.00
- Environmental Health		494.03		
- Public Health and Welfare	17,000.00	14,975.05	17,000.00	17,000.00
- Environmental Development				
- Economic Development				
- Recreation and Culture				
Sales of Goods		4,636.00	500.00	500.00
PW - Sale of Goods/Services			5,000.00	5,000.00
- Culverts	4,000.00	406.49		
- Geo-Tec Material	1,000.00			
Rentals	12,500.00	11,979.78	11,950.00	11,950.00
Trailer Park				
- Rentals	1,320.00	1,320.00	1,320.00	1,320.00
- Other				
Concessions and Franchises				
Returns from Investments	12,000.00	212.21	200.00	200.00
Tax and Redemption Penalties	15,000.00	18,241.61	15,000.00	15,000.00
Development and Dedication Fees				
Municipal Programs Grant	28,000.00		28,000.00	28,000.00
General Assistance Grant	61,600.00	61,391.38	61,600.00	61,600.00
Conditional Transfers				
- Federal Government				
Gas Tax	75,000.00	79,620.54	79,621.00	79,621.00
- Provincial Government	92,250.00	79,111.99	50,500.00	50,500.00
- Local Government				
- Other <u>Hydro Frozen Grant</u>	36,900.00	36,843.59	36,850.00	36,850.00
<u>Manitoba Hydro</u>			285,000.00	
Other Income				
<u>Misc.</u>	3,500.00	3,096.29	3,473.28	3,473.28
<u>AMM Rebate</u>	2,200.00	3,534.90	2,200.00	2,200.00
<u>Dividend Income</u>	1,800.00	1,007.00	1,800.00	1,800.00

Total Other Revenue - Page 1	414,770.00	371,644.32	651,874.28	366,874.28
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)		5,505.00	479,360.00	
Total Transfers - Page 1	0.00	5,505.00	479,360.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	414,770.00	377,149.32	1,131,234.28	366,874.28

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2016

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	70,000.00	70,497.85	72,500.00	72,500.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	180,000.00	162,933.38	232,825.00	232,825.00
1215	Office	50,000.00	75,593.50	58,275.00	58,275.00
1216	Legal	20,000.00	3,572.81	27,500.00	27,500.00
1217	Audit	17,000.00	8,364.88	17,000.00	17,000.00
1218	Assessment	26,000.00	25,077.85	26,000.00	26,000.00
1240	Taxation		384.46	400.00	400.00
1300	Other General Government				
1310	Elections	2,500.00		900.00	900.00
1320	Conventions	5,000.00	3,846.47	5,000.00	5,000.00
1330	Damage Claims and Liability Insurance	14,000.00	15,070.88	15,000.00	15,000.00
1340	Intergovernmental Relations	5,500.00	2,977.48	13,500.00	13,500.00
1350	Grants - General	5,000.00	3,000.00	6,000.00	6,000.00
1360	Other General Government-Sundry	6,500.00	5,913.43	7,200.00	7,200.00
	Health Care Spending Account	9,600.00	5,247.76	9,600.00	9,600.00
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		411,100.00	382,480.75	491,700.00	491,700.00
1989	Recoveries (deduct) - Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,200.00
1990	Recoveries (deduct) - Planning Administration	-6,200.00	-5,959.91	-6,200.00	-6,200.00
1991	Recoveries (deduct) - Utility WM Sewer	-5,500.00	-5,500.00	-5,500.00	-5,500.00
1992	Recoveries (deduct) - Utility Water	-26,000.00	-26,000.00	-26,000.00	-26,000.00
1993	Recoveries (deduct) - Utility SS Water	-3,500.00	-3,500.00	-3,500.00	-3,500.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		365,700.00	337,320.84	446,300.00	446,300.00
PROTECTIVE SERVICES					
2100	By-Law Enforcement	6,000.00	3,310.32	6,000.00	6,000.00
2400	Fire Department Emergency Response	40,000.00	83,696.86	80,250.00	80,250.00
2400	Fire Department Not including emergency responding	40,000.00			
2500	Emergency Measures				
2510	Emergency Measures Organization	5,000.00	2,348.62	5,050.00	5,050.00
2520	Flood Control				
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2640	Animal and Pest Control	12,000.00	16,990.20	12,000.00	12,000.00
2650	911 Service Charge	5,300.00	6,341.13	6,365.00	6,365.00
	Other				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		108,300.00	112,687.13	109,665.00	109,665.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	7,500.00	1,540.97	7,500.00	7,500.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	65,000.00	70,431.70	77,500.00	77,500.00
32302	- Equipment Fuel	60,000.00	44,443.68	50,000.00	50,000.00
32303	- Equipment Repairs and Maintenance	65,000.00	85,985.04	67,500.00	67,500.00
32304	- Equipment Insurance and Registration	7,500.00	10,158.48	10,000.00	10,000.00
32305	- Workshop and Yard Operations	35,000.00	77,576.64	37,000.00	37,000.00
	- Administration & Training	15,000.00	12,825.29	15,000.00	15,000.00
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Road Construction and Maintenance					
32311	- Labour	60,000.00	42,536.93	47,500.00	47,500.00
32312	- Materials	100,000.00	112,242.12	120,000.00	120,000.00
32313	- Rentals	12,000.00	32,297.58	8,000.00	8,000.00
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	-				
Transportation Services Sub-Total Forward to Page 4		427,000.00	490,038.43	440,000.00	440,000.00

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2016

			Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3			427,000.00	490,038.43	440,000.00	440,000.00
32321	Road Reconstruction	Labour	15,000.00	654.44	15,500.00	15,500.00
32330		Materials	5,000.00		5,000.00	5,000.00
32330		Contract Services	5,000.00		5,000.00	5,000.00
32330		Flood - Contract Services				
32330	Sidewalks and Boulevards		20,000.00	25,228.34	9,500.00	9,500.00
32340	Ditches and Road Drainage		40,000.00	45,509.67	52,500.00	52,500.00
32350	Storm Sewers					
32360	Street Cleaning		1,000.00	900.00	1,000.00	1,000.00
32371	Snow and Ice Removal	- Labour	20,000.00	12,903.12	18,000.00	18,000.00
32372		- Materials	12,000.00	7,769.15	12,500.00	12,500.00
32373		- Rentals	30,000.00	9,216.75	12,500.00	12,500.00
32400	Bridges		10,000.00	2,593.46	65,000.00	65,000.00
32500	Street Lighting		22,000.00	17,596.71	21,500.00	21,500.00
32600	Traffic Services		15,000.00	37,439.68	4,000.00	4,000.00
32700	Parking					
32900	Other Road Transport		5,000.00	14,120.00	9,000.00	9,000.00
	Airport					
	Other Transportation Serv - Dust control - ratepayer		15,000.00		6,000.00	6,000.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1			642,000.00	663,969.75	677,000.00	677,000.00
ENVIRONMENTAL HEALTH SERVICES						
Garbage and Waste Collection						
4320	Garbage Collection					
4330	Nuisance Grounds		82,000.00	84,006.27	85,000.00	85,000.00
Other Environmental Health						
4480	Municipal Wells		330.00	287.04	355.00	355.00
4490	Landfill - Post Closure Costs		1,500.00		6,000.00	6,000.00
	Other _____ Whitemouth River Monitoring			388.80		
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1			83,830.00	84,682.11	91,355.00	91,355.00
PUBLIC HEALTH AND WELFARE SERVICES						
Public Health						
5110	Medical Lobby Committee		500.00	73.17	2,000.00	2,000.00
5160	Cemeteries		2,000.00	2,000.00	7,000.00	7,000.00
5186	Other - Handi-Van		20,000.00	21,160.13	21,800.00	21,800.00
Medical Care						
5220	Medical Officer					
	Other ___ Nurse Practioner _____				7,360.00	7,360.00
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			25,100.00	25,759.55	40,760.00	40,760.00
ENVIRONMENTAL DEVELOPMENT SERVICES						
6100	Planning and Zoning		35,000.00	25,867.54	35,000.00	35,000.00
Community Development						
6220	General Land Assembly					
6230	Urban Renewal		10,000.00	3,511.84	5,000.00	5,000.00
6240	Beautification and Land Rehabilitation					
6241	Urban Area Weed Control					
	Grant					
	Other - Zoning By-Law		30,000.00	16,349.05		
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1			75,000.00	45,728.43	40,000.00	40,000.00

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2016

ECONOMIC DEVELOPMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land	5,000.00	957.37	5,000.00	5,000.00
7125	Community Development Corporation				
7130	Water Resources and Conservation Grants	11,500.00	11,500.00	11,500.00	11,500.00
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7200	Regional Development				
7300	Industrial Development - SS Hwy Commercial/WM Ind Park	5,000.00	3,625.00	5,000.00	5,000.00
7400	Other Economic Development	20,000.00	38,152.11	25,000.00	25,000.00
7410	Tourism	5,000.00	10,126.55	6,000.00	6,000.00
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		46,500.00	64,361.03	52,500.00	52,500.00

RECREATION AND CULTURAL SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
8110	Recreation				
8120	Community Centers and Halls	18,000.00	19,334.55	20,000.00	20,000.00
8130	Canoe Launches and Beaches	8,500.00	3,152.38	2,500.00	2,500.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds		64.20		
8190	Other Recreational Facilities				
	Grants	10,000.00	700.00	10,000.00	10,000.00
	- Recreational Director	21,500.00	10,405.69	14,900.00	14,900.00
	- Recreational Programs	5,000.00		5,000.00	5,000.00
8240	Museums	1,700.00	8,374.08	2,000.00	2,000.00
8250	Libraries	3,500.00	2,778.72	3,500.00	3,500.00
8280	Other Cultural Facilities				
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TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		68,200.00	44,809.62	57,900.00	57,900.00

FISCAL SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	60,000.00	14,536.15	551,700.00	551,700.00
9330	Transfer to Utility - Page 6	57,800.00	57,774.82	57,800.00	57,800.00
9410	Debenture Debt Charges - Page 11				
9420	Other Long-term debt charges -- Page 11				
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		117,800.00	72,310.97	609,500.00	609,500.00

TRANSFERS		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	65,240.00	65,240.00	32,620.00	32,620.00
9912	- Fire Department Equipment	0.00	35,260.32	32,620.00	32,620.00
9913	- Gas Tax	75,000.00	79,620.54	79,621.00	79,621.00
	- Fire Hall	32,620.00	32,620.00	32,620.00	32,620.00
	- Bridge	32,620.00	32,620.00	32,620.00	32,620.00
	- Elizabeth Crescent			285,000.00	
	- Cemetery Reserve		2,500.00		
	- Recreation	10,000.00	10,000.00		
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TOTAL TRANSFERS - TO PAGE 1		215,480.00	257,860.86	495,101.00	210,101.00

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2016

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300 WATER CONSUMER SALES				
- Residential	210,000.00	257,193.95	257,000.00	257,000.00
- Commercial and Bulk	82,000.00	65,593.23	66,000.00	66,000.00
- Industrial				
- Federal and Provincial				
- Municipal and Schools				
310 SEWER SERVICE CHARGES				
- Whitemouth	20,000.00	23,555.35	23,000.00	23,000.00
- Seven Sisters	9,200.00	11,604.27	11,500.00	11,500.00
320 Discounts, Refunds and Cancellations				0.00
Net Consumer Revenue - Sub Total	321,200.00	357,946.80	357,500.00	357,500.00
330 Penalties	2,000.00	2,228.32	2,200.00	2,200.00
340 Hydrant Rentals				
350 Installation Service				
360 Connection Revenue - Net		7,800.00		
370 Provincial Grants				
380 Other Revenue		8,003.49		
390 Transfer from Revenue Fund - Page 5	57,800.00	57,775.82	57,775.82	57,775.82
396 Transfer from Reserves - Utility - Page 13			0.00	
397 Transfer from Accumulated Surplus				
TOTAL REVENUE	381,000.00	433,754.43	417,475.82	417,475.82

EXPENDITURE

410 WATER SUPPLY	26,100.00	26,729.99	26,100.00	26,100.00
411 Administration				
412 Customer Billings and Collections	26,700.00	42,930.15	38,200.00	38,200.00
413 Purification and Treatment				
414 Water Purchases				
415 Service of Supply - Operator Wages	65,000.00	97,109.43	100,000.00	100,000.00
415 Service of Supply - Operator Benefits	15,000.00	15,586.29	15,000.00	15,000.00
415 Service of Supply - Operator Training	10,000.00	9,222.86	10,000.00	10,000.00
416 Transmissions and Distribution	65,000.00	84,903.31	67,700.00	67,700.00
417 Other Water Supply Costs	24,000.00	15,026.52	16,000.00	16,000.00
Connections - Net Loss		3,157.53		
418 Utilities	37,000.00	35,773.27	35,000.00	35,000.00
TOTAL	288,800.00	330,439.35	308,000.00	308,000.00
420 SEWAGE COLLECTION AND DISPOSAL				
421 Administration - Whitemouth	5,500.00	5,500.00	5,500.00	5,500.00
421 Administration - Seven Sisters	3,500.00	3,500.00	3,500.00	3,500.00
422 Sewage Collection System				
423 Sewer System Maintenance - Whitemouth	14,100.00	42,106.51	17,200.00	17,200.00
422 Sewer System Maintenance - Seven Sisters	5,300.00	12,568.57	7,500.00	7,500.00
423 Sewage Lift Station				
424 Sewage Treatment and Disposal				
425 Other Sewage Collection and Disposal Costs				
426 Connections - Net Loss				
TOTAL	28,400.00	63,675.08	33,700.00	33,700.00
430 TRANSFER TO CAPITAL - Page 13			12,000.00	12,000.00
450 DEBENTURE DEBT CHARGES - Page 12	57,800.00	57,775.82	57,775.82	57,775.82
470 TRANSFERS			0.00	
471 Deficit Recovery, 20____ - Page 9				
473 Transfer to Utility Reserve				
Transfer to Water Reserve	5,000.00		5,000.00	5,000.00
473 Transfer to WM Sewer Reserve	500.00		500.00	500.00
474 Transfer to SS Sewer Reserve	500.00		500.00	500.00
TOTAL	6,000.00	0.00	6,000.00	6,000.00
TOTAL EXPENDITURE	381,000.00	451,890.25	417,475.82	417,475.82
NET OPERATING SURPLUS (DEFICIT)	0.00	-18,135.82	0.00	0.00

CALCULATION OF TAX LEVIES
RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2016

	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)	4,697,370.00		5,824,010.00	109,844.00		109,844.00	10.500	48,692.17		61,151.83	763.57	109,844.00
School Division	64,930,870.00	57,430.00	6,838,880.00	954,916.00	71.10	954,987.10	13.2956	863,298.60		90,926.93		954,987.10
School Division						0.00						0.00
School Division						0.00						0.00
Total Education Taxes	69,568,240.00	57,430.00	12,662,870.00	1,094,760.00	71.10	1,094,831.10		911,988.77	0.00	152,078.76	763.57	1,094,831.10

	Assessments			Expenditures			Mill Rate Ftr/PP	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:												
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/Debt Charges						0.00						0.00
BL 495/08 - SS Sewer	297,870.00			3,214.13		3,214.13	10.790					3,214.13
BL 498/09 - SS Lagoon	3,363,050.00	592,890.00		9,164.42	0.22	9,164.64	2.317	9,014.40	150.24			9,164.64
BL 498/08 - SS Force-main	3,203,680.00	592,800.00		79,919.15	0.94	79,919.99	5.244	19,591.38	338.91			19,919.99
BL 494/08 - WWT Ltr Station	10,354,370.00	3,342,540.00		10,278.29		10,278.29	0.731	7,566.68	2,442.63			10,278.29
BL 564/11 - WTP & Wasteline	4,969,400.00	322,950.00		5,709.71		5,709.71	1.034	5,591.65		208.06		5,709.71
BL 565/11 - WTP Add. Conn.	336,840.00			1,427.31		1,427.31	4.237					1,427.31
BL 579/11 - Elma Water	432,230.00			8,082.81		8,082.81	18.654					8,082.81
Deficit Recovery												
General						0.00						0.00
Utility						0.00						0.00
Reserve Funds						0.00						0.00
Equipment Replacement	65,846,800.00		6,858,660.00	32,620.00	100.00	32,720.00	0.450	29,633.36		3,086.64		32,720.00
Fire Hall	65,846,800.00		6,858,660.00	32,620.00	100.00	32,720.00	0.450	29,633.36		3,086.64		32,720.00
Bridge	65,846,800.00		6,858,660.00	32,620.00	100.00	32,720.00	0.450	29,633.36		3,086.64		32,720.00
Fire Equipment	65,846,800.00		6,858,660.00	32,620.00	100.00	32,720.00	0.450	29,633.36		3,086.64		32,720.00
Recreation Reserve	65,846,800.00		6,858,660.00	0.00		0.00	0.000	0.00		0.00		0.00
General Municipal						0.00						0.00
Rural Area						0.00						0.00
At Large	65,846,800.00		6,858,660.00	0.00		0.00	18.050	1,187,220.40		123,661.91		1,310,882.31
Business Tax, Fees						0.00						0.00
Other Revenue and Transfers						0.00						0.00
Total Municipal						0.00						0.00

	Page 1	Page 1*	Page 1.9	Page 2
Total (Education + Municipal) Taxes	3,685,604.57	10,000.00	3,695,604.57	19,830
				2,272,110.98
				2,931.48
				288,564.26
				1,131,997.85
				3,695,604.57

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2016

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
CNR		2,303,300	43.626	100,483.21		100,483.21
NTE		106,480	43.626	4,645.27		4,645.27
CPR		2,304,560	43.626	100,538.18	34.20	100,572.38
HMQ (Manitoba)	860		33.126	28.49		28.49
HMQ (Manitoba)		5,790	43.626	252.59		252.59
Natural Res. Crown Land	8,220		33.126	272.29		272.29
Highways Transportation	36,950		33.126	1,224.00		1,224.00
Highways Transportation		111,810	43.626	4,877.80	104.03	4,981.83
Housing	100,220		33.126	3,319.87	73.23	3,393.10
Manitoba Hydro	735,960		33.126	24,379.27		24,379.27
Manitoba Hydro		884,590	43.626	38,590.91	104.03	38,694.94
Manitoba Hydro	2,760		19.830	54.73		54.73
Manitoba Hydro		6,110	30.330	185.32		185.32
HMQ (Canada)	149,680		33.126	4,958.27	109.37	5,067.64
HMQ (Canada)		71,370	43.626	3,113.57	52.15	3,165.72
Vid Rail		4,620	43.626	201.55		201.55
Winnipeg Hydro		14,450	43.626	630.39		630.39
Winnipeg Hydro		10,930	30.330	331.51		331.51
	1,034,650	5,824,010				0.00

Total - Pages 1, 8

288,564.24

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Handi-Van	8,000.00
Province of Manitoba	Green Team	2,500.00
Province of Manitoba	Municipal Road Improvement	40,000.00

Total - Page 2

50,500.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 6

0.00

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

RURAL MUNICIPALITY OF WHITEMOUTH

For the Year 2016

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (Year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other	Net Required by Mill rate
Front Avenue Lift Station	494/08	2017	17,727.53	9,389.49	8,338.04	888.80	10,278.29			10,278.29
- Whitemouth Sewer										
Additional Connection	495/08	2017	5,852.85	2,920.69	2,932.16	293.44	3,214.13			0.00
- Seven Sisters Sewer										
Lagoon	496/08	2017	15,670.00	8,378.77	7,291.23	785.65	9,164.42			0.00
- Seven Sisters Sewer										
Forcemain	497/08	2017	34,059.13	18,211.53	15,847.60	1,707.62	19,919.15			0.00
- Seven Sisters Sewer										
Water Treatment Plant	564/11	2025	43,286.59	3,376.68	39,909.91	2,333.03	5,709.71			0.00
Water Treatment Plant Additional Connections	565/11	2020	6,157.15	1,110.89	5,046.26	316.42	1,427.31			0.00
Elma	579/11	2026	70,444.02	5,209.83	65,234.19	2,852.98	8,062.81			0.00
			193,197.27	48,597.88	144,599.39	9,177.94	57,775.82	47,497.53	0.00	10,278.29

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 Ft / Parcel	Raised by Other	Raised by Mill Rate
				0				
				0				
				0				
				0				

0.00	0.00	0.00	0.00
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