

THE RURAL MUNICIPALITY OF WHITEMOUTH

BY-LAW NO. 618/14

**BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH
TO LEVY TAXES FOR 2014.**

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 2014, 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 \$63,985,730;

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 2014 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 2014 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 - 11.390 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 – 13.778 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 17.400 mills on the dollar be and hereby is levied for the year 2014 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 0.420 mills on the dollar sufficient to raise \$27,000 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.

- (c) **THAT** a general rate of 1.000 mills on the dollar sufficient to raise \$64,000 to provide for an Annual Levy for a Bridge Reserve Fund under Section 168 (1) as set out in By-law No. 536/10.
- (d) **THAT** a general rate of 0.080 mills on the dollar sufficient to raise \$5,149 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:

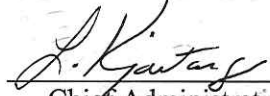
4. **THAT** all taxes and rates imposed and levied in The Rural Municipality of Whitemouth for the year 2014 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 31st day of October A.D., 2014.

Upon all taxes remaining unpaid after the 31st day of October A.D., 2014 there shall be added a penalty on the 1st day of November A.D., 2014 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 29th day of April, A. D. 2014.


Reeve


Chief Administrative Officer

Read a first time this 17th day of April, A.D., 2014
Read a second time this 29th day of April, A.D., 2014
Read a third time this 29th day of April, A.D., 2014

THE FINANCIAL PLAN

The Rural Municipality of Whitemouth

For the Year 2014

		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 Revenue	<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		
	Sewer Utility _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Water Utility _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	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 Analyses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" 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**

The Rural Municipality of Whitemouth

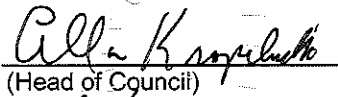
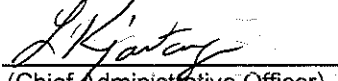
For the Year 2014

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	1,895,887.03	1,895,893.29	1,970,984.87	1,998,984.44
Grants in Lieu of Taxes - Page 8	268,424.71	268,424.71	271,952.44	271,952.44
Sub-total	2,164,311.74	2,164,318.00	2,242,937.31	2,270,936.88
Requisitions (deduct) - Page 8	-967,142.00	-967,142.00	-976,100.00	-976,100.00
Net Municipal Taxes and Grants in Lieu of Taxes	1,197,169.74	1,197,176.00	1,266,837.31	1,294,836.88
Other Revenue - Page 2	336,120.00	1,444,358.56	331,420.00	331,420.00
Transfers from Acc. Surplus and Reserves - Page 2	0.00	0.00	36,000.00	0.00
Total Revenue	1,533,289.74	2,641,534.56	1,634,257.31	1,626,256.88

EXPENDITURE

General Government Services	316,200.00	340,324.16	351,100.00	341,500.00
Protective Services	120,000.00	88,522.67	128,500.00	128,500.00
Transportation Services	577,500.00	614,135.98	654,800.00	654,800.00
Environmental Health Services	84,250.00	82,386.50	82,450.00	82,450.00
Public Health and Welfare Services	28,600.00	25,393.93	24,100.00	24,100.00
Environmental Development Services	23,200.00	16,281.24	28,000.00	28,000.00
Economic Development Services	61,500.00	17,941.76	52,500.00	52,500.00
Recreation and Cultural Services	44,000.00	47,162.27	67,100.00	68,500.00
Fiscal Services	57,800.00	331,714.31	67,700.00	67,700.00
Transfers - Deferred Surplus - Page 9 - Reserves - Page 5	219,450.00	1,076,907.04	176,948.83	176,948.83
Total Basic Expenditure	1,532,500.00	2,640,769.86	1,633,198.83	1,624,998.83
Allowance For Tax Assets - Page 8	789.74	789.74	1,058.48	1,258.05
Total Expenditure	1,533,289.74	2,641,559.60	1,634,257.31	1,626,256.88
Net Operating Surplus (Deficit)	0.00	-25.04	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">APRIL 29 2014</p>
-----------------------	--

**GENERAL OPERATING FUND
BUDGETED REVENUE AND TRANSFERS**

The Rural Municipality of Whitemouth

For the Year 2014

Other Revenue		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added		22,500.00	27,975.22	22,500.00	22,500.00
Licenses					
	- Animal				
	- Bicycle				
	- Business				
	- Other				
	<u>Dogs</u>	200.00	240.00	200.00	200.00
	<u>Lottery</u>		30.00		
Permits					
	- Building				
	- Other	500.00	634.00	500.00	500.00
Fines					
Sales of Service					
	- General Government	3,000.00	3,646.38	3,000.00	3,000.00
	- Protective	10,000.00	12,136.00	10,000.00	10,000.00
	- Transportation	6,500.00	183,143.78	6,500.00	6,500.00
	- Environmental Health				0.00
	- Public Health and Welfare	8,000.00	23,629.71	16,000.00	16,000.00
	- Environmental Development		9,965.53	10,000.00	10,000.00
	- Economic Development				
	- Recreation and Culture				
Sales of Goods		2,000.00	492.00	500.00	500.00
Rentals		12,500.00	15,709.97	12,500.00	12,500.00
Trailer Park		1,320.00	1,320.00	1,320.00	1,320.00
	- Rentals				
	- Other		770,000.00		
Concessions and Franchises					
Returns from Investments			15,532.70		
Tax and Redemption Penalties		16,000.00	16,986.36	16,000.00	16,000.00
Development and Dedication Fees					
Video Lottery Terminal Transfers		28,000.00	27,421.11	28,000.00	28,000.00
Provincial Municipal Tax Sharing (Pop. 1617)		61,600.00	61,390.88	61,600.00	61,600.00
Conditional Transfers					
(Page 9)	- Federal Government				
	- Provincial Government	68,200.00	80,544.38	47,000.00	47,000.00
	- Gas Tax	80,800.00	80,777.04	80,800.00	80,800.00
	- Other				
Other Income					
	<u>Miscellaneous</u>	15,000.00	25,258.50	15,000.00	15,000.00
	<u>RM sale of Property</u>		87,525.00		
	<u>Sale of Goods</u>				
Total Other Revenue - Page 1		336,120.00	1,444,358.56	331,420.00	331,420.00
Transfers From					
	- Accumulated Surplus				
	- Reserves			36,000.00	
Total Transfers - Page 1		0.00	0.00	36,000.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		336,120.00	1,444,358.56	367,420.00	331,420.00

BUDGETED EXPENDITURE

The Rural Municipality of Whitemouth

For the Year 2014

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	57,000.00	59,308.70	59,000.00	59,000.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	160,000.00	164,161.76	170,000.00	170,000.00
1215	Office	40,000.00	48,912.28	45,000.00	45,000.00
1216	Legal	20,000.00	16,781.63	20,000.00	20,000.00
1217	Audit	17,000.00	17,527.20	17,000.00	17,000.00
1218	Assessment	25,800.00	25,918.00	26,000.00	26,000.00
1240	Taxation	900.00	2,569.33	2,500.00	2,500.00
1300	Other General Government				
1310	Elections	500.00	125.00	5,000.00	5,000.00
1320	Conventions	4,500.00	2,395.64	5,500.00	5,500.00
1330	Damage Claims and Liability Insurance	13,000.00	18,812.59	13,000.00	13,000.00
1340	Intergovernmental Relations	1,000.00	3,332.67	2,000.00	2,000.00
1350	Grants	5,000.00	1,400.00	5,000.00	5,000.00
1360	Other General Government-Sundry	6,500.00	5,716.17	6,500.00	6,500.00
	Health Care Spending Account		8,363.19	9,600.00	
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		351,200.00	375,324.16	386,100.00	376,500.00
1991	Recoveries (deduct - Utility - Whitemouth Sewer	-5,500.00	-5,500.00	-5,500.00	-5,500.00
1992	- Utility - S.S. Sewer	-3,500.00	-3,500.00	-3,500.00	-3,500.00
1993	- Utility - Water	-26,000.00	-26,000.00	-26,000.00	-26,000.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		316,200.00	340,324.16	351,100.00	341,500.00
PROTECTIVE SERVICES					
2100	By-Law Enforcement	10,000.00	1,709.00	10,000.00	10,000.00
2400	Fire	83,000.00	64,671.05	89,200.00	89,200.00
2500	Emergency Measures				
2510	Emergency Measures Organization	10,000.00	4,147.21	10,600.00	10,600.00
2520	Flood Control	2,000.00	1,460.80	1,400.00	1,400.00
2600	Other Protection				
2621	Building Inspection				
2623	Plumbing Inspection				
2630	License Inspection				
2640	Animal and Pest Control	10,000.00	11,321.01	12,000.00	12,000.00
2650	911	5,000.00	5,213.60	5,300.00	5,300.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1		120,000.00	88,522.67	128,500.00	128,500.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32110	Road Commissioners' Fees and Mileage				
32200	Engineering	7,500.00	1,517.55	7,500.00	7,500.00
Roads and Streets					
Unallocated Cost- Equipment Operators' Wages and Benefits					
32301		35,000.00	49,530.54	45,000.00	45,000.00
32302	- Equipment Fuel	60,000.00	54,517.92	60,000.00	60,000.00
32303	- Equipment Repairs and Maintenance	40,000.00	51,421.19	40,000.00	40,000.00
32304	- Equipment Insurance and Registration	10,000.00	6,578.57	7,500.00	7,500.00
32305	- Workshop and Yard Operations	25,000.00	34,423.35	28,000.00	28,000.00
	- Admin/Training	15,000.00	22,553.68	20,000.00	20,000.00
	-				
32311	Road Maintenance- Labour	72,000.00	61,406.01	60,000.00	60,000.00
2312	- Materials	100,000.00	117,370.74	80,000.00	80,000.00
32313	- Contract	2,000.00	4,699.24	10,800.00	10,800.00
	-				
Transportation Services Sub-Total Forward to Page 4		366,500.00	404,018.79	358,800.00	358,800.00

BUDGETED EXPENDITURE

The Rural Municipality of Whitemouth

For the Year 2014

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		366,500.00	404,018.79	358,800.00	358,800.00
32321	Road Re-Construction - Labour	10,000.00	13,898.82	15,000.00	15,000.00
32322	- Materials	20,000.00	8,132.40	10,000.00	10,000.00
32323	- Contract	5,000.00	5,431.75	5,000.00	5,000.00
	- Flood - Contract Services				
32330	Sidewalks and Boulevards	20,000.00	23,778.85	5,500.00	5,500.00
32340	Ditches and Road Drainage	60,000.00	72,537.88	40,000.00	40,000.00
32350	Storm Sewers				
32360	Street Cleaning	2,000.00		3,000.00	3,000.00
32371	Snow and Ice Removal - Labour	40,000.00	17,251.61	30,000.00	30,000.00
32372	- Materials	12,000.00	8,828.87	12,000.00	12,000.00
32373	- Rentals/contract services		16,196.07	130,000.00	130,000.00
32400	Bridges	2,500.00	5,636.05	2,500.00	2,500.00
32410	Culverts	27,500.00	21,319.12	12,000.00	12,000.00
32500	Street Lighting	12,000.00	13,376.96	20,000.00	20,000.00
32600	Traffic Services				
32900	Other Road Transport		3,728.81	5,000.00	5,000.00
	Other Transportation Services				
	- Dust Control			6,000.00	6,000.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		577,500.00	614,135.98	654,800.00	654,800.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Waste Management Facility	80,000.00	82,098.64	80,700.00	80,700.00
Other Environmental Health					
4480	Municipal Wells	250.00	287.86	250.00	250.00
4490	Landfill Post-Closure Costs	4,000.00		1,500.00	1,500.00
	Whitemouth Water Quality				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		84,250.00	82,386.50	82,450.00	82,450.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Medical Lobby Committee	500.00	739.11	500.00	500.00
5160	Cemeteries	1,000.00	1,563.54	1,000.00	1,000.00
5186	Other - Handivan	14,500.00	20,565.03	20,000.00	20,000.00
Medical Care					
5220	Medical Officer				
	Other				
Hospital Care					
5370	Hospital Care				
	Other - Seniors Housing	10,000.00			0.00
Social Welfare					
5410	Administration				
5420	Social Welfare Assistance	2,600.00	2,526.25	2,600.00	2,600.00
	Other - Work projects				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		28,600.00	25,393.93	24,100.00	24,100.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	15,200.00	16,281.24	18,000.00	18,000.00
Community Development					
6220	Zoning By-Law Amendment	8,000.00			
6230	Urban Renewal - cenetaph & benches			10,000.00	10,000.00
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		23,200.00	16,281.24	28,000.00	28,000.00

BUDGETED EXPENDITURE

The Rural Municipality of Whitemouth

For the Year 2014

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	20,000.00	524.30	5,000.00	5,000.00
7124	Drainage of Land	1,000.00	345.00	1,000.00	1,000.00
7125	CDC	4,000.00	4,256.76	5,000.00	5,000.00
7130	Water Resources and Conservation				
7200	Regional Development	1,500.00		1,500.00	1,500.00
7300	Industrial Development - S.S. Highway Comm./W.M.Ind. Park	20,000.00		5,000.00	5,000.00
7400	Other Economic Development - Branding & Dev. Incentive	10,000.00		30,000.00	30,000.00
7410	Tourism	5,000.00	12,815.70	5,000.00	5,000.00
7420	Public Receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		61,500.00	17,941.76	52,500.00	52,500.00

RECREATION AND CULTURAL SERVICES

8110	Recreation				
8120	Community Centers and Halls	16,000.00	12,785.15	17,500.00	17,500.00
8130	Swimming Pools, Beaches & Canoe Launches			8,500.00	8,500.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds	3,000.00	6,907.44	3,500.00	3,500.00
8190	Other Recreational Facilities				
	Grants (including SSD Playground 5K)	10,000.00	10,846.00	15,000.00	15,000.00
	Recreation Director	10,000.00	10,000.00	14,000.00	14,000.00
8240	Museums			1,500.00	1,500.00
8250	Libraries	3,500.00	5,207.94	3,500.00	3,500.00
8280	Other Cultural Facilities				
	Heritage	1,500.00	1,415.74	3,600.00	5,000.00
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		44,000.00	47,162.27	67,100.00	68,500.00

FISCAL SERVICES

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	0.00	258,969.33	9,900.00	9,900.00
9330	Transfer to Utility - Page 6	57,800.00	57,775.82	57,800.00	57,800.00
	Transfer to Reserves - Interest		14,969.16		
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				
TOTAL FISCAL SERVICES - TO PAGE 1		57,800.00	331,714.31	67,700.00	67,700.00

TRANSFERS

9900	General Reserve				
9910	Specific Reserves:				
9911	- Replacement Reserve	11,800.00	11,800.00		
9913	- Other - Fire Hall	59,000.00	59,000.00	27,000.00	27,000.00
	- Other - Mobility Disad. Vehicle Replacement	5,900.00	5,900.00		
	- Other - Bridge Trust		770,000.00		
	- Other - Infr. Dev Reserve		87,480.00		
	- Other - Gas Tax	80,800.00	80,777.04	80,800.00	80,800.00
	- Other - Bridge	59,000.00	59,000.00	64,000.00	64,000.00
	- Other - Recreational	2,950.00	2,950.00	5,148.83	5,148.83
TOTAL TRANSFERS - TO PAGE 1		219,450.00	1,076,907.04	176,948.83	176,948.83

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

The Rural Municipality of Whitemouth

For the Year 2014

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next year
300	WATER CONSUMER SALES - Residential	163,000.00	189,603.98	190,000.00	190,000.00
	- Commercial and Bulk	77,000.00	85,198.61	85,000.00	85,000.00
	- Industrial				
310	SEWER SERVICE CHARGES - Residential	20,000.00	19,404.67	20,000.00	20,000.00
	- Commercial	500.00	355.00	500.00	500.00
	- Seven Sisters	7,500.00	8,973.35	9,000.00	9,000.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	268,000.00	303,535.61	304,500.00	304,500.00
330	Penalties	2,000.00	2,144.99	2,200.00	2,200.00
350	Misc Revenue				
360	Connection Revenue - Net		48,871.90		
370	Provincial Grants				
380	Other Revenue		64,106.24		
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				
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	327,800.00	476,434.56	364,500.00	364,500.00

EXPENDITURE

410	WATER SUPPLY				
411	Administration	44,000.00	26,270.27	26,000.00	26,000.00
412	Customer Billings and Collections	500.00	808.14	1,000.00	1,000.00
413	Purification and Treatment	40,000.00	40,991.00	42,000.00	42,000.00
414	Water Purchases				
415	Service of Supply - Operations Wages	55,000.00	73,866.36	75,000.00	75,000.00
416	Transmissions and Distribution	63,500.00	65,782.37	68,000.00	68,000.00
417	Other Water Supply Costs	16,000.00	18,688.54	20,000.00	20,000.00
	Connections		12,760.00		
	Contribution to Capital		7,417.90		
418	Utilities	29,000.00	42,697.37	45,200.00	45,200.00
	TOTAL	248,000.00	289,281.95	277,200.00	277,200.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	11,000.00	13,710.34	9,000.00	9,000.00
422	Contribution to Capital		65,057.41		
423	Sewage Lift Station	11,000.00	14,932.23	14,500.00	14,500.00
426	Connections - Net Loss				
	TOTAL	22,000.00	93,699.98	23,500.00	23,500.00
430	TRANSFER TO CAPITAL - Page 13				
440	TRANSFERS TO RESERVES				
441	Sewer Utility			1,000.00	1,000.00
442	Water Utility			5,000.00	5,000.00
	TOTAL	0.00	0.00	6,000.00	6,000.00
450	DEBENTURE DEBT CHARGES - Page 12	57,800.00	57,775.82	57,800.00	57,800.00
460	OTHER LONG-TERM DEBT CHARGES - Page 12				
470	TRANSFERS				
471	Deferred Surplus re Deficit, 20____ - Page 9				
472	Deferred Surplus re By-Law Obligation				
473	Transfer to General Reserve - Utility		36,111.90		
	TOTAL		36,111.90		
	TOTAL EXPENDITURE	327,800.00	476,869.65	364,500.00	364,500.00
	NET OPERATING SURPLUS (DEFICIT)	0.00	-435.09	0.00	0.00

CALCULATION OF TAX LEVIES
Municipality of Whittemouth

For the Year 2014

	Assessments				Expenditures			Revenues				
	Taxable	Otherwise Exempt	Grants	Total	Basic	Allowance Tax Assets	Total	M/R Ft	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Requisition Taxes:												
Foundation - Residential				0							0.00	0.00
Foundation - Other	3,885,960		5,460,840	9,346,800	106,460.00		106,460.00	11,390	44,261.06	62,198.94	0.00	106,460.00
Special - SD Sunrise	56,699,970	19,510	6,400,160	63,119,640	869,640.00		869,640.00	13,778	781,192.06	88,179.13	268.81	869,640.00
Total Requisition					976,100.00		976,100.00		826,453.12	150,378.07	268.81	976,100.00
Local Urban Districts												
L.U.D.												
Debtenture Debt Charges:												
S.S. Sewer B.L. No. 495/08					3,214.13		3,214.13		3,214.13			3,214.13
S.S. Lagoon By-Law 498/08					9,164.42		9,164.42		9,164.42			9,164.42
S.S. Foremain By-Law 497/08					19,919.15		19,919.15		19,919.15			19,919.15
Front Ave Lift Stn By-Law 494/08	8,200,550	4,215,510	336,420	12,752,480	10,278.29		10,278.29	0.806	10,007.14	271.15		10,278.29
WTR&WL Upgrade Bl 564/11					5,709.71		5,709.71		5,709.71			5,709.71
WTP Bl 565/11					1,427.31		1,427.31		1,427.31			1,427.32
ELMA Bl 579/11					8,062.81		8,062.81		8,062.81			8,062.80
Reserve Funds												
Fire Hall	57,567,570		6,418,160	63,985,730	27,000.00	125.99	26,874.01	0.420	24,178.38	2,695.63		26,874.01
Bridge	57,567,570		6,418,160	63,985,730	64,000.00	14.27	63,985.73	1.000	57,567.57	6,418.16		63,985.74
Recreation	57,567,570		6,418,160	63,985,730	5,148.83	29.97	5,118.86	0.080	4,605.41	513.45		5,118.87
General Municipal:												
Rural Area												
At Large	57,567,570		6,418,160	63,985,730	1,112,463.45	888.25	1,113,351.70	17,400	1,001,675.72	111,675.98		1,113,351.70
Business Tax, Fees					367,420.00		367,420.00				367,420.00	367,420.00
Other Revenue and Transfers												
Budgeted Deficit					1,633,808.10	1,058.48	1,634,526.12		1,145,531.75	121,574.37	367,420.00	1,634,526.14
Total Municipal					2,609,908.10	1,058.48	2,610,626.12	18,900	1,970,984.87	271,952.44	367,688.81	2,610,626.14

SUNDRY REVENUE AND EXPENDITURE ANALYSES

Municipality of Whitemouth

For the Year 2014

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
CNR		2,098,110	44.07	92,458.76		92,458.76
NTR		98,150	44.07	4,325.24		4,325.24
CPR		2,130,200	44.07	93,872.89	33.80	93,906.69
HMQ (Manitoba)	780		32.68	25.49		25.49
HMQ (Manitoba)		5,200	44.07	229.15		229.15
Natural Res. Crown Land	7,310		32.68	238.87		238.87
Highways Transportation	44,910		32.68	1,467.55		1,467.55
Highways Transportation		95,630	44.07	4,214.19		4,214.19
Housing	94,860		32.68	3,099.80	76.46	3,176.26
Manitoba Hydro	677,400		32.68	22,135.84		22,135.84
Manitoba Hydro	2,050		18.90	38.75		38.75
Manitoba Hydro		6,110	30.29	185.07		185.07
Manitoba Hydro		931,320	44.07	41,041.07		41,041.07
HMQ (Canada)	130,010		32.68	4,248.42	104.79	4,353.21
HMQ (Canada)		69,620	44.07	3,067.99	56.11	3,124.10
VIA Rail		4,100	44.07	180.68		180.68
Winnipeg Hydro		9,840	44.07	433.63		433.63
Winnipeg Hydro		12,560	30.29	380.44		380.44

Total - Pages 1, 8

271,914.98

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Handivan	4,800.00
Province of Manitoba	Student employment	1,700.00
Province of Manitoba	Grant in Aid	3,500.00
Hydro Frozen Grant		37,000.00

Total - Page 2

47,000.00

Part 3 - Transfers to Deferred Surplus - General Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 1

0.00

Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 6

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Municipality of Whittemouth

For the Year 2014

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage	Other	Net Requirement	Area to be Levied
Front Ave Lift Stn	494/08	2017	35,190.95	8,518.74	26,672.21	1,759.55	10,278.29			10,278.29	LID 1/2007
S.S. Sewer	495/08	2017	11,285.10	2,649.88	8,635.22	564.25	3,214.13	3,214.13			LID 2/2007
Additional Connections											
S.S. Lagoon	496/08	2017	31,253.37	7,601.74	23,651.63	1,562.68	9,164.42	9,164.42			LID 1/2004
S.S. Forcemain	497/08	2017	67,930.51	16,522.62	51,407.89	3,396.53	19,919.15	19,919.15			LID 2/2004
Water Treatment Plant	564/11	2025	49,477.91	3,050.27	46,427.64	2,659.44	5,709.71	5,709.71			LID 1/2008
WTP Additional Connections	565/11	2020	8,236.78	1,005.17	7,231.61	422.14	1,427.31	1,427.32			LID 1/2011
Elma	579/11	2026	80,263.21	4,812.15	75,451.06	3,250.66	8,062.81	8,062.81			LID 2/2011
			283,637.83	44,160.57	239,477.26	13,615.25	57,775.82	47,497.54	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 Frontage	Raised by Other Revenue	Raised by Mill Rate
Front Ave. Lift Stn.	8,200,550	4,215,510	336,420	12,752,480		47,497.54		10,278.29

