

## THE RURAL MUNICIPALITY OF WHITEMOUTH

### BY-LAW NO. 778/26

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2026

**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 2026, 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 \$133,348,560;

**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 2026 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 2026 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 - 7.411 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 - 12.779 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. 579/11, 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 by a special mill rate of 0.563 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 14.516 mills on the dollar be and hereby is levied for the year 2026 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 .245 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 .245 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 .263 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 2026 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 31<sup>st</sup> day of October A.D., 2026.

Upon all taxes remaining unpaid, there shall be added a penalty on the 1<sup>st</sup> day of November A.D., 2026 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 4<sup>th</sup> day of May A.D., 2026.

  
\_\_\_\_\_  
Reeve

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

For:

Against:

Read a first time this 24<sup>th</sup> day of March, A.D., 2026  
Read a second time this 4<sup>th</sup> day of May, A.D., 2026  
Read a third time this 4<sup>th</sup> day of May, A.D., 2026

## THE FINANCIAL PLAN

R.M. of Whitemouth

For the Year 2026

	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

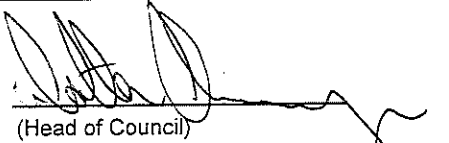
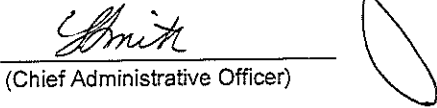
For the Year 2026

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	3,295,588.46	3,295,588.68	3,509,384.18	3,579,571.86
Total Grants in Lieu of Taxes - Page 8	365,873.82	365,873.82	382,624.34	390,276.82
Sub-total	3,661,462.28	3,661,462.50	3,892,008.52	3,969,848.69
School Requisitions (deduct) - Page 8	1,638,009.00	1,638,009.00	1,781,975.00	1,799,794.75
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	<b>2,023,453.28</b>	<b>2,023,453.50</b>	<b>2,110,033.52</b>	<b>2,170,053.94</b>
Other Revenue - Page 2	573,726.64	904,899.09	972,006.59	579,173.59
Transfers from Accumulated Surplus & Reserves - Page 2	356,270.00	176,830.25	1,237,925.00	400,000.00
<b>Total Municipal Revenue</b>	<b>2,953,449.92</b>	<b>3,105,182.84</b>	<b>4,319,965.11</b>	<b>3,149,227.53</b>

**EXPENDITURE**

General Government Services	697,467.38	650,595.17	689,025.00	695,052.50
Protective Services	237,700.00	242,297.68	285,142.00	290,500.00
Transportation Services	974,200.31	982,350.61	1,076,370.00	1,103,770.00
Environmental Health Services	138,593.94	138,290.65	138,493.94	140,345.00
Public Health and Welfare Services	56,780.00	47,507.33	53,130.00	53,600.00
Environmental Development Services	38,000.00	36,142.02	40,000.00	40,000.00
Economic Development Services	41,500.00	29,598.70	37,000.00	39,500.00
Recreation and Cultural Services	84,250.00	72,922.27	79,250.00	80,750.00
Fiscal Services	445,098.87	265,659.12	1,456,719.15	475,056.35
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5		0.00		
	239,458.00	639,417.88	464,502.75	229,658.00
<b>Total Basic Expenditure</b>	<b>2,953,048.51</b>	<b>3,104,781.43</b>	<b>4,319,632.84</b>	<b>3,148,231.85</b>
Allowance For Tax Assets - Page 8	401.42	401.41	332.27	995.68
<b>Total Municipal Expenditure</b>	<b>2,953,449.93</b>	<b>3,105,182.84</b>	<b>4,319,965.11</b>	<b>3,149,227.53</b>
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)
	May 4 <sup>th</sup> 20 <u>26</u>

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

R.M. of Whitemouth

For the Year 2026

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>Other Revenue</b>				
Taxes Added	24,000.00	51,540.19	28,000.00	28,560.00
Tax Penalties	25,000.00	27,001.08	25,000.00	25,500.00
Licenses				
- Animal	300.00	25.00	150.00	150.00
- Other Tax Certificates	5,000.00	4,150.00	5,000.00	5,100.00
- Other Lottery	50.00	106.00	100.00	50.00
Permits				
- Building	29,000.00	24,241.96	27,000.00	27,000.00
- Other Variation	2,000.00	2,100.00	2,000.00	2,100.00
- Fines	500.00	0.00	500.00	500.00
Sales of Service				
- General Government	1,000.00	1,597.82	1,000.00	1,250.00
- Protective	11,225.05	45,483.38	15,500.00	18,000.00
- Transportation	10,500.00	7,538.79	10,500.00	10,500.00
- Environmental Health				
- Public Health and Welfare	10,600.00	7,300.25	8,000.00	8,500.00
- Environmental Development				
- Economic Development				
- Recreation and Culture				
- Other __property__	34,800.00	268,163.91	279,840.00	25,000.00
Sales of Goods	1,500.00	898.00	2,010.00	2,000.00
Rentals	8,150.00	8,184.89	8,150.00	8,300.00
Trailer Park Rentals	2,640.00	1,320.00	1,320.00	1,320.00
Trailer Park Fees / Grazing Leases				
Concessions and Franchises				
Returns from Investments	1,000.00	0.00	1,000.00	1,000.00
Development and Dedication Fees				
<b>Unconditional Grants - Municipal Operating</b>				
- Other _____	230,000.00	247,382.93	245,000.00	236,000.00
- Other - Federal				
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	94,418.00	94,418.00	94,418.00	95,000.00
- Provincial Government	11,500.00	15,648.94	143,975.00	12,500.00
- Municipal Government				
- Other __DFA				
- Other _____				
Other Income				
Hydro Frozen Grant	36,843.59	36,843.59	36,843.59	36,843.59
AMM rebate	30,000.00	36,666.70	33,000.00	30,000.00
Co-op rebate	2,000.00	1,735.00	2,000.00	2,000.00
Misc	1,700.00	22,552.66	1,700.00	2,000.00
<b>Total Other Revenue - Page 1</b>	<b>573,726.64</b>	<b>904,899.09</b>	<b>972,006.59</b>	<b>579,173.59</b>
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	356,270.00	176,830.25	1,237,925.00	400,000.00
<b>Total Transfers - Page 1</b>	<b>356,270.00</b>	<b>176,830.25</b>	<b>1,237,925.00</b>	<b>400,000.00</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	<b>929,996.64</b>	<b>1,081,729.34</b>	<b>2,209,931.59</b>	<b>979,173.59</b>

**BUDGETED EXPENDITURE**

R.M. of Whitemouth

For the Year 2026

		Last Year	Last Year	This Year	Next Year
		Budgeted		Budgeted	Budgeted
<b>GENERAL GOVERNMENT SERVICES</b>					
1100	Legislative	90,400.00	82,284.00	91,850.00	93,500.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	366,050.00	361,714.28	366,550.00	373,881.00
1215	Office	50,400.00	52,264.03	57,700.00	58,500.00
1216	Legal	75,000.00	59,630.16	75,000.00	76,500.00
1217	Audit	33,200.00	34,057.20	33,200.00	33,500.00
	ARO	25,000.00	15,000.00	10,000.00	10,200.00
1218	Assessment	23,142.38	23,493.00	24,000.00	24,480.00
1240	Taxation	625.00	618.89	625.00	637.50
1300	Other General Government				
1310	Elections	900.00	0.00	7,500.00	900.00
1320	Conventions	15,000.00	11,852.97	15,000.00	15,300.00
1330	Damage Claims and Liability Insurance	50,000.00	51,382.79	50,000.00	51,000.00
1340	Intergovernmental Relations	7,750.00	7,462.42	6,750.00	6,885.00
1350	Grants - General	3,500.00	3,274.51	3,750.00	3,825.00
1360	Other General Government-Sundry	16,500.00	10,755.90	9,900.00	10,000.00
	Past-Service Pension Payments				
	Unallocated Employee Benefits (Health Care Spending)				
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>		<b>757,467.38</b>	<b>713,790.15</b>	<b>751,825.00</b>	<b>759,108.50</b>
1989	Recoveries (deduct) - Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,284.00
1990	Recoveries (deduct) - Planning Administration	0.00	0.00	0.00	0.00
1991	Recoveries (deduct) - Utility Wm Sewer	-8,400.00	-8,849.25	-8,800.00	-8,976.00
1992	Recoveries (deduct) - Utility Water	-39,000.00	-41,296.48	-41,000.00	-41,820.00
1993	Recoveries (deduct) - Utility SS Sewer	-8,400.00	-8,849.25	-8,800.00	-8,976.00
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>		<b>697,467.38</b>	<b>650,595.17</b>	<b>689,025.00</b>	<b>695,052.50</b>
<b>PROTECTIVE SERVICES</b>					
2100	By-law Enforcement	12,000.00	7,287.66	12,240.00	12,250.00
2400	Fire	176,700.00	191,211.66	217,700.00	220,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	29,900.00	22,742.30	36,000.00	37,750.00
2520	Flood Control	0.00	0.00	0.00	0.00
2550	Other - Covid 19				
2600	Other Protection				
2621	Building Inspection				
2640	Animal and Pest Control	11,100.00	12,857.16	11,102.00	12,000.00
2650	Other - Traffic Services	0.00	0.00	0.00	
	Other - 911	8,000.00	8,198.90	8,100.00	8,500.00
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>		<b>237,700.00</b>	<b>242,297.68</b>	<b>285,142.00</b>	<b>290,500.00</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport					
Administration					
32200	Engineering	5,700.00	7,964.15	4,850.00	5,500.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	93,600.31	112,662.70	136,000.00	138,720.00
32302	- Equipment Fuel	75,000.00	66,556.26	70,000.00	75,000.00
32303	- Equipment Repairs and Maintenance	78,000.00	90,390.72	96,000.00	97,000.00
32304	- Equipment Insurance and Registration	23,000.00	18,215.15	21,000.00	21,500.00
32305	- Workshop and Yard Operations	46,000.00	42,024.43	44,000.00	45,000.00
	- Administration & Training	48,500.00	44,784.01	44,000.00	45,000.00
	-	0.00	0.00	0.00	
	Road Construction and Maintenance	0.00	0.00	0.00	
32311	- Labour	66,600.00	61,219.83	62,800.00	65,000.00
32312	- Materials	230,000.00	291,781.34	297,000.00	304,000.00
32313	- Contract	100,000.00	38,523.50	80,000.00	82,000.00
32321	- Road Reconstruction	4,000.00	5,529.44	4,500.00	4,600.00
	-				
<b>Transportation Services Sub-Total Forward to Page 4</b>		<b>770,400.31</b>	<b>779,651.53</b>	<b>860,150.00</b>	<b>883,320.00</b>

**BUDGETED EXPENDITURE**

R.M. of Whitemouth

For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		770,400.31	779,651.53	860,150.00	883,320.00
32330	Sidewalks and Boulevards	18,700.00	19,724.49	20,500.00	20,600.00
32340	Ditches and Road Drainage	55,600.00	22,276.98	38,500.00	39,000.00
32350	Storm Sewers				
32360	Street Cleaning	1,500.00	0.00	1,500.00	1,500.00
32371	Snow and Ice Removal - Labour	25,000.00	29,949.02	30,500.00	31,100.00
32372	- Materials	10,000.00	6,090.32	8,000.00	8,000.00
32373	- Rentals	31,500.00	51,145.00	51,000.00	52,000.00
	- _____	0.00	0.00	0.00	
32400	Bridges	59,500.00	72,056.52	67,100.00	68,500.00
32500	Street Lighting	19,000.00	16,392.62	17,000.00	17,250.00
32600	Traffic Services				
32700	Parking				
32900	Other Road Transport	8,000.00	10,102.81	8,620.00	9,000.00
	Road Stabilization - ratepayers	9,000.00	6,488.77	7,500.00	7,500.00
	Recovery from utility	-34,000.00	-31,527.45	-34,000.00	-34,000.00
<b>TOTAL TRANSPORTATION SERVICES - TO PAGE 1</b>		<b>974,200.31</b>	<b>982,350.61</b>	<b>1,076,370.00</b>	<b>1,103,770.00</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Waste Management Facility & Brush Site	138,248.94	137,956.73	138,148.94	140,000.00
Other Environmental Health					
4480	Municipal Wells	45.00	43.89	45.00	45.00
4490	Landfill post closure costs	300.00	290.03	300.00	300.00
	Other _____				
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1</b>		<b>138,593.94</b>	<b>138,290.65</b>	<b>138,493.94</b>	<b>140,345.00</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
Public Health					
5110	Medical Lobby Committee	0.00	0.00	0.00	0.00
5160	Cemeteries	2,000.00	2,000.00	2,000.00	2,000.00
5186	Other Handi-Van	26,180.00	19,412.08	22,530.00	22,500.00
	Other - Child Care	26,000.00	23,569.00	26,000.00	26,500.00
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 _____				
<b>TOTAL PUBLIC HEALTH &amp; WELFARE SERVICES-TO PAGE 1</b>		<b>56,780.00</b>	<b>47,507.33</b>	<b>53,130.00</b>	<b>53,600.00</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
6100	Planning and Zoning	38,000.00	36,142.02	40,000.00	40,000.00
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Grant				
	Other _____				
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1</b>		<b>38,000.00</b>	<b>36,142.02</b>	<b>40,000.00</b>	<b>40,000.00</b>

**BUDGETED EXPENDITURE**

R.M. of Whitemouth

For the Year 2026

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	1,500.00	1,161.39	1,500.00	1,500.00
7124	Drainage of Land				
7125	Community Development Corporation				
7130	Water Resources and Conservation Grants				
<hr/>					
7200	Regional Development				
7300	Industrial/Subdivision Development				
7400	Other Economic Development	25,000.00	17,954.69	23,000.00	25,000.00
7410	Tourism	15,000.00	10,482.62	12,500.00	13,000.00
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		41,500.00	29,598.70	37,000.00	39,500.00

RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls	68,000.00	59,289.06	65,000.00	66,000.00
8130	Canoe Launches and Beaches	9,000.00	6,747.87	7,000.00	7,500.00
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds				
8190	Other Recreational Facilities				
	Grants	0.00	0.00	0.00	0.00
	Recreation Director	0.00	0.00	0.00	0.00
<hr/>					
8240	Museums	4,250.00	4,163.04	4,250.00	4,250.00
8250	Libraries	3,000.00	2,722.30	3,000.00	3,000.00
8280	Other Cultural Facilities				
<hr/>					
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		84,250.00	72,922.27	79,250.00	80,750.00

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	356,270.00	176,830.25	1,373,600.00	400,000.00
9330	Transfer to Utility - Page 6	13,772.52	13,772.52	8,062.80	
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				
<hr/>					
TOTAL FISCAL SERVICES - TO PAGE 1		445,098.87	265,659.12	1,456,719.15	475,056.35

TRANSFERS					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	32,620.00	323,409.88	292,464.75	32,620.00
9912	- Fire Department Equipment	35,000.00	69,250.00	35,000.00	35,000.00
9913	- Gas Tax	94,418.00	94,418.00	94,418.00	94,418.00
9316	- Wardrop Way	0.00	0.00	0.00	25,000.00
	- Bridge	32,620.00	32,620.00	32,620.00	32,620.00
	handi van	0.00	10,000.00	0.00	0.00
	- Child Care	10,000.00	51,946.00	10,000.00	10,000.00
	-Natalie Lake	34,800.00	57,774.00	0.00	0.00
<hr/>					
TOTAL TRANSFERS - TO PAGE 1		239,458.00	639,417.88	464,502.75	229,658.00

**UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

For the Year 2026

**REVENUE**

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	615,000.00	644,171.82	635,000.00	640,000.00
	- Residential				
	- Commercial and Bulk	11,000.00	10,096.50	11,000.00	11,250.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES	60,000.00	59,574.20	60,000.00	61,200.00
	- Whitemouth	30,000.00	30,532.78	30,000.00	30,600.00
	- Seven Sisters				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	716,000.00	744,375.30	736,000.00	743,050.00
330	Penalties	5,800.00	5,569.73	5,800.00	5,800.00
340	Hydrant Rentals	7,000.00	7,000.00	7,000.00	7,000.00
350	Installation Service				
360	Connection Revenue - Net	25,500.00	66,500.00	32,500.00	25,000.00
370	Provincial Grants				
380	Other Revenue	400.00	0.00	400.00	400.00
390	Transfer from Revenue Fund - Page 5	13,772.47	13,772.52	8,062.89	0.00
396	Transfer from Reserves - Page 13	180,000.00	0.00	180,000.00	100,000.00
397	Deficit Recovery	0.00	448.80	0.00	0.00
	<b>TOTAL REVENUE</b>	<b>948,472.47</b>	<b>837,666.35</b>	<b>969,762.89</b>	<b>881,250.00</b>

**EXPENDITURE**

410	WATER SUPPLY	49,000.00	48,493.68	49,500.00	50,000.00
411	Administration	0.00	0.00	0.00	
412	Customer Billings and Collections	45,000.00	35,558.73	45,000.00	45,000.00
413	Purification and Treatment	0.00	0.00	0.00	
414	Water Purchases	204,000.00	174,179.33	209,000.00	210,000.00
415	Service of Supply	195,000.00	149,253.13	195,000.00	198,000.00
416	Transmissions and Distribution	43,500.00	33,319.88	43,500.00	45,000.00
417	Other Water Supply Costs	47,000.00	41,240.22	47,000.00	47,750.00
418	Utilities	583,500.00	482,044.97	589,000.00	595,750.00
	TOTAL				
420	SEWAGE COLLECTION AND DISPOSAL	9,000.00	8,849.25	9,000.00	9,500.00
421	Administration - Whitemouth	9,000.00	8,849.25	9,000.00	9,500.00
421	Administration - Seven Sisters	8,700.00	5,106.02	8,700.00	9,000.00
422	Sewer System Maintenance- Seven Sisters	17,000.00	11,782.91	17,000.00	17,500.00
423	Sewer System Maintenance - Whitemouth				
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss	43,700.00	34,587.43	43,700.00	45,500.00
	TOTAL				
430	TRANSFER TO CAPITAL - Page 13	214,000.00	63,905.94	207,000.00	140,000.00
450	DEBENTURE DEBT CHARGES - Page 12	13,772.47	13,648.91	8,062.89	0.00
470	TRANSFERS	0.00	448.80	0.00	0.00
471	Deficit Recovery, 20____ - Page 9	93,500.00	243,030.30	122,000.00	100,000.00
473	Transfer to Utility Reserve				
474	Transfer to _____ Reserve	93,500.00	243,479.10	122,000.00	100,000.00
	TOTAL				
	<b>TOTAL EXPENDITURE</b>	<b>948,472.47</b>	<b>837,666.35</b>	<b>969,762.89</b>	<b>881,250.00</b>
	<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**BUDGETED REVENUE AND EXPENDITURE**

R.M. of Whitemouth

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

For the Year 2026

**EXPENDITURE**

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

**REVENUE**

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

YEAR-TO-YEAR SUMMARY:	
Amount Required from Taxation	
Assessment (Taxable and Grant-in-Lieu)	
Mill Rate	

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

**CALCULATION OF TAX LEVIES**

R.M. of Whittemouth

For the Year 2026

	Assessments			Expenditures			Revenues				
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Basic	Allowance	Total	Mill Rate (M/R)	Tax Levy	Grants in Lieu of Taxes	Grazing lease and/or Converted fees	Total
<b>Education (Requisition) Taxes:</b>											
Education Support Levy (ESL)	5,619,010		8,195,510	102,380.00	-0.59	102,379.41	7.411	41,642.48	60,736.92	0.00	102,379.41
School Division	120,101,730	717,030	10,612,090	1,679,595.00	-40.17	1,679,554.83	12.779	1,594,780.01	135,611.90	9,162.93	1,679,554.83
School Division						0.00					0.00
School Division						0.00					0.00
School Division						0.00					0.00
School Division						0.00					0.00
<b>Total Education Taxes</b>	125,720,740	717,030	18,807,600	1,781,975.00	-40.76	1,781,934.24		1,576,422.49	196,348.82	9,162.93	1,781,934.24

Page 1

	Assessments			Expenditures			Revenues				
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate Fr/PP	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
<b>Municipal Taxes:</b>											
<b>Local Urban Districts</b>											
L.U.D.						0.00					0.00
L.U.D.						0.00					0.00
L.U.D.						0.00					0.00
<b>Debtenture Debt Charges</b>											
BL 564/11 - WTP & Waterline											
BL 565/11 - WTP Add. Conn.						428,520		8,062.80			8,062.80
BL 579/11 - Elima Water	428,520										
BL 683/18 - Fire Hall Borrowing	121,582,800		11,765,760	75,056.35	18.89	75,075.24	0.563	66,451.12	6,624.12		75,075.24
<b>Special Services Levies</b>											
						0.00					0.00
						0.00					0.00
						0.00					0.00
						0.00					0.00

Page 1

	Assessments			Expenditures			Revenues				
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance	Total	Mill Rate	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
<b>Deficit Recovery</b>											
General								0.00	0.00		0.00
Utility											0.00
<b>Reserve Funds</b>											
Bridge Reserve	121,582,800		11,765,760	32,620.00	50.40	32,670.40	0.245	29,787.79	2,882.61		32,670.40
Machinery Replacement	121,582,800		11,765,760	32,620.00	50.40	32,670.40	0.245	29,787.79	2,882.61		32,670.40
Fire Equipment Reserve	121,582,800		11,765,760	35,000.00	70.87	35,070.87	0.263	31,976.28	3,094.39		35,070.67
						0.00					0.00
<b>General Municipal</b>											
Rural Area				0.00		0.00					0.00
At Large	121,582,800		11,765,760	1,935,505.03	182.67	1,935,687.70	14.516	1,764,895.92	170,791.77		1,935,687.70
Business Tax, Fees						0.00					0.00
Other Revenue and Transfers				2,200,768.66		2,200,768.66				2,200,768.66	2,200,768.66
<b>Total Municipal</b>				4,319,632.84	373.03	4,320,005.87		1,932,961.69	186,275.51	2,200,768.66	4,320,005.87

Page 1

<b>Total (Education + Municipal) Taxes</b>											
				6,101,607.84	332.27	6,101,940.11		3,509,384.18	382,624.34	2,209,931.59	6,101,940.11

Page 1

<b>Total (Education + Municipal) Taxes</b>											

Page 1

<b>Total (Education + Municipal) Taxes</b>											

Page 1











