

## THE RURAL MUNICIPALITY OF WHITEMOUTH

### BY-LAW NO. 771/25

BEING A BY-LAW OF THE RURAL MUNICIPALITY OF WHITEMOUTH TO LEVY TAXES FOR 2025

**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 2025, 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 \$131,203,040 ;

**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 2025 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 2025 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 - 7.117 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 – 11.916 mills on the dollar, to provide for payment of Special School District Levies.

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

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

- (e) **THAT** it is further provided that an amount be raised by a special mill rate of 0.573 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 14.040 mills on the dollar be and hereby is levied for the year 2025 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 .249 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 .249 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 .267 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.

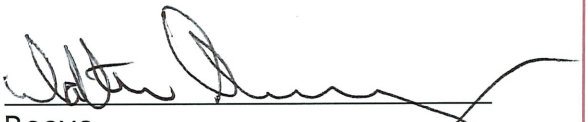
**PAYMENT OF TAXES:**


4. **THAT** all taxes and rates imposed and levied in The Rural Municipality of Whitemouth for the year 2025 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., 2025.

Upon all taxes remaining unpaid, there shall be added a penalty on the 1<sup>st</sup> day of November A.D., 2025 and the first day of each month thereafter, an amount calculated at the rate of one and one-quarter (1.25%) percent per month until such taxes are paid or the land sold for arrears of taxes and costs.

5. **THAT** the minimum personal or real tax on any parcel of land shall be \$1.00.

**DONE, PASSED and ENACTED** in open Council assembled at the Council Chambers in The Rural Municipality of Whitemouth, Province of Manitoba, this day of A.D., 2025.

  
\_\_\_\_\_  
Reeve

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

For: *All*

Against: *None*

Read a first time this 25<sup>th</sup> day of March, A.D., 2025

Read a second time this *22<sup>nd</sup>* day of *April*, A.D., 2025

Read a third time this *22<sup>nd</sup>* day of *April*, A.D., 2025

# THE FINANCIAL PLAN

R.M. of Whitemouth

For the Year 2025

		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 Utilities combined</u>	<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 2025

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	2,888,036.93	2,888,036.86	3,295,588.46	3,361,500.23
Total Grants in Lieu of Taxes - Page 8	337,947.58	337,947.58	365,873.82	373,191.30
Sub-total	3,225,984.51	3,225,984.44	3,661,462.28	3,734,691.53
School Requisitions (deduct) - Page 8	1,397,446.00	1,397,446.00	1,638,009.00	1,654,389.09
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	1,828,538.51	1,828,538.44	2,023,453.28	2,080,302.44
Other Revenue - Page 2	726,866.73	891,946.95	573,726.64	579,463.91
Transfers from Accumulated Surplus & Reserves - Page 2	540,000.00	398,729.12	356,270.00	513,500.00
<b>Total Municipal Revenue</b>	3,095,405.24	3,119,214.51	2,953,449.92	3,173,266.34

EXPENDITURE

General Government Services	645,048.00	634,728.33	697,467.38	710,428.73
Protective Services	234,710.00	234,217.54	237,700.00	242,454.00
Transportation Services	851,450.00	988,161.17	974,200.31	993,684.32
Environmental Health Services	138,588.94	138,307.44	138,593.94	141,365.82
Public Health and Welfare Services	54,800.00	54,485.77	56,780.00	57,863.60
Environmental Development Services	26,000.00	32,940.82	38,000.00	38,000.00
Economic Development Services	43,000.00	33,388.47	41,500.00	41,500.00
Recreation and Cultural Services	67,700.00	79,258.26	84,250.00	83,860.00
Fiscal Services	773,828.87	607,346.84	445,098.87	445,098.87
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	259,650.00	315,750.44	239,458.00	204,658.00
<b>Total Basic Expenditure</b>	3,094,775.81	3,118,585.08	2,953,048.51	2,958,913.34
Allowance For Tax Assets - Page 8	629.43	629.43	401.42	214,353.00
<b>Total Municipal Expenditure</b>	3,095,405.24	3,119,214.51	2,953,449.93	3,173,266.34
<b>Net Operating Surplus (Deficit)</b>	0.00	0.00	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council  <u>April 22</u> 20 <u>25</u>  _____ (Chief Administrative Officer)	   (Head of Council)   (Chief Administrative Officer)
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GENERAL OPERATING FUND  
BUDGETED OTHER REVENUE AND TRANSFERS

R.M. of Whitemouth

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>Other Revenue</b>					
Taxes Added		24,000.00	17,039.82	24,000.00	24,000.00
Tax Penalties		24,000.00	27,312.05	25,000.00	24,000.00
Licenses	- Animal	300.00	315.00	300.00	300.00
	- Other Tax Certificates	5,000.00	5,100.00	5,000.00	5,000.00
	- Other Lottery	75.00	44.00	50.00	75.00
	- Building	14,000.00	29,497.60	29,000.00	14,000.00
Permits	- Other Variation	1,500.00	4,200.00	2,000.00	1,500.00
	- Fines	500.00	0.00	500.00	500.00
Sales of Service	- General Government	1,500.00	1,194.87	1,000.00	1,500.00
	- Protective	14,238.14	9,738.14	11,225.05	14,238.14
	- Transportation	9,000.00	11,376.50	10,500.00	9,000.00
	- Environmental Health				
	- Public Health and Welfare	10,000.00	10,633.00	10,600.00	10,000.00
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture				
	- Other __property__	50,000.00	181,455.39	34,800.00	0.00
		51,500.00	51,336.10	1,500.00	1,500.00
Sales of Goods		8,300.00	8,193.48	8,150.00	8,300.00
Rentals			2,640.00	2,640.00	2,640.00
Trailer Park Rentals					
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>		222,000.00	226,666.68	230,000.00	222,000.00
Conditional Grants	- Other				
	- Other - Federal				
	- Federal Government	91,410.00	90,642.00	94,418.00	91,410.00
	- Federal - Gas Tax	138,000.00	137,485.32	11,500.00	10,500.00
	- Provincial Government				
(Page 9)	- Municipal Government				
	- Other __ DFA				
	- Other				
	- Hydro Frozen Grant	36,843.59	36,843.59	36,843.59	36,843.59
Other Income	AMM rebate	20,000.00	34,027.36	30,000.00	20,000.00
	Co-op rebate	2,000.00	1,807.00	2,000.00	2,000.00
	Misc	1,700.00	4,399.05	1,700.00	1,700.00
<b>Total Other Revenue - Page 1</b>		726,866.73	891,946.95	573,726.64	502,006.73
Transfers From					
	- Accumulated Surplus	540,000.00	398,729.12	356,270.00	500,000.00
	- Reserves (Page 13)				
<b>Total Transfers - Page 1</b>		540,000.00	398,729.12	356,270.00	500,000.00
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>		1,266,866.73	1,290,676.07	929,996.64	1,002,006.73

# BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2025

			Last Year Budgeted	Last Year Budgeted	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES			88,700.00	87,853.21	90,400.00	92,208.00
1100	Legislative					
1200	General Administrative					
1212	Chief Administrative Officer and Staff		340,550.00	330,000.21	366,050.00	373,371.00
1215	Office		52,200.00	45,398.36	50,400.00	51,408.00
1216	Legal		35,000.00	63,974.49	75,000.00	76,500.00
1217	Audit		30,000.00	37,821.07	33,200.00	33,864.00
	ARO		50,000.00	15,000.00	25,000.00	25,500.00
1218	Assessment		22,523.00	22,523.00	23,142.38	23,605.23
1240	Taxation		625.00	617.00	625.00	637.50
1300	Other General Government					
1310	Elections		900.00	0.00	900.00	
1320	Conventions		15,000.00	14,436.00	15,000.00	15,300.00
1330	Damage Claims and Liability Insurance		44,000.00	48,922.31	50,000.00	51,000.00
1340	Intergovernmental Relations		8,250.00	6,549.54	7,750.00	7,905.00
1350	Grants - General		3,500.00	3,110.04	3,500.00	3,500.00
1360	Other General Government-Sundry		10,000.00	19,355.68	16,500.00	16,830.00
	Past-Service Pension Payments					
	Unallocated Employee Benefits (Health Care Spending)					
SUB-TOTAL GENERAL GOVERNMENT SERVICES			701,248.00	695,560.91	757,467.38	771,628.73
1989	Recoveries (deduct)	- Handi-Van Administration	-4,200.00	-4,200.00	-4,200.00	-4,284.00
1990	Recoveries (deduct)	- Planning Administration	-3,000.00	-127.85	0.00	0.00
1991	Recoveries (deduct)	- Utility Wm Sewer	-7,000.00	-8,475.71	-8,400.00	-8,568.00
1992	Recoveries (deduct)	- Utility Water	-35,000.00	-39,553.31	-39,000.00	-39,780.00
1993	Recoveries (deduct)	- Utility SS Sewer	-7,000.00	-8,475.71	-8,400.00	-8,568.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1			645,048.00	634,728.33	697,467.38	710,428.73
PROTECTIVE SERVICES						
2100	By-law Enforcement		11,000.00	8,678.30	12,000.00	12,240.00
2400	Fire		171,510.00	178,271.94	176,700.00	180,234.00
2500	Emergency Measures					
2510	Emergency Measures Organization		33,300.00	32,221.69	29,900.00	30,498.00
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	7,091.21	11,100.00	11,322.00
2650	Other - Traffic Services					
	Other - 911		7,800.00	7,954.40	8,000.00	8,160.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1			234,710.00	234,217.54	237,700.00	242,454.00
TRANSPORTATION SERVICES						
Road Transport						
Administration						
32200	Engineering		6,250.00	5,000.75	5,700.00	5,814.00
Roads and Streets						
Unallocated Costs						
32301	- Wages and Benefits		78,700.00	85,627.63	93,600.31	95,472.32
32302	- Equipment Fuel		70,000.00	67,214.36	75,000.00	76,500.00
32303	- Equipment Repairs and Maintenance		70,000.00	82,272.65	78,000.00	79,560.00
32304	- Equipment Insurance and Registration		21,500.00	19,937.49	23,000.00	23,460.00
32305	- Workshop and Yard Operations		41,000.00	42,921.07	46,000.00	46,920.00
	- Administration & Training		44,500.00	43,377.00	48,500.00	49,470.00
	- _____					
Road Construction and Maintenance						
32311	- Labour		63,500.00	56,110.43	66,600.00	67,932.00
32312	- Materials		209,000.00	231,178.13	230,000.00	234,600.00
32313	- Contract		80,000.00	100,229.64	100,000.00	102,000.00
32321	- Road Reconstruction		1,000.00	104,748.68	4,000.00	4,080.00
	- _____					
Transportation Services Sub-Total Forward to Page 4			685,450.00	838,617.83	770,400.31	785,808.32



BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		685,450.00	838,617.83	770,400.31	785,808.32
32330	Sidewalks and Boulevards	12,700.00	17,014.52	18,700.00	19,074.00
32340	Ditches and Road Drainage	38,000.00	13,031.59	55,600.00	56,712.00
32350	Storm Sewers				
32360	Street Cleaning	1,500.00	0.00	1,500.00	1,530.00
32371	Snow and Ice Removal - Labour	22,300.00	22,494.32	25,000.00	25,500.00
32372	- Materials	9,000.00	9,858.02	10,000.00	10,200.00
32373	- Rentals	25,500.00	30,981.24	31,500.00	32,130.00
	- _____				
32400	Bridges	48,000.00	52,951.59	59,500.00	60,690.00
32500	Street Lighting	21,000.00	17,958.89	19,000.00	19,380.00
32600	Traffic Services				
32700	Parking				
32900	Other Road Transport	8,000.00	8,893.27	8,000.00	8,160.00
	Road Stabilization - ratepayers	9,000.00	8,520.54	9,000.00	9,180.00
	Recovery from utility	-29,000.00	-32,160.64	-34,000.00	-34,680.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		851,450.00	988,161.17	974,200.31	993,684.32
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Waste Management Facility & Brush Site	138,248.94	137,997.83	138,248.94	141,013.92
Other Environmental Health					
4480	Municipal Wells	340.00	309.61	345.00	351.90
4490	Landfill post closure costs	0.00	0.00	0.00	0.00
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		138,588.94	138,307.44	138,593.94	141,365.82
PUBLIC HEALTH AND WELFARE SERVICES					
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	2,040.00
5186	Other Handi-Van	25,200.00	24,369.35	26,180.00	26,703.60
	Other - Child Care	25,000.00	25,590.17	26,000.00	26,520.00
Medical Care					
5220	Medical Officer				
	Other - Nurse Practitioner				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	2,600.00	2,526.25	2,600.00	2,600.00
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		54,800.00	54,485.77	56,780.00	57,863.60
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	26,000.00	32,940.82	38,000.00	38,000.00
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Grant				
	Other _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		26,000.00	32,940.82	38,000.00	38,000.00

## BUDGETED EXPENDITURE

R.M. of Whitemouth

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control	7,000.00	823.29	1,500.00	1,500.00
7124	Drainage of Land				
7125	Community Development Corporation				
7130	Water Resources and Conservation				
	Grants				
7200	Regional Development				
7300	Industrial/Subdivision Development				
7400	Other Economic Development	25,000.00	18,156.86	25,000.00	25,000.00
7410	Tourism	11,000.00	14,408.32	15,000.00	15,000.00
7420	Public Receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		43,000.00	33,388.47	41,500.00	41,500.00

RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls	51,000.00	64,104.73	68,000.00	69,360.00
8130	Canoe Launches and Beaches	10,000.00	7,361.58	9,000.00	8,000.00
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	263.85	0.00	0.00
8240	Museums	3,700.00	4,483.47	4,250.00	3,500.00
8250	Libraries	3,000.00	3,044.63	3,000.00	3,000.00
8280	Other Cultural Facilities				
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		67,700.00	79,258.26	84,250.00	83,860.00

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	685,000.00	518,517.97	356,270.00	356,270.00
9330	Transfer to Utility - Page 6	13,772.52	13,772.52	13,772.52	13,772.52
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				
TOTAL FISCAL SERVICES - TO PAGE 1		773,828.87	607,346.84	445,098.87	445,098.87

TRANSFERS					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	32,620.00	11,217.69	32,620.00	32,620.00
9912	- Fire Department Equipment	35,000.00	11,217.68	35,000.00	35,000.00
9913	- Gas Tax	91,410.00	90,642.00	94,418.00	94,418.00
9316	- Wardrop Way	50,000.00	0.00	0.00	0.00
	- Bridge	32,620.00	11,217.68	32,620.00	32,620.00
	recreation	8,000.00	0.00	0.00	0.00
	- Child Care	10,000.00	10,000.00	10,000.00	10,000.00
	-Natalie Lake	0.00	181,455.39	34,800.00	
TOTAL TRANSFERS - TO PAGE 1		259,650.00	315,750.44	239,458.00	204,658.00

UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE

R.M. of Whitemouth  
For the Year 2025

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	600,000.00	585,891.25	615,000.00	630,000.00
	- Residential				
	- Commercial and Bulk	9,000.00	11,736.75	11,000.00	11,220.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES	60,000.00	57,735.37	60,000.00	61,200.00
	- Whitemouth	30,000.00	28,530.78	30,000.00	30,600.00
	- Seven Sisters				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	699,000.00	683,894.15	716,000.00	733,020.00
330	Penalties	5,800.00	6,387.07	5,800.00	5,916.00
340	Hydrant Rentals	7,000.00	7,000.00	7,000.00	7,000.00
350	Installation Service				
360	Connection Revenue - Net	20,000.00	78,500.00	25,500.00	25,000.00
370	Provincial Grants				
380	Other Revenue	400.00	0.00	400.00	400.00
390	Transfer from Revenue Fund - Page 5	13,772.52	13,772.52	13,772.47	13,772.47
396	Transfer from Reserves - Page 13	0.00	0.00	180,000.00	50,000.00
397	Deficit Recovery	4,250.00	4,456.43	0.00	0.00
	TOTAL REVENUE	750,222.52	794,010.17	948,472.47	835,108.47

EXPENDITURE

410	WATER SUPPLY	41,000.00	46,357.28	49,000.00	49,980.00
411	Administration				
412	Customer Billings and Collections	41,000.00	32,753.00	45,000.00	45,900.00
413	Purification and Treatment				
414	Water Purchases	170,000.00	161,249.23	204,000.00	208,080.00
415	Service of Supply	185,000.00	164,842.94	195,000.00	198,900.00
416	Transmissions and Distribution	37,500.00	34,904.70	43,500.00	44,370.00
417	Other Water Supply Costs	47,000.00	42,504.85	47,000.00	47,940.00
418	Utilities	521,500.00	482,612.00	583,500.00	595,170.00
	TOTAL				
420	SEWAGE COLLECTION AND DISPOSAL	8,000.00	8,475.71	9,000.00	9,500.00
421	Administration - Whitemouth	8,000.00	8,475.71	9,000.00	9,500.00
421	Administration - Seven Sisters	8,200.00	5,316.33	8,700.00	9,000.00
422	Sewer System Maintenance- Seven Sisters	17,000.00	10,813.25	17,000.00	17,500.00
423	Sewer System Maintenance - Whitemouth				
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss	41,200.00	33,081.00	43,700.00	45,500.00
	TOTAL				
430	TRANSFER TO CAPITAL - Page 13	100,000.00	97,306.52	214,000.00	91,000.00
450	DEBENTURE DEBT CHARGES - Page 12	13,772.52	13,772.52	13,772.47	13,772.52
470	TRANSFERS	4,250.00	4,456.43	0.00	0.00
471	Deficit Recovery, 20____ - Page 9	69,500.00	162,781.70	93,500.00	89,665.95
473	Transfer to Utility Reserve				
474	Transfer to _____ Reserve	73,750.00	167,238.13	93,500.00	89,665.95
	TOTAL				
	TOTAL EXPENDITURE	750,222.52	794,010.17	948,472.47	835,108.47
	NET OPERATING SURPLUS (DEFICIT)	0.00	0.00	0.00	0.00



BUDGETED REVENUE AND EXPENDITURE

R.M. of Whitemouth

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

For the Year 2025

EXPENDITURE

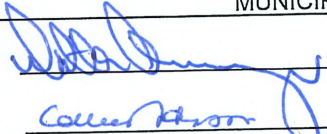
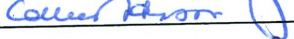
	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
General Government Services				
Legislative (Committee)				
Transportation Services				
Roads and Streets				
Sidewalks and Boulevards				
Ditches and Road Drainage				
Street Cleaning				
Snow and Ice Removal				
Street Lighting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

REVENUE

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

YEAR-TO-YEAR SUMMARY:

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

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

CALCULATION OF TAX LEVIES  
R.M. of Whittemouth

For the Year 2025

	Assessments			Expenditures			Mill Rate (M/R)	Revenues			
	Grazing Leases and/or Converted fees	Grants in Lieu of Taxes	Total	Basic	Allowance	Total		Tax Levy	Grants in Lieu of Taxes	Grazing Leases and / or Converted fees	Total
Education (Requisition) Taxes:											
Education Support Levy (ESL)	5,579,920		13,774,000	98,030.00	-0.44	98,029.56	7.117	39,712.29	58,317.27	0.00	98,029.56
School Division	117,957,640	671,260	129,239,560	1,539,979.00	39.60	1,540,018.60	11.916	1,405,583.24	126,436.62	7,998.73	1,540,018.60
School Division			0			0.00					0.00
School Division			0			0.00					0.00
School Division			0			0.00					0.00
School Division			0			0.00					0.00
School Division			0			0.00					0.00
Total Education Taxes	123,537,560	671,260	143,013,560	1,539,009.00	39.16	1,538,048.16		1,445,295.53	184,753.89	7,998.73	1,538,048.16

Page 1

	Assessments			Expenditures			Mill Rate Ftu/PP	Revenues				
	Taxable	Otherwise Exempt	Grants In Lieu of Taxes	Total	Basic	Allowance Tax Assets		Total	Tax Levy	Grants In Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:												
Local Urban Districts												
L.U.D.				0.00								0.00
L.U.D.				0.00								0.00
L.U.D.				0.00								0.00
Debtenture Debt Charges												
BL 564/11 - WTP & Waterline	5,578,370	204,620	342,660	6,125,550	5,709,71	5,709,71		5,501,65	208,06			5,709,71
BL 565/11 - WTP Add. Conn.	428,520			428,520	8,062,80	8,062,80		8,062,80				8,062,80
BL 579/11 - Elma Water	119,438,710		11,764,330	131,203,040	75,056,35	75,179,34	0,573	68,438,38	6,740,96			75,179,34
Fire Hall Borrowing												
Special Services Levies												
				0.00								0.00
				0.00								0.00
				0.00								0.00
Deficit Recovery												
General								0.00	0.00			0.00
Utility				0		0.00						0.00
Reserve Funds												
Bridge Reserve	119,438,710		11,764,330	131,203,040	32,620,00	32,669,56	0,249	29,740,24	2,929,32			32,669,56
Machinery Replacement	119,438,710		11,764,330	131,203,040	32,620,00	32,669,56	0,249	29,740,24	2,929,32			32,669,56
Fire Equipment Reserve	119,438,710		11,764,330	131,203,040	35,000,00	35,031,21	0,267	31,890,14	3,141,06			35,031,21
				0		0.00						0.00
General Municipal												
Rural Area				0	0.00	0.00						0.00
At Large	119,438,710		11,764,330	131,203,040	1,841,981,74	1,842,090,68	14,040	1,676,919,49	165,171,19			1,842,090,68
Business Tax, Fees				0		0.00						0.00
Other Revenue and Transfers					921,997,91	921,997,91				921,997,91		921,997,91
Total Municipal					2,953,048,51	2,953,410,77		1,850,292,93	181,119,93	921,997,91		2,953,410,77

Total (Education + Municipal) Taxes

4,591,057.51

Page 1

Page 1

Page 1,9

Page 2

3,295,598.46

366,873.82

929,996.64

4,591,458.92

\* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

R.M. of Whitemouth

For the Year 2025

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
CNR		3,237,110	34.411	111,392.19		111,392.19
NTR		124,870	34.411	4,296.90		4,296.90
NTR	1,350		27.294	36.85		36.85
CPR		3,275,370	34.411	112,708.76		112,708.76
HMK		140,150	34.411	4,822.70		4,822.70
HMK	1,915,070		27.294	52,269.92		52,269.92
HMK	580,360		15.378	8,924.78		8,924.78
Crown Lands	19,110		27.294	521.59		521.59
Sustainable Dev - Wildlife Mg	17,980		27.294	490.75	104.03	594.78
Sustainable Dev - Wildlife Mg	516,430		15.378	7,941.66	104.03	8,045.69
Sustainable Dev - Forestry	23,920		15.378	367.84		367.84
Highways Transportation	57,140		27.294	1,559.58		1,559.58
Highways Transportation		199,880	34.411	6,878.07		6,878.07
Housing	158,630		27.294	4,329.65		4,329.65
MB Hydro		1,143,080	34.411	39,334.53		39,334.53
MB Hydro	276,050		27.294	7,534.51		7,534.51
MB Hydro	4,210		15.378	64.74		64.74
MB Hydro		3,770	22.495	84.81		84.81
Wpg Hydro		24,980	22.495	561.93		561.93
Wpg Hydro		30,310	34.411	1,043.00		1,043.00
Via		14,560	34.411	501.02		501.02

Total - Pages 1, 8

365,873.82

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Handi-Van	8,500.00
Province of Manitoba	Green Team	2,500.00

Total - Page 2

11,000.00

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



## For the Year 2025

Total - Part 2

## Part 2 - Calculation of Rural and At large Requirements

## R.M. of Whitemouth

## Part 1 - Debenture Debt Charges

Part 2 - Summary (by area) - to be carried forward - Page 8									
	519,614.30	55,891.99	463,722.31	19,164.36	75,056.35	0.00	0.00	75,056.35	
Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate	
At large	119,438,710		11,764,330	131,203,040	75,056.35			75,056.35	
				0					
				0					

## UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

R.M. of Whitemouth

For the Year 2025

## Part 1 - Debenture Debt Charges

[illegible]

## Part 2 - Summary (by area) - to be carried forward - Page 8

[illegible]



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

For the Year 2025

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Sand Shed	30,000.00			30,000.00	
Curb Stops	40,000.00		40,000.00		
Bridge Maintenance	50,000.00			50,000.00	
Sidewalks	50,000.00			50,000.00	
Lagoon	100,000.00		50,000.00	50,000.00	
Road Improvements	100,000.00			100,000.00	
Natalie Lake Road	46,270.00			46,270.00	
Natalie Lake Utility	60,000.00		60,000.00		
Wardrop Way Utility	30,000.00		30,000.00		
Chemical Dosing Pumps	8,000.00		8,000.00		
PW Truck	30,000.00			30,000.00	
Turbidity meters	26,000.00		26,000.00		
	570,270.00				
TOTAL		0.00			
		Page 5	214,000.00		
			Page 6	356,270.00	
			Part 2		0.00

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Part 3

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
Gas Tax		260,000.00			\$578,495.18
Recreation					\$18,299.47
Handi-van					\$1,510.85
Equipment Replacement Reserve					\$135,925.75
Infrastructure Development					\$259,522.10
Cemetery reserve					\$88,679.60
Elizabeth Crescent					\$38,504.74
Health Care Improvement					\$18,189.53
Fire Equipment					\$59,646.72
Bridge		50,000.00			\$356,908.27
Sewer Reserve (Whitemouth)					\$162,588.12
Sewer Reserve (SS)					\$142,464.94
Water Reserve			34,000.00	180,000.00	\$1,020,107.44
Wardrop Way					\$12,705.63
Natalie Lake		46,270.00			\$46,270.58
Childcare Facility Reserve					\$10,000.00

0.00				
Page 2	356,270.00			
	Part 1	34,000.00		
		Page 6	180,000.00	
			Part 1	

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
TOTAL - Part 1	0.00	0.00	0.00		

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)

April 22 2025



## R.M. of Whitemouth

[illegible]

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

April 22 2025

Carol Olson  
(Chief Administrative Officer)