

BY-LAW NO. 2026-02

BEING A BY-LAW of the Rural Municipality of Whitehead to Levy Taxes for the Year 2026;

WHEREAS subsection 304 (1) of the Municipal Act 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-laws, and
- (c) set a due date for payment of the taxes.

AND WHEREAS subsection 344 of The Municipal Act provides that a council may by by-law allow a discount, subject to any limitation prescribed by the minister by regulation, for the prepayment of taxes on or before a date specified in the by-law.

AND WHEREAS subsection 346 (2) of The Municipal Act 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 Whitehead 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 Whitehead according to the latest revised assessment roll is \$186,161,610.00;

AND WHEREAS it is necessary to fix the rates of taxation for the purposes aforesaid and the time for the payment of all rates and taxes so fixed and levied;

NOW THEREFORE the Council of the Rural Municipality of Whitehead, in open council assembled, enacts as follows:

ESTIMATES

1. THAT the financial plan of the Council of the Rural Municipality of Whitehead 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) The following respective foundation rates of so many mills on the dollar, levied under Section 184 of "The Public Schools Act", shown in Schedule "A" viz.:

Commercial and Other – 7.412 mills on the dollar

b) The following respective rates of so many mills on the dollar, levied under Section 188 of "The Public Schools Act" as shown on Schedule "A" viz.:

Brandon School Division # 40– 15.111 mills on the dollar

Fort La Bosse School Division # 41– 7.587 mills on the dollar

Southwest Horizon School Division # 43– 9.674 mills on the dollar

to provide for payment of Special School District Levies

CONTROLLABLE PURPOSES

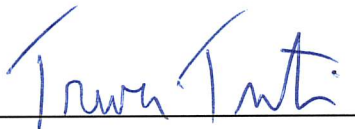
3. a) THAT a general rate of 4.645 mills on the dollar be and is hereby levied for the year 2025 upon the assessed value of all the rateable property in the Municipality liable therefore (At Large Levy), AND a general rate of 5.396 mills on the dollar be and is hereby levied for the year 2026 upon the assessed value of all the rateable rural property in the Municipality liable therefore (Rural Levy) 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) A general rate of 1.612 mills on the dollar sufficient to raise \$300,000.00 to provide for an Annual Levy for a Replacement Reserve Fund - By-law 2181
- c) A general rate of 0.645 mills on the dollar sufficient to raise \$120,000.00 to provide for an Annual Levy for a Fire Equipment Reserve Fund – By-law 2111
- d) A general rate of 0.350 mills on the dollar sufficient to raise \$65,000.00 to provide for an Annual Levy for a General Reserve Fund – By-law 2171
- e) A general rate of 0.162 mills on the dollar sufficient to raise \$30,000 to provide for an Annual Levy for a Waste Disposal Site Reserve Fund – By-law 2018-04
- f) A general rate of 0.033 mills on the dollar sufficient to raise \$6,000 to provide for an Annual Levy for a Labour Reserve Fund – By-law 2025-01
- g) A general rate of 0.054 mills on the dollar sufficient to raise \$10,000 to provide for an Annual Levy for an Emergency Measures Reserve Fund – By-law 2022-02
- h) A general rate of 0.081 mills on the dollar sufficient to raise \$15,000 to provide for an Annual Levy for a Recreation Reserve Fund – By-law 2022-03
- i) A special rate of 4.633 mills on the dollar of assessment of all properties in Local Urban District of Alexander, #857 to provide for the payment of the amount estimated as required for the purposes of the Local Urban District

- j) A special rate of 1.342 mills on the dollar of assessment as well as a per parcel levy of properties as per By-law 2117 in Local Urban District of Alexander, to raise \$78,762.36 to provide for a Water and Sewer
- k) A special rate per parcel as per By-law 2136 to raise \$80,357.13 to provide for Rural Water
- l) A special rate per parcel as per By-law 2152 to raise \$34,372.11 to provide for Rural Water
- m) A special rate per parcel as per By-law 2174 to raise \$11,507.88 to provide for Rural Water
- n) A special rate per parcel as per By-law 2177 to raise \$25,462.61 to provide for Rural Water
- o) A special rate per parcel as per By-law 2018-02 to raise \$35,488.09 to provide for Rural Water

PAYMENT OF TAXES

- 4. THAT all taxes and rates imposed and levied in The Rural Municipality of Whitehead for the year 2026 shall be deemed to have been imposed as of January 1, 2026 and shall be due and payable at par during the month of October, A.D., 2026, and further that a penalty rate on all arrears of taxes shown on the Tax Roll after October 30, 2026, shall be set at the rate of 1.25% per month on the first day of each month until paid or the land sold for arrears of taxes and costs

DONE AND PASSED by the Council of the Rural Municipality of Whitehead this 13th day of April A.D. 2026


REEVE


Chief Administrative Officer

Read a first time this 31st day of March A.D. 2026
Read a second time this 31st day of March A.D. 2026
Read a third time this 13th day of April A.D. 2026

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

**RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026**

REVENUE

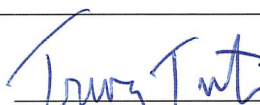
	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	4,882,590.08	4,882,590.08	5,255,926.19	4,900,000.00
Grants in Lieu of Taxes - Page 8	169,508.34	169,508.34	179,997.74	170,000.00
Sub-total	5,052,098.42	5,052,098.42	5,435,923.93	5,070,000.00
School Requisitions (deduct) - Page 8	2,553,408.00	2,553,408.00	2,765,147.00	2,600,000.00
Net Municipal Taxes and Grants in Lieu of Taxes	2,499,228.36	2,499,228.36	2,671,399.46	2,500,000.00
Other Revenue - Page 2	513,991.00	623,231.81	562,377.00	523,077.00
Transfers from Accumulated Surplus and Reserves - Page 2	21,146.00	21,146.00	180,000.00	0.00
Total Revenue	3,034,365.36	3,143,606.17	3,413,776.46	3,023,077.00

EXPENDITURE

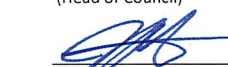
General Government Services	563,120.00	521,786.48	584,321.10	617,100.00
Protective Services	165,650.00	112,429.50	151,650.00	135,500.00
Transportation Services	1,059,800.00	1,033,730.56	1,382,300.00	1,182,000.00
Environmental Health Services	126,900.00	123,528.57	138,875.00	138,000.00
Public Health and Welfare Services	17,140.00	15,388.00	17,890.00	18,140.00
Environmental Development Services	8,000.00	-783.72	4,000.00	4,000.00
Economic Development Services	104,000.00	90,585.77	99,500.00	99,500.00
Recreation and Cultural Services	59,730.00	52,617.54	61,030.00	61,250.00
Fiscal Services	327,481.42	327,481.42	330,033.76	335,950.03
Transfers - Deferred Surplus - Page 9		21,146.00		
- Reserves - Page 5	601,666.00	625,157.00	643,257.00	649,057.00
Total Basic Expenditure	3,033,487.42	2,923,067.12	3,412,856.86	3,240,497.03
Allowance For Tax Assets - Page 8	877.94	877.94	919.60	-217,420.03
Total Expenditure	3,034,365.36	2,923,945.06	3,413,776.46	3,023,077.00
Net Operating Surplus (Deficit)	0.00	219,661.11	0.00	

Departmental Use Only

Adopted by Resolution of Council


(Head of Council)

 Apr 13, 2026


(Chief Administrative Officer)

**GENERAL OPERATING FUND
BUDGETED REVENUE AND TRANSFERS
RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026**

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		5,000.00	23,311.23	7,000.00	5,000.00
Licenses	- Animal				
	- Business	500.00	1,025.00	500.00	500.00
Permits	- Building	1,300.00	580.00	0.00	0.00
	- Variation / Conditional Use	5,600.00	8,805.00	5,200.00	5,200.00
	- Cemetery	2,400.00	1,200.00	1,000.00	1,000.00
Fines		500.00	1,024.63	500.00	500.00
Sales of Service	- General Government				
	- Protective: Fire & Rescue	25,000.00	25,815.34	25,000.00	25,000.00
	- Transportation	7,200.00	8,493.00	7,500.00	7,500.00
	- Municipal Wells	0.00	0.00	0.00	0.00
	- Public Health and Welfare	35,000.00	29,311.20	30,000.00	35,000.00
	- Environmental Development				
	- Economic Development Rec & Culture (Whitehead Hall)		2,390.00	1,500.00	1,500.00
Sales of Goods		500.00	810.00	500.00	500.00
Returns from Investments		60,000.00	82,981.14	70,000.00	60,000.00
Tax and Redemption Penalties		30,000.00	38,641.89	30,000.00	30,000.00
Tax Certificate Revenue		3,025.00	5,495.00	3,300.00	3,100.00
<u>Unconditional Grants/Transfers</u>					
	Municipal Operating Grant	210,000.00	217,301.99	215,000.00	215,000.00
	One MB Growth Revenue Fund		15,510.01		
<u>Conditional Grants/Transfers (page 9)</u>					
	Federal Gas Tax Funding	93,366.00	97,257.00	97,257.00	97,257.00
	Prov of MB - Green Team Grant	2,000.00	2,468.27	2,000.00	2,000.00
	Prov of MB - Grazing Leases	1,000.00	1,143.17	1,100.00	1,000.00
<u>Other Income</u>	Admin Fees (Tax Sale/Utility Transfer)	2,200.00	2,675.00	2,200.00	2,200.00
	Pasture Lease	28,400.00	29,820.00	29,820.00	29,820.00
	Rebates	1,000.00	5,521.79	3,000.00	1,000.00
	Reimbursements		305.15		
	Sale of used signs		200.00		
	Sale of used Skid Steer			30,000.00	
Total Other Revenue - Page 1		513,991.00	602,085.81	562,377.00	523,077.00
Transfers From					
	- Accumulated Surplus	21,146.00	21,146.00	180,000.00	
	-Reserves -Page 13	0.00		0.00	
Total Transfers - Page 1		33,469.19	21,146.00	180,000.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		535,137.00	623,231.81	742,377.00	523,077.00

BUDGETED EXPENDITURE

**RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026**

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
	Legislative	80,000.00	78,344.01	83,380.00	85,000.00
	General Administrative				
	Chief Administrative Officer and Staff	225,500.00	221,474.64	234,000.00	238,000.00
	Office	106,960.00	94,048.54	109,535.00	110,000.00
	Legal	50,000.00	38,113.42	50,000.00	50,000.00
	Audit	19,140.00	21,293.00	22,150.00	25,000.00
	Assessment	36,000.00	35,537.00	37,500.00	37,500.00
	Taxation	4,500.00	2,756.28	4,500.00	4,500.00
	Other General Government				
	Elections	5,500.00	200.00	10,600.00	5,500.00
	Conventions	27,000.00	21,096.46	28,500.00	28,500.00
	Damage Claims and Liability Insurance	27,000.00	26,581.14	28,000.00	30,000.00
	Grants	1,000.00	1,000.00	1,000.00	1,000.00
	Other General Government-Sundry	2,100.00	2,100.00	2,100.00	2,100.00
	Asset Management / Strategic Plan	0.00	0.00	0.00	0.00
	SUB-TOTAL GENERAL GOVERNMENT SERVICES	584,700.00	542,544.49	611,265.00	617,100.00
	Recoveries (deduct)				
	- Utility	-21,580.00	-20,758.01	-26,943.90	-27,480.00
	- Capital				
	TOTAL GOVERNMENT SERVICES - TO PAGE 1	563,120.00	521,786.48	584,321.10	589,620.00
PROTECTIVE SERVICES					
	Police/By-law Enforcement	10,800.00	10,250.00	10,800.00	10,800.00
	Fire	122,850.00	96,468.71	109,350.00	112,000.00
	Emergency Measures				
	Emergency Measures Organization	7,500.00	2,426.11	5,500.00	5,500.00
	Flood Control	20,000.00	0.00	20,000.00	20,000.00
	Other - barricades/safety		374.50	1,500.00	1,500.00
	Other Protection				
	Building Inspection	4,000.00	2,910.18	4,000.00	4,000.00
	Electrical Inspection				
	Plumbing Inspection				
	Other Safety Inspections				
	License Inspection				
	Animal and Pest Control	500.00		500.00	500.00
	Other - Traffic Services				
	TOTAL PROTECTIVE SERVICES - TO PAGE 1	165,650.00	112,429.50	151,650.00	135,500.00
TRANSPORTATION SERVICES					
	Road Transport				
	Administration				
	Road Commissioners' Fees and Mileage				
	Engineering				
	Roads and Streets				
	Unallocated Costs				
	- Equipment Operators' Wages and Benefits	223,800.00	214,970.41	232,000.00	235,000.00
	- Equipment Fuel	120,000.00	80,173.43	100,000.00	100,000.00
	- Equipment Repairs and Maintenance	70,000.00	75,525.74	105,000.00	105,000.00
	- Equipment Insurance and Registration	18,750.00	24,214.97	26,000.00	27,000.00
	- Workshop and Yard Operations	48,700.00	32,488.02	43,650.00	45,000.00
	- Equipment Purchase	0.00	56,277.71	0.00	0.00
	- Signs	7,500.00	2,745.77	7,500.00	7,500.00
	Road Maintenance				
	- Labour	277,000.00	272,289.93	305,350.00	310,000.00
	- Materials	156,250.00	167,230.68	355,000.00	175,000.00
	- Rentals / Lease				
	- Other	2,000.00	12,631.00	2,000.00	2,000.00
	Transportation Services Sub-Total Forward to Page 4	924,000.00	938,547.66	1,176,500.00	1,006,500.00

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	Transportation Services Sub-Total Forward from Page 3	924,000.00	938,547.66	1,176,500.00	1,006,500.00
	Road Re-Construction - Labour	32,400.00	38,527.24	72,400.00	72,000.00
	- Materials				
	- Rentals				
	-				
	Sidewalks and Boulevards				
	Ditches and Road Drainage	40,000.00	0.00	40,000.00	40,000.00
	Culverts	40,000.00	38,414.56	40,000.00	40,000.00
	Snow and Ice Removal - Labour				
	- Materials				
	- Rentals				
	-				
	Bridges				
	Street Lighting	4,000.00	3,715.10	4,000.00	4,100.00
	Traffic Services	19,400.00	14,526.00	19,400.00	19,400.00
	Other Road Transport				
	Other Transportation Services				
	Purchase of new Skid St -			30,000.00	
	TOTAL TRANSPORTATION SERVICES - TO PAGE 1	1,059,800.00	1,033,730.56	1,382,300.00	1,182,000.00
	ENVIRONMENTAL HEALTH SERVICES				
	Garbage and Waste Collection				
	Garbage Collection				
	Nuisance Grounds	121,100.00	111,735.01	126,475.00	125,000.00
	Other Environmental Health				
	Gravel Pit	4,800.00	10,850.68	11,400.00	12,000.00
	Municipal Wells	1,000.00	942.88	1,000.00	1,000.00
	TOTAL ENVIRONMENTAL HEALTH SERV. - TO PAGE 1	126,900.00	123,528.57	138,875.00	138,000.00
	PUBLIC HEALTH AND WELFARE SERVICES				
	Public Health				
	Health Unit				
	Cemeteries	12,000.00	12,748.42	12,750.00	13,000.00
	Cenotaph				
	Accessibility Act	2,500.00	0.00	2,500.00	2,500.00
	Medical Care				
	Medical Officer				
	Other				
	Hospital Care				
	Hospital Care				
	Other HOSPITAL BOARD				
	Social Welfare				
	Social Assistance	2,640.00	2,639.58	2,640.00	2,640.00
	Other				
	TOTAL PUBLIC HEALTH & WELFARE SERV.-TO PAGE 1	17,140.00	15,388.00	17,890.00	18,140.00
	ENVIROMENTAL DEVELOPMENT SERVICES				
	Planning and Zoning	8,000.00	-783.72	4,000.00	4,000.00
	Community Development				
	General Land Assembly				
	Urban Renewal				
	Beautification and Land Rehabilitation				
	Urban Area Weed Control				
	Other				
	TOTAL ENVIROMENTAL DEVELOPMENT SERV. - TO PAGE 1	8,000.00	-783.72	4,000.00	4,000.00

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026

ECONOMIC DEVELOPMENT SERVICES

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Agriculture				
Destruction of Pests		-		
Protective Inspections				
Weed Control (SW Weed District)	90,000.00	78,354.83	85,000.00	85,000.00
Drainage of Land				
Veterinary Services	3,000.00	2,292.24	3,500.00	3,500.00
Water Resources and Conservation	11,000.00	9,938.70	11,000.00	11,000.00
Regional Development				
Industrial Development				
Other Economic Development				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	104,000.00	90,585.77	99,500.00	99,500.00

RECREATION AND CULTURAL SERVICES

Recreation				
Community Centers and Halls	24,100.00	21,997.03	25,120.00	25,500.00
Swimming Pools and Beaches				
Golf Courses				
580300140 Skating Rinks and Arenas	12,180.00	12,176.80	12,960.00	13,000.00
Parks and Playgrounds				
Other Recreational Facilities				
580200100 Souris Valley Rec Commission	10,750.00	10,572.05	10,750.00	10,750.00
580400190 Other Cultural Events	12,700.00	7,871.66	12,200.00	12,000.00
Museums				
Libraries				
Other Cultural Facilities				
TOTAL RECREATION & CULTURAL SERV. - TO PAGE 1	59,730.00	52,617.54	61,030.00	61,250.00

FISCAL SERVICES

L.U.D. of _____ ALEXANDER -- Page 7	61,531.39	61,531.39	64,083.73	70,000.00
L.U.D. of _____ -- Page 7				
L.U.D. of _____ -- Page 7				
L.U.D. of _____ -- Page 7				
Transfer to Capital - Page 13	0.00		0.00	
Transfer to Utility - Page 6	265,950.03	265,950.03	265,950.03	265,950.03
Debenture Debt Charges - Page 11			0.00	
Other Long-term debt charges -- Page 12				
Tax discount and short-term loan interest				
Other Debt Charges				
Other Fiscal Services				
TOTAL FISCAL SERVICES - TO PAGE 1	327,481.42	327,481.42	330,033.76	335,950.03

TRANSFERS

General Reserve	85,000.00	105,000.00	65,000.00	70,000.00
Emergency Measures Reserve	10,000.00	10,000.00	10,000.00	10,000.00
Recreational Reserve	10,000.00	10,000.00	15,000.00	15,000.00
Replacement Reserve	260,000.00	260,000.00	300,000.00	300,000.00
Labour Reserve	2,500.00	2,500.00	6,000.00	6,000.00
Federal Gas Tax	93,366.00	97,257.00	97,257.00	97,257.00
Fire Equipment Capital	110,000.00	110,000.00	120,000.00	120,000.00
Waste Disposal Site Reserve	30,000.00	30,000.00	30,000.00	30,000.00
Cemetery Reserve	800.00	400.00	-	800.00
TOTAL TRANSFERS - TO PAGE 1	601,666.00	625,157.00	643,257.00	649,057.00

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE
RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026

REVENUE

			Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
750-100-100	WATER CONSUMER	- Residential	271,000.00	306,370.01	350,000.00	400,000.00
750-100-105	SALES	- Commercial and Bulk	5,700.00	6,475.00	5,700.00	6,000.00
		- Industrial				
		- Federal and Provincial				
		- Municipal and Schools				
310	SEWER SERVICE	- Residential				
	CHARGES	- Commercial				
320	Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total			276,700.00	312,845.01	355,700.00	406,000.00
750-100-130	Penalties		2,500.00	5,253.60	4,000.00	4,000.00
750-100-140	Hydrant Rentals		2,400.00	2,400.00	2,400.00	2,400.00
	Installation Service					
120-600-190	Connection Revenue - Net			40,250.00		
	Provincial Grants					
750-101-100	Other Revenue	- Lagoon Fees	1,500.00	2,470.00	1,500.00	1,500.00
750-200-100	Investment Income		2,000.00	1,396.22	1,200.00	1,200.00
750-100-115	Transfer from Revenue Fund - Page 5		265,950.03	265,950.03	265,950.03	265,950.03
	Transfer from Reserves - Utility - Page 13		0.00	0.00	0.00	0.00
	Transfer from Accumulated Surplus					
TOTAL REVENUE			551,050.03	630,564.86	630,750.03	681,050.03

EXPENDITURE

WATER SUPPLY						
760-200-100	Administration		21,580.00	20,858.01	26,943.90	27,480.00
760-400-110	Customer Billings and Collections			0.00		
760-100-120	Purification and Treatment		20,000.00	18,126.34	20,000.00	20,000.00
760-200-130	Water Purchases		223,000.00	236,954.05	260,000.00	300,000.00
760-300-120	Service of Supply		3,520.00	2,538.14	3,500.00	3,500.00
760-400-150	Transmissions and Distribution			3,833.33		
760-400-160	Other Water Supply Costs		14,000.00	4,401.90	14,000.00	14,900.00
760-205-100	Other Costs - Water Connections			11,629.30		
TOTAL			282,100.00	298,341.07	324,443.90	365,880.00
SEWAGE COLLECTION AND DISPOSAL						
Administration						
770-400-100	Sewage Collection System		3,000.00	2,877.06	3,000.00	3,000.00
	Sewage Lift Station					
	Sewage Treatment and Disposal					
	Other Sewage Collection and Disposal Costs					
	Connections - Net Loss					
TOTAL			3,000.00	2,877.06	3,000.00	3,000.00
430	TRANSFER TO CAPITAL - Page 13				0.00	
440	TRANSFERS TO RESERVES					
441	B/L					
TOTAL						
450	DEBENTURE DEBT CHARGES - Page 12		265,950.03	265,950.03	265,950.03	265,950.03
460	OTHER LONG-TERM DEBT CHARGES - Page 12					
470	TRANSFERS					
471	Deferred Surplus re Deficit, 19__ - Page 9				0.00	
472	Deferred Surplus re By-Law Obligation					
473	Transfer to General Reserve - Utility		0.00	0.00	0.00	0.00
TOTAL			0.00	0.00	0.00	0.00
TOTAL EXPENDITURE			551,050.03	567,168.16	593,393.93	634,830.03
NET OPERATING SURPLUS (DEFICIT)			0.00	63,396.70	37,356.10	46,220.00

BUDGETED REVENUE AND EXPENDITURE

L.U.D. OF ALEXANDER
RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026

EXPENDITURE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
General Government Services				
Legislative (Indemnities)	7,150.00	6,300.00	6,300.00	6,300.00
Elections/Administration	1,000.00	0.00	3,000.00	1,000.00
Total General Government Services	8,150.00	6,300.00	9,300.00	7,300.00
Transportation Services				
Roads and Streets (Gravel, Sanding, Large Projects)	22,000.00	5,636.79	47,000.00	25,000.00
Sidewalks and Boulevards	0.00	0.00	0.00	0.00
Ditches and Road Drainage	2,000.00	0.00	2,000.00	2,000.00
Snow/Ice Removal, Grading	26,000.00	17,865.00	26,000.00	26,000.00
Street Lighting	10,000.00	8,799.12	10,000.00	10,500.00
Other _____ Flasher Contract	5,500.00	4,842.00	5,500.00	5,500.00
Total Transportation Services	65,500.00	37,142.91	90,500.00	69,000.00
Environmental Health Services				
Unsanitary Properties	4,000.00	0.00	1,000.00	1,000.00
Total Environmental Health Services	4,000.00	0.00	1,000.00	1,000.00
Environmental Development Services				
Grass Cutting / Repairs	10,000.00	8,463.53	10,000.00	10,000.00
Mower Reserve	2,500.00	2,500.00	2,500.00	2,500.00
Repairs/Insurance	1,500.00	2,393.18	2,500.00	1,500.00
Fire Hydrant Rentals	2,400.00	2,400.00	2,400.00	2,400.00
Total Environmental Development Services	16,400.00	15,756.71	17,400.00	16,400.00
Recreation and Cultural Services				
L.U.D. Beautification	3,000.00	2,747.36	5,500.00	5,500.00
Fireworks	500.00	500.00	1,000.00	1,000.00
	0.00	0.00	0.00	0.00
Total Recreation and Cultural Services	3,500.00	3,247.36	6,500.00	6,500.00
Transfers				
Deferred Surplus				
Capital Fund				
Transfers				
Total Transfers				
Total Operating Expenditure	97,550.00	62,446.98	124,700.00	100,200.00

REVENUE

Unexpended - Prior Years' Levies	13,118.61	13,118.61	37,716.27	0.00
L.U.D. Revenues				
_ Dog Licences		0.00		
Added Taxes	500.00	3,763.32	500.00	2,500.00
_ Misc	0.00	0.00	0.00	0.00
TOTAL	13,618.61	16,881.93	38,216.27	2,500.00
Amount required from Municipality - Page 5	83,931.39		86,483.73	97,700.00
Municipal Revenues Allocated to L.U.D.				
Municipal Operating Grant	19,900.00	19,900.00	19,900.00	19,900.00
Green Team Grant	2,500.00	1,849.93	2,500.00	2,500.00
Tax Levy (Last Year Actual)		61,531.39		
Total Operating Revenue	97,550.00	100,163.25	124,700.00	100,200.00

Expenditure Under (Over) Revenue

37,716.27

Net Requirement - to be raised by Taxation

61,531.39

64,083.73

Assessment (Taxable and Grants)

13,592,670

13,834,990

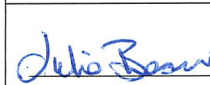
Mill Rate

4.527

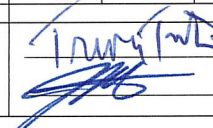
4.633

L.U.D.

MUNICIPALITY



LUD Chair



Reeve

Chief Administrative Officer

**RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026**

Education	Regulation Taxes:	Assessments				Expenditures			M/R Frt	Revenues			
		Taxable	Otherwise	Grants	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
	ESI (Foundation - Other)	10,168,040.00		5,117,640.00	15,285,680.00	113,283.00	14.46	113,287.46	75,365.51	37,931.95		113,297.46	
	Special SD# 40	153,250,940.00	46,640.00	4,634,010.00	157,931,590.00	2,386,462.00	42.26	2,386,504.26	2,315,774.95	70,024.53	704.78	2,386,504.26	
	Special SD# 41	3,367,390.00		523,780.00	3,891,170.00	29,521.00	1.31	29,522.31	25,548.39	3,973.92		29,522.31	
	Special SD# 43	24,385,490.00			24,385,490.00	235,881.00	24.23	235,905.23	235,905.23			235,905.23	
	Total Education	191,171,860.00	46,640.00	10,275,430.00	201,493,930.00	2,765,147.00	82.25	2,765,229.25	2,652,594.09	111,930.39	704.78	2,765,229.25	

page 1

Local Urban Districts		Local Urban Districts		Local Urban Districts		Local Urban Districts		Local Urban Districts	
L.U.D.	Alexander #857	13,834,990.00		13,834,990.00	64,083.73	13.78	64,097.51	4.633	
Debtenture Debt Charges:									
L.I.D.	No.1Water/Sewer	14,015,030.00		841,690.00		0.15	19,937.72	1,342	18,808.17
L.I.D.	No.1Water/Sewer						58,824.64	pp/ft	58,824.64
WTP/Rural	Bylaw2136A						80,357.13	pp	80,357.13
Rural	Water Bylaw 2152						34,372.11	pp	34,372.11
Kemville	Bylaw 2174						11,507.88	pp	11,507.88
Rural	Water Bylaw 2177						25,462.61	pp	25,462.61
Rural	Water Bylaw 2018-02						35,488.09	pp	35,488.09
Fire Truck Bylaw 2170									

Deferred Surplus

[illegible]

Reserve Funds

Fire Equipment Replace	181,003,820.00		5,157,790.00	186,161,610.00	120,000.00	74.24	120,074.24	0.645	116,747.46	3,326.77	120,074.24
Machinery Replacement	181,003,820.00		5,157,790.00	186,161,610.00	300,000.00	92.52	300,092.52	1.612	291,778.16	8,314.36	300,092.52
Waste Disposal Site Reserve	181,003,820.00		5,157,790.00	186,161,610.00	30,000.00	158.18	30,158.18	0.162	29,322.62	835.56	30,158.18
Labour Reserve	181,003,820.00		5,157,790.00	186,161,610.00	6,000.00	143.33	6,143.33	0.093	5,973.13	6,143.33	12,116.46
General Reserve	181,003,820.00		5,157,790.00	186,161,610.00	65,000.00	156.56	65,156.56	0.350	63,351.34	1,805.23	65,156.56
Emergency Measures Reserve	181,003,820.00		5,157,790.00	186,161,610.00	10,000.00	52.73	10,052.73	0.054	9,774.21	278.52	10,052.73
Recreation Reserve	181,003,820.00		5,157,790.00	186,161,610.00	15,000.00	79.09	15,079.09	0.081	14,661.31	417.78	15,079.09

General Municipal:

[illegible]**Totals (Education + Municipal)**

SUNDRY REVENUE AND EXPENDITURE ANALYSES

**RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026**

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill	Amount	Frontage	Total
	Farm/Residential	Other	Rate			
HMQ (MAN) MISC #40	30		22.693			0.68
HIGHWAYS	40,120		22.693			910.44
HIGHWAYS CLASS 60		30,820	29.970			923.68
MB HABITAT CORP	=		22.693			0.00
MB HYDRO		35,500	29.970			1,063.94
CPR:						
#40		4,527,540	30.105			136,301.59
#41		523,780	22.581			11,827.48
SPECIAL SVCS						
LUD		841,690	1.342			1,129.55
RURAL		5,157,790	5.399			27,846.91

Total - Pages 1, 8

179,997.74

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Federal Government of Canada	CCBF (Gas Tax)	97,257.00
Province of Manitoba	Green Team	2,000.00

Total - Page 2

99,257.00

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

Purpose	Year	Term	Authority	Amount
Deficit Recovery for 2023	2025			21,146.00

Total - Page 1

21,146.00

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

Purpose	Year	Term	Authority	Amount

Total - Page 6

RURAL AREA AND GENERAL MUNICIPAL REQUIREMENTS

RURAL MUNICIPALITY OF WHITEHEAD

FOR THE YEAR 2026

Part 1 - Analysis of Expenditures Benefitting Rural Area				
Account No.	Account Name		Amount of Expenditure as shown on pages 3, 4, 5	Rural Area Expenditure
	Government Services		611,265.00	0.00
	Protective Services		151,650.00	0.00
	Transportation Services		1,382,300.00	1,150,073.60
	Environmental Health Services		138,875.00	0.00
	Public Health & Welfare Services		17,890.00	0.00
	Environmental Development Services		4,000.00	0.00
	Economic Development Services		99,500.00	79,600.00
	Recreation and Cultural Services		61,030.00	0.00
	Fiscal Services		330,033.76	
			2,796,543.76	
Total - Part 2				1,229,673.60

Part 2 - Calculation of General Municipal Requirements				
	Non-Controllable Expenditures	General Municipal/Controllable Expenditures		Totals
		Rural	At Large	
Total Basic Expenditures	876,033.76	1,229,673.60	1,307,149.50	3,412,856.86
Less:				
Other Revenues Allocated		299,920.31	442,456.69	742,377.00
Nominal Surplus Allocation				
Other Allocations				
Sub-totals	876,033.76	929,753.29	864,692.81	2,670,479.86
Less: Required Expenditures				876,033.76
General Municipal Requirements	876,033.76	929,753.29	864,692.81	1,794,446.10
		Page 8	Page 8	

Part 1 - Debenture Debt Charges

0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00

Area to be Levied	Table Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment

Total Requirement	Raised By Frontage	Raised by Other	Raised by Mill Rate
0.00			0.00
		0.00	

Total Requirement	Raised By Frontage	Raised by Other	Raised by Mill Rate
0.00			0.00
		0.00	

**RURAL MUNICIPALITY OF WHITEHEAD
FOR THE YEAR 2026**

[illegible]

Part 2 - Summary (by area) - to be carried forward - Page 8									
Area to be Levied	1,262,683.49	210,258.95	1,052,424.54	55,691.08	265,950.03	0.00	246,012.46	19,937.57	
	Otherwise Exempt Assessment	Grant Assessment	Total Assessment		Total Requirement	Raised By Frontage	Raised by Other	Raised by Mill Rate	
At large	14,015,030.00	841,690.00	14,856,720		19,937.57			19,937.57	
	14,015,030	0	14,856,720		265,950.03	0.00	246,012.46	19,937.57	

Part 1- Capital Expenditures

1,513,872.48

0.00

Page 5

0.00

Page 6

1,513,872.48

Part 2

0.00

Part 3

0.00

Page 2

1,298,872.48

Part 1

0.00

Page 6

215,000.00

Part 1

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

TOTAL - Part 1

0.00

Apr 13

. 2026

(Head of Council)

(Chief Administrative Officer)

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)							SOURCE OF FUNDS					
	2027	2028		2029		2030		2031	Total	Operating	Reserves	Debtenture Sales	Other
Fire Department Equipment	20,000		20,000		20,000		20,000	20,000	100,000		100,000		
Motor Grader John Deere 872GP	33,000		0	200,000	200,000		200,000	200,000	633,000		633,000		
Waste Management Facility	65,000		65,000	65,000	65,000		65,000	65,000	325,000		325,000		
Tractor (new)	75,000		75,000	75,000	0		0	0	225,000		225,000		
One Way Plow	30,000		0	0	0		0	0	30,000		30,000		
Computer Equipment	2,000		2,000	2,000	2,000		2,000	2,000	10,000		10,000		
SOURCE OF FUNDS - ANNUAL OPERATING RESERVES	225,000	162,000	362,000	287,000	287,000			287,000	1,323,000	0	1,323,000	0	0
									TOTAL				
	225,000	162,000	362,000	287,000	287,000			287,000	1,323,000				
									0				
									0				
OTHER									1,323,000				

Adopted by Resolution of Council

April 13, 2026

(Head of Council)

(Chief Administrative Officer)