






Rural Municipality of Whitehead
March 31, 2026 - Special Meeting of Council - 06:00 PM

- 1 Call to Order**
- 2 Adoption of The Agenda**
- 3 Bylaws and Policies**
 - 3.1 Tax Levy By-Law 2026-02
 -  Tax Levy By-Law 2026-02
- 4 Public Hearings**
 - 4.1 2026 Financial Plan
 -  2026 Financial Plan Presentation
 -  2026 Financial Plan
- 5 Adjournment**

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 xxth day of xx A.D. 2026

REEVE

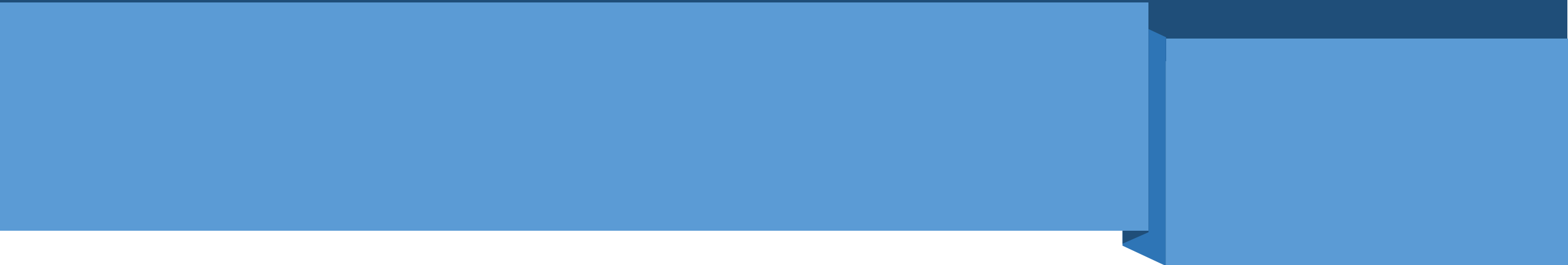
Chief Administrative Officer

Read a first time this xx day of March A.D. 2026
 Read a second time this xx day of March A.D. 2026
 Read a third time this xx day of April A.D. 2026

RM of Whitehead

Budget 2026

Building for the Future



Agenda

- Introductions
- The Last Year
- LUD of Alexander
- Proposed RM Budget
- What you get for your tax dollars
- What this means for the ratepayer – Question and Answer Session
- Closing Remarks from the Reeve

Introductions

RM of Whitehead Council

- Reeve Trevor Tuttosi
- Kevin Klassen
- Jeff Owens
- Chris Semeschuk
- Dennis Foerster
- Kaley Mykula
- Curtis Storey

LUD Alexander

- Julie Bean
- Laurie Owens
- Bryden Izzard

The Last Years & Looking Foward

Assessment is up over the last couple years...but so is inflation and the cost of living.

Council has had to navigate a very challenging few years of price increases.

The chart below shows just a few of the price increases over the last 5+ years

	2021	2022	2023	2024	2025	% Increase
Fuel	\$0.85/L	\$1.22/L	\$1.33/L	\$1.39/L	\$1.56/L (Feb'26)	83%
Culvert 18" Steel	\$68.05/M (2018)	\$113.52/M		\$152.30/M	\$165.00/M	142%
Gravel Crushing	\$3.83/Y (2020)	\$4.11/Y	\$6.65/Y		\$6.71/Y	75%
Insurance (Liability/Bldgs)	\$62,097	\$63,391	\$72,231	\$82,233	\$89,881	45%
Grader	\$320,000 (2016)		\$600,000	\$692,000		116%
	<i>L = Liter</i>	<i>M = Meter</i>	<i>Y = Yard</i>			

Local Urban District of Alexander

Capital	General Government	Transportation	Environmental	Recreation	Total Expenses
Road Repairs \$47,000	Compensation \$6,300	Road Maintenance & Snow Clearing \$26,000	Unsightly Properties \$1,000	Beautification \$5,500	Total Expenses \$124,700
Equipment Reserve \$2,500	Election Costs \$3,000	Street Lighting \$10,000	Grass Cutting / Repairs \$12,500	Fireworks \$1,000	
		Railway Flashers \$5,500	Fire Hydrants \$2,400		

Revenue	Reserve & Surplus	Grants	Total Revenue
Taxes \$64,084	2025 Surplus \$37,716	Municipal Operating \$19,900	Total Revenue \$124,700
Added Taxes \$500		Green Team \$2,500	

RM Revenue – the money that comes in: \$5,966,690

	\$5,224,313	\$68,067	\$2,553,408	\$2,603,332	\$742,377
Total Tax Levy		<i>(Breakdown from Box 1)</i>	<i>(Breakdown from Box 1)</i>	<i>(Breakdown from Box 1)</i>	
The money collected from property tax invoices		Grants in Lieu of Taxes – Municipality keeps	The portion of the property tax bills and Grants in Lieu of Taxes that is collected for the School Boards and forwarded to them in November and January each year	The portion that is Municipal Property Taxes based on each Properties Assessment	This money is NOT collected from Property Taxes. It includes:
Box 1		<i>(These are monies paid by Federally or Provincially owned land collected like property tax)</i>			<ul style="list-style-type: none"> • Grants • Revenue from Custom Work • Sale of Goods • Penalties • Licenses • Accumulated Surplus

Total available for Municipality to spend \$3,413,776

The Province does not allow a municipality to run a deficit. We must prepare a balanced budget.

Operating Expenditures by Department

General Government Services	\$584,321
Protective Services	\$151,650
Transportation Services	\$1,382,300
Environmental Health Services	\$138,900
Public Health & Welfare Services	\$17,890
Environmental Development Services	\$4,000
Economic Development Services	\$99,500
Recreation & Cultural Services	\$61,030
Fiscal Services	\$330,034
Transfer to Reserves	\$643,257
Allowance for Tax Assets	\$919
Total Expenses	\$3,413,776

Capital Expenditures Overview – 2025

2025 Actual

➤ John Deere 872GP Grader	\$ 195,141	Machinery Reserve
➤ V Plow	\$ 27,477	General Operating
➤ Packers	\$ 25,801	General Operating
➤ Disc Harrow	\$ 3,000	General Operating
➤ Fire Equipment	\$ 6,239	General Operating
➤ (helmets, boots, flat bed trailer)		
➤ Total	\$ 257,658	

Capital Expenditures Overview – 2026

2026 Budget

➤ John Deere 872GP Grader	\$195,142	Machinery Reserve
➤ Skid steer & accessories	\$ 60,000	Machinery Reserve
➤ V-Plow	\$ 30,000	Machinery Reserve
➤ Truck	\$ 60,000	Machinery Reserve
➤ Fire Dept. Equipment	\$ 20,000	Fire Cap Reserve
➤ Fire Dept. Water Tanker	\$150,000	Fire Cap Reserve
➤ Waste Transfer Site	\$150,000	Waste Site Reserve
➤ <i>Tile Drainage/Road Projects</i>	<i>\$128,731</i>	<i>General Reserve *</i>
➤ Public Works Shop Door	\$ 20,000	General Reserve
➤ Public Works Security Fence	\$ 25,000	General Reserve
➤ Columbarium	\$ 40,000	General Reserve
➤ Capital Assets Retire. Study	\$ 20,000	General Reserve
➤ Water Rate Study	\$ 15,000	Utility Fund Reserve
➤ <i>Alexander Lagoon Upgrade</i>	<i>\$400,000</i>	<i>Gas Tax *</i>
➤ Alexander Lagoon Study	\$ 50,000	Water Capital Reserve
➤ Rural Water Improvements	\$150,000	Water Capital Reserve
➤ Total Budgeted	\$1,513,873	

* \$128,731 is a Provincial grant that must be spent in 2026

* Gas Tax funding is federal money that is restricted to infrastructure priorities

RM of Whitehead Mill Rates for Comparison

MUNICIPAL	2025	2026	Difference From Previous Year
RURAL	12.192	12.978	.786
LUD ALEXANDER	11.661	12.215	.554
SCHOOL DIVISIONS	2025	2026	Difference From Previous Year
BRANDON	14.090	15.111	1.021
FORT LA BOSSE	7.179	7.587	.408
SW HORIZON	9.222	9.674	.860

Our Neighbours Mil Rates

Assessment / Municipality	Mil Rate
\$303,714,430 – Cornwallis, 2025	6.711
\$255,145,500 - Souris-Glenwood, 2025	12.797
\$243,261,240 – Elton, 2025	8.142
\$183,766,810 – Whitehead, 2025	
\$170,174,140 Rural	12.192
\$ 13,592,670 LUD of Alexander	11.661
\$177,140,780 – Riverdale, 2025	15.328
Information from Financial Plans posted on Municipal websites	

Tax Implications

	2025	2026
Rural Residential - \$500,000	2,743.20	2,920.05
Farm Land – \$375,000	1,188.72	1,265.36
LUD Alexander – \$275,000	1,443.05	1,511.61
Additional information regarding the Provinces new Education Property Tax Rebate visit Province of Manitoba Education Property Tax		

*A glimpse of
where the tax
dollars go*

Flood Control	Fire Protection	Rail Crossing
Animal Control	EMO – Flood Services	Grass Cutting - Ditches
Soccer Fields	911 Emergency Services	Weed Control
Baseball Fields	Drainage	Recycling
Road Maintenance & Improvements	Community Halls/ Centres/Rinks	Waste Transfer Station
Snow Removal	Signage	Street Lighting
Planning & Zoning	Insurance/Liability Coverage	Children’s Programs
Consultants	Spring Culvert Opening	Adult Programs
By-Law Enforcement	Emergency Coordinator	Grants

Questions?

- Questions concerning the Education Tax call:
 - Brandon School Division at 204-729-310
 - Fort La Bosse School Division at 204-748-2692
 - Southwest Horizon School Division at 204-483-2161
- Questions concerning School Tax Rebates call:
 - MLA Spruce Woods: Colleen Robbins
 - Email: colleen.robbins@leg.gov.mb.ca or contact@colleen-robbins.ca
 - Phone: 204-717-7000
- [Province of Manitoba | Education Property Tax](#)

**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 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 - 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	<p align="center">Adopted by Resolution of Council</p> <p align="center">_____</p> <p align="center">(Head of Council)</p> <p align="center">_____</p> <p align="center">(Chief Administrative Officer)</p> <p>_____, 2026</p>
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**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
<input type="checkbox"/> Road Re-Construction - Labour	32,400.00	38,527.24	72,400.00	72,000.00
<input type="checkbox"/> - Materials				
<input type="checkbox"/> - Rentals				
<input type="checkbox"/> - _____				
<input type="checkbox"/> Sidewalks and Boulevards				
<input type="checkbox"/> Ditches and Road Drainage	40,000.00	0.00	40,000.00	40,000.00
<input type="checkbox"/> Culverts	40,000.00	38,414.56	40,000.00	40,000.00
<input type="checkbox"/> Snow and Ice Removal - Labour				
<input type="checkbox"/> - Materials				
<input type="checkbox"/> - Rentals				
<input type="checkbox"/> - _____				
<input type="checkbox"/> Bridges				
<input type="checkbox"/> Street Lighting	4,000.00	3,715.10	4,000.00	4,100.00
<input type="checkbox"/> Traffic Services	19,400.00	14,526.00	19,400.00	19,400.00
<input type="checkbox"/> Other Road Transport				
<input type="checkbox"/> Other Transportation Services				
<input type="checkbox"/> 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				
<input type="checkbox"/> Garbage and Waste Collection				
<input type="checkbox"/> Garbage Collection				
<input type="checkbox"/> Nuisance Grounds	121,100.00	111,735.01	126,475.00	125,000.00
<input type="checkbox"/> Other Environmental Health				
<input type="checkbox"/> Gravel Pit	4,800.00	10,850.68	11,400.00	12,000.00
<input type="checkbox"/> 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				
<input type="checkbox"/> Public Health				
<input type="checkbox"/> Health Unit				
<input type="checkbox"/> Cemeteries	12,000.00	12,748.42	12,750.00	13,000.00
<input type="checkbox"/> Cenotaph				
<input type="checkbox"/> Accessibility Act	2,500.00	0.00	2,500.00	2,500.00
<input type="checkbox"/> Medical Care				
<input type="checkbox"/> Medical Officer				
<input type="checkbox"/> Other _____				
<input type="checkbox"/> Hospital Care				
<input type="checkbox"/> Hospital Care				
<input type="checkbox"/> Other _____ HOSPITAL BOARD				
<input type="checkbox"/> Social Welfare				
<input type="checkbox"/> Social Assistance	2,640.00	2,639.58	2,640.00	2,640.00
<input type="checkbox"/> Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERV.-TO PAGE 1	17,140.00	15,388.00	17,890.00	18,140.00
ENVIROMENTAL DEVELOPMENT SERVICES				
<input type="checkbox"/> Planning and Zoning	8,000.00	-783.72	4,000.00	4,000.00
<input type="checkbox"/> Community Development				
<input type="checkbox"/> General Land Assembly				
<input type="checkbox"/> Urban Renewal				
<input type="checkbox"/> Beautification and Land Rehabilitation				
<input type="checkbox"/> Urban Area Weed Control				
<input type="checkbox"/> 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				
Unightly 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
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Expenditure Under (Over) Revenue	37,716.27
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Net Requirement - to be raised by Taxation	61,531.39	64,083.73
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Assessment (Taxable and Grants)	13,592,670	13,834,990
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Mill Rate	4.527	4.633
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L.U.D.	MUNICIPALITY	
_____ LUD Chair	_____ Reeve	_____ Chief Administrative Officer

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

	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
Education												
Requisition Taxes:												
ESL (Foundation - Other)	10,168,040.00		5,117,640.00	15,285,680.00	113,283.00	14.46	113,297.46	7.412	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	15.111	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	7.587	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	9.674	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												
L.U.D. Alexander #857	13,834,990.00			13,834,990.00	64,083.73	13.78	64,097.51	4.633	64,097.51			64,097.51
Debenture Debt Charges:												
L.I.D. No.1Water/Sewer	14,015,030.00		841,690.00	14,856,720.00	19,937.57	0.15	19,937.72	1.342	18,808.17	1,129.55		19,937.72
L.I.D. No.1Water/Sewer					58,824.64		58,824.64	pp/frt	58,824.64			58,824.64
WTP/Rural Bylaw2136A					80,357.13		80,357.13	pp	80,357.13			80,357.13
Rural Water Bylaw 2152					34,372.11		34,372.11	pp	34,372.11			34,372.11
Kemville Bylaw 2174					11,507.88		11,507.88	pp	11,507.88			11,507.88
Rural Water Bylaw 2177					25,462.61		25,462.61	pp	25,462.61			25,462.61
Rural Water Bylaw 2018-02					35,488.09		35,488.09	pp	35,488.09			35,488.09
Fire Truck Bylaw 2170												
Deferred Surplus												
General												
Utility												
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	0.033	5,973.13	170.21		6,143.33
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:												
Rural Area	167,168,830.00		5,157,790.00	172,326,620.00	929,753.29	121.15	929,874.44	5.396	902,043.01	27,831.43		929,874.44
At Large	181,003,820.00		5,157,790.00	186,161,610.00	864,692.81	27.87	864,720.68	4.645	840,762.74	23,957.93		864,720.68
Business Tax, Fees												
Other Revenue and Transfers					742,377.00		742,377.00				742,377.00	742,377.00
Total Municipal					3,412,856.86	919.60	3,413,776.46		2,603,332.11	68,067.35	742,377.00	3,413,776.46
Totals (Education + Municipal)					6,178,003.86	1,001.85	6,179,005.71		5,255,926.19	179,997.74	743,081.78	6,179,005.71

