

RURAL MUNICIPALITY OF CORNWALLIS

PROVINCE OF MANITOBA

BEING A BY-LAW to establish Mill Rates for the year 2021

WHEREAS the Council of the Rural Municipality of Cornwallis has by resolution adopted a Financial Plan containing estimates of the 2021 operating requirements of the Municipality in accordance with the provisions of Section 162 of the *Municipal Act*, which estimates are attached hereto as Schedule "A" and form part of this By-law;

AND WHEREAS subsection 304(1) of the *Municipal Act*, provides that 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 service, in accordance with the local improvement or special services by-law; and
- (c) set a due date for payment of the taxes.

AND WHEREAS the assessed value of the whole rateable property within the Municipality of Cornwallis according to the latest revised assessment roll is:

TAXABLE:	212,509,990
GRANT IN LIEU:	36,510,460
TOTAL:	249,020,450

NOW THEREFORE the Council of the Rural Municipality of Cornwallis in open session assembled enacts as follows:

ESTIMATES

1 THAT the estimates of the Municipality of Cornwallis of all sums required for the lawful purposes of the corporation for the year 2021 as set forth in Schedule "A" hereto attached and identified by the signatures of the Reeve and the Chief Administrative Officer, are hereby approved and adopted.

EDUCATION SUPPORT PURPOSES

2 THAT the following rates are levied for the year 2021 upon the assessed value of all the rateable property in the Municipality respectively liable therefore, according to the latest revised assessment roll of the Municipality:

2(1) The following rates of so many mills on the dollar, levied under the Public Schools Act for the Education Support levy for the respective School Divisions within the Municipality, as shown on Schedule "A", be levied:

SCHOOL DIVISION	EDUCATION SUPPORT LEVY
Rolling River S.D.	8.809
Brandon S.D.	8.809
Southwest Horizon S.D.	8.809

2(2) The following rates of so many mills on the dollar, levied under the Public Schools Act for the Special Levy requirements for the respective School Divisions within the Municipality as shown on Schedule "A", be levied:

SCHOOL DIVISION	SPECIAL LEVY RATE
Rolling River S.D.	11.246
Brandon S.D.	14.530
Southwest Horizon S.D.	9.980

MUNICIPAL PURPOSES

3(1) THAT a general rate of 5.661 MILLS on the dollar, made up of the rates specified in Schedule "A", be and is hereby levied for the year 2021 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 amount estimated as required for the general controllable purposes of the Corporation, being:

General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Services, Environmental Development Services, Economic Development Services, Recreation and Cultural Services and Fiscal Services.

3(2) THAT a special levy of \$219.67 per property be made on all of the estimated properties serviced by garbage collection in the collection areas in accordance with By-law No. 1670/05/2017.

3(3) THAT a special levy of \$1,516.34 per property be made on all of the estimated properties serviced by garbage collection in the collection areas in accordance with By-law No. 1670/05/2017.

3(4) THAT a special levy of \$1,162.38 per property be made on all of the estimated properties serviced by garbage collection in the collection areas in accordance with By-law No. 1670/05/2017.

3(5) THAT a special levy of \$248.37 per parcel as per By-Law 1662/01/2017 Schedule "C" in the Local Improvement Area No. 2 liable therefore to provide for the annual payments for the Chater Water Supply Upgrades.

3(6) A rate of 0.465 MILLS on the dollar to supplement the Reserve fund established for the replacement of equipment, to be levied against the assessed value of property as shown on Schedule "A".

3(7) A rate of 0.028 MILLS on the dollar to supplement the Reserve fund established for the replacement of bridges and major culverts, to be levied against the assessed value of property as shown on Schedule "A".

3(8) A rate of 0.480 MILLS on the dollar to supplement the General Reserve fund established for general purposes, to be levied against the assessed value of property as shown on Schedule "A".

ALLOWANCE FOR TAX ASSETS

4(1) THAT the amounts levied by mill rate in excess of the estimated uncontrollable and controllable requirements of the Municipality be allocated as tax reserve provision in the amount of \$1,973.80.

COLLECTION OF TAXES

5(1) THAT all taxes and rates imposed and levied in the Municipality of Cornwallis for the year 2021 shall be deemed to have been imposed to be due and payable on the Thirtieth day of September, A.D., 2021.

5(2) THAT tax arrears shall be subject to penalty, and tax prepayments shall be subject to discount, as provided in By-law No. 1619/04/2010 as amended or as repealed and replaced.

DONE and PASSED by the Council of the Rural Municipality of Cornwallis duly assembled this 18th day of, May A.D., 2021.

THE RURAL MUNICIPALITY OF CORNWALLIS
Per


REEVE


CHIEF ADMINISTRATIVE OFFICER

RECEIVED first reading this 29th day of April, 2021.
RECEIVED second reading this 18th day of May, 2021.
RECEIVED third reading this 18th day of May, 2021.

SCHEDULE "A"
THE FINANCIAL PLAN

RURAL MUNICIPALITY OF CORNWALLIS

FOR THE YEAR 2021

	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>Chater</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 7 Local Urban District - Budgeted Revenue and Expenditure		
L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L.U.D. of _____	<input type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>
Page 11 General Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12 Utility Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" 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**

RURAL MUNICIPALITY OF CORNWALLIS



For the Year 2021

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	4,508,259.97	4,508,260.01	4,555,136.47	4,694,866.10
Total Grants in Lieu of Taxes - Page 8	863,215.89	863,215.87	858,874.65	865,000.00
Sub-total	5,371,475.86	5,371,475.88	5,414,011.12	5,559,866.10
School Requisitions (deduct) - Page 8	3,719,709.00	3,719,709.00	3,722,254.00	3,722,254.00
Municipal Taxes and Grants in Lieu of Taxes	1,651,766.86	1,651,766.88	1,691,757.12	1,837,612.10
Other Revenue - Page 2	1,211,342.08	1,513,454.44	1,157,111.12	1,171,397.41
Transfers from Accumulated Surplus & Reserves - Page 2	107,853.00	48,725.64	392,256.00	0.00
Total Municipal Revenue	2,970,961.94	3,213,946.96	3,241,124.24	3,009,009.51

EXPENDITURE

General Government Services	473,168.31	442,356.02	463,359.38	486,764.38
Protective Services	400,748.00	467,889.08	418,171.00	429,233.00
Transportation Services	1,059,113.00	881,270.50	1,339,765.00	1,156,437.00
Environmental Health Services	291,905.00	284,783.99	292,360.00	297,400.00
Public Health and Welfare Services	8,061.74	8,061.74	8,061.74	8,061.74
Environmental Development Services	162,443.16	159,294.89	118,610.93	67,000.00
Economic Development Services	56,181.15	54,452.52	47,237.34	47,237.34
Recreation and Cultural Services	5,500.00	5,622.50	27,500.00	5,500.00
Fiscal Services	28,310.05	31,462.56	39,145.05	19,145.05
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	481,830.47	853,920.47	484,940.00	489,231.00
Total Basic Expenditure	2,967,260.88	3,189,114.27	3,239,150.44	3,006,009.51
Allowance For Tax Assets - Page 8	3,701.06	3,701.06	1,973.80	3,000.00
Total Municipal Expenditure	2,970,961.94	3,192,815.33	3,241,124.24	3,009,009.51
Net Operating Surplus (Deficit)	-0.00	21,131.63	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council	
	Resolution #2021/313	

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

RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2021

Other Revenue		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added		70,000.00	66,222.69	70,000.00	70,000.00
Licenses	- Animal	100.00	100.00	100.00	100.00
	- Bicycle				
	- Business				
	- Other <u>Ag Licence Fee</u>	250.00	360.00	300.00	300.00
	<u>Mobile Licence Fee</u>	121,536.00	121,104.00	129,132.00	134,196.00
Permits	- Building				
	- Other				
Fines		60,000.00	29,791.74	50,100.00	60,000.00
Sales of Service	- General Government	20,250.00	31,166.00	20,625.00	20,625.00
	- Protective				
	- Transportation	153,500.00	200,134.45	174,000.00	174,000.00
	- Environmental Health	57,000.00	69,920.32	65,000.00	65,000.00
	- Public Health and Welfare				
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture				
	- Other <u>Well Use</u>	15,000.00	17,246.66	15,000.00	15,000.00
	- Sundry				
Sales of Land					
Rentals - Keystone Planning		4,800.00	4,800.00	4,800.00	4,800.00
Trailer Park	- Rentals				
	- Other				
Concessions and Franchises					
Returns from Investments		30,000.00	15,019.22	30,000.00	30,000.00
Tax and Redemption Penalties		40,000.00	49,185.69	40,000.00	40,000.00
Development and Dedication Fees					
Municipal Programs Grant					
General Assistance Grant		299,655.69	570,267.05	299,655.69	299,655.29
Conditional Transfers	- Federal Government	0.00	0.00	0.00	0.00
	<u>Gas Tax</u>	243,251.00	243,251.00	243,251.00	243,251.00
(Page 9)	- Provincial Government	2,400.47	3,503.76	2,928.06	2,928.06
	- Local Government	622.00	622.75	498.00	350.00
	- Other <u>DFA</u>				
Other Income	<u>Miscellaneous</u>	11,461.45	9,243.64	11,721.37	11,192.06
	<u>BAPD - Reserve Payout</u>	81,515.47	81,515.47		
Total Other Revenue - Page 1		1,211,342.08	1,513,454.44	1,157,111.12	1,171,397.41
Transfers From					
	- Accumulated Surplus	50,000.00	0.00	119,415.00	0.00
	- Reserves (Page 13)	57,853.00	48,725.64	272,841.00	
Total Transfers - Page 1		107,853.00	48,725.64	392,256.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		1,319,195.08	1,562,180.08	1,549,367.12	1,171,397.41

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2021

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	72,050.00	72,037.33	72,085.00	73,380.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff *	189,385.00	163,904.09	155,000.00	160,000.00
1215	Office *	64,550.00	63,732.82	72,550.00	72,550.00
1216	Legal	12,000.00	4,741.07	12,000.00	12,000.00
1217	Audit *	6,625.00	6,623.30	6,625.00	6,625.00
1218	Assessment	62,278.00	62,278.00	62,134.00	62,134.00
1240	Taxation	17,200.00	29,411.95	17,200.00	17,200.00
1300	Other General Government				
1310	Elections	1,000.00	0.00	1,000.00	10,000.00
1320	Conventions	35,450.00	22,369.22	30,625.00	36,000.00
1330	Damage Claims and Liability Insurance *	36,000.00	35,705.44	41,100.00	45,100.00
1340	Intergovernmental Relations	250.00	0.00	250.00	250.00
1350	Grants - General	4,600.00	9,801.50	18,850.00	18,850.00
1360	Other General Government-Sundry	125.00	95.99	125.00	125.00
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		501,513.00	470,700.71	489,544.00	514,214.00
1991	Recoveries (deduct) * - Utility	9,676.69	9,676.69	9,634.62	9,949.62
	Recoveries (deduct) Aggregate	18,668.00	18,668.00	16,550.00	17,500.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		473,168.31	442,356.02	463,359.38	486,764.38
PROTECTIVE SERVICES					
2100	Police	103,502.00	105,972.10	105,938.00	108,000.00
2400	Fire	251,300.00	242,957.11	260,000.00	269,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	3,841.00	2,861.70	3,841.00	3,841.00
2520	Flood Control	5,600.00	79,917.87	11,300.00	11,300.00
2540	Ambulance Services				
2550	Other E911	20,205.00	20,204.44	20,792.00	20,792.00
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	16,300.00	15,975.86	16,300.00	16,300.00
2650	Other - Traffic Services				
	Other Civic Addressing	0.00	0.00	0.00	0.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1		400,748.00	467,889.08	418,171.00	429,233.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32110	Road Commissioners' Fees & Mileage	14,750.00	14,140.28	14,750.00	15,700.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	207,938.00	197,797.44	208,737.00	209,000.00
32302	- Equipment Fuel	40,000.00	33,275.89	40,000.00	48,000.00
32303	- Equipment Repairs and Maintenance	56,000.00	35,538.82	56,000.00	56,000.00
32304	- Equipment Insurance and Registration	4,000.00	3,533.39	4,000.00	4,000.00
32305	- Workshop and Yard Operations	4,900.00	5,909.18	4,900.00	4,900.00
	- Equipment	3,000.00	3,041.70	3,000.00	3,000.00
	- _____				
Road Construction and Maintenance					
32311	Agg fees to Admin	18,668.00	18,668.00	16,550.00	17,500.00
32312	- Materials	281,000.00	280,454.00	374,200.00	380,000.00
32313	- Rentals	144,837.00	105,850.90	144,837.00	144,837.00
32322	- Haul Road Maintenance	168,020.00	100,020.82	186,791.00	157,500.00
	- Road Projects	42,500.00	12,746.01	152,500.00	42,500.00
Transportation Services Sub-Total Forward to Page 4		985,613.00	810,976.43	1,206,265.00	1,082,937.00

BUDGETED EXPENDITURE
RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2021

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		985,613.00	810,976.43	1,206,265.00	1,082,937.00
32330	Sidewalks and Boulevards				
32340	Ditches and Road Drainage	40,000.00	34,979.77	100,000.00	40,000.00
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour	6,000.00	8,646.78	6,000.00	6,000.00
32372	- Materials	5,500.00	5,573.10	5,500.00	5,500.00
32373	- Rentals				
	- _____				
32400	Bridges				
32500	Street Lighting	17,000.00	15,918.38	17,000.00	17,000.00
32600	Traffic Services Signs	5,000.00	5,176.04	5,000.00	5,000.00
32700	Parking				
32900	Other Road Transport				
	Airport				
	Other Transportation Services				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,059,113.00	881,270.50	1,339,765.00	1,156,437.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	264,000.00	260,695.41	255,000.00	260,000.00
4330	Waste Transfer Station	18,905.00	15,570.91	25,960.00	26,000.00
Other Environmental Health					
4480	Municipal Wells	9,000.00	8,517.67	11,400.00	11,400.00
4490	Public Rest Rooms				
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		291,905.00	284,783.99	292,360.00	297,400.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries				
5186	Other _____				

Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	8,061.74	8,061.74	8,061.74	8,061.74
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		8,061.74	8,061.74	8,061.74	8,061.74
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	77,443.16	77,443.16	66,610.93	67,000.00
Community Development					
6100	New District Costs Reserve Commitment	35,000.00	35,000.00		
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
6242	Engineering - Consultant Fees	50,000.00	46,851.73	50,000.00	
6243	Asset Management Grant Application			2,000.00	
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		162,443.16	159,294.89	118,610.93	67,000.00

BUDGETED EXPENDITURE

RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2021

ECONOMIC DEVELOPMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests	5,000.00	5,040.00	5,000.00	5,000.00
7122	Protective Inspections				
7123	Rural Area Weed Control	40,000.00	38,231.37	33,620.00	33,620.00
7124	Drainage of Land				
7125	Veterinary Services				
7130	Water Resources and Conservation	11,181.15	11,181.15	8,617.34	8,617.34
	Grants				
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7200	Regional Development				
7300	Industrial Development				
7400	Other Economic Development				
7410	Tourism				
7420	Public Receptions				
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		56,181.15	54,452.52	47,237.34	47,237.34

RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas			2,000.00	
8180	Parks and Playgrounds	5,000.00	5,622.50	5,500.00	5,000.00
8190	Other Recreational Facilities				
	Grants				
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8240	Museums				
8250	Libraries			20,000.00	
8280	Other Cultural Facilities				
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TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		5,000.00	5,622.50	27,500.00	5,500.00

FISCAL SERVICES					
9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9114	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	9,165.00	11,369.60	20,000.00	
9330	Transfer to Utility - Page 6	16,144.05	16,144.33	16,144.05	16,144.05
9410	Debenture Debt Charges - Page 11				
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest	3,000.00	3,948.60	3,000.00	3,000.00
9440	Other Debt Charges				
	Other Fiscal Services Penny Rounding	1.00	0.03	1.00	1.00
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TOTAL FISCAL SERVICES - TO PAGE 1		28,310.05	31,462.56	39,145.05	19,145.05

TRANSFERS					
9900	General Reserve	92,022.00	352,022.00	119,328.00	122,022.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	93,242.00	93,242.00	115,561.00	117,158.00
9912	- Capital Development				
9913	- Gas Tax	243,251.00	243,251.00	243,251.00	243,251.00
	- Bridge & Culvert	6,800.00	6,800.00	6,800.00	6,800.00
	Road Reconstruction		112,090.00		
	Planning Reserve	46,515.47	46,515.47		
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TOTAL TRANSFERS - TO PAGE 1		481,830.47	853,920.47	484,940.00	489,231.00

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2021

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	98,000.00	113,136.15	98,000.00	98,000.00
	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES				
	- Residential				
	- Commercial				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	98,000.00	113,136.15	98,000.00	98,000.00
330	Penalties	500.00	981.09	500.00	500.00
340	Hydrant Rentals				
350	Installation Service				0.00
360	Connection Revenue - Net			1,000.00	
370	Provincial Grants				
380	Other Revenue	430.00	489.51	430.00	430.00
390	Transfer from Revenue Fund - Page 5	16,144.05	16,144.33	16,144.05	16,144.05
396	Transfer from Reserves - Utility - Page 13				
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	115,074.05	130,751.08	116,074.05	115,074.05

EXPENDITURE

410	WATER SUPPLY				
411	Administration	6,451.13	6,451.13	6,423.08	6,633.08
412	Customer Billings and Collections	3,225.56	3,225.56	3,211.54	3,316.54
413	Purification and Treatment	33,930.00	31,361.47	37,530.00	37,530.00
414	Water Purchases				
415	Service of Supply	5,300.00	6,695.57	9,300.00	9,300.00
416	Transmissions and Distribution				
417	Other Water Supply Costs	1,500.00	1,000.00		
418	Connections - Net Loss				
	TOTAL	50,406.69	48,733.73	56,464.62	56,779.62
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage Collection System				
423	Sewage Lift Station				
424	Sewage Treatment and Disposal				
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	0.00	0.00	0.00	0.00
430	TRANSFER TO CAPITAL - Page 13	9,050.00	11,787.85	7,500.00	10,000.00
450	DEBENTURE DEBT CHARGES - Page 12	16,144.35	16,144.35	16,144.35	16,144.35
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9				
473	Transfer to Utility Reserve	25,000.00	25,000.00	25,000.00	25,000.00
474	Transfer to _____ Reserve				
	TOTAL	25,000.00	25,000.00	25,000.00	25,000.00
	TOTAL EXPENDITURE	100,601.04	101,665.93	105,108.97	107,923.97
	NET OPERATING SURPLUS (DEFICIT)	14,473.01	29,085.15	10,965.08	7,150.08

CALCULATION OF TAX LEVIES
RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2021

	Assessments			Expenditures		Revenues						
	Taxable	Grazing Leases and/or Converted fees	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate (M/R)	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Grazing lease and/or Converted fees	Total
Education (Requisition) Taxes:												
Education Support Levy (ESL)	14,946,730		10,591,380	224,959.00	6.21	224,965.21	8.809	131,665.74		93,299.47		224,965.21
Rolling River	51,175,700	5,342,580	2,028,410	658,398.00	18.07	658,416.07	11.246	575,521.92		22,811.50	60,082.65	658,416.07
Brandon	156,539,260	1,295,730	34,330,280	2,792,150.00	11.38	2,792,161.38	14.530	2,274,515.45		498,819.97	18,826.96	2,792,161.38
Southwest Horizon	4,539,960		151,770	46,747.00	76.47	46,823.47	9.980	45,308.80		1,514.66		46,823.46
Total Education Taxes	227,201,650.00	6,638,310.00	47,101,840.00	3,722,254.00	112.13	3,722,366.13		3,027,011.91	0.00	616,444.60	78,909.61	3,722,366.12

Page 1

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate Frd/PP	Tax Levy	Otherwise Exempt	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												
By-Law #1682/01/2016 Chaler Utility				16,144.05		16,144.05	248.370	16,144.05				16,144.05
						0.00						0.00
						0.00						0.00
						0.00						0.00
						0.00						0.00
						0.00						0.00
						0.00						0.00
Special Services Levies												
Garbage Pickup				99,730.18		99,730.18	\$ 219.67	99,510.51		219.67		99,730.18
Garbage Pickup				1,162.38		1,162.38		1,162.38				1,162.38
Garbage Pickup				1,516.34		1,516.34		1,516.34				1,516.34
Garbage Pickup						0.00						0.00
Deficit Recovery												
General						0.00						0.00
Utility						0.00						0.00
Reserve Funds												
General Reserve	212,509,990		36,510,460	119,328.00	201.82	119,529.82	0.480	102,004.80		17,525.02		119,529.82
Machinery Replacement	212,509,990		36,510,460	115,561.00	233.51	115,794.51	0.465	98,817.15		16,977.36		115,794.51
Bridge & Culvert Reserve	212,509,990		36,510,460	6,800.00	172.57	6,972.57	0.028	5,850.28		1,022.29		6,972.57
General Municipal												
Rural Area						0.00						0.00
At Large	212,509,990		36,510,460	1,408,451.00	1,253.77	1,409,704.77	5.661	1,203,019.05		206,685.71		1,409,704.76
Business Tax, Fees						0.00						0.00
Other Revenue and Transfers				1,470,457.51		1,470,457.51		1,528,124.56	0.00	242,430.05	1,470,457.51	3,241,012.12
Total Municipal				3,239,150.46	1,861.67	3,241,012.13		4,565,136.47	0.00	858,874.65	1,549,367.12	6,963,378.24

Page 1

Total (Education + Municipal) Taxes												
				6,961,404.46	1,973.80	6,963,378.26		4,565,136.47	0.00	858,874.65	1,549,367.12	6,963,378.24

Page 1

* Added to Total Tax Levy on page 1

Page 1

Page 1,9

Page 2

Page 8

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2021

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
<u>Rolling River SD</u>						
CPR (650)(O)		1,301,440	26.689	34,734.13		34,734.13
Centra Gas (0705)(O)		373,500	26.689	9,968.34		9,968.34
Conserv (1121)(F)	19,060		17.880	340.79		340.79
Highways (1150)(O)		100,170	26.689	2,673.44		2,673.44
Man Hydro (1770)(F)	123,800		17.880	2,213.54		2,213.54
Man Hydro (1770)(O)		29,250	26.689	780.65		780.65
CMHC (1300) Fed(R)	81,190		17.880	1,451.68	219.67	1,671.35
<u>Brandon SD</u>						
CPR (650)(O)		749,570	29.973	22,466.86		22,466.86
Centra Gas (0705)(O)		3,424,250	29.973	102,635.05		102,635.05
Conserv (1121)(F)	46,020		21.164	973.97		973.97
Conserv (1122)(F)	262,370		21.164	5,552.80		5,552.80
Highways (1150)(O)		125,190	29.973	3,752.32		3,752.32
Man Hydro (1770)(F)	94,860		21.164	2,007.62		2,007.62
Man Hydro (1770)(O)		271,260	29.973	8,130.48		8,130.48
HMQ Can Misc (2700)(R)	24,289,790		21.164	514,069.12		514,069.12
HMQ Can Misc (2700)(F)	538,480		21.164	11,396.39		11,396.39
HMQ Can Misc (2700)(O)		3,737,150	29.973	112,013.60		112,013.60
RCMP (2715)(O)		376,880	29.973	11,296.22		11,296.22
HMQ Man Agri - NEC(1030)(O)	414,460		21.164	8,771.63		8,771.63
<u>Southwest Horizon SD</u>						
HMQ MB Misc (1020)(F)	830		16.614	13.79		13.79
Conserv (1122)(F)	26,900		16.614	446.92		446.92
Highways (1150)(F)	21,320		16.614	354.21		354.21
Highways (1150)(O)		102,720	25.423	2,611.45		2,611.45

Total - Pages 1, 8

858,874.66

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Provincial Government	Grazing Lease	2,928.06
Federal Government	Gas Tax Funds	243,251.00
City of Brandon	Annexation	498.00

Total - Page 2

246,677.06

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

**FIVE YEAR CAPITAL EXPENDITURE PROGRAM
RURAL MUNICIPALITY OF CORNWALLIS**

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS				
	2022	2023	2024	2025	2026	Total	Operating	Reserves	Borrowing	Other
Federal Gas Tax Spending	243,251.00	243,251.00	254,308.00	254,308.00	265,365.00	1,260,483.00		1,260,483.00		
Office Equipment (Computers)				10,000.00		10,000.00		10,000.00		
Public Works Truck					65,000.00	65,000.00		65,000.00		
Police Cruiser		65,000.00				65,000.00		65,000.00		
Graders		700,000.00				700,000.00		400,000.00		300,000.00
Geothermal / Admin Building Ventilation	60,000.00					60,000.00		60,000.00		
						0.00				
						0.00				
Chater Wastewater	2,873,340.00					2,873,340.00			957,780.00	1,915,560.00
Sprucewoods Wastewater		9,275,383.00				9,275,383.00			3,091,794.33	6,183,588.67
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
						0.00				
SOURCE OF FUNDS - ANNUAL										
OPERATING			254,308.00	264,308.00	330,365.00		0.00			
RESERVES	303,251.00	708,251.00	254,308.00	264,308.00	330,365.00	1,860,483.00		1,860,483.00		
BORROWING	957,780.00	3,091,794.33				4,049,574.33			4,049,574.33	
OTHER	1,915,560.00	6,483,588.67				8,399,148.67				
TOTAL	3,176,591.00	10,283,634.00	254,308.00	264,308.00	330,365.00	14,309,206.00	0.00	1,860,483.00	4,049,574.33	8,399,148.67

Departmental Use Only

Adopted by Resolution of Council

Resolution 2021/313

See Council
(Head of Council)

D Anderson
(Chief Administrative Officer)