



THE RURAL MUNICIPALITY OF CORNWALLIS

BY-LAW NO. 1737/03/2025

A By-Law to levy property taxes for the year 2025

WHEREAS subsection 162(1) of *The Municipal Act S.M. 1996, c 58* states as follows:

162(1) Every Council must adopt a financial plan for each fiscal year in a form approved by the minister and consisting of:

- (a) An operating budget;
- (b) A capital budget;
- (c) An estimate of operating revenue and expenditures for the following fiscal year; and
- (d) A five-year capital expenditure program

WHEREAS in accordance with Section 304 of *The Municipal Act*, a municipality is required to, no later than May 15 of each year, after adopting its operating budget for the year, by by-law;

- (a) set a rate or rates of tax sufficient to raise
 - i) the revenue to be raised by property taxes as set out in the operating budget, and
 - ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;
- (b) impose taxes
 - i) in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under the Municipal Assessment Act to that tax, and
 - ii) where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law; and
- (c) set a 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 The Rural Municipality of Cornwallis has prepared its Financial Plan for the year 2025 and made estimates for 2025, such plan being attached hereto as Schedule “A” and form part of this by-law;

AND WHEREAS the assessed value of the whole rateable property within the Rural Municipality of Cornwallis according to the latest revised assessment is: Taxable: \$261,602,210, Grant in Lieu: \$42,112,220, Total: \$303,714,430;

AND WHEREAS it is necessary to fix the rates of taxation for the purpose 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 Cornwallis enacts as follows:

1. Estimates

THAT the Financial Plan of The Rural Municipality of Cornwallis for the year 2025 is hereby set out in Schedule “A” attached hereto and identified by the signatures of the Head of Council, and the Chief Administrative Officer.

2. Uncontrollable Purposes

THAT the following respective rates be and are hereby levied for the year 2025 upon the assessed value of all the rateable property in the Municipality respectively liable therefore according to the latest Revised Assessment Roll of General and Personal Property thereof to raise the sum required for the uncontrollable purposes of the Municipality, which said rates, assessed values and sums required are set out in Schedule “A”, viz:

- (a) The following respective Education Support Levy and Special rates of so many mills on the dollar, levied under Section 519 and 533 of the Public Schools Act as shown in Schedule “A” viz;
 - i) Education Support Levy – 7.117 mills – Other
 - ii) Rolling River S.D. Levy – 9.898 mills
 - iii) Brandon S.D. Levy – 14.090 mills
 - iv) Southwest Horizon S.D. Levy – 9.222 mills
- b) A flat rate of \$106,422 in total as shown on page 8 of Schedule “A” covering Special Service Levy 1-2023 be made on all the properties serviced by garbage collection in the collection areas in accordance with By-Law 1722-12-2023;

- c) A flat rate of \$38,195.68 in total as shown on page 8 of Schedule "A" covering Local Improvement Plan #3 (Chater Sewage Collection System) and chargeable against properties liable therefore in accordance with By-law 1723-01-2024 , the said sums being payable to the Utility Fund in 2025.

3. **Controllable Purposes**

THAT a general rate of 6.711 mills, on the dollar be and hereby is levied for the year 2025 upon on a total assessment of \$303,714,430 of all the rateable property in the entire Municipality liable therefore, according to the latest revised General and Personal Property Assessment Rolls thereof to provide for payment of the amount estimated as required for the general controllable purpose of the Municipality.

4. **Payment of Taxes**

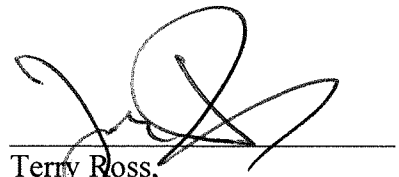
THAT all taxes and rates imposed and levied in The Rural Municipality of Cornwallis for the year 2025 shall be deemed to have been imposed and to be due and payable on the 30th day of September, 2025.

5. **THAT** upon all taxes remaining unpaid after the 30th day of September, 2025 there shall be added as a penalty on the first day of each month thereafter, an amount calculated at the rate of 1.00% per month of remaining unpaid taxes until all taxes are paid as per By-Law 1614/08/2009, or the Municipality sells the land liable therefore for tax sale.


6. **THAT** a discount per month will be allowed on taxes prepaid at the following rates as per By-Law 1614/08/2009:

Any amount of prepaid balance prior to the end of January 31, a discount of 2.00%;
Any amount of prepaid balance prior to the end of February 29, a discount of 1.50%;
Any amount of prepaid balance prior to the end of March 31, a discount of 1.00%;
Any amount of prepaid balance prior to the end of April 30, a discount of 0.75%;
Any amount of prepaid balance prior to the end of May 31, a discount of 0.50%.

DONE AND PASSED, in open Council assembled, by The Rural Municipality of Cornwallis at Brandon in the Province of Manitoba this 1st day of May 2025.



Terry Ross,
Deputy Reeve



Holly Krysko, Interim
Chief Administrative Officer

Read a first time this 22nd day of April 2025. (Res.# 2025/120)

Read a second time this 1st day of May 2025. (Res.# 2025/148)

Read a third time this 1st day of May 2025. (Res.# 2025/149)

THE FINANCIAL PLAN

RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2025

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of Chater	<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 checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

GENERAL OPERATING FUND
Budgeted Revenue & Expenditures
2025
RURAL MUNICIPALITY OF CORNWALLIS

Page 1

REVENUE

	2024 BUDGETED	2024 ACTUAL	2025 BUDGETED	2026 BUDGETED
Tax Levy - Page 8	\$ 2,002,249	\$ 2,003,556	\$ 1,899,973	\$ 1,975,843
Grants in Lieu of Taxes - Page 8			\$ 282,574	\$ 289,638
Net Municipal Taxes and Grants in Lieu of Taxes	\$ 2,002,249	\$ 2,003,556	\$ 2,182,547	\$ 2,265,481
Other Revenue - Page 2	\$ 2,036,092	\$ 2,230,182	\$ 2,285,470	\$ 1,712,660
Trsf from Accum Surplus/Reserves Pg 2	\$ 720,800	\$ 2,479,782	\$ 771,146	\$ -
Less: Req portion-Grazing Leases/Converted Fees		\$ (81,670)	\$ (83,043)	\$ (85,119)
Total Revenue	\$ 4,759,141	\$ 6,631,850	\$ 5,156,120	\$ 3,893,022

EXPENDITURE

General Government Services	\$ 813,615	\$ 784,511	\$ 816,669	\$ 727,848
Protective Services	\$ 520,238	\$ 463,834	\$ 497,008	\$ 512,243
Transportation Services	\$ 1,615,730	\$ 1,584,043	\$ 1,843,484	\$ 1,905,819
Environmental Health Services	\$ 336,892	\$ 298,512	\$ 323,329	\$ 324,324
Public Health and Welfare Services	\$ 8,100	\$ 8,062	\$ 8,100	\$ 8,100
Environmental Development Services	\$ 59,098	\$ 50,390	\$ 61,682	\$ 61,682
Economic Development Services	\$ 15,000	\$ 23,068	\$ 30,000	\$ 30,000
Recreation and Cultural Services	\$ 21,000	\$ 8,350	\$ 11,000	\$ 11,000
Fiscal Services	\$ 411,796	\$ 2,207,675	\$ 740,841	\$ 39,695
Transfers - Deferred Surplus - Page 9				
Transfers - Reserves - Page 5	\$ 954,165	\$ 1,066,048	\$ 819,917	\$ 268,603
Total Basic Expenditure	\$ 4,755,634	\$ 6,494,493	\$ 5,152,030	\$ 3,889,314
Allowance for Tax Assets - Page 8	\$ 3,507	\$ 3,505	4,090	4,090
Total Expenditure	\$ 4,759,141	\$ 6,497,998	\$ 5,156,120	\$ 3,893,404
Net Operating Surplus (Deficit)	\$ -	\$ 133,852	0	-382

Departmental Use Only

Adopted by Resolution of Council
MAY 1, 2025 Res # 2025/149

Reeve

Chief Administrative Officer

**GENERAL OPERATING FUND
BUDGETED REVENUE AND TRANSFERS
2025
RURAL MUNICIPALITY OF CORNWALLIS**

OTHER REVENUE		2024 BUDGETED	2024 ACTUAL	2025 BUDGETED	2026 BUDGETED
Taxes Added	Added Taxes	85,000.00	44,004	40,500	40,500
	Tax and Redemption Penalties	50,000.00	48,284	30,500	25,000
		-	-	-	-
Licenses	Animal	100.00	120	100	100
	Mobile Home	137,500.00	140,603	137,500	137,500
	Aggregate Transport Licence	2,000.00	5,400	4,000	4,000
	Police Fines	50,000.00	38,996	36,700	36,700
Fines		-	-	-	-
Sales of Service	General Government	4,750.00	4,240	4,300	4,300
	Protective	25,000.00	14,175	20,000	20,000
	Transportation	410,750.00	530,707	505,250	460,750
	Environmental Health	49,414.00	61,656	55,000	61,000
	Public Health and Welfare	-	-	-	-
	Well Usage	17,000.00	18,600	15,000	17,000
Sales of Goods		-	-	-	-
Rentals	Building Rental	4,800.00	4,800	4,800	4,800
		-	-	-	-
	Proceeds from Land Sales	-	-	551,314	-
		-	-	-	-
	Unconditional Grants :Provincial Municipal Operating	522,999.00	532,270	572,723	584,177
Conditional Transfers	- Federal Government	265,365.00	254,019	265,603	265,603
(Page 9)	Provincial Government	350,234.00	350,234	-	-
Other Income	Miscellaneous	5,000.00	21,810	1,000	5,050
	Investment Income	55,000.00	77,414	40,000	45,000
	Grazing leases	1,180.00	1,180	1,180	1,180
		-	-	-	-
	Total Other Revenue - Page 1	2,036,092.00	2,148,512	2,285,470	1,712,660
Transfers From					
	- Accumulated Surplus	685,800.00	685,800	100,000	-
	- Reserves - Page 13	35,000.00	1,793,982	671,146	-
	Total Transfers - Page 1	720,800.00	2,479,782	771,146	-
	TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	2,756,892.00	4,628,294	3,056,616	1,712,660

2025

RURAL MUNICIPALITY OF CORNWALLIS

Expenditures

2024 2024 2025 2026
BUDGETED ACTUAL BUDGETED BUDGETED

Legislative	89,250	84,198	95,275	97,181
General Administrative				
Chief Administrative Officer and Staff	401,317	377,674	399,794	363,683
Office	124,550	96,702	110,600	113,984
Legal	115,000	128,836	103,500	43,500
Audit	16,000	11,350	11,500	10,000
Assessment	66,283	66,283	66,350	66,350
Taxation	2,500	1,150	2,500	2,500
Convention/Seminars	13,000	11,504	13,500	13,500
Elections	-	-	-	-
Damage Claims and Liability Insurance	75,000	64,007	70,000	73,500
Intergovernmental Relations	250	-	250	250
Staff Appreciation	-	-	-	-
Grants	20,000	19,421	20,000	20,000
Other General Government - Sundry	100	86	100	100
Maintenance to tax titles & Rental Property	-	-	-	-
SUB-TOTAL GENERAL GOVERNMENT SERVICES	923,250	861,211	893,369	804,548
Recoveries From Utility (deduct)	- 109,635	- 76,700	- 76,700	- 76,700
TOTAL GOVERNMENT SERVICES TO PAGE 1	813,615	784,511	816,669	727,848
Protective Services				
Police	187,288	159,680	161,758	164,993
Fire	282,000	262,104	282,000	292,000
Emergency Measures				
Emergency Measures Organization	8,400	836	8,400	8,400
Flood Control	-	-	-	-
911	24,000	22,292	24,000	26,000
Animal and Pest Control	16,550	18,109	19,350	19,350
Beavers	2,000	813	1,500	1,500
				-
TOTAL PROTECTIVE SERVICES TO PAGE 1	520,238	463,834	497,008	512,243
Transportation Services				
Operators Wages and Benefits	229,266	247,819	286,634	292,312
Safert Officer	-	-	5,000	-
Training & Education	1,000	815	1,000	1,020
Fuel & Lubes	75,000	72,293	90,000	91,800
Vehicle Repairs & Maintenance	50,100	63,168	71,500	72,930
Workshop/Yard Operations	13,250	16,309	22,350	22,797
Road Works/Dust Control	1,096,200	1,058,931	1,244,000	1,309,000
Insurance	6,200	6,401	8,000	8,160
Consultant/Contract	-	-	-	-
Road/Ward Duties	-	-	-	-
Equipment/Service Rental	12,000	4,895	7,500	7,650
Transportation Services sub-total Forward to Page 4	1,483,016	1,470,631	1,735,984	1,805,669

GENERAL OPERATING FUND
BUDGETED EXPENDITURES
2025
RURAL MUNICIPALITY OF CORNWALLIS

Expenditures
Transportation Services Sub-total from page 3

	2024 BUDGETED	2024 ACTUAL	2025 BUDGETED	2026 BUDGETED
Transportation Services Sub-total from page 3	1,483,016	1,470,631	1,735,984	1,805,669
Drainage	45,000	33,653	45,000	45,000
Street Lighting	17,714	16,575	18,000	18,450
Traffic Services	7,000	5,654	7,000	7,200
Snow Removal	24,500	25,844	35,000	27,000
Bridges	-	-	-	-
Urban grass cutting	-	-	-	-
Rural grass cutting/weed control	38,500	31,686	2,500	2,500
TOTAL TRANSPORTATION SERVICES TO PAGE 1	1,615,730	1,584,043	1,843,484	1,905,819

ENVIRONMENTAL HEALTH SERVICES

Garbage and Waste Collection	260,000	245,988	260,000	260,000
Waste and Recycling	47,890	34,325	41,327	42,323
Waste Transfer Station	-	-	-	-
Recycling Services	19,500	8,697	12,500	12,500
Municipal Wells	9,502	9,502	9,502	9,502
Water Resources	-	-	-	-
TOTAL ENVIRONMENTAL HEALTH SERVICES TO PAGE 1	336,892	298,512	323,329	324,324

PUBLIC HEALTH AND WELFARE SERVICES

Social Welfare	8,100	8,062	8,100	8,100
TOTAL PUBLIC HEALTH & WELFARE SERVICES TO PAGE 1	8,100	8,062	8,100	8,100

ENVIRONMENTAL DEVELOPMENT SERVICES

Planning and Zoning	59,098	50,390	61,682	61,682
Weed Control	-	-	-	-
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES TO PAGE 1	59,098	50,390	61,682	61,682

**GENERAL OPERATING FUND
BUDGETED EXPENDITURES
2025
RURAL MUNICIPALITY OF CORNWALLIS**

Page 5 Exp

Expenditures		2024	2024	2025	2026
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
ECONOMIC DEVELOPMENT SERVICES					
Engineering		15,000	23,068	30,000	30,000
Website		-	-	-	-
Other Economic Development		-	-	-	-
Land Assembly		-	-	-	-
Economic Development and Tourism		-	-	-	-
Public Receptions		-	-	-	-
Advertising		-	-	-	-
Tourism		-	-	-	-
Utilities		-	-	-	-
TOTAL ECONOMIC DEVELOPMENT SERVICES TO PAGE 1		15,000	23,068	30,000	30,000
RECREATION AND CULTURAL SERVICES					
Grants		-	-	-	-
Recreation Facilities		-	-	-	-
Library		7,000	7,650	10,000	10,000
Education & Training		-	-	-	-
Operations & Supplies		-	-	-	-
Insurance		-	-	-	-
Cultural Facilities		-	-	-	-
Special Events		-	-	-	-
Skateboard Park		-	-	-	-
Swimming Pools & Beaches		-	-	-	-
Programming		-	-	-	-
Recreation Programs		-	-	-	-
Recreation Centre Insurance		-	-	-	-
Parks & Playgrounds		14,000	700	1,000	1,000
Piers		-	-	-	-
TOTAL RECREATION AND CULTURAL SERVICES TO PAGE 1		21,000	8,350	11,000	11,000
FISCAL SERVICES					
Transfer to Capital funded by operating- Page 13		-	-	-	-
Transfer to Capital funded by accum surplus- Page 13		-	-	30,000	-
Transfer to Capital funded by specific reserves- Page 13		-	-	591,146	-
Transfer to Capital funded by general operating- Page 13		380,234	1,706,556	80,000	-
Transfer to Utility - Page 6		29,762	499,828	38,193	38,193
Debenture Debt Charges - Page 11		-	-	-	-
Other Long-term debt charges - Page 11		-	-	-	-
Short term interest & bank charges		-	-	-	-
Tax Discount/Allowance for Tax Assets		1,800	1,291	1,500	1,500
Other Debt Charges		-	-	-	-
Bad Debt		-	-	-	-
Tax sale expense		-	-	-	-
Rounding		-	-	-	-
Amortization		-	-	-	-
TOTAL FISCAL SERVICES TO PAGE 1		411,796	2,207,675	740,839	39,693
Transfers					
GENERAL RESERVE		100,000	100,000	-	-
EQUIPMENT RESERVE		200,000	200,000	-	-
ELECTION RESERVE		3,000	3,000	3,000	3,000
INFRASTRUCTURE RESERVE		200,000	200,000	-	-
NATURAL DISASTER RESERVE		100,000	100,000	-	-
BRIDGE AND CULVERTS		-	-	-	-
TANKER		85,800	92,919	-	-
AGGREGATE FEES RESERVE		-	116,110	-	-
GAS TAX RESERVE		265,365	254,019	265,603	265,603
LAND PROCEEDS RESERVE		-	-	551,314	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
TOTAL TRANSFERS TO PAGE 1		954,165	1,066,048	819,917	268,603

UTILITY OPERATING FUND - Chater
BUDGETED REVENUE AND EXPENDITURE
2025
RURAL MUNICIPALITY OF CORNWALLIS

		2024	2024	2025	2025
		BUDGET	ACTUAL	BUDGET	BUDGET
REVENUE	WATER				
OPERATING REVENUE					
20-0300-3360	Utility - Water Consumption Sales	100,000	126,910	100,000	100,000
20-0300-3362	Utility - Quarterly Service Charge	9,467	9,338	9,467	9,467
20-0330-3361	Utility Penalties	400	581	400	400
20-0350-3360	Utility - Hook up Fees	-	-	-	-
	Operator Allocation to Sewer		1,558	1,714	1,765
20-0380-3810	Miscellaneous Revenue	-	-	-	-
20-0390-3825	Conditional Grants - Provincial Gov't			65,000	-
	Transfer from Reserve			65,000	-
20-0390-3825	General Operating Fund	-	-	-	-
REVENUE SUBTOTAL OPERATING REVENUE		109,867	138,387	241,581	111,632
TOTAL REVENUES		109,867	138,387	241,581	111,632

EXPENSES

20-0411-4001	Admin from General	6,500	6,500	6,500	6,695
20-0411-4002	Customer Billing & Collection-from general	3,200	3,200	3,200	3,296
20-0411-4111	Salary/Wages	17,000	16,409	18,700	19,261
20-0411-4181	CPP-Employer	600	845	990	1,020
20-0411-4182	EI - Employer	340	411	495	510
20-0411-4189	Workers Compensation	110	-	-	-
20-0411-4190	Membership/Registration fees	100	100	100	103
20-0411-4195	Training, Education, Seminars	2,400	-	2,400	2,472
20-0411-4310	Telephone	240	1,300	1,300	1,339
20-0411-4416	Mileage/Travel	600	348	600	618
20-0413-4238	Water Testing	3,500	1,473	3,500	3,605
20-0413-4330	Internet	1,000	-	-	-
20-0413-4450	Chemicals	4,250	3,266	4,250	4,378
20-0413-4460	Materials & Supplies	6,500	3,113	6,500	6,695
20-0413-4480	Freight, Express & Cartage	3,200	2,090	3,200	3,296
20-0413-4485	Equipment	4,000	2,301	4,000	4,120
20-0415-4238	Contract Work	3,000	-	3,000	3,090
20-0415-4240	Equipment Service/rental	1,000	788	1,000	1,030
20-1415-4270	Repairs & Maintenance Equipment		803	2,000	2,060
20-0415-4320	Hydro	5,500	4,658	5,500	5,665
20-0415-4460	Materials & Supplies	1,000	-	-	-
20-0417-4231	Legal	-	79	-	-
	Debtenture Payment				-
20-9900-5250	Transfer to Capital	4,500	16,158	130,000	
20-9900-6625	Utility Reserve Provision	21,800	21,800	21,800	21,800
TOTAL EXPENSES Water		90,340	85,642	219,035	91,052
NET INCOME Water		19,527	52,745	22,546	20,580

		LAST YEAR BUDGET	LAST YEAR ACTUAL	THIS YEAR BUDGET	NEXT YEAR BUDGET
REVENUE	SEWER				
OPERATING REVENUE					
	Utility - Sewer Consumption Sales		-	5,000	10,000
	Utility - Quarterly Service Charge		-		
	Utility Penalties		-		
	Contribution from General Fund		29,762	38,193	38,193
				-	-
REVENUE SUBTOTAL OPERATING REVENUE		-	29,762	43,193	48,193
TOTAL REVENUES Sewer		-	29,762	43,193	48,193

EXPENSES	Sewer				
	Admin from General			325	335
	Customer Billing & Collection-from general			160	165
	Salary/Wages		1,558	1,714	1,765
	Membership/Registration fees			100	100
	Training, Education, Seminars		1,033	1,000	1,000
	Telephone				-
	Tipping			1,300	2,000
	Materials & Supplies			500	500
	Contract		3,995	100	
	Debtenture Payment		13,809	38,193	38,193
	Hydro			500	515
	Materials & Supplies			500	515
TOTAL EXPENSES SEWER		-	20,395	44,392	45,088
NET INCOME SEWER		-	9,367	-	3,105

NET INCOME UTILITY	19,527	62,112	21,347	23,685
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BUDGETED REVENUE AND EXPENDITURE

(Name of Municipality) L.U.D. of

For the Year 20__

EXPENDITURE

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

REVENUE

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

YEAR-TO-YEAR SUMMARY:

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

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

CALCULATION OF TAX LEVIES

2025

Requisition Taxes:	Assessments				Expenditures		Revenues					
	Taxable	Gazing Leases	Grants in Lieu	Total	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel			
										Tax Levy	Grants in Lieu of Taxes	Grazing Lease
Education Support Levy (ESL)	24,819,940	-	12,578,780	37,398,720	266,166		266,166	7.117		89,523	0	266,166
Brandon	194,225,320	1,240,670	39,332,140	234,798,130	3,308,135	170	3,308,305	14.090		554,190	17481	3,308,305
Rolling River	62,001,360	6,623,730	2,584,670	71,209,760	704,765	69	704,834	9.898		25,583	65562	704,834
Southwest Horizon	5,086,400	-	195,410	5,281,810	48,708		48,708	9.222		1,802	0	48,708
Total Requisition	286,133,020	7,864,400	-	348,688,420	4,327,774	239	4,328,013			3,573,873	83,043	4,328,013

Assessment				Expenditures			Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Total	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
MUNICIPAL TAXES													
Special Areas													

Special Service Levies:												
Garbage Levy				106,422		106,422		Various	106,422	-		106,422
				-		-			-	-		-
TOTALS				106,422		106,422			106,422			106,422
Deficit Recovery												
TOTAL				-		-	0.00		-	-		-

Reserve Funds												
GENERAL	261,602,210		42,112,220	-	-	303,714,430	0.000		-	-		-
EQUIPMENT	261,602,210		42,112,220	-	-	303,714,430	0.000		-	-		-
ELECTION	261,602,210		42,112,220	3,000.00	110	303,714,430	0.011		2,678.78	431.22		3,110
TANKER	261,602,210		42,112,220	-	-	303,714,430	0.000		-	-		-
INFRASTRUCTURE	261,602,210		42,112,220	-	-	303,714,430	0.000		-	-		-
NATURAL DISASTER	261,602,210		42,112,220	-	-	303,714,430	0.000		-	-		-
BRIDE AND CULVERT	261,602,210		42,112,220	-	-	303,714,430	0.000		-	-		-
General Municipal:												
At large	261,602,210	-	42,112,220	2,030,840	3,974	303,714,430	6.700		1,752,672	282,142	-	2,034,814

Business Fees												
Other Revenue and Transfers				2,973,573		2,973,573			-		2,973,573	2,973,573
Total Municipal				5,152,030	4,084.00	5,156,114			1,899,968	282,573	2,973,573	5,156,114
Totals Municipal and School				9,479,804	4,323.00	9,484,127			5,473,841	953,671	3,056,616	9,484,127

_____ (Name of Municipality) _____

[illegible]

	Required Expenditures			Totals
		Rural	At Large	
Total Basic Expenditures		0.00		0.00
Less: Other Revenue Allocated				0.00
Nominal Surplus Allocation				0.00
Other Allocations				0.00
Sub-Totals	0.00	0.00	0.00	0.00
Less: Required Expenditures				0.00
General Municipal	0.00	0.00	0.00	0.00
Requirements		Page 8	Page 8	

GENERAL FUND - DEBENTURE DEBT CHARGES
RURAL MUNICIPALITY OF CORNWALLIS
For the Year 2025

PART 1 - Debenture Debt Charges

[illegible]

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

[illegible]

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

RURAL MUNICIPALITY OF CORNWALLIS

For the Year 2025

[illegible]

Part 2 - Summary (by area) - to be carried forward - Page 8					
Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment		Grant Assessment	Total Assessment
	-		-	-	-

Total Requirement	Raised by Frontage	Raised by Other Revenue	Raised by Mill Rate
38,195.68	38,195.68		
38,195.68	38,195.68	-	

FIVE YEAR CAPITAL EXPENDITURE PROGRAM



RURAL MUNICIPALITY OF CORNWALLIS
For the Year
2025

Source of Funds

PURPOSE	CAPITAL EXPENDITURE						Source of Funds			
	2026	2027	2028	2029	2030	TOTALS	Operating	Reserves	Debentures	Other
Graders					850,000	850,000		850,000		
Police Vehicle				80,000		80,000		80,000		
Sprucewoods Lagoon		10,000,000				10,000,000			5,000,000	5,000,000
Grand Valley Water Sysyem				25,000,000		25,000,000			12,500,000	12,500,000
Grey Road Realignment	750,000					750,000		750,000		
4 Wheel Drive 3/4 tonne	80,000					80,000		80,000		
Roadwork	150,000	150,000	150,000	150,000	150,000	750,000		750,000		
Ditch Mower			55,000			55,000		55,000		
Buy out tractor		160,000				160,000		160,000		
Sidearm				35,000		35,000		35,000		
	980,000	10,310,000	205,000	25,265,000	1,000,000	37,760,000	-	2,760,000	17,500,000	17,500,000

SOURCE OF FUNDS - ANNUAL

	2026	2027	2028	2029	2030	Total
OPERATING		5,000,000		12,500,000		17,500,000
RESERVES	980,000	310,000	205,000	265,000	1,000,000	2,760,000
DEBENTURE SALES		5,000,000		12,500,000		17,500,000
OTHER						-
	980,000	10,310,000	205,000	25,265,000	1,000,000	37,760,000

FOR MUNICIPAL USE ONLY		FOR DEPARTMENTAL USE	
Adopted by Resolution of Council # 2025/149		MAY 1, 2025	
			
Reeve	Chief Administrative Officer	Date Received	Authorized Signature