

A by-law of The Town of Carman providing for the adoption of the estimates and setting the rates and levies for the year A.D. 1968.

WHEREAS, pursuant to the provisions of section 631(1) of The Municipal Act, being Chapter 173 of the Revised Statutes of Manitoba, 1954, and amendments thereto, every municipal corporation shall make estimates of all sums required for operating expenditures for the lawful purposes of the corporation for the year in which the sums are required to be levied and to pay all its debts falling due within the year, making due allowance for taxes imposed on lands purchased by the corporation at tax sale and considered to be uncollectable, and for the cost of collection and the abatement and losses which may occur in the collection of taxes, which allowance is hereinafter referred to as Tax Reserve;

AND WHEREAS, pursuant to the provisions of section 631(1A) of the said Municipal Act, every municipal corporation shall make an estimate of all the amounts it will raise or expend during the year for capital purposes;

AND WHEREAS The Town of Carman has made estimates of all sums required by the corporation for the year 1968, which estimates are attached hereto as Schedules "A," "B," "C," "D," "E," "F" and "G" respectively and form part of this by-law;

AND WHEREAS, pursuant to the provisions of section 632 of the said Municipal Act, every municipal corporation shall, in each year, after the assessment roll comes into force, by one or more by-laws, levy a rate or rates of so much on the dollar upon the assessed value of the property therein as the council deems sufficient to raise the sums required on the estimates;

AND WHEREAS the assessed value of the whole rateable property within The Town of Carman, according to the latest revised assessment roll, is \$2,843,440;

AND WHEREAS the assessed value of the rateable business properties within The Town of Carman, according to the latest revised business assessment roll is \$97,020;

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 Town of Carman, in open council assembled, enacts as follows:

#### ESTIMATES

1. THAT the estimates of The Town of Carman of all sums required for the lawful purposes of the corporation for the year 1968, as set forth in Schedule "A," hereto attached and identified by the signatures of the head of the council and the chairman of the Finance Committee, and more particularly identified as Schedules "B," "C," "D," "E," "F" and "G," are hereby approved and adopted.

2. THAT the following respective rates of so much on the dollar be and hereby are levied for the year 1968 upon the assessed value of all the rateable property in the municipality respectively liable therefor according to the latest revised assessment roll of general and personal property thereof, to raise the sums 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 and Division rates of so many mills on the dollar, levied under section 508(1) and section 524 respectively of The Public Schools Act, as shown in Schedule "B," viz:

<u>School Division</u>	<u>Foundation Rate</u>	<u>Division Rate</u>	
Midland No. 25	14.0 mills	8.7 mills	Farm and Residential
Midland No. 25	39.5 mills	8.7 mills	Other

on property respectively assessed as set out in Column 8 to provide for payment to the said School Division the amounts required for Foundation and Division purposes as set out in Columns 1 and 9 and for an allowance for tax reserve as set out in Columns 2 and 10 of Schedule "B."

(b) A special rate of 3.6 mills on the dollar to provide for the payment of the amounts due and payable in the year 1968 on debentures issued under By-Laws No's. 914, 956 and 1008, as set out in Column 1, and for an allowance for tax reserve as set out in Column 2 of Part I of Schedule "A."

(c) A special levy of 91.71¢ per foot, or 30.58¢ per foot, or 31.99¢ per foot, or 24.32¢ per foot, or 8.11¢ per foot, or 12.46¢ per foot, or 4.16¢ per foot, or 21.69¢ per foot, or 19.00¢ per foot on all property liable therefor, as required by By-Law No. 914; or a special levy of 10.82¢ per foot, or 12.05¢ per foot, or 10.50¢ per foot, or 33.00¢ per foot, or 13.80¢ per foot, or 11.00¢ per foot, or 14.60¢ per foot, or 35.02¢ per foot, or 15.50¢ per foot, or 24.05¢ per foot on all property liable therefor, as required by By-Law No. 956; or a special levy of 45.45¢ per foot, or 34.08¢ per foot, or 64.43¢ per foot, or 48.41¢ per foot, or 10.35¢ per foot, or 9.73¢ per foot on all property liable therefor, as required by By-Law No. 1008; as shown in Column 6 of Schedule "A."

(d) A special rate of 4.2 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 to the Waterworks Utility for the payment of the amount due and payable in the year 1968 on debentures issued under By-Laws No's. 844, 895 and 933, as set out in Column 1, and for an allowance for tax reserve as set out in Column 2 of Part I of Schedule "A."

(e) A special levy of 12¢ per foot, or 14¢ per foot, or 26¢ per foot, on all property liable therefor, as required by By-Law No. 844; or a special levy of 26¢ per foot on all property liable therefor, as required by By-Law No. 895; or a special levy of 26¢ per foot on all property liable therefor, as required by By-Law No. 933; to provide for the payment of the amount due and payable in the year 1968 to the Waterworks Utility on debentures issued

under the by-laws aforesaid, as set out in Column 6 of Part I of Schedule "A."

(f) A special rate of 1.7 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 to the Waterworks Utility for the payment of the amount due and payable in the year 1968 on debentures issued under By-Laws No's. 957, 986 and 68/1061 (Local Improvement District No. 1), as set out in Column 1, and for an allowance for tax reserve as set out in Column 2 of Part I of Schedule "A."

(g) A special levy of 26¢ per foot on all property in Local Improvement District No. 1 liable therefor, as required by By-Laws No.'s 957, 986 and 68/1061, to provide for the payment of the amount due and payable in the year 1968 to the Waterworks Utility on debentures issued under the by-laws aforesaid, as set out in Column 6 of Part I of Schedule "A."

(h) A special rate of 1.7 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 on debentures issued under By-Law No. 906, as set out in Column 1, and for an allowance for tax reserve, as set out in Column 2 of Part I of Schedule "A."

(i) A special rate of 1.0 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 on debentures issued under By-Law No. 988, as set out in Column 1, and for an allowance for tax reserve, as set out in Column 2 of Part I of Schedule "A."

(j) A special rate of 0.1 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 under By-Law No. 766 on debentures issued by Carman Memorial Hospital District No. 20, as set out in Column 1, and for an allowance for tax reserve as set out in Column 2 of Part I of Schedule "A."

(k) A special rate of 0.8 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 to the Machinery Replacement Reserve under By-Law No. 930, as set out in Column 1, and for an allowance for tax reserve as set out in Column 2 of Part I of Schedule "A."

(l) A special rate of 0.4 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 to the Centennial Reserve under By-Law No. 977, as set out in Column 1, and for an allowance for tax reserve as set out in Column 2 of Part I of Schedule "A."

(m) A special rate of 1.1 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 to the Province of Manitoba for the provincial guarantee reserve re The Town of Carman Waterworks Utility debentures under By-Law No. 844, as set out in Column 1, and for an allowance for tax reserve as set out in Column 2 of Part I of Schedule "A."

(n) A special rate of 1.3 mills on the dollar to provide for the payment of the amount due and payable in the year 1968 to the Province of Manitoba of the Municipal Commissioner's Levy, as set out

in Column 1, and for an allowance for tax reserve as set out in Column 2 of Part I of Schedule "A."

CONTROLLABLE PURPOSES

3.(a) THAT a general rate of 25.0 mills on the dollar be and hereby is levied for the year 1968 upon the assessed value of all the rateable property in the municipality liable therefor, according to the latest revised general and personal property assessment rolls thereof to provide for the payment of the amounts estimated as required for the general controllable purposes of the corporation, viz:

Public Works, Protection of Persons and Property, Sanitation and Waste Removal, Social Services, Recreation and Community Services, Appropriations to Capital Budget, Unforeseen, and Administration, as set out in Column 1, and for an allowance for tax reserve as set out in Column 2, which said general rate is set out in Column 5 of Part II of Schedule "A."

(b) THAT a general rate of 8 per cent on the dollar be and hereby is levied for the year 1968 upon the assessed value of all rateable property liable therefor according to the latest revised business assessment roll of the corporation to provide for the payment of an amount estimated as required by the corporation, as set out in Column 7 of Part II of Schedule "A."



PAYMENT OF TAXES

4.(a) THAT all real, personal property and business taxes and rates imposed and levied in The Town of Carman for the year 1968 shall be deemed to have been imposed and to be due and payable on the thirty-first day of August, A.D. 1968.

(b) THAT to all taxes remaining unpaid after the last day of August, A.D. 1968, there shall be added on the first day of each month after that day a penalty of an amount equal to one-half of one per centum of the taxes remaining unpaid or in arrear, and that those penalties shall continue to be added until the said taxes and penalties are paid.

DONE AND PASSED, in open council assembled, at the council chamber of The Town of Carman, at Carman, in the Province of Manitoba, this twenty-third day of May, A.D. 1968.

(seal)

  
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Mayor  
  
\_\_\_\_\_  
Secretary-Treasurer

CERTIFICATE OF VALIDATION

I, the undersigned, Assistant Deputy Minister of Urban Development and Municipal Affairs, pursuant to the provisions of sub-section (1) of section 1186 of "The Municipal Act", being chapter 173 of the Revised Statutes of Manitoba, 1954, and upon application to me by The Town of Carman do hereby certify to be legal, valid and binding by-law No. 68/1062 of The Town of Carman levying rates for the year 1968 notwithstanding the rates are in excess of the statutory limits, and notwithstanding any omission, defect or irregularity in the rating, levying or charging of taxes or in any proceedings prior or subsequent thereto required by "The Municipal Act".

Made and given under my hand this 7th day of June A.D. 1968.

  
Assistant Deputy Minister of  
Urban Development and Municipal Affairs.

UNCONTROLLABLE GENERAL FUND PURPOSES

PART I Purpose	Column 1 Estimated Expenditure	Column 2 Tax Reserve	Column 3 Total Requirements	Column 4 Col. 5 Column 6 Particulars re Levy			Column 7 GRANTS Business Tax Levy	Column 8 Total Levies	SUMMARY			
				Assessment	Mill R	Amount			ESTIMATED REQUIREMENTS			
									Purpose	Estimated Expenditure	Tax Reserve	Total Requirements
Foundation Levy-Farm & Res.	23,077 00	63 32	23,140 32	1,652,880	14.0	23,140 32	151 62	22,988 70				
-Other	38,163 00	19 67	38,182 67	966,650	39.5	38,182 67	3,039 92	35,142 75				
Special Levy	22,644 00	145 91	22,789 91	2,619,530	8.7	22,789 91	763 77	22,026 14	Uncontrollable Part I	149,928 08	1,786 43	151,714 51
Debentures-Local Impr'ts	19,955 00	88 50	20,043 50	3,372,700	3.6	12,141 72		20,043 50	Controllable Part II	102,938 60	8,823 00	111,761 60
Due to Utility re debentures B/L 844,895,933	22,368 12	197 56	22,565 68	3,372,700	various	8,400 34	frtge	22,565 68	Total Est. Requirements	252,866 68	10,609 43	263,476 11
B/L 957, 986, 68/1061	6,711 88	82 56	6,794 44	3,348,460	4.2	14,165 34						
D.A.S. Arena Deb. 906	4,760 00	73 84	4,833 84	2,843,440	1.7	4,833 84		4,833 84				
B.V.H.C. Debentures 988	2,743 42	100 02	2,843 44	2,843,440	1.0	2,843 44		2,843 44				
Hospital Debentures-St.Claude	63 08	221 26	284 34	2,843,440	0.1	284 34		284 34				
Machinery Repl. Res. 930	2,000 00	274 75	2,274 75	2,843,440	0.8	2,274 75		2,274 75				
Centennial Res. 977	1,000 00	137 37	1,137 37	2,843,440	0.4	1,137 37		1,137 37				
Prov. Guarantee Res.	2,939 08	188 70	3,127 78	2,843,440	1.1	3,127 78		3,127 78				
Mun. Com. Levy	3,503 50	192 97	3,696 47	2,843,440	1.3	3,696 47		3,696 47				
<b>Total Uncontrollable Purposes</b>	<b>149,928 08</b>	<b>1,786 43</b>	<b>151,714 51</b>		<b>38.6</b>	<b>151,714 51</b>	<b>3,955 31</b>	<b>147,759 20</b>				

PART II CONTROLLABLE GENERAL FUND PURPOSES

Purpose	Estimated Expenditure	Tax Reserve	Total Requirements	Particulars re Levy			Business Tax Levy	Total Levies	UTILITY ESTIMATES	
				Assessment	Mill R	Amount			ESTIMATED REQUIREMENTS	
									Estimated Requirements per Schedule "F"	Estimated Revenue per Schedule "G"
Public Works	19,850 00									
Protection	25,210 00									
Sanitation	7,000 00									
Social Services	2,450 00									
Community Services	11,126 60									
Appt'n to Capital Budget	600 00									
Unforseen	4,000 00									
Administration	32,702 00									
				2,843,440	25	71,086 00		71,086 00		
				97,020	8%		7,761 60	7,761 60		
<b>Total Controllable Purposes</b>	<b>102,938 60</b>	<b>8,823 00</b>	<b>111,761 60</b>			<b>71,086 00</b>	<b>7,761 60</b>	<b>78,847 60</b>		

APPROVED  
*[Signature]*  
Head of Council.

SEAL  
*[Signature]*  
Chairman of Finance Comm.

CERTIFIED  
*[Signature]*  
Secretary-Treasurer.

## MUNICIPAL ACT

- 631 (1) Every municipal corporation shall, on or before the fifteenth day of April in each year, make estimates of all sums required for operating expenditures for the lawful purposes of the corporation for the year in which those sums are required to be levied, and to pay all its debts, whether of principal or interest falling due within the year, and any revenue deficit incurred in the previous year, making due allowance for taxes imposed on lands purchased by the corporation at tax sale and considered uncollectable, and for the cost of collection and the abatement and losses which may occur in the collection of taxes, whether municipal, school or other rates.
- (2) The expenditures of the corporation for any year shall not exceed the amount provided in the estimates for that year unless the additional expenditure is authorized by the minister or the Board as the case may be.
- 632 Every municipal corporation shall, in each year, after the assessment roll comes into force, by one or more by-laws, levy a rate or rates of so much on the dollar upon the assessed value of the property therein as the council deems sufficient to raise the sums required on the estimates.
- 633 (1) The annual rate levied by the municipal corporation for general purposes in any year shall not exceed in the case of a rural municipality or a municipal district more than three cents on the dollar, (30 mills), and in the case of a city, town, or village, more than two and one-half cents on the dollar, (25 mills), on the assessed value of the whole rateable property within the corporation, according to the last revised assessment roll thereof, exclusive of school rates, Minister of Municipal Affairs rates, and local improvement rates, and any rate imposed to pay principal and interest on an issue of debentures, to pay off or retire debentures of the corporation, or to fund an operating deficit or current or past due liabilities, or to assume debt under The Land Drainage Arrangement Act, or levies required to be made by the minister or the board under subsection (3) of section 631.
- 634 Where the sums raised by the rate or rates levied fall short of the amount required by the estimates, the council may direct that the deficiency may be equally deducted from the sums estimated as required or from any one or more of them.
- 639 (1) Every municipal corporation, subject to the approval of the minister, may pass by-laws,
- (a)
- (b) to levy annually a special rate over and above the current requirements of the corporation for such term of years as the minister approves;
- for creating a reserve fund for any purpose within the powers conferred on it under this Act or any other Act of the Legislature.
- 1186 (1) The minister, upon application to him, may certify to be valid and binding the assessments, assessment rolls, tax rolls, or by-laws levying rates, of a municipality, notwithstanding the rates are in excess of the statutory limits, or any omission, defect, or irregularity in the proceedings in the making thereof, or in the rating, levying, or charging of taxes, or in any proceedings prior or subsequent thereto required by this Act; and when so certified the assessments, assessment rolls, tax rolls, and by-laws, shall have the same force and effect as if validated and confirmed by an Act of the Legislature.

**N.B.:** In case of doubt, please refer to the statute





**THE PUBLIC SCHOOLS ACT**

**School Districts Within a Division**

**School Districts NOT in a Division**

- 470 (1) Division Special:  
A levy over the area of the division within the municipality.
- (2) School District Special:  
A levy over the area of the school district within the municipality.
- 473 General levy over the area of the division.
- 477 (1) Council . . . shall levy on the taxable property in that part of the municipality . . . that is included in the division a rate sufficient to raise the sum of the amounts:  
**Division Special** (as required by a statement from the division.) Sec. 470 (1).  
**Division General Levy** (as required by a statement from the Department of Education.) Sec. 473 (1).
- 477 (2) Council . . . on receiving notice under subsection (2) of section 470 of the amount . . . shall levy on the taxable property in the school district or part of a school district a rate sufficient to raise the amount stated . . . and the amount so levied is in addition to the amount levied under subsection 1 (of 477).  
This levy is: The School District Special, as required by a statement from the division.
- 478 Remitting Division General Levy (473 (1) )  
(1) . . . on or before thirtieth day of September . . . 60%.  
(2) . . . on or before thirty-first day of March in each year following . . . "balance of the requirement."
- 479 Remitting Division Special (470 (1) )  
(1) . . . on or before the thirtieth day of November "not less than 60%."  
(2) . . . on or before the thirty-first day of January following . . . "balance of the requirement."
- 479 Remitting School District Special (470 (2) )  
(1) . . . on or before the thirtieth day of November . . . not less than 60%.  
(2) . . . on or before the thirty-first day of January following . . . "balance of the requirement."

**General Municipal Tax**

- 191 (1) . . . the council . . . shall . . . levy and collect a tax . . . sufficient to produce a sum of money . . . produced by a levy of five mills on each dollar of the balanced assessment of the municipality.
- 192 (3) The general tax shall be paid in two instalments: on or before November 30th, and on or before March 31st, as per Department of Education statement.
- (4) Instalments shall be prescribed in regulations.

**Special Taxes**

- 194 (1) The council . . . shall . . . levy and collect a tax . . . sufficient to produce the sum of money . . . still required by the board of trustees . . .
- 196 (1) . . . council shall pay to each school district . . . the sum of money . . . levied . . . under section 194.
- (2) The amount payable . . . shall be paid in two instalments; first . . . moneys collected . . . on or before fifteenth day of November . . . (to) be paid on or before thirtieth day of November; and the second . . . the balance of the amount payable . . . on or before the thirty-first day of January next following.

**N.B.:** In case of doubt, please refer to the statute.

**N.B.:** In case of doubt, please refer to the statute.

THE TOWN OF CARMAN

NAME

DETAIL OF ESTIMATED REVENUES

GENERAL OPERATING FUND	SOURCE	Actual Revenue		196 <sup>8</sup> REVENUES				WATERWORKS UTILITY OPERATING	SOURCE	Actual Revenue		196 <sup>8</sup> REVENUES			
		1967		Estimated		Totals				1967		Estimated		Totals	
				Details								Details			
<u>Other Revenue</u>								<u>Sale of Water</u>							
	Taxes Added	2,785	15			2,500	00		Residential, Flat Rate	33,688	50			34,350	00
	Penalties Added	3,405	56			3,000	00		Commercial - Metered	2,143	80	2,150	00		
	Redemption Penalties	13	81			15	00		- Flat Rate	7,734	55	7,800	00		
	Licenses - Business	837	50	800	00				Bulk Sales	9,290	80	10,000	00	19,950	00
	- Dog	100	00	150	00	950	00		Industrial, Metered	501	15			400	00
	Permits - Building	499	50	250	00				Public Authorities, Flat Rate	588	00			588	00
	- Trailer	429	85	450	00	700	00		Mun. & Schools, Flat Rate	5,008	00			5,008	00
	House Rentals	20	00			480	00		Institutions, Metered					800	00
	Fines and Costs	1,587	00			1,500	00		Gross Water Revenue	57,954	80			61,096	00
	Interest Earned	3,612	29			3,500	00		Less: Discounts, Cancellations	4,338	57			4,500	00
	Service Charge - M.H.C.	475	86			450	00		Net Water Revenue	53,616	23			56,596	00
	Unconditional Grant	5,766	00			5,766	00		Hydrant Rental	1,200	00			1,200	00
									Plumbing Permits	108	00			100	00
<u>Grants in Lieu of Taxes</u>									Total Earned Revenue	54,924	23			57,896	00
	Government of Canada	2,797	00	965	00				From General Fund re Debentures	23,600	00			29,080	00
	Province of Manitoba	954	55	315	00					78,524	23			86,976	00
	Manitoba Telephone System	2,695	74	1,080	00										
	Canadian Broadcasting Corporation	307	14	140	00	2,500	00								
	Co-op Dividend	53	00			53	00								
	Carman Pan-Am Games Committee Grant					2,500	00								
	Miscellaneous Revenue	262	15												
	Utility Administration Charge	4,000	00			4,000	00								
		30,602	10			27,914	00								

ORDER OF LISTING REVENUES

GENERAL FUND

WATER AND/OR SEWER UTILITY

Other Revenues:

Taxes added  
 Penalties  
 Less: Discounts  
 Licenses and permits  
 Rents  
 Fines  
 Interest  
 Service charges:  
     M.H.C.  
     Manitoba Power Comm'n  
 Grants in lieu of taxes  
 Other grants:  
     Unconditional  
  
 Miscellaneous  
 Utilities

Sale of Water:

Residential  
 Commercial  
     (including bulk sales)  
 Industrial  
 Public Authorities  
     (Province & Dominion)  
 Own Municipality  
     (including school & utilities)

Total Sales of Water

Deduct:

Discounts  
 Refunds and Cancellations  
 Collection Commission

Penalties

Hydrant Rentals

Servicing of Customers' Installations

Water Connection Charges

Revenue  
 Less Expenses

Other Revenue

Total Earned Revenue

Provided by General Revenue Fund:

Re Debenture Debt  
 Re Operating

Planned Deficit:

Transferred From Water and Sewer Surplus

<u>FLAT RATE</u>	<u>METERED</u>	<u>TOTAL</u>
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\$

\$

\$

\$

\$

\$

\$

DETAIL OF ESTIMATED EXPENDITURES

PURPOSE	Actual Expense		1968 EXPENSES				PURPOSE	Actual Expense		1968 EXPENSES			
	1967		Estimated		Totals	Totals		1967		Estimated		Totals	
	Details		Details					Details		Details			
<u>Water Produced</u>							<u>Brought Forward</u>					42634	04
Labor	14329	04	15000	00			<u>Debenture Debt Charges</u>						
Maintenance of Plant & Equipment	609	23	1200	00			By-Law No. 844	Principal	17000	00	18000	00	
Chemicals	8835	32	9000	00			Interest	13475	00	12540	00		
Light & Power	1926	92	1950	00			By-Law No. 895	Principal	2000	00	2000	00	
Heat	848	75	850	00	28000	00	Interest	2730	00	2600	00		
							By-Law No. 933	Principal	178	93	190	56	
<u>Distribution</u>							Interest	311	15	299	52		
Maintenance of water mains	416	90	400	00			By-Law No. 957	Principal	204	51	217	81	
Sundry	168	34	175	00	575	00	Interest	392	07	378	77		
							By-Law No. 986	Principal	204	49	217	79	
<u>Water Connections</u>	1028	52			2400	00	Interest	430	81	417	51		
<u>Sewage Disposal</u>							By-Law No. 68/1061	Principal			1000	00	
Maintenance of Plant & Equipment	862	43	600	00			Interest			4480	00	42341	96
Maintenance of sewer mains	305	59	600	00								86976	00
Power	980	01	1050	00	2250	00							
<u>General</u>													
Engineer's Salary	5062	56	2800	00									
Engineer's Office	249	78	250	00									
Sundry	62	50	60	00	3110	00							
Unforeseen (1967 - \$870.00)					1235	91							
Deferred Liability Levy	142	84			598	13							
<u>Administration</u>													
Pension Plan	1058	14	1100	00									
P.P. & S.	183	89	185	00									
Insurance & Compensation	761	24	800	00									
Bank Charges	37	09	50	00									
Office Expense	306	31	300	00									
Administration Charge:General Funds	4000	00	4000	00									
Sundry	20	00	30	00	6465	00							
					44634	04							

ORDER OF LISTING EXPENDITURES

GENERAL FUND

WATER AND/OR SEWER UTILITY

**Uncontrollable:**

Schools — General  
    Division Special  
    School District Special  
Debentures — General  
    Utility  
Metro  
Deferred Liabilities  
Other

**Controllable:**

Public Works  
Protection of Persons and Property  
Social Services:  
    Social Welfare  
    Health  
Recreation and Community Services  
Appropriations to Capital Budget  
Reserves — (Specific — as Machinery Reserve)  
Utility Operating  
Miscellaneous  
Administration  
Appropriations:  
    Reserve for Tax Loss  
    Nominal Surplus re Over-Expenditure (or Operating Deficit)  
    Nominal Surplus re Replacement of Deferred or Debenture Liability Levies  
    General Reserve (or a Savings Reserve)  
Other

Water Supply — Purchased  
Water Produced  
Distribution  
Water Connections  
    Expenses  
    Less: Revenue  
Sewage Disposal  
Meters (Maintenance and Reading)  
General  
Administration  
Appropriations to Capital Budget  
Reserves  
  
Total Operating Expenses  
Debenture Debt Charges:  
    Principal  
    Interest  
  
Total Estimated Expenses

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DETAIL OF ESTIMATED EXPENDITURES

CONTROLLABLE	PURPOSE	Actual Expense 1967	1968 EXPENSES		PURPOSE	Actual Expense 1967	1968 EXPENSES	
			Estimated	Totals			Estimated	Totals
Schools - Foundation - Farms and Residential (1967 General)		36,789 00	23,077 00		Brought Forward			206,722 10
- Foundation - Other (1967 District Special)		39,415 00	38,163 00		Appropriations to Reserves			
- Division Special		26,377 00	22,644 00	83,884 00	Machinery Replacement Reserve: B/L 930	2,000 00	2,000 00	
					Centennial Reserve: B/L 977	1,000 00	1,000 00	3,000 00
Debentures } B/L 914	Principal	2,000 00	2,000 00		Unforeseen (1967 - \$4,200.00)			4,000 00
	Interest	715 00	585 00					
Local } B/L 956	Principal	3,500 00	4,000 00		Administration			
	Interest	1,950 00	1,722 50		Salaries	10,120 00	11,400 00	
Improvements } B/L 1008	Principal	7,000 00	7,000 00	19,955 00	Annuity Expense	1,128 82	1,280 00	
	Interest	5,102 50	4,647 50		Vital Statistics	220 00	200 00	
Due to Utility re debentures: B/L's #844, 895, 933, 957, 986 and 68/1061		23,600 00		29,080 00	Indemnities	6,000 00	8,700 00	
Debentures } B/L 906 (D.A.S. Arena)	Principal	2,000 00	2,000 00		Delegations	697 45	800 00	
	Interest	2,880 00	2,760 00		Postage, Printing, Stationery	{ 2,073 39	1,800 00	
General } B/L 988 (B.V.H.C.)	Principal	1,556 49	1,657 66	7,503 42	Office Maintenance		1,400 00	
	Interest	1,186 93	1,085 76		Office Rent	300 00		
Hospital District } B/L 622 (Garman)		1,557 73			Interest and Bank Charges	158 21	250 00	
Debentures } B/L 766 (St. Claude)		64 82		63 08	Insurance and Compensation	1,109 25	1,200 00	
				140,485 50	Assessment - Provincial	3,481 00	3,503 50	
					- Local	25 00	25 00	
					Guarantee Bond	47 00	47 00	
					Audit	1,822 70	1,800 00	
					Legal	753 57	800 00	
					Election Expense	216 30	300 00	
					General Expense	881 26	2,700 00	36,205 50
					Provincial Guarantee Reserve	2,939 08		2,939 08
						257,317 18		252,866 68
						<del>241,804 95</del>		
<u>CONTROLLABLE</u>								
<u>Public Works</u>								
Maintenance of Streets and Walks		17,784 51	14,000 00					
Snow Removal		509 30	500 00					
Repairs, Taxes: Town-owned Property		1,285 24	1,200 00					
Machinery Operating		(1,697 79)	2,000 00					
Machine Shop Operating		2,877 56	1,400 00					
Surveys		150 00	150 00					
Road Openings		400 00	600 00	19,850 00				
<u>Protection of Persons and Property</u>								
Police		11,383 23	12,600 00					
Fire Protection		1,463 77	1,500 00					
Hydrant Rental		1,200 00	1,200 00					
Civil Defence		132 32	110 00					
Street Lighting		8,331 41	8,800 00					
Found/Keeper			1,000 00	25,210 00				
<u>Sanitation and Waste Removal</u>								
		6,937 25		7,000 00				
<u>Social Services</u>								
<u>Social Welfare</u>								
Municipal Aid		1,252 16	1,300 00					
<u>Health</u>								
Public Health		41 32	50 00					
Hospitalization			100 00					
Medical Officer of Health			600 00					
M.H.C. Expense		376 00	400 00	2,450 00				
<u>Recreation and Community Services</u>								
Park		1,000 00	1,100 00					
Grants		2,977 96	2,500 00					
Arena Maintenance		396 00	900 00					
Memorial Hall Maintenance		3,900 00	3,600 00					
Town Planning		772 00	576 60					
Pembina Valley Development Corporation		566 40	600 00					
Cemetery Maintenance		1,850 00	1,850 00					
Civic Affairs		1,837 82						
Centennial Expense		361 47		11,126 60				
<u>Appropriations to Capital Budget</u>								
Office Equipment		246 75	600 00					
Machinery		315 00		600 00				

ORDER OF LISTING EXPENDITURES

<u>GENERAL FUND</u>	<u>WATER AND/OR SEWER UTILITY</u>
<b>Uncontrollable:</b>	
Schools — General	Water Supply — Purchased
Division Special	Water Produced
School District Special	Distribution
Debentures — General	Water Connections
Utility	Expenses
Metro	Less: Revenue
Deferred Liabilities	Sewage Disposal
Other	Meters (Maintenance and Reading)
	General
	Administration
<b>Controllable:</b>	Appropriations to Capital Budget
Public Works	Reserves
Protection of Persons and Property	
Social Services:	
Social Welfare	Total Operating Expenses
Health	Debt Service Charges:
Recreation and Community Services	Principal
Appropriations to Capital Budget	Interest
Reserves — (Specific — as Machinery Reserve)	
Utility Operating	Total Estimated Expenses
Miscellaneous	
Administration	
Appropriations:	
Reserve for Tax Loss	
Nominal Surplus re Over-Expenditure (or Operating Deficit)	
Nominal Surplus re Replacement of Deferred or Debenture Liability Levies	
General Reserve (or a Savings Reserve)	
Other	

**CAPITAL AND FIXED ASSETS BUDGET**

PURPOSE	Proposed Expenditure		By-Law No. Sec. D & G Over	Date Authorized by Board	SOURCE OF CASH (See Reverse re Debenture Issues and By-Laws) (Temporary Financing)		PLANS FOR REPAYMENT or REFUND (See Over)			
<b>PART I RAISED BY BORROWING</b> Mun. Act 631 (1B) (a)			NOTE: By-Law Nos. and dates approved to be inserted after authorization.							
Street Paving	55,000	00			General Fund cash surplus and Bank loan	55,000	00	Issue and sale of debentures, special & frontage levies - 10 years	55,000	00
Sewer/Water extensions	25,000	00			Capital bank loan	25,000	00	Issue and sale of debentures, special & frontage levies, L.I.D. 20 years Cash prepayment of approximately \$8,200.00 by land developer	25,000	00
TOTAL										
<b>PART II APPROPRIATION FROM RESERVE FUNDS</b> Municipal Act 631 (1B) (b)			A detailed statement of availability of cash shall be set out in total here and in detail on attached schedule.							
	Proposed Expenditure	Reserve By-Law No.	Minister's Authorization Dated							
TOTAL										
<b>PART III RAISED BY OPERATING BUDGET</b> Municipal Act 631 (1B) (c)			TRANSFER FROM OPERATING							
Office Equipment	600	00	GENERAL	Transfer from operating fund	600	00	none			
			UTILITY							
TOTAL										

NOTE: BUDGET AUTHORITY IS CONTINGENT ON APPROVAL OF THE MUNICIPAL BOARD, OR MINISTER, WHERE APPLICABLE  
 IF SPACE INADEQUATE -- ATTACH SCHEDULES

MAYOR, REEVE: *[Signature]* CHAIRMAN OF FINANCE: *[Signature]* TREASURER: *[Signature]*



## **MUNICIPAL ACT**

### **1. General**

- (A) All by-laws for raising upon the credit of a municipal corporation any money not repayable within that fiscal year of the municipal corporation, except where such assent is expressly declared to be unnecessary, shall be submitted to a vote of the ratepayers after the second reading thereof and shall not be given third and final reading unless [REDACTED] a majority [REDACTED] of all the qualified ratepayers who actually vote thereon have voted in favour of the by-law. (Sec. 532.)
- (B) All by-laws for contracting debt not repayable within that fiscal year of the municipal corporation, whether for issuing debentures or otherwise, must be submitted to The Municipal Board for the authorization thereof after the first reading but before the second reading thereof. Sec. 534.)

### **2. Capital Expenditures**

- 631 (1A) In addition to the estimates required under subsection (1), each municipal corporation shall, on or before the fifteenth day of April in each year, make an estimate of all amounts it will raise or expend during the year for capital purposes.
- (1B) All amounts expended for capital purposes shall be paid from
- (a) Moneys raised by borrowing; or
  - (b) Withdrawals from reserve funds established under section 639; or
  - (c) Moneys raised in the year of expenditure.
- (1C) All estimates shall be prepared in the manner and on forms prescribed by the Minister.
- (2) The expenditures of the corporation for any year shall not exceed the amount provided in the estimates for that year unless the additional expenditure is authorized by the Minister or the Board as the case may be.

### **3. By-laws Re Money**

#### **Local Improvements**

- (a) Petition or advertising required. (Sec. 691, 692)
- (b) If on frontage basis council may proceed without striking rate, subject to approval of The Municipal Board. (Sec. 695)
- (c) Where lands, other than those fronting and abutting, are to be assessed part of the cost of the project, council must sit as a Court of Revision. (Sec. 696)
- (d) A by-law proposing debenture issue for the local improvement should be prepared and submitted to The Municipal Board after first reading. (Sec. 700(1) and (Sec. 534(1)).
- (e) Where cost exceeds \$10,000. two-thirds of members of council must vote in favour of the passing of the by-law. (Sec. 700(2).)
- (f) Local improvement authorized by by-law must be commenced not later than two years after the date of the final passing of the by-law. (Sec. 700(3).)
- (g) A by-law for temporary financing, pending completion of the improvement, must be approved by The Municipal Board. (Sec. 727)
- (h) Confer with The Municipal Board re amending by-laws, re all proposed rates before the imposition thereof, and re proposed details of debenture issue.

### **4. Availability of Cash**

NOTE: Investments must not be considered as available cash, unless to be sold.

**N.B.** In case of doubt, please refer to the statute.