



**Special Council Meeting  
May 3, 2019 at 9:00 a.m.  
Nesbitt Hall, Nesbitt MB.**

**CALL TO ORDER** – 9:00 a.m.

**ADOPTION OF THE AGENDA**

BE IT RESOLVED that the agenda for the May 3, 2019 meeting be accepted as presented.

**DELEGATIONS**

**Presentation to Council by Glen Kirby**

BE IT RESOLVED that the presentation by Glen Kirby with respect to the 2019 Tax Levy By-law be received.

**GENERAL BUSINESS**

**Communication from Rural Residents**

BE IT RESOLVED that the communication from rural residents dated April 12, 2019 along with Council's response dated April 25, 2019 be received.

**BY-LAWS**

**By-law No. 01-2019 – Tax Levy By-law  
2<sup>nd</sup> and 3<sup>rd</sup> Readings**

---

BE IT RESOLVED that By-law No. 01-2019 being the 2019 Tax Levy By-law be read a second time.

BE IT RESOLVED that By-law No. 01-2019 be read a third and final time.

**ADJOURN**

BE IT RESOLVED that the meeting does now adjourn ( a.m.).

---

Dave Kreklewich, Head of Council

---

Joni Swidnicki, Chief Administrative Officer

## CAO

---

**From:** Glen Kirby <glen@kirbycommunications.ca>  
**Sent:** Thursday, April 25, 2019 10:59 AM  
**To:** CAO  
**Subject:** public delegation at Monday's budget meeting

Hello Joni,

I would like to make a public presentation regarding the 2019 budget at the May 3 special meeting.  
Let me know if that's OK.

Regards,  
-Glen

Glen Kirby | Kirby Communications  
204-730-3030 | [glen@kirbycommunications.ca](mailto:glen@kirbycommunications.ca)  
[LinkedIn](#) | [kirbycommunications.ca](http://kirbycommunications.ca)

## The Price of a Fair Tax Solution in Oakland-Wawanesa

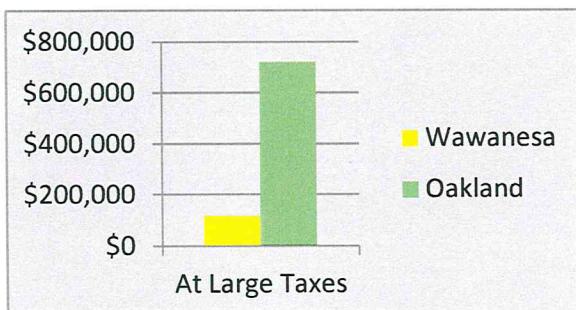
Glen Kirby - April 26, 2019

What is the price for taxation fairness in Oakland-Wawanesa? It's \$139,872.

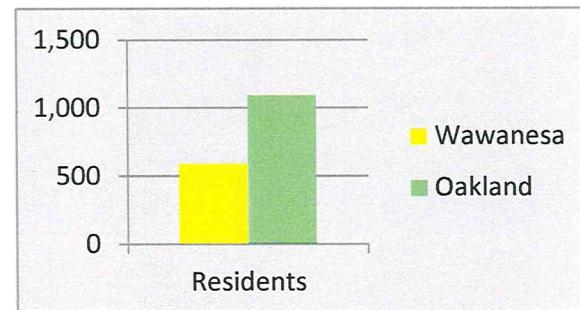
That's how much Oakland taxes will subsidize Wawanesa in 2019, unless this council ends a taxation imbalance that started with the 2015 amalgamation.

Chart 1a shows Oakland paying 86% of At Large taxes compared to Wawanesa, despite rural residents making up only 65% of the municipality's population, as shown in Chart 1b.

**Chart 1a**  
At-Large Taxes (2019 Draft Budget)



**Chart 1b**  
Population (2016 Canada Census)



At Large taxes pay for services shared by both rural and village residents, including fire protection, municipal staff and council expenses. Oakland pays 86% towards those costs, including remuneration for two Wawanesa ward councillors and the current head of council, who resides in Wawanesa.

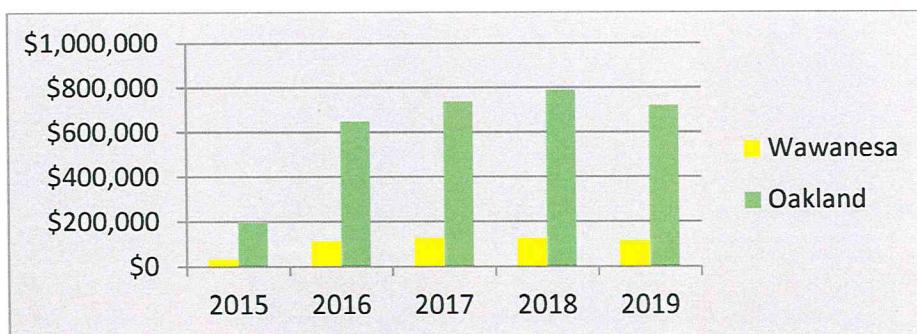
### Why the Imbalance?

Council funds shared services through At Large taxation, which is based upon property values.

With only 65% of the population, Oakland has 86% of the assessed property used to determine taxes. Wawanesa, with 35% of the municipality's population, holds only 14% of that property.

Each year this imbalance is amplified because council classifies more services as 'shared', forcing Oakland to pay a higher and higher percentage of the municipality's operating expenses. See Chart 2.

**Chart 2**  
At-Large Levy Contributions 2015-2019



While both Oakland and Wawanesa enjoy 100% benefits from shared services, rural residents pay disproportionately more for those benefits.

## A Fair Tax Solution

What's the answer? Stop using property values for At Large taxation. Consider a flat rate on every roll number or a per capita tax.

As an example, At Large spending in 2019 for Government Services, Protective Services and Health Services is projected to be \$666,005. This includes shared services like salaries for municipal staff, running the offices, paying council, fire services, grants to cemeteries and Handi Transit. As in previous years, rural will pay 86% to the village's 14% through At Large taxation. See Chart 2a.

**Chart 2a**  
**At Large Contributions (current 86-14 split)**

Budget Category	2019	Oakland 86%	Wawanesa 14%
Government	\$517,535	\$445,080	\$72,455
Fire Protection	\$123,370	\$106,098	\$17,272
Public Health	\$25,100	\$21,586	\$3,514
<b>TOTAL</b>	<b>\$666,005</b>	<b>\$572,764</b>	<b>\$93,241</b>

Instead, if council uses population instead of property values for At Large taxation, \$139,872 will shift from Oakland to Wawanesa taxpayers. See Chart 2b.

**Chart 2b**  
**At Large Contributions (proposed 65-35 split)**

Budget Category	2019	Oakland 65%	Wawanesa 35%
Government	\$517,535	\$336,398	\$181,137
Fire Protection	\$123,370	\$80,191	\$43,179
Public Health	\$25,100	\$16,315	\$8,785
<b>TOTAL</b>	<b>\$666,005</b>	<b>\$432,904</b>	<b>\$233,101</b>

Wawanesa may not appreciate more taxes but, with Oakland residents talking openly about dissolving the amalgamated municipality, the price could be significantly higher if a fair tax solution is not found.

## Back to the Future

If \$139,872 is redistributed as proposed, mill rates for both Oakland and Wawanesa would return to virtually the same levels as 2014, the last year before amalgamation. See Charts 3a and 3b.

**Chart 3a**  
**2019 Draft Budget (current 86-14 split)**

Category	Portioned assessments	Taxes	Mill Rate
Wawanesa	\$22,754,950	\$144,198	6.337
Oakland	\$144,066,660	\$728,977	5.060
At-Large	\$166,821,610	\$848,278	5.085

**Chart 3b**  
**2019 Draft Budget (proposed 65-35 split)**

Category	Portioned assessments	Taxes	Mill Rate	2014 Mill Rate
Wawanesa	\$22,754,950	\$284,070	12.483	16.90
Oakland	\$144,066,660	\$728,977	5.060	8.96
At-Large	\$166,821,610	\$708,406	4.246	0

April 12, 2019

Rural Residents of the RM of Oakland-Wawanesa request that all legitimate "At Large Costs" be taxed based on population. Wawanesa represents 1/3 of the RM population, and as such should pay 1/3 of at large costs. The current taxation formula has Wawanesa contributing only 14% towards at large costs and places the majority of the tax burden on Rural ratepayers.

All costs associated with the operation of the Wawanesa Waste Transfer Station should be paid by Wawanesa ratepayers. For the convenience of rural ratepayers wishing to use the Wawanesa Station, rural taxpayers would contribute \$5000.00 annually, similar to South Cypress Municipality.

All costs associated with the operation of the Wawanesa satellite office should be paid by Wawanesa ratepayers, including wages, building maintenance, taxes, utilities etc.

All costs associated with Fire Service/Fire Department should be paid on a 50/50 basis between Wawanesa and Rural. The Fire Department being located in Wawanesa, serves Wawanesa more effectively and allows for decreased insurance premiums, while Rural pays higher insurance premiums and receives much less desirable service.

Handi Van service could be based on a per residence basis, providing the service becomes more accessible to rural.

There are also budget lines that should not be "at large", in particular 510-200-240 Taxation on Municipal properties, all costs associated with Wawanesa Office, 520-300-116 fire hydrant rentals.

With regard to Recreation, the significant increases to Rural contributions are excessive. Rural contribution to the Recreation Commission should remain at \$5500.00, and not increase to \$10,500.00. Rural contribution to the Wawanesa Rink should remain at the 2017 level of \$10,000.00 and not be increased to \$16000.00. The number of Rural residents utilizing the Wawanesa facility is extremely low, as the vast majority seek closer recreation in Souris and Brandon.

Rural Resident Signatures



Box 28, Nesbitt, Manitoba R0K 1P0  
Phone: (204) 824-2666 Fax: (204) 824-2374

April 25, 2019

### **Response to Issues raised in Communication dated April 12, 2019**

In accordance with the current directive of the Province of Manitoba, the Council of the Municipality of Oakland-Wawanesa is attempting to move its budget preparations away from the use of differential taxation and to consider implementing special levies or local improvements where allowed and feasible.

#### **At-Large Costs be Taxed by Population**

The Municipal Act stipulates in section 304(1)(b)(i) that tax rates shall be set on the portioned value of each assessable property – i.e. taxed based on assessment, unless the costs are to pay for a local improvement or special service. Setting taxes based on population is not contemplated in the Act.

Splitting expenses 1/3 village and 2/3 rural does not achieve a per capita tax as taxes will still be assessed based on assessed value after that split is completed. A per capita tax is not one of the options available to council under the Municipal Act.

#### **Wawanesa Waste Transfer Station**

In its consideration of Environmental Health Services, Council investigated the implementation of a special services by-law that would more fairly allocate environment health services based on property classification to help offset the disproportionate increase in assessment for class 30 agricultural lands. Such a by-law, if enacted, could establish that all class 30 lands pay one percentage of the total expenses while all other classes would be a different percentage, i.e. agriculture could pay 15% and all other classes pay the remaining 85%.

These special levies could not be enacted in time for the 2019 budget, and Council decided in this category, to revert fees back to a differential rate, with Oakland residents paying 20% of the costs associated with Wawanesa Waste Transfer Station to account for the number of Oakland ratepayers who use that facility.

## Operation of the Wawanesa Satellite Office

Administration costs cannot be levied by special services, however the utility budget does cover one half of an administrative position to account for the time allocated to water billing and receipting. The administration work related to the utility does not account for 50% of this administrative position's time, so the utility is already subsidizing this position for the municipality overall.

Time spent in the Wawanesa office is most often spent on tasks benefitting the entire municipality. The physical location of a staff person has no impact on the amount of their time devoted to a particular area of the municipality.

## Fire Service/Fire Department

In its consideration of Protective Services, Council took into account that residents of Wawanesa have paid for the fire hall and much of the equipment by debenture with those assets now being owned by the municipality as a whole. Council also fully supported the rationale that protective services benefit the municipality at large and should be levied as such. With the existing fire agreements in place, response time anywhere within the municipality are well within industry standards.

## Handi-Van Services

The grant allocation contemplated in the 2019 budget from Oakland-Wawanesa is equal to the amount contributed by Glenboro-South Cypress, this service is available to all residents of both municipalities.

There is no option to tax on a per residence basis, the closest option available would be a per parcel basis. A per parcel allocation would need to be done through a special services levy, which there was no time for this new council to complete before the budget needed to be finalized. Also, 48% of the parcels in the municipality are Class 30 Agriculture so a per parcel allocation would put a great deal more tax burden on our farming ratepayers not less.

## Items that should not be At-Large

Taxation on municipal properties – these are assets owned by the municipality. While municipal properties are exempt from paying general municipal taxes, these properties are still liable for local improvement costs.

Wawanesa office – covered above.

Fire hydrant rentals – in accordance with the Public Utilities Board guidelines, the municipality rents 18 fire hydrants from the Utility at a rate of \$125.00 per hydrant. Hydrant rental expense of \$2,250 has been left At Large in this budget. If this expense were to be removed from At Large, Retainers paid to Brandon and Souris Fire Departments for fire service to our ratepayers in the northwest

corner would also need to be removed from At Large. The net impact of these two changes would raise rural taxes, not decrease them.

Not only are the hydrants occasionally used to fill the fire trucks, they also protect properties such as the school and hospital which are occupied by many rural residents.

### Recreation and Rink

Council is investigating the implementation of recreation districts, which could allow taxes to be based on a special levy. This could not be accomplished in time for the 2019 budget. As presented, on a property with a portioned assessment of \$117,000 (equivalent to a quarter section of land assessed at \$450,000, or a home assessed at \$260,000), a ratepayer of Oakland pays \$27.21 for recreation while a ratepayer of Wawanesa pays \$352.21. A portion of this budget category is for facilities in Nesbitt and Carroll in addition to the facilities in Wawanesa.

Whether we are talking about property taxes, income taxes or sales taxes, no taxation system is ever perfectly “fair” and certainly is not ever “equal.” This council has worked extremely hard to try to make things as “fair” as possible though. There is give and take in many areas of the budget. We appreciate the time spent by ratepayers to work on alternate scenarios, council has taken those concerns seriously and had already contemplated many of the options proposed in our budget deliberations. As you can see from the information outlined above, sometimes where it appears there is a simple solution, it is not as straightforward as you would think.

*Members of Council  
Oakland-Wawanesa*

MUNICIPALITY OF OAKLAND-WAWANESA

By-law No. 01-2019

BEING a By-law of the Municipality of Oakland-Wawanese to levy taxes for 2019.

WHEREAS Section 304(1) of The Municipal Act provides that the Council of each municipality 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 on 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 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 Municipality of Oakland-Wawanese has made estimates of all sums required by the corporation for the year 2019, which estimates are attached hereto as Schedule "A" and forms 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 Municipality of Oakland-Wawanese according to the latest revised assessment roll is \$166,821,610.00 dollars;

AND WHEREAS the assessed value of the Oakland rateable property within the Municipality of Oakland-Wawanese according to the latest revised assessment roll is \$144,066,660.00 dollars;

AND WHEREAS the assessed value of the Wawanese rateable property within the Municipality of Oakland-Wawanese according to the latest revised assessment roll of \$22,754,950.00 dollars;

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 Municipality of Oakland-Wawanese in open Council assembled enacts as follows:

**ESTIMATES**

1. That the Financial Plan of Council of the Municipality of Oakland-Wawanese of all sums required for the lawful purposes of the corporation for the year 2019 as set forth in Schedule "A" hereto attached and identified by the signature of the Head of Council and the Chief Administrative Officer, is 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 2019 upon the assessed value of all 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;

Farm and Residential – 0.000 mills on the dollar  
(ESL) Commercial and Other – 9.770 mills on the dollar

- (b) The following respective special rate of so many mills on the dollar, levied under Section 188 of The Public Schools Act, shown in Schedule "A", viz:

Brandon School Division #40 – 14.990 mills on the dollar to provide for payment of the Special School District Levy.

Southwest Horizon School Division #43 – 10.545 mills on the dollar to provide for payment of the Special School District Levy.

## CONTROLLABLE PURPOSES

3. That the following respective rates of so much on the dollar be and are hereby levied for the year 2019 upon the assessed value of all rateable property in the municipality respectively liable therefore according to the personal property thereof, to raise the sums required for the controllable purposes of the corporation, which said rates, assessed value and sums required are set out in Schedule "A" viz:

### **General Municipal**

- (a) That an At Large Rate of 5.085 mills on the dollar be and is hereby levied for the year 2019 upon the assessed value of all the rateable property in the Municipality liable therefore, according to the last revised general and personal property assessment roll thereof to provide for the payment of the amount estimated as required for the general controllable purpose of the corporation.
- (b) That an Urban Area Rate of 6.337 mills on the dollar be and is hereby levied for the year 2019 upon the assessed value of all the rateable property in the Municipality Urban Ward liable therefore, according to the last revised general and personal property assessment roll thereof to provide for the payment of the amount estimated as required for the general controllable purpose of the corporation.
- (c) That a Rural Area Rate of 5.060 mills on the dollar be and is hereby levied for the year 2019 upon the assessed value of all the rateable property in the Municipality Rural Ward liable therefore, according to the last revised general and personal property assessment roll thereof to provide for the payment of the amount estimated as required for the general controllable purpose of the corporation.

### **Debenture Debt Charges**

- (d) A rate of 1.314 mills on the dollar to be levied against the whole ratable property of the Urban Ward in the Municipality of Oakland-Wawanesa to provide for the Lagoon Debenture By-Law (5-16) in the amount of \$35,168.71.
- (e) That a per parcel rate of \$252.25 per parcel, whom have not prepaid, to pay for levies in accordance with By-Law (5-16) for the Lagoon Debenture in the amount of \$75,422.75.

## PAYMENT OF TAXES

4. That all taxes and rates imposed and levied in the Municipality of Oakland-Wawanese for the year 2019 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 31<sup>st</sup> day of October, A.D., 2019. Upon all taxes remaining unpaid after the 31<sup>st</sup> day of October, A.D., 2019 there shall be added a penalty on the first day of each month and every month thereafter, an amount calculated at the rate of one and one-quarter (1¼%) per centum per month until such taxes are paid or the land sold for arrears of taxes and costs.

DONE AND PASSED by a By-Law of the Municipality of Oakland-Wawanese by the Council thereof, in open session assembled, this      day of    A.D., 2019.

MUNICIPALITY OF OAKLAND-WAWANESA

---

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

Read a first time this 16<sup>th</sup> day of April 2019.

Read a second time this      day of    2019.

Read a third time this      day of    2019.

## THE FINANCIAL PLAN

### Municipality of Oakland - Wawanesa

#### For the Year 2019

#### ATTACHED

Page 1 Page 1-A	General Operating Fund - Budgeted Revenue and Expenditure General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	[redacted]
Page 2 Page 2-A	General Operating Fund - Budgeted Revenue General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	[redacted]
Page 3 Page 3-A	General Operating Fund - Budgeted Expenditure General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	[redacted]
Page 4 Page 4-A	General Operating Fund - Budgeted Expenditure General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	[redacted]
Page 5 Page 5-A	General Operating Fund - Budgeted Expenditure General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	[redacted]
Page 6 Page 6-A	General Operating Fund - Budgeted Expenditure General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	[redacted]
Page 7 Page 7-A	General Operating Fund - Budgeted Expenditure General Operating Fund - Budgeted and Actual Revenue and Expenditure (Previous Year)	[redacted]
Page 8	Calculation of Tax Levies	[redacted]
Page 9	Sundry Revenues and Transfers	[redacted]
Page 10	Utility Operating Fund - Budgeted Revenue and Expenditure	[redacted]
	Utility of	[redacted]
Page 11	General Operating Fund - Debenture Debt Charges	[redacted]
Page 12	Utility Operating Fund - Debenture Debt Charges	[redacted]
Page 13	Capital Budget (Current Year)	[redacted]
Page 14	Capital Expenditure Program (Subsequent Five Years)	[redacted]

#### NOT APPLICABLE

[redacted]

[redacted]

General Operating Fund - Debenture Debt Charges	[redacted]
Utility Operating Fund - Debenture Debt Charges	[redacted]
Capital Budget (Current Year)	[redacted]
Capital Expenditure Program (Subsequent Five Years)	[redacted]
	[redacted]

**GENERAL OPERATING FUND**  
**BUDGETED REVENUE AND EXPENDITURE**

**Municipality of Oakland - Wawanesea**

**For the Year 2019**

		20						
Previous Year		Oakland	Wawanesea	Special Area	LUD	At Large	Total Budget	Next Year
Total Budget	Total Actual						Total Budget	Total Budget
Tax Levy - Page 8	1,856,312.02	1,856,312.02	723,968.51	141,801.16			950,164.00	1,815,933.66
Grants in Lieu of Taxes - Page 8	17,881.35	17,881.35	5,008.79	2,306.97			8,715.21	16,120.97
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	<b>1,876,193.37</b>	<b>1,876,193.37</b>						<b>1,864,030.79</b>
Other Revenue - Page 2	311,197.05	354,022.77	723,877.30	144,198.12	0.00	0.00	958,879.22	
Transfers from Accumulated Surplus & Reserves - Page 2	0.00		236,438.82	123,216.55	0.00	0.00	63,910.00	423,565.47
Deduct: Req'l portion - Grazing leases / Converted fees			110,000.00	44,500.00			130,000.00	284,500.00
<b>TOTAL MUNICIPAL REVENUE</b>	<b>2,187,390.42</b>	<b>2,230,216.44</b>						<b>2,537,833.37</b>
General Government Services	500,300.00	450,004.56	0.00	0.00	0.00		517,535.00	527,885.70
Protective Services	106,740.00	118,082.34	0.00	0.00	0.00		123,370.00	125,837.40
Transportation Services	756,400.00	736,477.66	56,3200.00	63,820.00	0.00		75,360.00	702,380.00
Environmental Health Services	170,200.00	191,988.04	114,048.00	72,752.00	0.00		0.00	190,536.00
Public Health and Welfare Services	19,100.00	18,063.41	0.00	0.00	0.00		25,100.00	25,602.00
Environmental Development Services	54,162.43	66,996.50	33,361.22	1,700.00	0.00		14,389.50	16,421.49
Economic Development Services	45,100.00	39,199.65	33,350.00	68,500.00	0.00		2,500.00	35,661.22
Recreation and Cultural Services	76,300.00	70,711.93	110,000.00	44,500.00	0.00		3,000.00	107,100.00
Fiscal Services	315,456.95	110,874.64					240,591.46	395,091.46
Transfers - Deficit Recovery - Page 9	0.00						0.00	0.00
Transfers - To Reserves - Page 7	245,450.00	161,450.00	221,266.67	60,633.33	0.00		141,450.00	423,565.00
<b>Total Basic Expenditure</b>	<b>2,302,037.45</b>	<b>1,959,008.55</b>	<b>1,075,375.89</b>	<b>311,902.33</b>	<b>0.00</b>	<b>0.00</b>	<b>1,143,305.96</b>	<b>2,530,587.18</b>
Allowance For Tax Assets - Page 8			40.33	9.34	0.00	0.00	7,196.53	7,246.20
<b>TOTAL MUNICIPAL EXPENDITURE</b>	<b>2,302,037.45</b>	<b>1,959,008.55</b>	<b>1,075,416.22</b>	<b>311,914.67</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.00</b>	<b>0.00</b>
Net Operating Surplus (Deficit)	-144,647.03	271,207.59						
Departmental Use Only								
Adopted by Resolution of Council	Date _____	Head of Council	Chief Administrative Officer	Page _____	Page 1	_____	_____	_____

**GENERAL OPERATING FUND**  
**BUDGETED REVENUE AND EXPENDITURE**

**Municipality of Oakland - Wawanesa**

PREVIOUS YEARS' REVENUES AND EXPENSES BY SPECIAL AREA / LUD

Oakland	Wawanesa		At Large		Total Budget	Total Actual	Previous Year
	Budget	Actual	Budget	Actual			
Tax Levy	701,785.67	701,785.67	91,249.81	91,249.81	1,065,276.54	1,065,276.54	1,856,312.02
Grants in Lieu of Taxes	5,563.30	5,563.30	1,557.63	1,557.63	10,760.42	10,760.42	17,881.35
Other Revenue	121,680.79	140,621.27	85,296.26	66,197.08	104,240.00	147,204.42	311,197.05
Transfers from Accumulated Surplus & Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL MUNICIPAL REVENUE</b>	<b>829,009.76</b>	<b>847,970.24</b>	<b>178,103.70</b>	<b>159,004.52</b>	<b>1,180,276.86</b>	<b>1,223,241.38</b>	<b>2,187,390.42</b>
General Government Services	0.00	0.00	0.00	0.00	500,300.00	458,004.55	500,300.00
Protective Services	0.00	0.00	0.00	0.00	106,740.00	118,093.34	106,740.00
Transportation Services	619,100.00	608,074.21	63,300.00	62,229.39	74,000.00	66,169.06	766,400.00
Environmental Health Services	2,000.00	4,697.33	0.00	0.00	168,200.00	187,288.71	170,200.00
Public Health and Welfare Services	0.00	0.00	0.00	0.00	19,100.00	18,053.41	19,100.00
Environmental Development Services	0.00	0.00	1,700.00	1,015.87	65,296.50	53,146.76	66,996.50
Economic Development Services	38,600.00	36,960.05	0.00	0.00	6,500.00	2,239.50	45,100.00
Recreation and Cultural Services	24,500.00	26,500.00	48,500.00	41,711.93	3,300.00	2,500.00	76,300.00
Fiscal Services	110,000.00	91,286.64	80,700.00	0.00	124,750.95	19,588.00	315,450.05
Transfers - Deficit Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers - To Reserves	157,000.00	100,000.00	27,000.00	0.00	61,450.00	61,450.00	245,450.00
<b>TOTAL BASIC EXPENDITURE</b>	<b>951,200.00</b>	<b>867,518.23</b>	<b>221,200.00</b>	<b>104,956.89</b>	<b>1,129,637.45</b>	<b>986,533.33</b>	<b>2,302,037.45</b>
Net Operating Surplus (Deficit)	-122,190.24	-19,547.99	-43,096.30	54,047.55	50,639.51	236,708.05	-114,647.03

**GENERAL OPERATING FUND**  
**BUDGETED REVENUE AND TRANSFERS**  
Municipality of Oakland-Wawanesa

For the Year 2019

				20			Next Year			
		Total Budget	Total Actual	Oakland	Wawanesa	Special Area	LJD	At Large	Total Budget	Total Budget
OTHER REVENUE										
Taxes Adied	15,000.00	26,162.23	12,000.00		3,000.00			10,000.00	15,000.00	15,300.00
Tax Penalties	10,000.00	18,980.73						10,000.00	10,000.00	10,200.00
Licenses - Animal	0.00	0.00						100.00	100.00	102.00
Licenses - Business	0.00	0.00							0.00	0.00
Licenses - Other	100.00	463.00						2,500.00	2,500.00	2,550.00
Permits - Building	2,500.00	3,765.00							0.00	0.00
Permits - Other	0.00	0.00							0.00	0.00
Fines	5,000.00	9,459.58						1,100.00	1,100.00	1,122.00
Sales of Service - General Gov't	21,000.00	35,535.00						13,000.00	13,000.00	13,260.00
Sales of Service - Protection	13,000.00	19,988.50						500.00	500.00	510.00
Sales of Service - Transportation	1,500.00	984.00	500.00					28,640.00	28,640.00	29,128.00
Sales of Service - Environment	25,200.00	36,259.83	8,780.00		14,880.00				0.00	0.00
Sales of Service - Public Health	0.00	0.00							0.00	0.00
Sales of Service - Environmental Dev	0.00	0.00							0.00	0.00
Sales of Service - Economic Dev	0.00	0.00							0.00	0.00
Sales of Service - Recreation & Culture	0.00	0.00						2,500.00	2,500.00	2,550.00
Sales of Service - Other	2,500.00	3,962.09						500.00	600.00	612.00
Sales of Goods	600.00	1,276.05		100.00				1,200.00	1,200.00	1,224.00
Rentals	1,200.00	1,200.00							3,840.00	3,916.80
Trailer Park Fees / Grazing Leases	3,840.00	3,840.00							500.00	510.00
Concessions	4,500.00	4,459.84	500.00						0.00	0.00
Returns from Investments	4,200.00	4,200.00		15,477.19					9,300.00	9,300.00
Development & Dredging Fees	0.00	0.00							0.00	0.00
Unconditional Grants (page 9):										
Municipal Operating Grant	71,363.58	96,591.24	44,723.21						134,176.47	136,856.98
Conditional Grants (page 9):										
Federal - Gas Tax	60,349.36	61,028.69	12,266.66		60,633.34				181,900.00	185,538.00
Federal - Other	0.00	0.00							0.00	0.00
Provincial - Other - Development Plan	44,040.00	48,510.00						18,510.00	18,510.00	18,860.20
Municipal - Other	0.00	0.00							0.00	0.00
.....										
Other Income	0.00	0.00							0.00	0.00
Other Income	0.00	0.00							0.00	0.00
Other Income	0.00	0.00							0.00	0.00
Total Other Revenue (To Page 1)	311,149.05	364,022.77	236,438.92		123,216.55			0.00	63,910.00	423,665.47
Transfers from:										
Accumulated Surplus OR LJD Disbanded Prior Years Levies	0.00	0.00							0.00	0.00
Reserves (page 13)	0.00	0.00	110,000.00		44,500.00				130,000.00	284,500.00
Total Transfers (To Page 1)	0.00	0.00	110,000.00		44,500.00			0.00	130,000.00	284,500.00
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	<b>311,149.05</b>	<b>364,022.77</b>	<b>236,438.92</b>	<b>167,165.55</b>				<b>0.00</b>	<b>133,910.00</b>	<b>708,065.47</b>
										722,226.78

**GENERAL OPERATING FUND**  
**BUDGETED REVENUE AND EXPENDITURE**

**Municipality of Oakland - Wawanesa**

PREVIOUS YEARS' REVENUES BY SPECIAL AREA / LUD

Oakland	Wawanesa		At Large		Total Budget	Total Actual	Previous Year
	Budget	Actual	Budget	Actual			
<b>OTHER REVENUE</b>							
Taxes Audited	12,000.00		3,000.00		10,000.00	15,000.00	26,162.23
Tax Penalties					18,980.73	18,980.73	
Licenses - Animal					0.00	0.00	
Licenses - Business					0.00	0.00	
Licenses - Other					100.00	100.00	
Permits - Building					463.00	463.00	
Permits - Other					2,500.00	2,500.00	
Municipal Well Revenue	5,000.00				3,785.00	3,785.00	
Sales of Service - General Govt					5,000.00	5,000.00	
Sales of Service - Protection					5,000.00	5,000.00	
Sales of Service - Transportation	1,500.00	964.00			1,500.00	984.00	
Sales of Service - Environment Health					25,200.00	25,200.00	
Sales of Service - Public Health					0.00	0.00	
Sales of Service - Environmental Day					0.00	0.00	
Sales of Service - Economic Dev					0.00	0.00	
Sales of Service - Rec & Culture					2,500.00	3,982.09	
Sales of Service - Other					500.00	981.05	
Sales of Goods	100.00	315.00			1,200.00	1,200.00	
Rentals					3,840.00	3,840.00	
Trailer Park Rentals	3,840.00				4,500.00	4,469.84	
Trailer Park Fees / Grazing Leases	4,500.00	4,458.84			0.00	0.00	
Concessions					4,200.00	15,477.19	
Returns from Investments					0.00	0.00	
Development & Dedication Fees					0.00	0.00	
Unconditional Grants, Municipal Operating	47,895.79	64,394.16					
Conditional Grants:							
Federal - Gas Tax	29,855.00	61,026.69	##	30,514.36		60,349.36	61,028.69
Federal - Other					0.00	0.00	
Provincial - Other					44,040.00	44,040.00	18,510.00
Municipal - Other							0.00
VLT	17,000.00	0.00		8,314.11	0.00	26,314.11	0.00
Other Income							0.00
Other Income							0.00
Total Other Revenue	121,660.79	140,521.27		85,296.26	66,197.08	147,204.42	311,197.05
Transfers from:							354,022.77
Accumulated Surplus (LWD unexpired prior years leaves)							0.00
Reserves							0.00
Total Transfers	0.00	0.00		0.00	0.00		
<b>TOTAL OTHER REVENUE AND TRANSFERS</b>	<b>121,660.79</b>	<b>140,521.27</b>		<b>85,296.26</b>	<b>66,197.08</b>	<b>147,204.42</b>	<b>311,197.05</b>

**GENERAL OPERATING FUND  
BUDGETED EXPENDITURE  
Municipality of Oakland - Wawanesa**

---

**For the Year 2019**

		20			Total Budget		Next Year	
		Oakland	Wawanesa	Special Area	LUD	At Large	Total Budget	Total Budget
<b>GENERAL GOVERNMENT SERVICES</b>							73,710.00	75,184.20
Legislative							259,300.00	264,186.00
General Administration:							78,365.00	79,332.30
Chief Administrative Officer & Staff	249,500.00	246,054.08					10,000.00	10,200.00
Office	61,300.00	66,643.36					13,000.00	13,280.00
Legal	10,000.00	17,693.00					45,000.00	45,900.00
Audit	15,000.00	12,987.80					8,000.00	8,160.00
Assessment	45,000.00	41,230.00						
Taxation	8,000.00	7,895.41						
Other General Government:							4,000.00	4,080.00
Elections	12,000.00	9,006.70					17,180.00	17,503.20
Conventions	20,500.00	14,235.46					20,000.00	20,400.00
Damage Claims and Liability Insurance	20,000.00	10,402.89					0.00	0.00
Intergovernmental Relations	0.00	0.00					8,000.00	8,160.00
Grants	8,000.00	7,205.00					0.00	0.00
Other General Government Payments	0.00	0.00					0.00	0.00
Post-Service Pension Payments	0.00	0.00					0.00	0.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES	500,300.00	456,004.55					536,535.00	538,535.00
Recoveries (deductions) - Utility							19,000.00	19,380.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1	500,300.00	456,004.55					517,535.00	527,885.70
<b>PROTECTIVE SERVICES</b>							0.00	0.00
Police	0.00	0.00					104,550.00	106,641.00
Fire	100,140.00	106,784.82						
Emergency Measures:							5,000.00	5,100.00
Emergency Measures Organization	700.00	375.00					0.00	0.00
Flood Control	0.00	5,865.52					0.00	0.00
Ambulance Services	0.00	0.00					0.00	0.00
Other	0.00	0.00						
Other Protection:							6,770.00	6,905.40
Building Inspection	5,700.00	5,070.00					0.00	0.00
Electrical Inspection	0.00	0.00					0.00	0.00
Plumbing Inspection	0.00	0.00					0.00	0.00
Other Safety Inspections	0.00	0.00					0.00	0.00
License Inspection	0.00	0.00					200.00	204.00
Animal & Pest Control	200.00	0.00					200.00	0.00
Other - Traffic Services	0.00	0.00					6,650.00	6,850.00
Other - Other	0.00	0.00						6,987.00
Average:								123,370.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1	106,740.00	118,093.34					123,370.00	125,837.40

**GENERAL OPERATING FUND  
BUDGETED EXPENDITURE**

**Municipality of Oakand - Wawanese**

**PREVIOUS YEARS EXPENDITURES BY SPECIAL AREA / LLID**

		Oakland		Wawanese		At Large		Previous Year	
Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual	Total Budget	Total Actual
<b>GENERAL GOVERNMENT SERVICES</b>									
Legislative									
General Administrative:									
Chief Administrative Officer & Staff				249,500.00	246,054.08	249,500.00	246,054.08		
Office				61,300.00	56,643.38	61,300.00	56,643.38		
Legal				10,000.00	17,693.00	10,000.00	17,693.00		
Audit				15,000.00	12,987.80	15,000.00	12,987.80		
Assessment				45,000.00	41,230.00	45,000.00	41,230.00		
Taxation				8,000.00	7,895.41	8,000.00	7,895.41		
Other General Government:									
Elections				12,000.00	9,006.70	12,000.00	9,006.70		
Conventions				20,500.00	14,235.48	20,500.00	14,235.48		
Damage Claims and Liability Insurance				20,000.00	10,402.88	20,000.00	10,402.88		
Intergovernmental Relations						0.00	0.00		
Grants						8,000.00	7,205.00		
Other General Government							0.00	0.00	
Past-Service Pension Payments							0.00	0.00	
SUB-TOTAL GENERAL GOVERNMENT SERVICES	0.00	0.00	0.00			500,300.00	458,004.55	500,300.00	458,004.55
Recoveries (deductions) - Utility								0.00	0.00
TOTAL GOVERNMENT SERVICES	0.00	0.00	0.00			500,300.00	458,004.55	500,300.00	458,004.55
<b>PROTECTIVE SERVICES</b>									
Police									
Fire				100,140.00	106,784.82	100,140.00	106,784.82		
Emergency Measures:									
Emergency Measures Organization						700.00	375.00	700.00	375.00
Flood Control						0.00	5,863.52	0.00	5,863.52
Ambulance Services								0.00	0.00
Other _____								0.00	0.00
Other Protection:									
Building Inspection						5,700.00	5,070.00	5,700.00	5,070.00
Electrical Inspection								0.00	0.00
Plumbing Inspection								0.00	0.00
Other Safety Inspections								0.00	0.00
License Inspection								200.00	0.00
Animal & Pest Control								0.00	0.00
Other - Traffic Services								0.00	0.00
TOTAL PROTECTIVE SERVICES	0.00	0.00	0.00			106,740.00	118,093.34	106,740.00	118,093.34

**GENERAL OPERATING FUND  
BUDGETED EXPENDITURE**

**Municipality of Oakland - Wawanesa**

**For the Year 2019**

		20				Next Year	
		Oakland	Wawanesa	Special Area	UD	At Large	Total Budget
Previous Year		Total Budget	Total Actual				
TRANSPORTATION SERVICES							
Road Transport - Administration:	Engineering	0.00	0.00				0.00
Roads and Streets:	Wages and Benefits	257,000.00	223,625.77	169,600.00	21,520.00	72,380.00	263,480.00
	Equipment Fuel	67,500.00	66,984.41	50,000.00	3,000.00	53,000.00	54,060.00
	Equipment Repairs and Maintenance	76,500.00	77,154.79	41,150.00	5,000.00	46,500.00	47,430.00
	Equipment Insurance and Registration	12,500.00	13,500.21	12,500.00		12,500.00	12,750.00
	Workshop and Yard Operations	26,000.00	27,939.47	25,000.00	1,000.00	26,000.00	26,520.00
	Asset Management	0.00	0.00				0.00
Road Construction & Maintenance:	Labour	0.00	0.00	75,000.00	3,000.00		0.00
	Materials	53,000.00	57,634.39	120,000.00		78,000.00	79,560.00
	Equipment Rentals	100,000.00	107,812.35		3,000.00	120,000.00	122,400.00
	dust control	3,000.00	2,053.87			3,000.00	3,060.00
road maintenance and reconstruction		83,000.00	88,746.59	50,000.00	1,500.00	51,500.00	52,530.00
Sidewalks and Boulevards		3,000.00	2,999.20	3,000.00		3,000.00	3,060.00
Ditches and Road Drainage		0.00	0.00			0.00	0.00
Storm Sewers		0.00	0.00			0.00	0.00
Street Cleaning		0.00	0.00			7,000.00	7,140.00
Show and Ice Removal - Labour		7,000.00	4,184.50	4,000.00	3,000.00	0.00	0.00
Show and Ice Removal - Materials		0.00	0.00			0.00	0.00
Show and Ice Removal - Rentals		0.00	0.00			0.00	0.00
Bridges		43,000.00	41,912.88	10,000.00	3,000.00	13,000.00	13,260.00
Street Lighting		15,900.00	13,059.20	3,100.00	12,800.00	15,900.00	16,218.00
Traffic Services		9,000.00	8,865.02	2,500.00	7,000.00	9,500.00	9,690.00
Parking		0.00	0.00			0.00	0.00
Other Road Transport		0.00	0.00			0.00	0.00
Airport		0.00	0.00			0.00	0.00
Other Transportation Services		0.00	0.00				
<b>TOTAL TRANSPORTATION SERVICES - TO PAGE 1</b>		<b>563,200.00</b>	<b>63,820.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,360.00</b>	<b>702,380.00</b>
		<b>756,400.00</b>	<b>736,472.66</b>				<b>716,427.60</b>

**GENERAL OPERATING FUND  
BUDGETED EXPENDITURE**

**Municipality of Oakland - Wawanesa**

**PREVIOUS YEARS' EXPENDITURES BY SPECIAL AREA / LUD**

	Oakland		Wawanesa		At Large		Previous Year	
	Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual
<b>TRANSPORTATION SERVICES</b>								
Road Transport - Administration:								
Engineering								
Roads and Streets:								
Wages and Benefits	166,500.00	143,228.77	19,500.00	16,280.81	71,000.00	64,115.19	257,000.00	223,625.77
Equipment Fuel	65,000.00	64,347.67	2,500.00	2,656.74			67,500.00	66,984.41
Equipment Repairs and Maintenance	70,000.00	72,694.37	6,500.00	4,460.42			76,500.00	77,154.79
Equipment Insurance and Registration	12,500.00	13,500.21					12,500.00	13,500.21
Workshop and Yard Operations	25,000.00	26,691.02	1,000.00	1,248.45			26,000.00	27,939.47
asset management								0.00
Road Construction & Maintenance:								
Labour								
Materials	50,000.00	54,622.12	3,000.00	3,012.27			53,000.00	57,634.39
Equipment Rentals	100,000.00	107,812.35					100,000.00	107,812.35
dust control								
road maintenance and reconstruction								
Sidewalks and Boulevards	75,000.00	74,727.00	8,000.00	14,019.59			83,000.00	88,746.59
Ditches and Road Drainage			3,000.00	2,999.20			3,000.00	2,999.20
Storm Sewers								
Street Cleaning								
Snow and Ice Removal - Labour	4,000.00	0.00	3,000.00	4,184.50			7,000.00	4,184.50
Snow and Ice Removal - Materials								
Snow and Ice Removal - Rentals								
Bridges	40,000.00	38,920.67	3,000.00	2,982.22			43,000.00	41,912.89
Street Lighting	3,100.00	2,664.01	12,800.00	10,395.19			15,900.00	13,059.20
Traffic Services	8,000.00	8,865.02	1,000.00	0.00			9,000.00	8,865.02
Parking								
Other Road Transport								
Airport								
Other Transportation Services								
TOTAL TRANSPORTATION SERVICES	619,100.00	608,074.21	63,300.00	62,229.39			74,000.00	66,169.06
							756,400.00	736,472.66

**GENERAL OPERATING FUND  
BUDGETED EXPENDITURE**

**Municipality of Oakland - Wawanesa**

**For the Year 2019**

		20			At Large		Total Budget		Next Year	
		Oakland	Wawanesa	Special Area	LUD			Total Budget		Total Budget
<b>ENVIRONMENTAL HEALTH SERVICES</b>										
Garbage and Waste Collection:										
Garbage Collection	122,200.00	132,213.37	72,448.00	50,352.00				122,800.00		125,256.00
Nuisance Grounds	0.00	0.00	11,000.00	4,000.00				15,000.00		15,300.00
Other Environmental Health:										
Municipal Wells	2,000.00	4,697.33	3,000.00					3,000.00		3,060.00
Public Restrooms	0.00	0.00						0.00		0.00
Other Recycling	0.00	0.00	27,600.00	18,400.00				46,000.00		46,920.00
Other	46,000.00	55,075.34						0.00		0.00
Other	0.00	0.00						0.00		0.00
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	170,200.00	191,986.04	114,048.00	72,752.00	0.00	0.00	0.00	186,800.00		190,536.00
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>										
Public Health:										
Health Unit	0.00	0.00						0.00		0.00
Cemeteries	5,000.00	5,000.00						5,000.00		5,100.00
Handi-Transit Grant	7,500.00	7,000.00						14,000.00		14,280.00
Senior's Independent Services	1,300.00	1,300.00						1,300.00		1,326.00
Medical Care:										
Medical Officer	0.00	0.00						0.00		0.00
Other	0.00	0.00						0.00		0.00
Other	0.00	0.00						0.00		0.00
Hospital Care:										
Hospital Care	3,500.00	3,000.00						3,000.00		3,060.00
Other	0.00	0.00						0.00		0.00
Other	0.00	0.00						0.00		0.00
Social Assistance:										
Social Assistance	1,800.00	1,753.41						1,800.00		1,836.00
Other	0.00	0.00						0.00		0.00
Other	0.00	0.00						0.00		0.00
TOTAL PUBLIC HEALTH & WELFARE SERVICES TO PAGE 1	19,100.00	18,053.41	0.00	0.00	0.00	0.00	0.00	25,100.00		25,602.00

**GENERAL OPERATING FUND  
BUDGETED EXPENDITURE**

**Municipality of Oakland - Wawanesa**

**PREVIOUS YEARS' EXPENDITURES BY SPECIAL AREA / LUD**

	Oakland		Wawanesa		At Large		Previous Year	
	Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual
<b>ENVIRONMENTAL HEALTH SERVICES</b>								
Garbage and Waste Collection:								
Garbage Collection								
Nuisance Grounds								
Other Environmental Health:								
Municipal Wells	2,000.00	4,697.33						
Public Restrooms								
Other Recycling								
Other _____								
Other _____								
TOTAL ENVIRONMENTAL HEALTH SERVICES	2,000.00	4,697.33					168,200.00	187,288.71
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>								
Public Health:								
Health Unit								
Cemeteries								
Handi-Transit								
Seniors for Independent Services								
Medical Care:								
Medical Officer								
Other _____								
Hospital Care:								
Hospital Care								
Other _____								
Social Assistance:								
Social Assistance								
Other _____								
Other _____								
TOTAL PUBLIC HEALTH & WELFARE SERVICES	0.00	0.00					19,100.00	18,053.41

**GENERAL OPERATING FUND  
BUDGETED EXPENDITURE**

**Municipality of Oakland - Wawanesa**

**For the Year 2019**

		20			Next Year		
		Oakland	Wawanesa	Special Area	LUD	At Large	Total Budget
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>							<b>12,137.49</b>
Planning and Zoning		62,796.50	50,397.50				
Community Development:							0.00
General Land Assembly	0.00	0.00					0.00
Urban Renewal	0.00	0.00					0.00
Beautification and Land Rehabilitation	2,800.00	2,399.28	300.00		2,500.00		2,866.00
Urban Area Weed Control	250.00	0.00	250.00				256.00
Grant	0.00	0.00					0.00
conservation district and other	1,150.00	765.67	1,150.00				1,173.00
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		<b>66,996.50</b>	<b>54,162.43</b>				<b>16,421.49</b>
<b>ECONOMIC DEVELOPMENT SERVICES</b>							<b>0.00</b>
Natural Resources		0.00	0.00				
Agriculture:							510.00
Destruction of Pests	500.00	0.00	500.00				0.00
Protective Inspections	0.00	0.00					21,420.00
Rural Area Weed Control	26,000.00	25,936.38	2,000.00				0.00
Drainage of Land	0.00	0.00					878.44
Veterinary Services	1,100.00	844.34	861.22				11,220.00
Water Resources & Conservation	11,000.00	10,179.33	1,100.00				0.00
Grants	0.00	0.00					0.00
3,000.00	0.00	0.00					0.00
Regional Development	0.00	0.00					0.00
Industrial Development	0.00	0.00					0.00
Other Economic Development	0.00	0.00					510.00
Tourism	1,000.00	474.05			500.00		0.00
Public Receptions	0.00	0.00			2,000.00		2,040.00
staff appreciation	2,500.00	1,765.45					0.00
Other	0.00						36,578.44
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		<b>45,100.00</b>	<b>33,361.22</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>36,861.22</b>
<b>Next Year</b>							<b>39,199.55</b>

## GENERAL OPERATING FUND

### BUDGETED EXPENDITURE

#### Municipality of Oakland - Wawanesa

##### PREVIOUS YEARS' REVENUES AND EXPENSES BY SPECIAL AREA / LUD

ENVIRONMENTAL DEVELOPMENT SERVICES	Oakland		Wawanesa		At Large		Total Budget	Total Actual	Previous Year
	Budget	Actual	Budget	Actual	Budget	Actual			
<u>Planning and Zoning</u>									
Community Development:							62,796.50	50,997.50	62,796.50
General Land Assembly							0.00	0.00	0.00
Urban Renewal							0.00	0.00	0.00
Beautification and Land Rehabilitation			300.00	250.00			2,149.26	2,800.00	2,399.26
Urban Area Weed Control			250.00	0.00			250.00	0.00	0.00
Grant							0.00	0.00	0.00
Conservation District & Other			1,150.00	765.67			1,150.00	765.67	765.67
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	<b>0.00</b>	<b>0.00</b>	<b>1,700.00</b>	<b>1,015.67</b>	<b>65,296.50</b>	<b>53,146.76</b>	<b>66,986.50</b>	<b>54,162.43</b>	
<u>ECONOMIC DEVELOPMENT SERVICES</u>									
Natural Resources							0.00	0.00	0.00
Agriculture:							500.00	0.00	0.00
Destruction of Pests	500.00	0.00					0.00	0.00	0.00
Protective Inspections							26,000.00	25,836.38	25,836.38
Rural Area Weed Control	26,000.00	25,936.38					0.00	0.00	0.00
Drainage of Land							1,100.00	844.34	844.34
Veterinary Services	1,100.00	844.34					11,000.00	10,179.33	10,179.33
Water Resources & Conservation	11,000.00	10,179.33					0.00	0.00	0.00
Grants					3,000.00	0.00	3,000.00	0.00	0.00
CDC							0.00	0.00	0.00
Regional Development							0.00	0.00	0.00
Industrial Development							0.00	0.00	0.00
Other Economic Development							0.00	0.00	0.00
Tourism					1,000.00	474.05	1,000.00	474.05	474.05
Public Receptions							0.00	0.00	0.00
Staff Appreciation					2,500.00	1,785.45	2,500.00	1,785.45	1,785.45
Other							0.00	0.00	0.00
TOTAL ECONOMIC DEVELOPMENT SERVICES	<b>38,600.00</b>	<b>36,960.05</b>			<b>6,500.00</b>	<b>2,239.50</b>	<b>45,100.00</b>	<b>39,199.55</b>	

**GENERAL OPERATING FUND  
BUDGETED EXPENDITURE**  
**Municipality of Oakland - Wawanusa**

For the Year 2019

		20			At Large		Total Budget		Next Year	
		Oakland	Wawanusa	Special Area	LUD				Total Budget	
<b>RECREATION AND CULTURAL SERVICES</b>										
Recreation		0.00	0.00						0.00	
Community Centers and Halls		7,000.00	8,000.00	6,000.00	4,000.00				10,000.00	10,200.00
Swimming Pools and Beaches		5,000.00	0.00		5,000.00				5,100.00	
Golf Courses		0.00	0.00						0.00	0.00
Skating Rinks and Arenas		36,000.00		37,000.00	20,000.00				37,740.00	37,740.00
Parks and Playgrounds		1,500.00	1,700.00						2,040.00	2,040.00
Other Recreational facilities		0.00							0.00	0.00
Grants		25,000.00		23,211.93	10,500.00				51,000.00	51,000.00
Other		0.00	0.00						0.00	0.00
Other		0.00	0.00						1,020.00	1,020.00
Museums		1,800.00	800.00						0.00	0.00
Libraries		0.00	0.00						0.00	0.00
Other Cultural facilities		0.00	0.00						0.00	0.00
Other		0.00	0.00						0.00	0.00
Other		0.00	0.00						0.00	0.00
<b>TOTAL RECREATION &amp; CULTURAL SERVICES - TO PAGE 1</b>			33,500.00	68,500.00	0.00			3,000.00	105,000.00	<b>107,100.00</b>
				70,711.93						
<b>FISCAL SERVICES</b>										
Transfer to Capital (from Page 13)		205,700.00		110,000.00	44,500.00			130,000.00	284,500.00	290,190.00
Transfer to Utility (To Utility Page)		109,750.96	0.00					110,591.46	112,603.29	112,603.29
Debenture Debt Charges (from Page 11)		0.00	0.00					0.00	0.00	0.00
Other Long-term debt charges		0.00	0.00					0.00	0.00	0.00
Tax discount and short-term loan interest		0.00	0.00					0.00	0.00	0.00
Other Debt Charges		0.00	0.00						402,993.39	
Other		0.00	0.00							
<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>			315,450.96	110,000.00	44,500.00	0.00		240,591.46	395,091.46	
				110,874.64						
Recovery Deficit Levy (from page 9) - TO PAGE 1		0.00	0.00							
<b>TRANSFERS</b>										
General Reserve		0.00	0.00						0.00	
<b>Specific-Purpose Reserves:</b>										
Equipment Replacement		100,000.00	100,000.00						100,000.00	102,000.00
Capital Development		0.00	0.00						0.00	0.00
Gas Tax		84,000.00		121,266.67	60,633.33				181,900.00	185,536.00
Building Reserve		30,000.00						30,000.00	30,600.00	
Fire Reserve		30,000.00						110,000.00	112,200.00	
Long Term Service Reserve		1,450.00						1,450.00	1,479.00	
Other		0.00	0.00					0.00	0.00	
<b>TOTAL TRANSFERS - TO PAGE 1</b>			221,266.67	80,633.33	0.00	0.00		141,450.00	423,350.00	<b>431,817.00</b>
				161,450.00						



**GENERAL OPERATING FUND**  
**BUDGETED EXPENDITURE**

Municipality of Oakland - Wawanesa

PREVIOUS YEARS' REVENUES AND EXPENSES BY SPECIAL AREA / LUD

		Oakland		Wawanesa		All large		Previous Year	
		Budget	Actual	Budget	Actual	Budget	Actual	Total Budget	Total Actual
<b>RECREATION &amp; CULTURAL SERVICES</b>									
Recreation				4,000.00	4,000.00			0.00	0.00
Community Centers and Halls	3,000.00	4,000.00		5,000.00	0.00			7,000.00	8,000.00
Swimming Pools and Beaches								5,000.00	0.00
Golf Courses								0.00	0.00
Skating Rinks and Arenas	16,000.00	17,000.00		20,000.00		1,500.00	1,700.00	36,000.00	37,000.00
Parks and Playgrounds								1,500.00	1,700.00
Other Recreational facilities								0.00	0.00
Grants	5,500.00	5,500.00		19,500.00	17,711.93			25,000.00	23,211.93
Other								0.00	0.00
Other								0.00	0.00
Museums						1,800.00	800.00	1,800.00	800.00
Libraries								0.00	0.00
Other Cultural facilities								0.00	0.00
Other								0.00	0.00
Other								0.00	0.00
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>	<b>24,500.00</b>	<b>26,500.00</b>		<b>46,500.00</b>	<b>41,711.93</b>	<b>3,300.00</b>	<b>2,500.00</b>	<b>76,300.00</b>	<b>70,711.93</b>
<b>FISCAL SERVICES</b>									
Transfer to Capital (from Page 13)	110,000.00	91,286.64		80,700.00	0.00			15,000.00	15,588.00
Transfer to Utility (To Utility Page)						109,750.95	0.00	109,750.95	110,874.64
Debenture Debt Charges (from Page 11)								0.00	0.00
Other Long-term debt charges								0.00	0.00
Tax discount and short-term loan interest								0.00	0.00
Other Debt Charges								0.00	0.00
Other								124,750.95	13,588.00
<b>TOTAL FISCAL SERVICES</b>	<b>110,000.00</b>	<b>91,286.64</b>		<b>80,700.00</b>	<b>0.00</b>	<b>124,750.95</b>	<b>13,588.00</b>	<b>315,450.95</b>	<b>110,874.64</b>
Recovery Deficit Levy (from page 9)								0.00	0.00
<b>TRANSFERS</b>									
General Reserve									0.00
Specific-Purpose Reserves:									
Equipment Replacement	100,000.00	100,000.00						100,000.00	100,000.00
Capital Development	57,000.00	0.00		27,000.00	0.00			84,000.00	0.00
Gas Tax								30,000.00	30,000.00
building replacement								30,000.00	30,000.00
fire								1,450.00	1,450.00
long term service								0.00	0.00
Other									
<b>TOTAL TRANSFERS</b>	<b>157,000.00</b>	<b>100,000.00</b>		<b>27,000.00</b>	<b>0.00</b>	<b>61,450.00</b>	<b>61,450.00</b>	<b>245,450.00</b>	<b>161,450.00</b>

## CALCULATION OF TAX LEVIES

## Municipality of Oakland - Wawanesa

For the Year 2019

		Assessments			Expenditures			Revenues		
		Grants in Lieu of Taxes	Allowance Tax Assets	Total	Mill Rate	Tax Levy	Grants in Lieu of Taxes	Grazing lease and/or Conveyed fees	Total	
Education (Requisition) Taxes:										
Taxable	36,699,810	1,236,420	38,136,230	372,591.00	0.03	372,580.97	360,511.14	12,079.82	372,580.97	
Education Support Levy (ESL)				410,949.00	7.10	410,946.10	410,946.14	433.51	410,946.10	
School Division - Brandon	27,371,190	28,920	27,413,550	1,462,761.00	15.88	1,462,776.68	1,446,598.63	14,121.97	1,462,776.68	
School Division - Southwest	137,183,180	1,339,210	138,717,580	0.00	0.00	0.00			0.00	
School Division										
School Division										
<b>Total Education Taxes</b>	<b>201,454,180</b>	<b>210,430</b>	<b>204,289,660</b>	<b>2,246,301.00</b>	<b>22.94</b>	<b>2,246,323.94</b>	<b>2,217,401.91</b>	<b>2,286.73</b>	<b>2,246,323.94</b>	
		Assessments			Expenditures			Revenues		
Taxable		Otherwise Exempt	Grants in Lieu of Taxes	Total	Mill Rate	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total	
Special Areas	143,076,780		699,860	144,066,660	1,075,375.99	40.33	1,075,416.22	5,060	723,668.51	
Oakland	22,376,700		378,250	227,754,650	311,900.33	9.34	311,914.67	6,337	141,801.16	
Wawanesa				0	0.00	0.00	0.00	0.00	0.00	
Special Area				0	0.00	0.00	0.00	0.00	0.00	
LID				0	0.00	0.00	0.00	0.00	0.00	
<b>Special Services Levies</b>	<b>22,376,700</b>	<b>4,009,570</b>	<b>378,250</b>	<b>26,764,520</b>	<b>35,168.71</b>	<b>-0.13</b>	<b>35,688.98</b>	<b>1,314</b>	<b>34,671.56</b>	<b>497.02</b>
Debenture Debt Levies										<b>35,168.58</b>
Lagoon By-Law #5-16 - Wawanesa										0.00
General Municipal	185,453,480		1,368,150	165,821,610	0	0.00	0.00			0.00
At Large										0.00
Other Revenue and Transfers										0.00
Business Taxes										0.00
<b>Total Municipal Taxes</b>	<b>4,778,888.16</b>		<b>7,269,141</b>	<b>4,784,157.32</b>	<b>0</b>	<b>0.00</b>	<b>4,033,355.57</b>	<b>4,2756.28</b>	<b>708,065.47</b>	<b>4,784,157.32</b>
<b>Total (Education + Municipal) Taxes</b>										

SUNDRY REVENUES AND TRANSFERS

Municipality of Oakand - Wawanesa

For the Year 2019

**Part 1 - Reserve Transfers**

Reserve Name & By-Law No.	Fund Name & By-Law No.	Purpose	Amount
From	To		

**Part 2 - Conditional Transfers and Grants**

Government or Agency	Purpose	Amount
Nothing to report - didn't include Green Team grant in this year's r		

Total - Page 2

0.00

**Part 3 - Recovery of Previous Years' Deficit - General Operating Fund**

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

**Part 4 - Recovery of Previous Years' Deficit - Utility Operating Fund**

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 10\_-

0.00

**UTILITY OPERATING FUND**  
**BUDGETED REVENUE AND EXPENDITURE**

Municipality of Oakland - Wawanesa

Wawanesa

For the Year 2019

	2018 Budget	2018 Actual	2019 Budget	Next Year Budget
<b>UTILITY REVENUE</b>				
<b>WATER CONSUMER SALES:</b>				
Residential	187,350.00		163,700.00	166,974.00
Commercial and Bulk				
Industrial				
Federal and Provincial				
Municipal and Schools				
<b>SEWER SERVICE CHARGES:</b>				
Residential				
Commercial and Bulk				
Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	187,350.00	0.00	163,700.00	166,974.00
Penalties	1,400.00		1,400.00	1,428.00
Hydrant Rentals	2,250.00		2,250.00	2,250.00
Installation Service			5,000.00	5,100.00
Other ____ interest	6,000.00		3,500.00	3,570.00
Provincial Grants				
Other Revenue				
Other water Services Board Stage 2 testing & 50% cost of new well			140,000.00	142,800.00
Transfer from Revenue Fund (from Page 7)	12,500.00		110,591.46	112,803.29
Transfer from Reserves (from Page 13)	120,140.41		140,000.00	142,800.00
Transfer from Accumulated Surplus				
<b>TOTAL REVENUE</b>	329,640.41	0.00	566,441.46	577,725.29
<b>UTILITY EXPENDITURE</b>				
<b>WATER SUPPLY:</b>				
Administration	9,500.00		9,500.00	9,500.00
Customer Billings and Collections				
Purification and Treatment	34,500.00		31,000.00	31,620.00
Water Purchases	22,000.00			
Service of Supply	9,000.00		9,000.00	9,180.00
Transmissions and Distribution	18,500.00		25,000.00	25,500.00
Other Water Supply Costs - Stage 2 well	25,000.00		280,000.00	285,600.00
Other ____ contractor	16,000.00		22,600.00	23,052.00
Sub Total	134,500.00	0.00	377,100.00	384,452.00
<b>SEWAGE COLLECTION AND DISPOSAL:</b>				
Administration	9,500.00		9,500.00	9,500.00
Sewage Collection System	10,000.00		13,000.00	13,260.00
Sewage Lift Station	10,500.00		10,500.00	10,710.00
Sewage Treatment and Disposal				
Other Sewage Collection and Disposal				
Other ____ Contractor	25,000.00		25,750.00	26,265.00
Sub Total	55,000.00	0.00	58,750.00	59,735.00
<b>TRANSFER TO CAPITAL (from Page 13)</b>	120,140.41		110,591.46	112,803.29
<b>DEBENTURE DEBT CHARGES (from Page 12)</b>				
<b>OTHER LONG-TERM DEBT CHARGES</b>				
<b>TRANSFERS</b>				
Deficit Recovery, 20____ (Page 9)				
Transfer to Utility Reserve	20,000.00		20,000.00	20,735.00
Transfer to _____ Reserve				
<b>TOTAL EXPENDITURE</b>	329,640.41	0.00	566,441.46	577,725.29
<b>NET OPERATING SURPLUS (DEFICIT)</b>	0.00	0.00	0.00	0.00

**UTILITY OPERATING FUND**  
**BUDGETED REVENUE AND EXPENDITURE**

Municipality of Oakdale - Wawanesa

(name of utility)

For the Year 2019

UTILITY REVENUE	2014 Budget	2014 Actual	2015 Budget	Next Year Budget
<b>WATER CONSUMER SALES:</b>				
Residential				
Commercial and Bulk				
Industrial				
Federal and Provincial				
Municipal and Schools				
<b>SEWER SERVICE CHARGES:</b>				
Residential				
Commercial and Bulk				
Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	0.00	0.00	0.00	0.00
Penalties				
Hydrant Rentals				
Installation Service				
Other _____				
Provincial Grants				
Other Revenue				
Other _____				
Transfer from Revenue Fund (from Page 7)				
Transfer from Reserves (from Page 13)				
Transfer from Accumulated Surplus				
<b>TOTAL REVENUE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>UTILITY EXPENDITURE</b>				
<b>WATER SUPPLY:</b>				
Administration				
Customer Billings and Collections				
Purification and Treatment				
Water Purchases				
Service of Supply				
Transmissions and Distribution				
Other Water Supply Costs				
Other _____				
Sub Total	0.00	0.00	0.00	0.00
<b>SEWAGE COLLECTION AND DISPOSAL:</b>				
Administration				
Sewage Collection System				
Sewage Lift Station				
Sewage Treatment and Disposal				
Other Sewage Collection and Disposal				
Other _____				
Sub Total	0.00	0.00	0.00	0.00
<b>TRANSFER TO CAPITAL (from Page 13)</b>				
<b>DEBENTURE DEBT CHARGES (from Page 12)</b>				
<b>OTHER LONG-TERM DEBT CHARGES</b>				
TRANSFERS				
Deficit Recovery, 20____ (Page 9)				
Transfer to Utility Reserve				
Transfer to _____ Reserve				
<b>TOTAL EXPENDITURE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>







## FIVE YEAR CAPITAL EXPENDITURE PROGRAM

## Municipality of Oakland - Wawanessa

For the Year 2019

PURPOSE	2020	2021	2022	2023	2024	Total	Operating	Reserves	Borrowing	Other
<b>Public Works</b>										
MOWERS		30,000.00					30,000.00			30,000.00
SCHULTE MOWER		60,000.00					60,000.00			60,000.00
TRACTOR					90,000.00		90,000.00			90,000.00
GRADER				210,000.00			210,000.00			210,000.00
GRADER	210,000.00					210,000.00	420,000.00			420,000.00
BACKHOE					120,000.00		120,000.00			120,000.00
LOADER		140,000.00					140,000.00			140,000.00
<b>Building</b>										
Public Works Shop										
Office							0.00			
<b>Fire Department</b>										
TANKER PUMP						60,000.00		60,000.00		
FIRE HALL UPGRADE							5,000.00			5,000.00
BREATHING APP BOTTLES							10,000.00			10,000.00
BUNKER GEAR										35,000.00
UNIT 2 F-350										40,000.00
UNIT 3 F-250										60,000.00
JAWS OF LIFE										25,000.00
UNIT 4 TANKER										0.00
										0.00
										0.00
										0.00
210,000.00		320,000.00		220,000.00		305,000.00		250,000.00		1,305,000.00
<b>SOURCE OF FUNDS - ANNUAL</b>										
OPERATING										0.00
RESERVES								250,000.00		1,305,000.00
BORROWING										0.00
OTHER										1,305,000.00
<b>TOTAL</b>										

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)