

THE RURAL MUNICIPALITY OF WEST ST. PAUL

BY-LAW NO. 2026-06

BEING A BY-LAW TO LEVY TAXES FOR THE YEAR 2026

WHEREAS subsection 304 (1) of *The Municipal Act*, S.M. 1996, c. 58 requires that no later than May 15 of each year, after adopting its operating budget for the year, a council must by by-law

- a) set a rate or rates of tax sufficient to raise
 - i. the revenue to be raised by property taxes as set out in the operating budget, and
 - ii. the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;
- b) impose taxes
 - i. in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under The Municipal Assessment Act to that tax, and
 - ii. where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-laws; and
 - iii. set a due date for payment of the taxes.

AND WHEREAS subsection 346 (2) of *The Municipal Act*, S.M. 1996, c. 58 provides that:

“A council may by by-law

- a) set a rate, subject to any limitation prescribed by the minister by regulation, at which penalties may be imposed in respect of tax arrears; and
- b) impose penalties at that rate.”

AND WHEREAS the Council of The Rural Municipality of West St. Paul has made estimates of all sums required by the corporation for the year 2026, which estimates are attached hereto as Schedule "A" and form part of this By-Law;

AND WHEREAS it is necessary to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable in the municipality as the Council deems sufficient to raise the sums required for the lawful purposes of the corporation as shown by the estimates;

AND WHEREAS the assessed value of the whole rateable property within the Rural Municipality of West St. Paul according to the latest revised assessment roll is \$1,104,555,370;

AND WHEREAS the assessed value of the rateable business properties within the Rural Municipality of West St. Paul according to the latest revised business assessment roll is \$9,682,900;

AND WHEREAS it is necessary to fix the rates of taxation for the purposes aforesaid and the time for the payment of all rates and taxes so fixed and levied;

NOW THEREFORE the Council of the Rural Municipality of West St. Paul in open council assembled enacts as follows:

ESTIMATES

1. **THAT** the estimates of Council of The Rural Municipality of West St. Paul of all sums required for the lawful purposes of the corporation for the year 2026 as set forth in Schedule "A" hereto attached and identified by the signatures of the Mayor of Council and the Chief Administrative Officer, are hereby approved and adopted.

REQUISITION PURPOSES

2. A Special levy on the dollar on all Other assessed property to provide for the payment amount required for the Education Support levy as notified by the Public Schools Finance Board, as set out in a notice from the Public School Finance Board.
3. A Special levy on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount for the Interlake School Division, as set out in a notice from the Interlake School Division.
4. A Special levy on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the amount required for the Seven Oaks School Division, as set out in a notice from the Seven Oaks School Division.

CONTROLLABLE PURPOSES

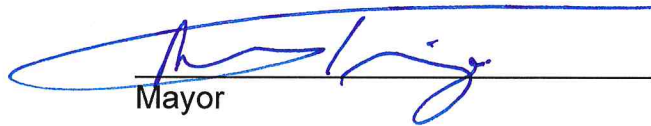
5. (a) **THAT** a general rate of 5.495 mils on the dollar be and hereby is levied for the year 2026 upon the assessed value of all the rateable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation.
 - (b) A general rate of 0.103 mils on the dollar sufficient to raise \$112,518.79 to provide for the annual debenture payment as set out in By-Law No. 2013-19 for the municipal public works building.
 - (c) A general rate of 0.187 mils on the dollar sufficient to raise \$204,281.69 to provide for the annual debenture payment as set out in By-Law No. 2014-20 for the fire hall building.

- (d) A general rate of 0.191 mils on the dollar sufficient to raise \$208,651.35 to provide for the annual debenture payment as set out in By-Law No. 2015-25 for wastewater collection.
 - (e) A general rate of 0.029 mils on the dollar sufficient to raise \$31,680.05 to provide for the annual debenture payment as set out in By-Law No. 2018-14 for the Walk-In/Walk-Around Rescue Apparatus.
 - (h) A general rate of 0.003 mils on the dollar sufficient to raise \$3,277.25 to provide for an annual contribution to the Election Reserve Fund as set out in By-Law No. 2012-09.
 - (i) A general rate of 0.288 mils on the dollar sufficient to raise \$314,615.65 to provide for an annual contribution to the Administration Building Reserve Fund as set out in By-Law No. 2013-15.
 - (j) **THAT** a rate of 1.20% of the assessed value of all premises as set out in the business roll be levied for the year 2026.
 - (k) **THAT** for the Local Improvement District known as Lister Rapids provides financing for all costs of works completed, levied as 50% per parcel at a rate of \$177.28 per parcel and 50% per frontage foot at a rate of \$2.25 per foot to provide payment for the debenture under the authority of By-Law No. 2017-12.
 - (l) **THAT** for the Local Improvement District known as Riverdale provides financing for all costs of works completed, levied as 50% per parcel at a rate of \$145.20 per parcel and 50% per frontage foot at a rate of \$1.79 per foot to provide payment for the debenture under the authority of By-Law No. 2017-13.
 - (m) **THAT** for the Local Improvement District known as Rivercrest/River Springs provides financing for all costs of works completed, levied as 50% per parcel at a rate of \$198.64 per parcel and 50% per frontage foot at a rate of \$1.86 per foot to provide payment for the debenture under the authority of By-Law No. 2017-14.
 - (n) **THAT** for the Local Improvement District known as Main Street Stubs provides financing for all costs of works completed, levied as per parcel rate of \$5,740.00 to provide payment for the debenture under the authority of By-Law No. 2018-09.
 - (o) **THAT** a general rate of 1.488 mils on the dollar sufficient to raise \$29,078.87 to provide for the annual debenture payment as set out in By-Law No. 2017-16 for wastewater collection in the Local Improvement District known as Balderstone.
 - (p) **THAT** for the Local Improvement District known as Rossmore and Addis Avenues provides financing for all costs of works completed, levied as per parcel rate of \$16,992.34 to provide payment for the debenture under the authority of By-Law No. 2020-16.
 - (q) **THAT** for the Local Improvement District known as Rossmore Avenue West of the CP Rail Line provides financing for all costs of works completed, levied as per parcel rate of \$10,637.50 to provide payment for the debenture under the authority of By-Law No. 2020-17.
6. **THAT** all taxes and rates imposed and levied in the Rural Municipality of West St. Paul for the year 2026 shall be deemed to have been imposed and to be due and payable prior to 4:30pm on Tuesday the 29th day of September, 2026.

7. **UPON** any and all taxes remaining unpaid after the 29th day of September A.D. 2026 there shall be added a penalty on the first day of each month and every month thereafter, an amount calculated at the rate of 1.25% per month until such taxes are paid or the land sold at public auction for arrears of taxes and costs.

DONE AND PASSED by the Council of The Rural Municipality of West St. Paul in regular session assembled this 26th day of March, A.D. 2026.

RURAL MUNICIPALITY OF WEST ST. PAUL



Mayor



Chief Administrative Officer

Read a first time this 17th day of March, A.D. 2026.
Read a second time this 26th day of March, A.D. 2026.
Read a third time this 26th day of March, A.D. 2026.

SCHEDULE "A"
TO BY-LAW NO. 2026-06

THE FINANCIAL PLAN

Rural Municipality of West St. Paul

For the Year 2026

	ATTACHED	NOT APPLICABLE
Page 1 General Operating Fund - Budgeted Revenue and Expenditure	☒	☐
Page 2 General Operating Fund - Budgeted Revenue	☒	☐
Page 3 General Operating Fund - Budgeted Expenditure	☒	☐
Page 4 General Operating Fund - Budgeted Expenditure	☒	☐
Page 5 General Operating Fund - Budgeted Expenditure	☒	☐
Page 6 Utility Operating Fund - Budgeted Revenue and Expenditure		
Page 6.1 River's Edge Sewer	☒	☐
Page 6.2 Sewer Utility	☒	☐
Page 6.3 Water Utility	☒	☐
Page 7 Local Urban District - Budgeted Revenue and Expenditure		
L.U.D. of _____	☐	☒
L.U.D. of _____	☐	☒
L.U.D. of _____	☐	☒
Page 8 Calculation of Tax Levies	☒	☐
Page 9 Sundry Revenue and Expenditure Analyses	☒	☐
Page 10 Rural Area and General Municipal Requirements	☐	☒
Page 11 General Operating Fund - Debenture Debt Charges	☒	☐
Page 12 Utility Operating Fund - Debenture Debt Charges	☒	☐
Page 13 Capital Budget (Current Year)	☒	☐
Page 14 Capital Expenditure Program (Subsequent Five Years)	☒	☐

TO BY-LAW NO. 2026-06
BUDGETED REVENUE AND EXPENDITURE

Rural Municipality of West St. Paul

For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	23,433,857	23,433,848	25,512,690	25,936,804
Grants in Lieu of Taxes - Page 8	272,524	272,524	329,599	329,599
Sub-total	23,706,380	23,706,372	25,842,290	26,266,404
Requisitions (deduct) - Page 8	16,852,606	16,852,606	18,588,294	19,145,943
Net Municipal Taxes and Grants in Lieu of Taxes	6,853,774	6,853,766	7,253,996	7,120,461
Other Revenue - Page 2	4,645,609	10,438,936	7,974,995	8,077,275
Transfers from Accumulated Surplus and Reserves - Page 2	13,036,093	3,404,102	12,381,098	0
Total Revenue	24,535,476	20,696,804	27,610,088	15,197,736

EXPENDITURE

General Government Services	2,523,243	2,251,305	2,977,367	2,910,826
Protective Services	1,098,960	1,174,906	1,584,711	1,676,792
Transportation Services	2,749,559	1,914,074	2,694,248	2,798,151
Environmental Health Services	1,175,400	1,164,411	1,354,400	1,468,750
Public Health and Welfare Services	25,600	20,276	22,600	22,600
Environmental Development Services	687,566	719,031	865,128	875,255
Economic Development Services	18,000	12,000	18,000	18,000
Recreation and Cultural Services	1,180,595	1,044,694	1,583,170	1,639,448
Fiscal Services	13,945,920	11,125,479	13,117,836	736,738
Transfers - Deferred Surplus - Page 9				
- Reserves - Page 5	1,127,057	3,235,599	3,386,723	3,485,039
Total Basic Expenditure	24,531,900	22,661,774	27,604,183	15,631,599
Allowance For Tax Assets - Page 8	3,576	0	5,906	5,906
Total Expenditure	24,535,476	22,661,774	27,610,088	15,637,505
Net Operating Surplus (Deficit)	0	-1,964,971	0	-439,769

Departmental Use Only	Adopted by Resolution of Council
	 (Head of Council)
	 (Chief Administrative Officer)
	March 26, 2026 Resolution Date

TO BY-LAW NO. 2026-06
BUDGETED REVENUE AND TRANSFERS

Rural Municipality of West St. Paul

For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		1,200,000	1,298,373	1,400,000	1,400,000
Other Tax Costs		0	2,801	0	0
Licenses	- Business/Animal/Raffle	4,700	2,889	4,750	4,750
	- Development & Dedication	150,000	1,352,400	1,470,000	1,470,000
	- Greenspace	40,000	331,200	360,000	360,000
	- Tax Cert.	23,000	27,520	32,500	42,000
	- Lot Grade	152,300	282,780	255,000	255,000
	- Public Reserve Fee, Sewer Levy, Water Bank Dep	0	830,000	800,000	800,000
Fines	- Fines	0	0	50,000	50,000
Permits	- Approach	45,000	74,325	60,000	60,000
Sales of Service	- General Government	75,100	200,210	12,600	12,600
	- Protective	45,000	47,971	50,000	50,000
	- Transportation	35,000	42,242	25,000	25,000
	- Environmental Health	35,000	77,114	50,000	50,000
	-Public Health & Welfare	0	0	0	0
	- Planning & Development	12,000	33,164	225,000	225,000
	- Economic Development	0	0	0	0
	- Recreation and Culture	10,000	710	2,500	2,500
	- Rec Centre Taxable	5,500	5,905	5,500	5,500
	- Recreation Programs	215,000	308,330	417,500	417,500
	- Recreation Sports Programs	19,000	33,775	36,400	36,900
	- Rentals	0	0	0	0
Tax and Redemption Penalties		220,000	287,923	325,000	360,000
Conditional Trans - Municipal Programs Grant		0	0	0	0
	- General Assistance	0	0	0	0
	- Municipal Operating	800,202	823,400	839,868	856,666
	- CCBF	387,057	193,529	387,057	402,539
	- Federal Government	12,000	24,332	12,000	12,000
	- DFA Grant - Prov	0	46,057	0	0
	- Handi-Van	11,550	4,202	11,550	11,550
	- Canada Day	3,360	4,230	4,000	4,000
	- Other Grants	253,090	3,097,003	200,000	200,000
	- Province of Manitoba	220,000	234,848	230,000	240,000
Total Conditional Grants - Page 9		1,687,259	4,427,601	1,684,475	1,726,755
Other Income	Miscellaneous	50,250	108,854	60,270	75,270
	Rivers Edge Sewer	0	0	0	0
	Investment Income	620,000	617,763	600,000	600,000
	Bylaw	1,500	0	4,000	4,000
	Canada Day / Festivals / Donations	0	45,087	44,500	44,500

Total Other Revenue - Page 1

4,645,609	10,438,936	7,974,995	8,077,275
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Transfers From

- Reserves - Page 13
- Accumulated Surplus

13,036,093	3,404,102	12,381,098	0
13,036,093	3,404,102	12,381,098	0

Total Transfers - Page 1

TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8

17,681,702	13,843,038	20,356,093	8,077,275
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TO BY-LAW NO. 2026-06

Rural Municipality of West St. Paul

For the Year 2026

GENERAL GOVERNMENT SERVICES	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Legislative	309,763	289,024	354,785	347,872
General Administrative				
Administration	679,070	703,916	1,249,293	1,286,776
Office	340,200	308,011	381,870	390,557
Legal and HR Services	280,000	180,345	103,500	106,605
Audit	30,000	0	32,000	32,960
Assessment	184,742	184,742	190,290	195,999
Taxation	3,000	1,744	3,000	3,090
Elections	1,300	459	85,000	1,300
Conventions	30,000	15,888	84,250	50,728
Damage Claims and Liability Insurance	80,000	66,971	80,000	82,400
Intergovernmental Relations	8,500	8,475	9,500	9,530
Grants	37,500	19,500	77,500	77,500
Other General Government	8,250	11,622	17,250	7,250
Unallocated Employee Benefits	530,918	460,607	309,129	318,259
SUB-TOTAL GENERAL GOVERNMENT SERVICES	2,523,243	2,251,305	2,977,367	2,910,826
Recoveries (deduct) - Utility	0	0	0	0
TOTAL GOVERNMENT SERVICES - TO PAGE 1	2,523,243	2,251,305	2,977,367	2,910,826
PROTECTIVE SERVICES				
Police	0	0	0	0
Fire	839,200	988,341	976,139	1,055,807
Emergency Measures Organization	62,760	38,096	43,315	41,200
911	34,000	33,610	35,000	36,500
Workplace Health & Safety	0	0	0	0
Flood Consortium	0	0	0	0
Animal and Pest Control	78,000	38,289	70,000	70,000
Flood	0	0	0	0
By-Law Contract Services	85,000	76,569	460,257	473,285
Sewer Backup Subsidy Program	0	0	0	0
TOTAL PROTECTIVE SERVICES - TO PAGE 1	1,098,960	1,174,906	1,584,711	1,676,792
TRANSPORTATION SERVICES				
Road Transport				
Administration	188,263	144,733	389,379	404,047
Director of Operations	93,973	105,648	202,585	208,664
Engineering	8,000	6,022	12,000	12,700
Roads and Streets				
Unallocated Costs				
- Equip. Oper. Wages & Benefits	418,395	223,322	346,784	368,440
Labour - Internal Recovery	0	0	0	0
- Equipment Fuel	110,000	62,316	95,000	95,000
- Equipment Maintenance	143,500	160,175	153,500	164,300
- Equip. Insurance and Registration	33,000	25,862	33,000	36,000
- Workshop and Yard Operations	193,700	167,082	220,700	237,800
Equipment - Internal Charge	0	0	0	0
Equipment - Internal Recovery	0	0	0	0
- Additional summer labour	75,428	19,800	26,000	26,000
- Education/Conventions	6,000	3,682	12,000	12,200
Road Maintenance - Labour	55,000	25,968	45,000	45,000
- Materials	450,000	359,218	220,000	220,000
- Rentals	8,000	9,199	12,000	14,200
Transportation Services Sub-Total Forward to Page 4	1,783,259	1,313,028	1,767,948	1,844,351

TO BY-LAW NO. 2026-06

Rural Municipality of West St. Paul

For the Year 2026

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3	1,783,259	1,313,028	1,767,948	1,844,351
Sidewalks and Boulevards	10,000	19,665	12,000	14,500
Ditches and Road Drainage	307,500	119,622	261,500	272,000
Street Cleaning	0	0	0	0
Snow & Ice Removal - Labour	75,000	28,487	55,000	55,000
- Materials	170,000	108,577	150,000	152,000
- Rentals				
Public Works Building Upgrades	15,000	9,986	15,000	15,000
Street Lighting	210,000	198,723	213,000	217,000
Traffic Services	66,000	45,705	60,000	61,500
Bus Shack - Mail Sites	0	0	0	0
Other Transportation Services	82,800	28,997	114,800	121,800
Grass Cutting - Boulevards, Municipal Yards	30,000	41,285	45,000	45,000
TOTAL TRANSPORTATION SERVICES - TO PAGE 1	2,749,559	1,914,074	2,694,248	2,798,151

ENVIRONMENTAL HEALTH SERVICES

Garbage and Waste Collection				
Garbage Collection	527,900	529,313	577,400	627,400
Nuisance Grounds	7,000	6,533	7,000	7,000
Recycling Collection	475,000	481,953	585,000	619,350
Recycling Collection	135,000	93,287	165,000	195,000
Other Environmental Health				
Environmental Liabilities	5,500	4,490	5,000	5,000
Compost Site	25,000	48,835	15,000	15,000
Amortization - Capital Assets				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	1,175,400	1,164,411	1,354,400	1,468,750

PUBLIC HEALTH AND WELFARE SERVICES

Public Health				
Handi-Van	25,000	19,701	22,000	22,000
Social Welfare Assistance	600	574	600	600
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1	25,600	20,276	22,600	22,600

ENVIRONMENTAL DEVELOPMENT SERVICES

Planning and Zoning	257,016	240,460	425,778	434,305
Community Development				
General Land Assembly	44,750	42,604	49,000	50,600
Lot Grading	250,000	276,800	250,000	250,000
Beautification and Land Rehabilitation	64,800	42,110	51,750	51,750
Urban Area Weed Control	55,000	95,169	50,600	50,600
GIS Mapping Services	16,000	21,888	38,000	38,000
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1	687,566	719,031	865,128	875,255

TO BY-LAW NO. 2026-06

Rural Municipality of West St. Paul

For the Year 2026

ECONOMIC DEVELOPMENT SERVICES

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Conservation District	13,000	12,000	13,000	13,000
Other - CDEM	-	-	-	-
Beautification	5,000	-	5,000	5,000
Tree Planting	-	-	-	-
Public Relations				
Council Projects	-	-	-	-
Tourism	-	-	-	-
TOTAL ECONOMIC DEV. SERVICES - TO PAGE 1	18,000	12,000	18,000	18,000

RECREATION AND CULTURAL SERVICES

Recreation Director & Staff	490,195	400,036	770,370	789,048
Recreation Centre & Holland Road Site	304,300	230,872	336,300	357,300
Athletic Fields	30,000	6,507	30,000	35,000
Programs & Sports	58,600	93,047	115,000	115,000
Skating Rinks	21,000	17,278	23,000	23,600
Parks and Playgrounds	118,000	142,492	137,000	142,000
Canada Day	83,000	94,278	96,000	96,000
Libraries	7,500	5,343	7,500	7,500
Trails	68,000	54,841	68,000	74,000
TOTAL RECREATION & CULTURAL SERV. - TO PAGE 1	1,180,595	1,044,694	1,583,170	1,639,448

FISCAL SERVICES

Transfer to Capital - Page 13	13,209,183	11,125,479	12,381,098	-
Transfer to Utility - Page 6	-	-	-	-
Debenture Debt Charges - Page 11	736,737	-	736,738	736,738
Interim Debt Charges				
Bank Charges	-	-	-	-
Other Debt Charges				
Other Fiscal Services - Land Expense				
LID's 2017	-	-	-	-
TOTAL FISCAL SERVICES - TO PAGE 1	13,945,920	11,125,479	13,117,836	736,738

TRANSFERS

Specific Reserves:

General Reserve	150,000	150,000	-	-
Equipment Replacement Reserve	150,000	150,000	-	-
Capital Development	150,000	1,352,400	1,470,000	1,470,000
Public Works Building Reserve	-	-	-	-
Gas Tax	387,057	193,529	387,057	402,539
Greenspace Development	40,000	331,200	360,000	360,000
Fire Department Equipment	45,000	47,971	50,000	50,000
Recreation Building Reserve	-	-	-	-
Election Reserve	5,000	5,000	2,500	2,500
Sunova Centre Non Resident Reserve	-	-	-	-
IT Reserve	-	-	-	-
Sewer Levy Reserve	-	705,000	750,000	750,000
Public Reserve Fee	-	-	-	-
Admin Building	200,000	200,000	317,166	400,000
Water Reserve	-	100,500	50,000	50,000
Canada Day Reserve	-	-	-	-
TOTAL TRANSFERS - TO PAGE 1	1,127,057	3,235,599	3,386,723	3,485,039

**TO BY-LAW NO. 2026-06
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of West St. Paul
River's Edge Sewer

For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Investment Income	1,000	0	1,500	1,500
SEWER CONSUMER SALES				
- Residential	91,359	91,361	91,359	91,359
- Commercial				
- Public				
- Institutional				
Penalties	1,200	1,169	1,500	1,500
Transfer from Revenue Fund - Page 5				
Transfer from General Operating				
Transfer from Accumulated Surplus				
Transfer from Reserve	1,416	0	6,497	11,360
TOTAL REVENUE	94,975	92,530	100,856	105,719

EXPENDITURE

SEWAGE COLLECTION AND DISPOSAL				
Administration	9,832	6,962.13	15,622.00	16,045.00
Sewage Collection System				
Sewage Lift Station - Salaries	29,500	28,675.35	27,000.00	27,810.00
Membership & Training	1,500	2,345.43	2,714.00	2,714.00
Sewage Treatment and Disposal	35,879	38,505.19	42,320.00	45,420.00
Other Sewage Collection and Disposal Costs	15,800	9,064.54	12,600.00	13,030.00
Fuel Connections	1,000	429.61	600.00	700.00
TOTAL SEWER	93,511	85,982.25	100,856.00	105,719.00
TRANSFER TO CAPITAL - Page 13	0	0.00	0	0
TRANSFERS TO RESERVES				
Utility Reserve Fund	0	0.00	0	0
TOTAL	0	0.00	0	0
Debenture Debt				
Debenture Interest Expense				
OTHER LONG-TERM DEBT CHARGES - Page 12				
TRANSFERS				
Transfer to General Reserve - Utility				
TOTAL EXPENDITURE	93,511	85,982.25	100,856.00	105,719.00
NET OPERATING SURPLUS (DEFICIT)	0	6,547.83	0	0

**TO BY-LAW NO. 2026-06
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of West St. Paul
Sewer Utility

For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
SEWER SERVICE CHARGES - Residential	187,769	167,818	206,417	253,893
- Commercial	1,846	1,696	1,849	2,016
- Cubic Meter	1,330,906	1,289,195	1,637,279	2,079,345
Discounts, Refunds and Cancellations	0	0	0	0
Net Consumer Revenue - Sub Total	1,520,521	1,458,709	1,845,545	2,335,254
Penalties	17,000	23,054	32,046	44,544
Hydrant Rentals				
Installation Service				
Connection Revenue - Permit/Meter Fees	151,128	224,324	220,000	220,000
Provincial Grants				
Other Revenue	669,524	569,494	783,917	924,075
Transfer from Revenue Fund - Page 5				
Transfer from Reserves - Utility - Page 13	0	0	0	0
Transfer from Accumulated Surplus				
TOTAL REVENUE	2,358,173	2,275,582	2,881,508	3,523,873

EXPENDITURE

SEWAGE COLLECTION AND DISPOSAL				
Administration	120,545	75,853	176,850	183,670
Sewage Collection System				
Sewage Lift Station	162,000	113,813	146,000	152,600
Sewage Treatment and Disposal	1,286,478	1,114,180	1,585,262	1,919,428
Other Sewage Collection and Disposal Costs	686,150	46,538	790,396	1,020,675
Connections - Meters/Installation	103,000	181,974	183,000	247,500
TOTAL	2,358,173	1,532,357	2,881,508	3,523,873
TRANSFER TO CAPITAL - Page 13				
DEBENTURE DEBT CHARGES - Page 12				
TRANSFERS				
Deficit Recovery, 20____ - Page 9				
Transfer to Utility Reserve	0	0	0	0
Transfer to _____ Reserve				
TOTAL	0	0	0	0
TOTAL EXPENDITURE	2,358,173	1,532,357	2,881,508	3,523,873
NET OPERATING SURPLUS (DEFICIT)	0	743,225	0	0

TO BY-LAW NO. 2026-06
BUDGETED REVENUE AND EXPENDITURE

Rural Municipality of West St. Paul
Water Utility

For the Year 2026

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
WATER CONSUMER SALES	- Residential	646,915	645,858	871,908	1,177,076
	- Commercial	85,768	92,082	110,499	132,599
	- Other	2,500	501	1,000	1,000
WATER SERVICE CHARGES	- Residential	39,442	39,292	53,045	71,611
	- Commercial	731	758	915	1,045
Discounts, Refunds and Cancellations					
Net Consumer Revenue - Sub Total		775,356	778,491	1,037,367	1,383,331
Penalties		5,000	7,808	10,541	14,231
Hydrant Rentals		26,300	0	26,300	26,300
Installation Service		0	0	0	0
Connection Revenue - Permit/Meter Fees		21,000	34,300	37,500	37,500
Provincial Grants					
Other Revenue		31,000	16,650	70,000	70,000
Transfer from Revenue Fund - Page 5					
Transfer from Reserves - Utility - Page 13		0	0	0	0
Transfer from Accumulated Surplus					
TOTAL REVENUE		858,656	837,249	1,181,708	1,531,362

EXPENDITURE

WATER SUPPLY				
Administration	61,830	40,968	96,495	99,540
Customer Billings and Collections	3,000	783	8,000	10,000
Purification and Treatment	2,500	2,029	2,700	3,000
Water Purchases	677,326	571,458	970,313	1,309,422
Service of Supply	0	0	0	0
Transmissions and Distribution	89,500	86,313	75,000	78,100
Other Water Supply Costs	24,500	24,575	29,200	31,300
Connections - Meters/Installations	0	0	0	0
TOTAL	858,656	726,125	1,181,708	1,531,362

TRANSFER TO CAPITAL - Page 13				
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DEBENTURE DEBT CHARGES - Page 12				
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TRANSFERS

Deficit Recovery, 20____ - Page 9				
Transfer to Utility Reserve	0	0	0	0
Transfer to _____ Reserve				
TOTAL	0	0	0	0

TOTAL EXPENDITURE	858,656	726,125	1,181,708	1,531,362
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NET OPERATING SURPLUS (DEFICIT)	0	111,123	0	0
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TO BY-LAW NO. 2026-06
Rural Municipality of West St. Paul

For the Year 2026

	Assessments				Expenditures			M/R Frt	Revenues			
	Taxable	Otherwise Exempt	Grants		Basic	Allowance Tax Assets			Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Requisition Taxes:												
Foundation - Residential												
Foundation - Other	132,242,520		8,689,130	140,931,650	1,044,467.00	118.40	1,044,585.40	7.412	980,181.56	64,403.84	0.00	1,044,585.40
Special - Seven Oaks SD No. 10	1,043,097,130		10,117,870	1,053,215,000	17,072,979.00	689.38	17,073,668.38	16.211	16,909,647.58	164,020.80	0.00	17,073,668.38
Special - Interlake SD No. 21	36,459,290		2,022,050	38,481,340	470,848.00	9.69	470,857.69	12.236	446,115.88	24,741.81		470,857.69
Total Requisition	1,211,798,940		20,829,050	1,232,627,990	18,588,294.00	817.47	18,589,111.47		18,335,945.02	253,166.45	0.00	18,589,111.47
Local Urban Districts					Page 1							
Debenture Debt Charges:												
BL 2013-19 Public Works Building	1,092,415,450		12,139,920	1,104,555,370	113,419.91	349.29	113,769.20	0.103	112,518.79	1,250.41		113,769.20
BL 2014-20 Fire Hall	1,092,415,450		12,139,920	1,104,555,370	205,624.86	926.99	206,551.85	0.187	204,281.69	2,270.17		206,551.85
BL 2015-25 Sewer Project	1,092,415,450		12,139,920	1,104,555,370	210,615.54	354.54	210,970.08	0.191	208,651.35	2,318.72		210,970.08
BL 2018-14 Fire Truck	1,092,415,450		12,139,920	1,104,555,370	31,380.62	651.49	32,032.11	0.029	31,680.05	352.06		32,032.11
Special Services Levies:												
BL 2017-12 Lister Rapids				0	6,358.56		6,358.56	50Frt/50pp	6,358.56			6,358.56
BL 2017-13 Riverdale				0	14,202.05		14,202.05	50Frt/50pp	14,202.05			14,202.05
BL 2017-14 Rivercrest/River Springs				0	10,431.83		10,431.83	50Frt/50pp	10,431.83			10,431.83
BL 2017-16 Balderstone 6 prop	19,330,250	218,145		19,548,395	29,078.87		29,078.87	1.488	29,078.87			29,078.87
BL 2018-09 Main Street Stubs				0	15,738.20		15,738.20	PP	15,738.20			15,738.20
BL 2020-16 Rossmore/Addis				0	92,880.93		92,880.93	PP	92,880.93			92,880.93
BL 2020-17 Rossmore West of Tracks				0	7,005.43		7,005.43	PP	7,005.43			7,005.43
Deferred Surplus												
General												
Utility												
Reserve Funds												
Reserves												
BL 2012-09 Election Reserve	1,092,415,450		12,139,920	1,104,555,370	2,500.00	813.67	3,313.67	0.003	3,277.25	36.42		3,313.67
BL 2013-15 Administration Building Reserve	1,092,415,450		12,139,920	1,104,555,370	317,166.00	945.95	318,111.95	0.288	314,615.65	3,496.30		318,111.95
General Municipal:												
At Large	1,092,415,450		12,139,920	1,104,555,370	6,068,485.40	1,046.35	6,069,531.75	5.495	6,002,822.90	66,708.86		6,069,531.75
Business Tax, Fees 1.2%	9,682,900	Fees \$7,007		9,682,900	123,201.80		123,201.80	1.200	123,201.80			123,201.80
Other Revenue and Transfers					20,356,092.72		20,356,092.72				20,356,092.72	20,356,092.72
Budgeted Deficit												
Total Municipal					27,604,182.72	5,088.27	27,609,270.99		7,176,745.34	76,432.94	20,356,092.72	27,609,271.00
Totals					46,192,476.72	5,905.74	46,198,382.46		25,512,690.36	329,599.39	20,356,092.72	46,198,382.47
					page 1				Page 1			
									Page 1,9			
									Page 2			
									Page 8			

TO BY-LAW NO. 2026-06

Rural Municipality of West St. Paul

For the Year 2026

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Residential	Other				
705 - Centra - Roll 30 & 29550 SD 10		3,697,010	29.919			110,610.84
705 - Centra - Roll 40 SD 21		76,960	25.944			1,996.65
1120 - Not Classified - Roll 37700 & 38000 SD 10	23,720		22.507			533.87
1121 - Crown - Roll 416200 & 417600 SD 10	137,660		22.507			3,098.31
1150 - Hwy - Roll 306350 SD 21		1,126,580	25.944			29,227.99
1150 - Hwy - Rolls 404401, 404409, 404411, 414312 & 414440 SD 10		260,730	29.919			7,800.78
1150 - Hwy 228200 SD 10	51,210		22.507			1,152.58
1150 - Hwy 408500 SD 10	420		22.507			9.45
1150 - Hwy 416350 SD 10	116,280		22.507			2,617.11
3824 - Wpg-Metro 406800 SD 10		1,798,880	29.919			53,820.69
3 - City of Wpg. G.W.W.D 55400 sd 10		431,020	29.919			12,895.69
1770 - Hydro - Class 60 SD 10		1,297,950	29.919			38,833.37
1770 - Hydro - Class 11 SD 10	62,280		22.507			1,401.74
1770 - Hydro - Class 30 SD 10	2,240,710		22.507			50,431.66
1770 - Hydro - Class 30 SD 21	818,510		18.532			15,168.63
	3,450,790	8,689,130				

Total - Pages 1, 8

329,599.36

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	- Municipal Operating	839,868.00
Federal Government	- CCBF	387,057.00
Federal Government	- Federal Government	12,000.00
Province of Manitoba	- Handi-Van	11,550.00
Province of Manitoba	- Canada Day	4,000.00
Province of Manitoba	- Other Grants	200,000.00
Province of Manitoba	- WRARS & MMSM	230,000.00

Total - Page 2

1,684,475.00

Part 3 - Transfers to Deferred Surplus - General Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 1

Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 6

For the Year 2026

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

Total Requirement	Raised By Frontage	Raised by Other Revenue	Raised by Mill Rate
561,040.93		0.00	561,040.93
			0.00

561,040.93		0.00	561,040.93
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For the Year 2026

[illegible]

1,914,583.79	114,182.86	1,800,400.93	61,513.01	175,695.87	15,496.22	160,199.65	175,695.87
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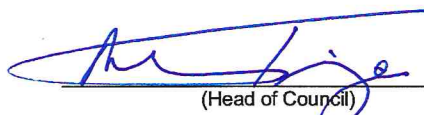
Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment
At Large	1,092,415,450		12,139,920	1,104,555,370

Total Requirement	Raised By Frontage	Raised by Other Revenue	Raised by Mill Rate
175,695.87	15,496.22	160,199.65	175,695.87
			0.00
175,695.87	15,496.22	160,199.65	175,695.87

TO BY-LAW NO. 2026-06

Rural Municipality of West St. Paul

For the Year 2026

PURPOSE							SOURCE OF FUNDS			
	2027	2028	2029	2030	2031	Total	Operating	Reserves	Debenture Sales	Other
Administration Building	4,000,000	4,000,000				8,000,000		4,000,000	4,000,000	
IT Requirements - Systems, Sever, ERP Upgrades	42,000	50,000	50,000	50,000	50,000	242,000		242,000		
ERP System	200,000					200,000		200,000		
Extraction Tool Replacement		80,000				80,000		80,000		
Rescue, Pumper #1 & Tanker#1 Tire Replacement		30,000				30,000		30,000		
Aerial Ladder Truck			3,000,000			3,000,000			3,000,000	
Water Rescue Boat & Motor Replacement				25,000		25,000		25,000		
Pumper #2 Replacement				1,100,000		1,100,000			1,100,000	
14' Dump Trailer	20,000					20,000		20,000		
Pave PW Shop Parking Lot	175,000					175,000		175,000		
Rubber Tired Loader		360,000				360,000		360,000		
Rubber Tired Loader			300,000			300,000		300,000		
Traffic Signal Lights (Kapelus/Grassmere)	200,000					200,000		200,000		
Wastewater Capacity Study	10,000					10,000		10,000		
Watermain Renewal - Rivercrest	2,000,000					2,000,000				2,000,000
Rivers Edge Lift Station		2,600,000				2,600,000				2,600,000
West McPhillips Sewer Extension					2,200,000	2,200,000			2,200,000	
Roads as Per Asset Management List	435,000	500,000	500,000	500,000	500,000	2,435,000		2,435,000		
Mail Box Notice Boards (12/year)	25,000	25,000	25,000	25,000	25,000	125,000		125,000		
	7,107,000	7,645,000	3,875,000	1,700,000	2,775,000	23,102,000	0	8,202,000	10,300,000	4,600,000
SOURCE OF FUNDS - ANNUAL	TOTAL									
OPERATING						0				
RESERVES	5,107,000	1,045,000	875,000	600,000	575,000	8,202,000				
DEBENTURE SALES		4,000,000	3,000,000	1,100,000	2,200,000	10,300,000				
OTHER	2,000,000	2,600,000				4,600,000				
TOTAL	7,107,000	7,645,000	3,875,000	1,700,000	2,775,000	23,102,000				
Departmental Use Only	 (Head of Council)  (Chief Administrative Officer)									