

**MUNICIPALITY OF KILLARNEY – TURTLE MOUNTAIN**  
**BY-LAW NO. 3 – 2021**

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**BEING A BY-LAW OF THE MUNICIPALITY OF KILLARNEY – TURTLE MOUNTAIN**  
**TO LEVY TAXES FOR 2021**  
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**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
  - (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 Municipality of Killarney - Turtle Mountain has made estimates of all sums required by the corporation for the year 2021 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 Killarney - Turtle Mountain according to the latest revised assessment roll is \$291,415,380.00 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 Killarney - Turtle Mountain in open Council assembled enacts as follows:

**ESTIMATES**

1. That the Financial Plan of Council of the Municipality of Killarney - Turtle Mountain of all sums required for the lawful purposes of the corporation for the year 2021 as set forth in Schedule "A" hereto attached and identified by the signature of the Mayor 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 2021 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  
Commercial and Other – 8.809 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, as shown on Schedule "A", viz;
- Turtle Mountain S.D. #44 – 11.350 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 2021 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 6.890 mills on the dollar be and is hereby levied for the year 2021 upon the assessed value of all the rateable property in the Municipality liable therefore, according to the 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 a Rural Area Rate of 0.690 mills on the dollar be and is hereby levied for the year 2021 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

- (c) A General Rate of 1.240 mills on the dollar to be levied against the whole rateable property of the Urban Ward in the Municipality of Killarney - Turtle Mountain to provide for the Water Treatment Plant Construction-Debenture Debt Charges (B/L 3-2014).
- (d) A General Rate of 0.350 mills on the dollar to be levied against the whole rateable property of the Urban Ward excluding the property owners at Oakden Drive of Killarney - Turtle Mountain to provide for the Water pipeline Debenture (B/L 3-2014a).
- (e) A General Rate of 0.250 mills on the dollar to be levied against the whole rateable property of the Municipality of Killarney – Turtle Mountain to provide for the New Fire Hall Debenture (B/L 2-2020).
- (f) A General Rate of 0.710 mills on the dollar to be levied against the whole rateable property of the Rural Ward in the Municipality of Killarney - Turtle Mountain to provide for the New Facility Debenture (B/L 6-2008).

- (g) A General Rate of 1.430 mills on the dollar to be levied against the whole rateable property of the Urban Ward in the Municipality of Killarney - Turtle Mountain to provide for the New Facility Debenture (B/L 7-2008).
- (h) A General Rate of 0.710 mills on the dollar to be levied against the whole rateable property of the Municipality of Killarney - Turtle Mountain to provide for the New Facility Debenture (B/L 8-2008).
- (i) A General Rate of 8.910 mills on the dollar to be levied against Roll No. 394500 in the Municipality of Killarney - Turtle Mountain to provide for the Young Street paving Debenture (B/L 1- 2012).
- (j) A per parcel rate as attached on Schedule "C" of By-Law 7 of 2017 on all properties listed in Schedule "B" of same by-law, to borrow money for the Paving, Curb and Gutter on Poplar Drive, as Local Improvement 1-2017.
- (k) A General Rate of 0.500 mills on the dollar to be levied against the whole rateable property of the Municipality of Killarney – Turtle Mountain to provide for the Oak Point Sewer and Water Expansion Debenture (B/L 12-2016).

#### **Reserve Funds**

- (l) A General Rate of 1.030 mills on the dollar to provide for the sum of \$300,000.00 being required to be levied in the year 2021 as set out in General Reserve By-Law No. 13-2008.
- (m) A General Rate of 0.290 mills on the dollar to provide for the sum of \$82,500 being required to be levied in the year 2021 as set out in Fire Protection Replacement Reserve By-Law No. 14-2008
- (n) A General Rate of 0.860 mills on the Dollar being required to be levied in the year 2021 to raise the sum of \$250,000.00 for the Equipment Reserve, By-Law No. 15-2008.
- (o) A General Rate of 1.330 mills on the Dollar being required to be levied in the year 2021 to raise the sum of \$385,850.00 for the Federal Gas Tax Fund Reserve, By-Law No. 17-2008.
- (p) A General Rate of 0.140 mills on the Dollar being required to be levied in the year 2021 to raise the sum of \$40,000 for Recreation Buildings Reserve, By-Law No. 18-2008.
- (q) A General Rate of 0.160 mills on the Dollar being required to be levied in the year 2021 to raise the sum of \$45,000.00 for the Bridge Replacement Reserve, By-Law No. 21-2008.
- (r) A General Rate of 0.020 mills on the Dollar being required to be levied in the year 2021 to raise the sum of \$3,000.00 for the Agricultural Grounds Building Replacement Reserve, By-Law No. 22-2008.

#### **Special Services Levies**

- (s) A rate of 5.650 mills on the dollar on all rateable property in the Local Urban District of Ninga to provide requirements to be raised under Section 120(1)(c) of "The Municipal Act";
- (t) A rate of \$134.00 on all residential, commercial and institutional property within the urban ward of the municipality, Special Service By-law No. 11-2016.

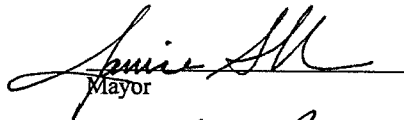
- (u) A rate of \$126.00 for 1 to 2 dwellings units, \$525.00 for 3 to 7 dwelling units, \$825.00 for 8 or more dwelling units and \$82.00 for commercial curbside garbage only, and \$800.00 for each commercial garbage dumpsters where applicable within the municipality, Special Service By-law No. 1-2021.

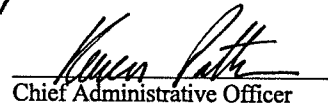
#### PAYMENT OF TAXES

4. That all taxes and rates imposed and levied in Municipality of Killarney - Turtle Mountain for the year 2021 shall be deemed to have been imposed and to be due and payable prior to 4:30 P.M. on the 30th day of September, A.D., 2021. The taxes shall be payable at par during the months of July, August and until 4:30 P.M. September 30th, 2021. Upon all taxes remaining unpaid after the 30th day of September, A.D., 2021, 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 Killarney - Turtle Mountain by the Council thereof, in open session assembled, this 21st day of April, A.D., 2021.

#### MUNICIPALITY OF KILLARNEY - TURTLE MOUNTAIN

  
Mayor

  
Chief Administrative Officer

Read a first time this 24th day of March, A.D., 2021.  
Read a second time this 21st day of April, A.D., 2021.  
Read a third time this 21st day of April, A.D., 2021.

# THE FINANCIAL PLAN

## Killarney/ Turtle Mountain

### 2021

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Revenue	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of <u>Killarney/ Turtle Mountain</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of <u>Ninga</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analyses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

# GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Killarney/ Turtle Mountain

2021

## REVENUE

	2020 Budget	2020 Actual	2021 Budget	Next Year Budget
Tax Levy - Page 8	7,847,054.76	7,847,060.46	8,149,431.77	8,190,440.00
Grants in Lieu of Taxes - Page 8	127,122.03	127,122.05	130,518.09	126,000.00
Community Revitalization (TIF)	14,716.82	14,716.82	14,396.79	15,000.00
Sub-total	7,988,893.61	7,988,899.33	8,294,346.65	8,331,440.00
Requisitions (deduct) - Page 8	3,572,083.00	3,572,083.00	3,584,028.00	3,550,000.00
Community Revitalization (TIF)	14,716.82	14,716.82	14,396.79	15,000.00
Net Municipal Taxes and Grants in Lieu of Taxes	4,402,093.79	4,402,099.51	4,695,921.86	4,766,440.00
Other Revenue - Pages 2	2,461,932.00	2,463,514.18	2,739,556.79	1,771,820.00
Transfers from Accumulated Surplus and Reserves - Page 2	759,721.63	111,664.51	1,303,547.78	0.00
Total Revenue	7,623,747.42	6,977,278.20	8,739,026.43	6,538,260.00

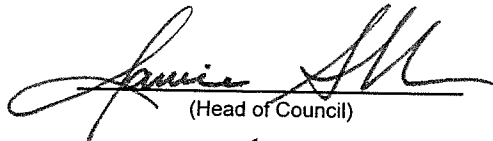
## EXPENDITURE

General Government Services	747,367.00	704,860.30	756,721.00	799,000.00
Protective Services	177,077.63	177,989.47	168,523.40	178,523.40
Transportation Services	858,500.00	897,845.77	911,500.00	899,000.00
Environmental Health Services	425,000.00	409,879.18	383,000.00	330,000.00
Public Health and Welfare Services	126,500.00	107,642.06	118,611.79	116,500.00
Environmental Development Services	67,000.00	45,764.74	69,000.00	69,000.00
Economic Development Services	236,765.04	230,314.93	239,580.86	238,000.00
Recreation and Cultural Services	1,149,195.00	910,416.54	1,010,395.00	1,063,195.00
Fiscal Services	3,158,530.84	2,379,705.52	3,955,361.64	2,156,616.60
Transfers - Deferred Surplus - Page 9	0.00	0.00	0.00	0.00
Transfers - Reserves - Page 5	657,537.00	657,537.00	1,106,350.00	678,425.00
Total Basic Expenditure	7,603,472.51	6,521,955.51	8,719,043.69	6,528,260.00
Allowance For Tax Assets - Page 8	20,274.91	20,274.91	19,982.74	10,000.00
Total Expenditure	7,623,747.42	6,542,230.42	8,739,026.43	6,538,260.00
Net Operating Surplus (Deficit)	0.00	435,047.78	0.00	0.00

Adopted by Resolution of Council

21-Apr-20

(Date)

  
(Head of Council)

  
(Chief Administrative Officer)

Departmental Use Only

# GENERAL OPERATING FUND BUDGETED REVENUE AND TRANSFERS

Killarney/ Turtle Mountain

2021

	2020 Budget	2020 Actual	2021 Budget	Next Year Budget
Other Revenue				
Taxes Added	60,000.00	85,662.50	70,000.00	70,000.00
Licenses - Animal	1,000.00	300.00	500.00	500.00
Licenses - Bicycle	0.00			
Licenses - Business	0.00			
Licenses - Other	6,000.00	6,780.00	6,000.00	6,000.00
Service to Seniors	40,000.00	50,820.20	42,111.79	40,000.00
Permits - Building	0.00			
Permits - Other	0.00			
	0.00			
Fines	3,000.00	5,408.18	3,000.00	3,000.00
Sales of Service - General Government	1,000.00	1,343.44	1,000.00	1,000.00
Sales of Service - Protective	5,000.00	16,158.33	5,000.00	5,000.00
Sales of Service - Transportation	80,000.00	80,526.99	80,000.00	80,000.00
Sales of Service - Environmental Health	115,000.00	140,410.73	115,000.00	115,000.00
Sales of Service - Public Health and Welfare	20,000.00	25,047.97	10,000.00	10,000.00
Sales of Service - Environmental Development	0.00			
Sales of Service - Economic Development	0.00			
Sales of Service - Recreation and Culture/Ag Grounds	475,195.00	262,062.88	246,395.00	475,195.00
Sales of Service - Other - Insurance Claim 530,410.34				
Sales of Service - Sundry (Tax Certificates)	3,000.00	4,860.00	4,000.00	4,000.00
Sales of Goods - Maps	1,000.00	833.35	1,000.00	1,000.00
Rentals	60,000.00	58,948.65	60,000.00	60,000.00
Trailer Park - Rentals	7,200.00	7,200.00	7,200.00	7,200.00
Trailer Park - Other - Tax	0.00			
Concessions and Franchises/Insurance Rebate	12,000.00	43,985.27	12,000.00	12,000.00
Returns from Investments	20,000.00	18,795.81	20,000.00	20,000.00
Tax and Redemption Penalties	42,000.00	45,532.57	42,000.00	42,000.00
Donations to new fire hall	0.00			
Video Lottery Terminal Transfers	0.00	0.00		
Provincial Municipal Tax Sharing (Pop 3429)	453,000.00	453,970.55	453,000.00	453,000.00
Conditional Transfers (Page 9)	0.00			
- Federal Government	188,537.00	389,830.44	421,850.00	192,925.00
- Provincial Government	171,000.00	82,802.01	489,000.00	171,000.00
- Local Government	0.00			
Donations to Shamrock for BSC grant / Final Committed Donations for fire	95,000.00	93,725.00	47,500.00	0.00
Other Income - Miscellaneous	603,000.00	588,509.31	603,000.00	3,000.00
Other Income - Goods & Services Rebate	0.00			
Other Income - Education/Gas Line Revenue Sharing (1997-2016)	0.00	0.00	0.00	
Total Other Revenue - Page 1	2,461,932.00	2,463,514.18	2,739,556.79	1,771,820.00
Transfers from Accumulated Surplus	-456,620.22	-456,620.22	435,047.78	0.00
Transfers from Reserves - Page 13	1,216,341.85	568,284.73	868,500.00	
Total Transfers - Page 1	759,721.63	111,664.51	1,303,547.78	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	3,221,653.63	2,575,178.69	4,043,104.57	1,771,820.00

# BUDGETED EXPENDITURE

## Killarney/ Turtle Mountain

2021

		2020 Budget	2020 Actual	2021 Budget	Next Year Budget
<b>GENERAL GOVERNMENT SERVICES</b>					
1100	Legislative	170,000.00	148,645.75	160,000.00	170,000.00
1212	General Administrative - Clerk and Staff	330,000.00	331,577.43	344,000.00	355,000.00
1215	Office	90,000.00	95,167.63	90,000.00	95,000.00
1216	Legal	10,000.00	3,526.88	10,000.00	10,000.00
1217	Audit	18,000.00	17,655.00	18,000.00	18,500.00
1218	Assessment	71,367.00	71,367.00	66,221.00	70,000.00
1240	Taxation	22,000.00	21,379.80	23,000.00	23,000.00
1300	Other General Government				
1310	Elections	500.00	0.00	12,000.00	13,000.00
1320	Conventions	20,000.00	1,429.74	10,000.00	20,000.00
1330	Damage Claims and Liability Insurance	24,000.00	28,237.62	32,000.00	33,000.00
1340	Intergovernmental Relations/Memberships	10,000.00	10,531.78	10,000.00	10,000.00
1350	Grants	23,000.00	19,391.21	23,000.00	23,000.00
1360	Other General Government-Sundry Workers Comp	8,500.00	5,950.46	8,500.00	8,500.00
<b>SUB-TOTAL GENERAL GOVT. SERVICES</b>		<b>797,367.00</b>	<b>754,860.30</b>	<b>806,721.00</b>	<b>849,000.00</b>
1991	Recoveries (deductions) - Utility	-50,000.00	-50,000.00	-50,000.00	-50,000.00
1992	Recoveries (deductions) - Capital				
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>		<b>747,367.00</b>	<b>704,860.30</b>	<b>756,721.00</b>	<b>799,000.00</b>
<b>PROTECTIVE SERVICES</b>					
2100	Police				
2400	Fire	125,000.00	129,504.35	115,000.00	125,000.00
2510	Emergency Measures - E.M.O.	10,000.00	6,393.71	10,000.00	10,000.00
2520	Emergency Measures - E 9-1-1 3429 pop x 4.60	15,327.63	15,327.63	15,773.40	15,773.40
2540	Emergency Measures - Ambulance Services				
2550	Other - Hydrant Rentals 125 x \$150.00	18,750.00	18,750.00	18,750.00	18,750.00
2621	Other Protection - Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Fire Inspection	2,000.00	1,946.36	3,000.00	3,000.00
2630	License Inspection				
2640	Animal and Pest Control	6,000.00	6,067.42	6,000.00	6,000.00
2650	Other				
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>		<b>177,077.63</b>	<b>177,989.47</b>	<b>168,523.40</b>	<b>178,523.40</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport - Administration					
3110	Road Commissioners' Fees and Mileage	0.00			
3200	Engineering	0.00			
Roads and Streets - Unallocated Costs					
3301	- Equipment Operators' Wages and Benefits	340,000.00	274,787.84	340,000.00	345,000.00
3302	- Equipment Fuel	110,000.00	68,847.40	110,000.00	110,000.00
3303	- Equipment Repairs and Maintenance	145,000.00	133,798.34	145,000.00	145,000.00
3304	- Equipment Insurance and Registration	24,000.00	28,598.97	32,000.00	33,000.00
3305	- Workshop and Yard Operations	80,000.00	98,735.64	80,000.00	87,500.00
	Less: Recoveries	-1,180,000.00	-846,098.90	-1,180,000.00	-1,180,000.00
Road Maintenance					
3311	- Labor	620,000.00	652,223.75	650,000.00	625,000.00
3312	- Materials				
3313	- Equip Rentals				
<b>Transportation Services Sub-Total Forward to Page 4</b>		<b>139,000.00</b>	<b>410,893.04</b>	<b>177,000.00</b>	<b>165,500.00</b>



# BUDGETED EXPENDITURE

## Killarney/ Turtle Mountain

2021

		2020 Budget	2020 Actual	2021 Budget	Next Year Budget
Transportation Services Sub-Total Forward (Page 3)		139,000.00	410,893.04	177,000.00	165,500.00
Road Re-Construction					
3321	- Equipment				
3322	- Materials				
3330	Sidewalks and Boulevards	55,000.00	68,671.04	65,000.00	70,000.00
3340	Ditches and Road Drainage				
3350	Storm Sewers	50,000.00	39,549.08	40,000.00	40,000.00
3360	Street Cleaning	25,000.00	18,961.00	25,000.00	25,000.00
3371	Snow and Ice Removal - Equipment	250,000.00	63,361.18	250,000.00	250,000.00
3372	- Materials				
3373	- Rentals				
3400	Bridges & Culverts	50,000.00	42,977.36	65,000.00	65,000.00
3500	Street Lighting	7,500.00	6,631.97	7,500.00	7,500.00
3600	Traffic Services - Town Highway Signs	12,000.00	2,999.21	12,000.00	6,000.00
3700	Parking				
3900	Other - Gravel	255,000.00	232,374.88	255,000.00	255,000.00
	Other - Handi Van	15,000.00	11,427.01	15,000.00	15,000.00
	Other				
TOTAL TRANSPORTATION SERVICES (Page 1)		858,500.00	897,845.77	911,500.00	899,000.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Nuisance Grounds	345,000.00	335,702.51	300,000.00	250,000.00
4480	Other Environ. Health	10,000.00	3,810.55	13,000.00	10,000.00
4490	Recycling	70,000.00	70,366.12	70,000.00	70,000.00
TOTAL ENVIRONMENTAL HEALTH SERVICES (Page 1)		425,000.00	409,879.18	383,000.00	330,000.00
PUBLIC HEALTH AND WELFARE SERVICES					
5110	Public Health - Health Unit				
5160	- Cemeteries	70,000.00	44,391.02	60,000.00	60,000.00
5186	- Other				
5220	Medical Care - Service to Seniors	53,000.00	59,874.58	55,111.79	53,000.00
5250	- Age Friendly				
	- Other Contingency Fund				
5370	Hospital Care - Hospital Deficit				
	- Other	0.00			
5410	Social Welfare - Administration				
5420	- Social Welfare Assistance	3,500.00	3,376.46	3,500.00	3,500.00
5430	- Social Welfare Services				
	- Other				
TOTAL PUBLIC HEALTH & WELFARE SERVICES (Page 1)		126,500.00	107,642.06	118,611.79	116,500.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	18,000.00	18,000.00	20,000.00	20,000.00
Community Development					
6220	General Land Assembly	10,000.00	0.00	10,000.00	10,000.00
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	35,000.00	25,446.74	35,000.00	35,000.00
6241	Urban Area Weed Control	4,000.00	2,318.00	4,000.00	4,000.00
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES (Page 1)		67,000.00	45,764.74	69,000.00	69,000.00

# BUDGETED EXPENDITURE

## Killarney/ Turtle Mountain

2021

		2020 Budget	2020 Actual	2021 Budget	Next Year Budget
<b>ECONOMIC DEVELOPMENT SERVICES</b>					
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests	3,000.00		3,000.00	3,000.00
7122	Protective Inspections				
7123	Rural Area Weed Control	80,000.00	78,629.00	80,000.00	80,000.00
7124	Drainage of Land				
7125	Veterinary Services	14,791.04	14,791.04	15,086.86	15,500.00
7130	Water Resources and Conservation	19,474.00	19,474.00	19,494.00	20,000.00
7200	Regional Development				
7300	Industrial Development	117,000.00	117,000.00	117,000.00	117,000.00
7400	Lakeview Home				
7410	Public Receptions & St. Patrick's Day	2,500.00	420.89	5,000.00	2,500.00
7420	Other				
<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO</b>		<b>236,765.04</b>	<b>230,314.93</b>	<b>239,580.86</b>	<b>238,000.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
8110	Recreation Commission and Administration	346,695.00	233,429.33	207,770.00	346,695.00
8120	Community Centers and Halls				
8130	Swimming pool and beaches (aeration)	15,000.00	4,582.62	5,000.00	5,000.00
8140	Skating Rinks and Arenas	408,000.00	371,296.03	398,125.00	408,000.00
8150	Parks and Playgrounds/Erin Park	130,000.00	116,390.40	115,000.00	80,000.00
8180	Other Recreational Facilities/Kilman Block	0.00			
8190	Ag Grounds & Washrooms	60,000.00	43,274.91	60,000.00	60,000.00
	Kerry Park	6,000.00	5,429.93	6,000.00	6,000.00
8240	Museums	8,500.00	14,418.34	8,500.00	8,500.00
8250	Libraries	109,000.00	116,594.98	112,000.00	112,000.00
8280	Other - Campground rental grants	66,000.00	5,000.00	98,000.00	37,000.00
<b>TOTAL RECREATION &amp; CULTURAL SERVICES - TO</b>		<b>1,149,195.00</b>	<b>910,416.54</b>	<b>1,010,395.00</b>	<b>1,063,195.00</b>
<b>FISCAL SERVICES</b>					
9111	L.U.D. of Ninga (Page 7)	8,598.13	8,598.13	9,721.81	9,571.81
9320	Transfer to Capital - Page 13	1,548,841.85	761,396.59	2,320,000.00	500,000.00
9330	Transfer to Utility - Page 6	338,971.24	338,971.24	338,971.24	338,971.24
9410	Debenture Debt Charges - Page 11	608,073.58	608,073.58	608,073.55	608,073.55
9420	Other Long-term debt charges - Page 11				
9430	Tax discount and short-term loan interest				
9440	Building & Capital Expenditures				
	Special Service Levies	654,046.04	662,665.98	678,595.04	700,000.00
<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>		<b>3,158,530.84</b>	<b>2,379,705.52</b>	<b>3,955,361.64</b>	<b>2,156,616.60</b>
<b>TRANSFERS</b>					
9900	General Reserve	100,000.00	100,000.00	300,000.00	100,000.00
9910	- Federal Fuel Tax Reserve	184,537.00	184,537.00	385,850.00	192,925.00
9911	- Equipment Replacement	245,000.00	245,000.00	250,000.00	255,000.00
9912	- Fire Reserves	40,000.00	40,000.00	82,500.00	42,500.00
9913	- Other - Arena	40,000.00	40,000.00	40,000.00	40,000.00
	- Other - Bridge	45,000.00	45,000.00	45,000.00	45,000.00
	- Other - Ag Grounds	3,000.00	3,000.00	3,000.00	3,000.00
	- Other - Misc				
<b>TOTAL TRANSFERS - TO PAGE 1</b>		<b>657,537.00</b>	<b>657,537.00</b>	<b>1,106,350.00</b>	<b>678,425.00</b>

# UTILITY OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Killarney/ Turtle Mountain

2021

REVENUE		2020 Budgeted	2020 Actual	2021 Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES - Residential	436,000.00	452,485.25	475,000.00	480,000.00
	- Commercial & Bulk	80,500.00	79,423.80	88,000.00	90,000.00
	- Federal & Provincial	16,000.00	17,034.07	18,000.00	20,000.00
	- Municipal & Schools	15,000.00	15,118.31	16,350.00	17,000.00
310	SEWER SERVICE CHARGES - Residential	136,000.00	143,941.04	152,500.00	153,000.00
	- Commercial	31,000.00	33,347.25	35,000.00	36,000.00
	- Federal & Provincial	15,000.00	16,086.42	17,050.00	18,000.00
320	Discounts, Refunds and Cancellations	-1,000.00			
	Net Consumer Revenue - Sub Total	728,500.00	757,436.14	801,900.00	814,000.00
330	Penalties	4,000.00	3,158.84	4,000.00	4,000.00
340	Hydrant Rentals	18,750.00	18,750.00	18,750.00	18,750.00
350	Installation Service				
360	Transfer from Surplus Fund	14,226.48		180,734.00	170,250.00
370	Provincial Grants/ Gas Tax	700,000.00		765,000.00	
380	Other Revenue	270,000.00	185,331.73		10,000.00
390	Transfer from Revenue Fund - Page 5	338,971.24	338,971.24	338,971.24	338,971.24
396	Transfer from Reserves - Page 13	375,000.00	75,000.00	610,000.00	375,000.00
	TOTAL REVENUE	2,449,447.72	1,378,647.95	2,719,355.24	1,730,971.24
EXPENDITURE					
410	WATER SUPPLY				
411	Administration	62,750.00	56,766.81	66,878.00	75,000.00
412	Customer Billings and Collections	4,000.00	3,742.57	4,000.00	4,000.00
413	Purification and Treatment	273,000.00	271,813.81	262,545.00	262,000.00
414	Water Purchases				
415	Service of Supply	1,800.00	288.72		
416	Transmissions and Distribution	148,000.00	134,739.06	157,725.00	160,000.00
417	Other WTP (NatGas,Float,Roof)		0.00		
418	Connections - Net Loss				
	TOTAL	489,550.00	467,350.97	491,148.00	501,000.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	37,500.00	35,324.34	37,345.00	38,000.00
422	Sewage Collection System	10,000.00	9,193.29	10,000.00	10,000.00
423	Sewage Lift Station	18,426.48	26,741.51	26,487.00	27,000.00
424	Sewage Treatment and Disposal	10,000.00	5,474.78	10,404.00	11,000.00
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	75,926.48	76,733.92	84,236.00	86,000.00
430	TRANSFER TO CAPITAL from Page 13	1,420,000.00	345,533.71	1,300,000.00	300,000.00
440	TRANSFERS TO RESERVES				
441	Utility Reserve - B/L 22-82	50,000.00	50,000.00	430,000.00	430,000.00
450	DEBENTURE DEBT CHARGES from Page 12	413,971.24	413,971.24	413,971.24	413,971.24
460	OTHER LONG-TERM DEBT CHARGES from Page 12	0.00	0.00	0.00	0.00
470	TRANSFERS				
471	Deferred Surplus - Deficit, 19____ (Page 9)				
472	Deferred Surplus - By-Law Obligation	0.00	0.00	0.00	
473	Transfer to General Reserve - Utility	0.00	0.00	0.00	
	TOTAL	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURE	2,449,447.72	1,353,589.84	2,719,355.24	1,730,971.24
	NET OPERATING SURPLUS (DEFICIT)	0.00	25,058.11	0.00	0.00

# BUDGETED REVENUE AND EXPENDITURE

R.M. OF TURTLE MOUNTAIN      L.U.D. OF NINGA

2021

## EXPENDITURE

### General Government Services

Legislative Indemnities  
Membership/ Advertise

### Total General Government Services

### Transportation Services

Roads and Streets  
Sidewalks and Boulevards  
Ditches and Road Drainage  
Cemetery Mowing  
Snow & Ice Removal  
Street Lighting  
Other GST

### Total Transportation Services

### Environmental Health Services

Garbage Collection  
Exterminator

### Total Environmental Health Services

### Environmental Development Services

Weed Control  
Tree Planting

### Total Environmental Development Services

### Recreation & Cultural Services

Public Parks  
Other - Beautification

### Total Recreation & Cultural Services

### Transfers

Deferred Surplus  
Capital Fund  
Reserves

### Total Transfers

### Total Operating Expenditure

## REVENUE

### Unexpended Prior Years' Levy

### L.U.D. Revenues - Transfer from Reserve

### Other - Adjusting Entry re Mowing/Gravel Hauling

### Amount required from Municipality - Page 5

### Municipal Revenues Allocated to L.U.D.

2019 Levy

Tax Levy (Last Year Actual)

### Total Operating Revenue

### Expenditure Under (Over) Revenue

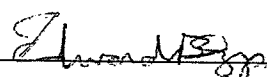
### Net Requirement-to be raised by Taxation

### Assessment (Taxable and Grants)

### Mill Rate

L.U.D.

MUNICIPALITY

 Chairman

 Mayor  
 Chief Administrative Officer

# CALCULATION OF TAX LEVIES

2021

Killarney/ Turtle Mountain

## Requisition Taxes:

Assessments			
Taxable	Otherwise Exempt	Grants	Total
			0
Foundation - Farm/Residential			
Foundation - Other	35,711,610	2,512,220	38,223,830
Special - Turtle Mtn #44	281,759,180	289,300	3,995,730
Community Revitalization (TIF)	1,268,440		1,268,440
Total Requisition			

## Debenture Debt Charges:

WTP 1-2010	100,892,030	21,301,470	1,775,400	123,968,900
WTP 1-2010a, Oakden	97,765,630	21,301,470	1,775,400	120,842,500
Fire Hall #2-2020	287,419,650		3,995,730	291,415,380
New Facility RM 3-05	185,826,750	2,206,870	1,497,010	189,530,630
New Facility Town 3-05	100,892,030	21,301,470	1,775,400	123,968,900
New Facility 5-2007	286,803,960	23,490,850	3,272,410	313,567,220
Young Street 1-2012	88,700			88,700
Poplar Drive 7-2017	1,069,890			1,069,890
Oak Point # 12-2016	287,419,650		3,995,730	291,415,380

## Special Services Levies

L.U.D. of Ninga	1,721,760		50	1,721,810
S.S. 1-2017, B/L 5-2017				0
S.S. 1-2021, B/L 1-2021				0
S.S. 2-2016, B/L 11-2016				0
Deferred Surplus				0

## Reserve Funds

General - B/L 13-08	287,419,650		3,995,730	291,415,380
Fire - B/L 14-08	287,419,650		3,995,730	291,415,380
Equipment - B/L 15-08	287,419,650		3,995,730	291,415,380
Federal Fuel Tax Rural B/L 17-08	287,419,650		3,995,730	291,415,380
Arena - B/L 18-08	287,419,650		3,995,730	291,415,380
Bridge - B/L 21-08	287,419,650		3,995,730	291,415,380
Ag Grounds B/L 22-08	287,419,650		3,995,730	291,415,380

## General Municipal:

Urban Area	0		0	0
Rural Area	285,697,890		3,995,680	289,693,570
At Large	287,419,650		3,995,730	291,415,380
Business Fees				
Other Revenue/Transfers				
Total Municipal				

## Expenditures

Basic	Allowance Tax Assets	Total
0.00		0.00
336,704.00	9.71	336,713.71
3,247,324.00	-722.21	3,246,601.79
14,396.79		14,396.79
3,584,028.00	-712.50	3,583,315.50

Page 1

152,640.55	1,080.89	153,721.44	1.240
42,041.05	253.83	42,294.88	0.350
71,691.00	1,162.85	72,853.85	0.250
132,924.12	1,642.63	134,566.75	0.710
177,232.20	43.34	177,275.54	1.430
221,540.28	1,092.46	222,632.74	0.710
789.95	0.37	790.32	8.910
3,896.00		3,896.00	Pcl
144,289.64	1,418.06	145,707.70	0.500

0.000  
8.809  
11.350  
11.350

## Revenues

Tax Levy	Grants in Lieu	Other Revenue	Total
0.00	0.00		0.00
314,583.57	22,130.14		336,713.71
3,197,966.69	45,351.54	3,283.56	3,246,601.79
14,396.79			14,396.79
3,512,550.26	67,481.68	3,283.56	3,583,315.50

151,519.94	2,201.50		153,721.44
41,673.49	621.39		42,294.88
71,854.91	998.94		72,853.85
133,503.87	1,062.88		134,566.75
174,736.71	2,538.83		177,275.54
220,309.32	2,323.42		222,632.74
790.32	0.00		790.32
3,896.00			3,896.00
143,709.83	1,997.87		145,707.70

Totals

12,303,071.69	19,982.74	12,323,054.43
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Page 1

8,149,431.77	130,518.09	4,043,104.57	12,323,054.43
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Page 1

Page 1,9

Page 2

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# SUNDRY REVENUE AND EXPENDITURE ANALYSES

Killarney/ Turtle Mountain

2021

## Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
<b>URBAN</b>						
CENTRA GAS (no local Improvement)			32.320	0.00		0.00
ATTORNEY GENERAL L.C.C.		64,940	36.049	2,341.02	216.00	2,557.02
MB CONSERVATION		11,770	36.049	424.30	268.00	692.30
MB HIGHWAYS & TRANSP		349,510	36.049	12,599.49	216.00	12,815.49
HOUSING	684,780		27.240	18,653.41	3,433.00	22,086.41
HYDRO		353,350	36.049	12,737.91	875.00	13,612.91
CANADA POST	15,620		27.240	425.49	260.00	685.49
CANADA POST		189,150	36.049	6,818.67	216.00	7,034.67
RCMP		106,280	36.049	3,831.29	216.00	4,047.29
<b>RURAL</b>						
CENTRA GAS (no local Improvement)		723,320	32.319	23,376.98		23,376.98
CENTRA GAS		501,700	33.739	16,926.86		16,926.86
MB AG Crown Lands			0.000	0.00		0.00
MB CON. Wildlife Mangement	13,650		24.930	340.29		340.29
MB CONSERVATION	360		24.930	8.97		8.97
MB CONSERVATION		80,480	33.739	2,715.31		2,715.31
HYDRO		12,030	33.739	405.88		405.88
MB HIGHWAYS & TRANSP	4,600		24.930	114.68		114.68
MB HIGHWAYS & TRANSP		71,000	33.739	2,395.47		2,395.47
MB HABITAT HERITAGE	764,500		24.930	19,058.99		19,058.99
CANADIAN CUSTOMS		48,690	33.739	1,642.75		1,642.75
1,483,510		2,512,220				
Total - Pages 1, 8						130,517.76

## Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
MANITOBA	DUTCH ELM DISEASE CONTROL	4,000.00
MANITOBA - Building Sustainable Communities Program	Shamrock Capital Projects	233,500.00
MANITOBA - EDUCATION AND TRAINING	STUDENT EMPLOYMENT	5,000.00
MANITOBA - RURAL DEVELOPMENT	HANDICAPPED TRANSPORT	15,000.00
MANITOBA - CULTURE HERTIAGE & TOURISM	Recreation Grant	10,500.00
MRIP - Road Program		61,500.00
MB Trails Grant	Trails grant	25,000.00
Fire Protection Grant	Brush truck	145,000.00
	SUBTOTAL	499,500.00

Total - Page 2

499,500.00

## Part 3 - Transfers to Deferred Surplus - General Operating Fund

Purpose	Year	Term	Authority	Amount
Urban Surplus				0.00
Rural Surplus				0.00
At Large Surplus				0.00

Total - Page 1

0.00

## Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 6

0.00

**Killarney/ Turtle Mountain  
2021**

Account No.	Account Name	Amount of Expenditure as shown on pages 3,4,5	Urban Area Expenditure	Rural Area Expenditure	At Large Expenditure
	General Government Services	756,721.00			756,721.00
	Protective Services	168,523.40			168,523.40
	Transportation Services	911,500.00		0.00	911,500.00
	Environmental Health Service	383,000.00		0.00	383,000.00
	Public Health and Welfare Services	118,611.79		0.00	118,611.79
	Environmental Development Services	69,000.00		0.00	69,000.00
	Economic Development Services	239,580.86		83,000.00	156,580.86
	Recreation and Cultural Services	1,010,395.00		115,000.00	895,395.00
	Fiscal Services	2,320,000.00	0.00	0.00	2,320,000.00
	<b>Sub Totals</b>	<b>5,977,332.05</b>	<b>0.00</b>	<b>198,000.00</b>	<b>5,779,332.05</b>
	L.U.D. of Ninga	9,721.81			
	Debentures	947,044.79			
	Reserves	1,106,350.00			
	Special Service Levy	3,906.00			
	Special Service Levy	208,353.00			
	Special Service Levy	466,336.04			
		<b>2,741,711.64</b>			
<b>Total to Part 2</b>		<b>8,719,043.69</b>			

	Non Controllable Expenditures	General Municipal/Controllable Expenditures			Totals
		Urban	Rural	At Large	
Total Basic Expenditures	2,741,711.64	0.00	198,000.00	5,779,332.05	8,719,043.69
Less: Business Taxes Allocated					
Other Revenues Allocated				3,773,814.97	3,773,814.97
Fees Allocated					
Budgeted Deficit Allocated					
Other Allocations - Gas Pipeline					
Sub Totals					
Less: Net Non-controllable Expenditures					
General Municipal Requirements	2,741,711.64	0.00	198,000.00	2,005,517.08	4,945,228.72
		Page 8	Page 8	Page 8	

**Killarney/ Turtle Mountain  
2021**

[illegible][illegible]



**Killarney/ Turtle Mountain  
2021**

[illegible][illegible]

**Killarney/ Turtle Mountain  
2021**

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserve Funds	Borne by Borrowing
Grader	350,000.00			350,000.00	
Sweeper & Chipper overhaul	25,000.00			25,000.00	
Miscellaneous attachments	15,000.00			15,000.00	
94W Mile road ( 3 mile road)	200,000.00	100,000.00		100,000.00	
Tile drainage 19N by Kroekers	50,000.00	50,000.00			
Broadway Paving	75,000.00			75,000.00	
Paving Projects:					
Hamilton St East (Mountain&Broadway & Hossack & Overlays & Patching	78,000.00	78,000.00			
	35,000.00	35,000.00			
Office Renos	800,000.00	200,000.00			600,000.00
Brush truck	145,000.00	145,000.00			
Water tanker	80,000.00			80,000.00	
Shamrock Building Sustainable Grant	467000.00	243500.00		223500.00	
- Shamrock Alternate heat/cooling source					
- Shamrock Brine installation & condenser cleaning					
- Shamrock Centre Genset & Pumps					
2nd Phase of Broadway Backlanes Sewer & Water	1,000,000.00		765,000.00	235,000.00	
Water & Sewer projects:	300,000.00			300,000.00	
600 Block Broadway Water & Sewer Renewal \$125000					
300 Block Finlay sewer renewal \$75000					
Highway Loop \$35000					
Larger line to Funeral Home \$20000					
Genset at Lift Station #2 \$35000					
Along Highway - Finlay St to Moore's Bldg \$10000					
<b>TOTAL</b>	<b>2,320,000.00</b>	<b>851,500.00</b>	<b>765,000.00</b>	<b>1,403,500.00</b>	<b>600,000.00</b>

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Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	
General Reserve B/L 13-2011					939,042.78
Fire Equipment B/L 14-2011	80,000.00				367,278.31
Equipment Reserve B/L 15-2011	390,000.00				317,038.85
Fuel Tax Reserve B/L 17-2011	175,000.00		75,000.00		852,300.78
Arena Reserve B/L 18-2011	223,500.00				280,782.50
Utility Reserve B/L 19-2011			535,000.00		480,626.38
Handivan Fund B/L 20-2011					42,588.27
Bridge Reserve B/L 21-2011					213,505.70
Ag Building Reserve B/L 22-2011					26,180.11
Cemetery Reserve					61,872.60
Museum					5,487.18
	868,500.00	0.00	610,000.00	0.00	3,586,703.46

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	TEMPORARY FINANCING			REPAYMENT	
PROPOSAL	Bank Loan	Revenue Loan	Reserve Loan	Amount	Term
Borrowing By-Law Office renovation	600,000.00			127,000.00	5
<b>TOTAL - Part 1</b>				<b>127,000.00</b>	

TOTAL - P

*Louis S. M.*  
(Head of Council)

  
(Chief Administrative Officer)

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## FIVE YEAR CAPITAL EXPENDITURE PROGRAM

### Killarney/ Turtle Mountain

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2022	2023	2024	2025	2026	Total	Operating	Reserves	Debenture Sales	Other
Graders			320,000			320,000		320,000		
Front Mount Mowers		21,000			30,000	51,000		51,000		
Utility Tractor TC-45						0		0		
Roadside JD- tractor				110,000		110,000		110,000		
Ice Conditioner		140,000				140,000		140,000		
Roadside Mower	12,000		12,000		12,000	36,000		36,000		
1 Ton Truck						0		0		
1/2 ton trucks	40,000			40,000		80,000		80,000		
Attachments and Misc.	15,000	15,000	15,000	15,000	15,000	75,000		75,000		
Forklift						0		0		
Dump Truck						0		0		
Loader				160,000		160,000		160,000		
Cat Loader Landfill						0		0		
Street Sweeper						0		0		
Garbage Truck						0		0		
D6 Crawler						0		0		
3 Ton Truck				100,000		100,000		100,000		
5 Ton Truck					150,000	150,000		150,000		
SOURCE OF FUNDS - ANNUAL	67,000	176,000	347,000	425,000	207,000	1,222,000	0	1,222,000	0	0
OPERATING	2022	2023	2024	2025	2026	TOTAL				
RESERVES						0				
DEBENTURE SALES	67,000	176,000	347,000	425,000	207,000	1,222,000				
OTHER						0				
	67,000	176,000	347,000	425,000	207,000	1,222,000				

Departmental Use Only

Adopted by Resolution of Council

4/21/21

(Head of Council)

(Chief Administrative Officer)