

**TOWN OF STONEWALL
BY-LAW NO. 02-20**

A by-law of the Town of Stonewall to set the rates of tax sufficient to raise the revenues by property tax required by the Town for the year **2020** pursuant to the Financial Plan.

WHEREAS Section 304 of The Municipal Act requires a municipality to, on or before the 15th day of May of each year, by by-law;

- (a) set a rate or rates of tax sufficient to raise
 - (i) the revenue to be raised by property taxes as set out in the operating budget, and
 - (ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;
- (b) impose taxes
 - (i) in accordance with the tax rate or rates 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 services, in accordance with the local improvement or special services by-law; and
- (c) set a due date for payment of taxes.

AND WHEREAS Section 346 (2) 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 Town of Stonewall has adopted a Financial Plan for the Town for the year **2020** pursuant to Section 162 (1) of The Municipal Act;

AND WHEREAS the portioned value of the assessable property within the Town of Stonewall, according to the last revised assessment roll is **\$292,921,120**;

NOW THEREFORE, BE IT HEREBY ENACTED AS A BY-LAW OF THE TOWN OF STONEWALL AS FOLLOWS:

RATES:

1. THAT the **2020** Financial Plan of the Town of Stonewall setting out the estimated revenue and expenditures of the Town for the year **2020** be attached hereto and hereinafter is referred to as Schedule "A".
2. THAT the following respective rates of so much on the dollar be and are hereby set for the year **2020** upon the portioned value of the assessable property in the Town respectively liable therefor, according to the last revised general and personal property assessment rolls therefor, to raise the revenues required for the requisition purposes of the Town which said rates, portioned values and revenues are set out in said Schedule A namely:
 - (a) Education Support levy under the provisions of "The Public Schools Act", which Support Levy is as follows:

A rate of **8.828** mills on the dollar as against all other property in order to provide for the payment to the Public Schools Finance Board for the year **2020** and for an allowance for tax reserve as set out in Page 8 in Schedule "A" attached hereto.

- (b) A rate of **13.016** mills on the dollar on the assessable property in the Town of Stonewall to raise the revenues required by the Interlake School Division No. 21 as provided for in "The Public Schools Act" to provide for the payment to the Interlake School Division for the year **2020** and for an allowance for tax reserve as set out on Page 8 in Schedule "A" attached hereto.
- (c) A rate of **1.355** mills on the dollar on the rateable property in the Town of Stonewall to provide revenues required for the year **2020** for transfers to specific reserves as set out on Page 5 of Schedule "A" attached hereto and for an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.
- (d) A rate of **.352** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2020** to pay:
 - (i) The Debenture Issue Series "A" issued under the provisions of By-law No. **9/05** as amended by By-law No. **4/07** of the said Town;
 - (ii) The Debenture Issue Series "A" issued under the provisions of By-law No. **2/10** of the said Town, as amended by By-law No. **3/11** of the said Town;

for the construction and installation of sewage treatment and disposal works, a water supply and distribution station and a sewer and water system as set out on Page 5 of Schedule "A" attached hereto, and for an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.
- (e) A rate of **.284** mills on the dollar on the rateable property chargeable therewith in Local Improvement District No. 4 in the Town of Stonewall to provide for the revenue required for the year **2020** to pay the pending Debenture Issue under the provisions of By-law No. **26/10**, as amended by By-law No. **2/13**, for the rehabilitation and associated works to the west wastewater sewer lift station.
- (f) A rate of **.248** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2020** to pay the pending Debenture Issue under the provisions of By-law No. **4-15**, as may be amended, for the capital cost of the construction, equipping, furnishing, exhibit space and landscaping of the new Quarry Park Heritage Arts Centre.
- (g) A rate of **\$150.05** per Residential Unit for properties consisting of one (1) to eighty (80) dwellings, as defined in the Town of Stonewall Special Service Plan By-law No. **03-19**, to provide for the amount required in the year **2020** to pay the net cost of the Town of Stonewall Waste Management Program.
- (h) A rate of **\$90.03** per Residential Unit for properties consisting of more than eighty (80) dwellings, as defined in the Town of Stonewall Special Service Plan By-law No. **03-19**, to provide for the amount required in the year **2020** to pay the net cost of the Town of Stonewall Waste Management Program.
- (i) A rate of **\$68.13** per parcel, as defined in the Town of Stonewall Local Improvement Plan By-law No. **08-17**, to provide for the amount required in the year **2020** to pay the debenture issued for the expansion and upgrade of the Town of Stonewall Lagoon.

CONTROLLABLE PURPOSES:

- 3. THAT a rate of **8.200** mills on the dollar be and same is hereby levied for the year **2020** upon the portioned value of all assessable property in the Town of Stonewall liable therefor according to the last revised general and personal assessment rolls thereof, to provide for the revenue required for the general controllable purposes of the said Town of Stonewall, namely:

General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Service, Environmental Development Services, Economic Development Services and Recreational and Cultural Services, as shown on Page 3, 4 and 5 of Schedule "A" attached hereto and Contribution to Capital as set out on Page 5 of Schedule "A" attached hereto and an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.

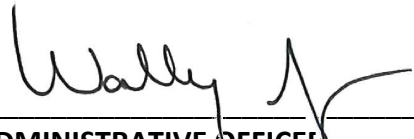
PAYMENT OF TAXES

4. THAT all taxes and rates imposed and levied in the year **2020** in the Town of Stonewall shall be deemed to have been imposed on the first day of January, A.D., **2020** and to be due and payable on the **thirty-first day of October, A.D., 2020**.
5. THAT all taxes and rates imposed and levied in the corporation of the said Town of Stonewall for the year **2020** shall, if paid on or before the **thirty-first day of October, A.D. 2020**, be payable at par.
6. THAT upon all taxes and rates imposed and levied in the corporation of the Town of Stonewall for the year **2020** remaining unpaid after the 31st day of October, A.D. 2020, being the date when the same are due and payable, there shall be added on the first day of every month thereafter, commencing on the **first day of November, A.D. 2020** as a penalty an additional sum amounting to one and one quarter (1 1/4%) per centum per month of such taxes and rates compounded as set forth in "The Municipal Act" until paid or until the Town of Stonewall sells the land liable therefor at Tax Sale.
7. THAT all Tax Instalment Prepayment Plan (TIPP) accounts are calculated on twelve (12) equal payments and are not subject to tax penalty provided all payments are received by December of each year.

DONE AND PASSED in Council assembled in the Town Hall, at the Town of Stonewall, in the Province of Manitoba, this 17th day of June, A.D., **2020**.



MAYOR



CHIEF ADMINISTRATIVE OFFICER

Read a first time this 27th day of May, A.D., **2020**.

Read a second time this 17th day of June, A.D., **2020**.

Read a third time this 17th day of June, A.D., **2020**.

THE FINANCIAL PLAN

TOWN OF STONEWALL

For the Year 2020

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of <u>Stonewall</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input 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**

TOWN OF STONEWALL


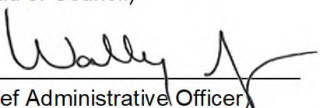
For the Year 2020

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	7,397,168.21	7,396,798.41	7,325,724.21	7,682,500.00
Total Grants in Lieu of Taxes - Page 8	88,259.48	88,259.48	90,234.46	95,000.00
Sub-total	7,485,427.69	7,485,057.89	7,415,958.68	7,777,500.00
School Requisitions (deduct) - Page 8	4,022,814.00	4,022,814.00	3,955,199.00	4,025,000.00
Municipal Taxes and Grants in Lieu of Taxes	3,462,613.69	3,462,243.89	3,460,759.68	3,752,500.00
Other Revenue - Page 2	3,329,100.00	3,060,705.77	3,173,100.00	2,768,850.00
Transfers from Accumulated Surplus & Reserves - Page 2	1,652,500.00	903,136.01	1,672,500.00	540,000.00
Total Municipal Revenue	8,444,213.69	7,426,085.67	8,306,359.68	7,061,350.00

EXPENDITURE

General Government Services	956,550.00	921,285.00	1,042,100.00	1,002,250.00
Protective Services	1,028,000.00	889,605.47	979,050.00	1,007,500.00
Transportation Services	591,850.00	1,137,073.41	594,350.00	593,050.00
Environmental Health Services	402,300.00	388,952.14	501,500.00	435,500.00
Public Health and Welfare Services	159,100.00	162,634.65	164,350.00	167,000.00
Environmental Development Services	60,500.00	52,053.87	61,500.00	62,000.00
Economic Development Services	87,500.00	31,756.80	107,500.00	97,500.00
Recreation and Cultural Services	1,880,700.00	2,370,172.09	1,747,650.00	2,047,500.00
Fiscal Services	2,339,759.27	383,769.91	2,439,759.18	939,556.64
Transfers - Deficit Recovery - Page 9			0.00	
- To Reserves - Page 5	923,200.00	896,548.00	651,350.00	687,850.00
Total Basic Expenditure	8,429,459.27	7,233,851.34	8,289,109.18	7,039,706.64
Allowance For Tax Assets - Page 8	14,754.42	0.00	17,250.50	21,643.36
Total Municipal Expenditure	8,444,213.69	7,233,851.34	8,306,359.68	7,061,350.00
Net Operating Surplus (Deficit)	0.00	192,234.33	-0.00	0.00

Departmental Use Only	<p>Adopted by Resolution of Council</p> <p style="text-align: right;">  _____ (Head of Council) </p> <p style="text-align: right;">  _____ (Chief Administrative Officer) </p> <p style="text-align: center;">June 17, 2020</p>
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**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

TOWN OF STONEWALL

For the Year 2020

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added	150,000.00	121,328.80	90,000.00	175,000.00
Licenses		525.00		
- Animal				
- Bicycle				
- Business				
- Other <u>Trailer Licenses</u>	32,500.00	32,050.00	33,000.00	33,000.00
<u>Lottery</u>	1,000.00	923.95	1,000.00	1,000.00
Permits				
- Building				
- Other <u>Alarm Permits</u>	100.00	125.00	100.00	100.00
<u>Lot Grade /Driveway</u>	22,500.00	36,100.00	40,000.00	40,000.00
<u>Policing/ Bylaw</u>	10,000.00	10,443.04	10,000.00	10,000.00
Fines				
Sales of Service				
- General Government	17,500.00	20,467.64	16,500.00	17,500.00
- Protective	15,000.00	3,068.81	4,000.00	2,500.00
- Transportation	15,000.00	7,251.00	7,500.00	7,500.00
- Environmental Health	131,500.00	134,069.25	133,000.00	135,000.00
- Public Health & Welfare - Cemetery	32,500.00	38,530.00	32,500.00	35,000.00
- Environmental Development				
- Economic Development				
- Recreation and Culture	346,000.00	337,647.94	359,500.00	375,000.00
- Quarry Park	455,700.00	468,510.62	406,700.00	480,000.00
- Soccer	12,000.00	12,050.04	0.00	12,000.00
Sales of Property	300,000.00	18,000.00	365,000.00	0.00
Rentals	8,500.00	16,585.34	16,000.00	16,000.00
Sale of Goods		235.00		
Trailer Park Fees/Grazing Leases				
Memorial Park	0.00	800.00	0.00	0.00
Returns from Investments	30,000.00	20,925.87	5,000.00	20,000.00
Tax and Redemption Penalties	30,000.00	38,803.08	15,000.00	35,000.00
Development and Dedication Fees	25,000.00	0.00	0.00	0.00
Unconditional Grants - Municipal Operating	860,000.00	867,352.04	865,000.00	865,000.00
- Other _____				
- Other _____				
Conditional Grants				
- Federal Government	44,400.00	42,800.00	62,900.00	0.00
- Federal Gas Tax	517,500.00	515,848.00	258,500.00	258,500.00
- Provincial Government	61,150.00	70,159.26	91,650.00	60,000.00
- Municipal Government	185,500.00	157,059.62	159,500.00	165,000.00
- Other- Charge Stations Funding				
- Other _____				
Other Income				
<u>Misc</u>	25,000.00	88,009.50	25,000.00	25,000.00
<u>Tax Sale Fees</u>	250.00	600.00	250.00	250.00
<u>Pepsi Rebate</u>	500.00	436.97	500.00	500.00
<u>Contribution 1st ST W</u>			175,000.00	
Total Other Revenue - Page 1	3,329,100.00	3,060,705.77	3,173,100.00	2,768,850.00
Transfers From		0.00		
- Contributed Assets				
- Accumulated Surplus	0.00	0.00	0.00	0.00
- Reserves (Page 13)	1,652,500.00	903,136.01	1,672,500.00	540,000.00
Total Transfers - Page 1	1,652,500.00	903,136.01	1,672,500.00	540,000.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	4,981,600.00	3,963,841.78	4,845,600.00	3,308,850.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2020

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	92,500.00	96,077.65	132,000.00	102,000.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	430,000.00	444,574.74	465,000.00	475,000.00
1215	Office	147,300.00	114,997.23	138,350.00	145,000.00
1216	Legal	20,000.00	6,776.81	39,000.00	7,500.00
1217	Audit	17,500.00	17,745.16	17,500.00	17,500.00
1218	Assessment	90,000.00	77,808.08	82,500.00	90,000.00
1240	Taxation	1,000.00	755.84	1,250.00	1,250.00
1300	Other General Government				
1310	Elections	0.00	0.00	0.00	0.00
1320	Conventions	79,500.00	68,723.06	81,500.00	81,500.00
1330	Damage Claims and Liability Insurance	46,000.00	44,560.34	50,000.00	50,000.00
1340	Intergovernmental Relations	24,250.00	21,407.06	24,000.00	25,000.00
1350	Grants - General	55,000.00	52,474.00	55,000.00	55,000.00
1360	Other General Government-Sundry				
	Amortization		22,424.75		
	Unallocated Employee Benefits	53,500.00	56,869.56	61,000.00	62,500.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		1,056,550.00	1,025,194.28	1,147,100.00	1,112,250.00
1991	Recoveries (deduct) - Utility	100,000.00	103,909.28	105,000.00	110,000.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		956,550.00	921,285.00	1,042,100.00	1,002,250.00
PROTECTIVE SERVICES					
2100	Police	605,000.00	511,689.70	605,000.00	625,000.00
2400	Fire	318,500.00	271,182.98	288,600.00	295,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	45,000.00	31,533.84	25,600.00	25,000.00
2520	Flood Control				
2540	Ambulance Services				
2550	Other - 911	21,500.00	20,871.06	22,350.00	25,000.00
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Bylaw Enforcement /Animal Control	38,000.00	29,304.34	37,500.00	37,500.00
2650	Other - Traffic Services				
	Amortization		25,023.55		
TOTAL PROTECTIVE SERVICES - TO PAGE 1		1,028,000.00	889,605.47	979,050.00	1,007,500.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	32,000.00	33,194.50	35,000.00	35,000.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	303,000.00	290,321.70	334,000.00	340,000.00
32302	- Equipment Fuel	25,000.00	23,801.40	23,500.00	25,000.00
32303	- Equipment Repairs and Maintenance	25,000.00	13,022.44	24,000.00	25,000.00
32304	- Equipment Insurance and Registration	13,500.00	12,400.87	14,500.00	15,000.00
32305	- Workshop and Yard Operations	50,300.00	27,856.16	46,300.00	50,000.00
	- _____				
	- _____				
Road Construction and Maintenance					
32311	- Labour				
32312	- Materials	14,500.00	7,758.23	12,500.00	15,000.00
32313	- Rentals				
	- _____				
	- _____				
Transportation Services Sub-Total Forward to Page 4		463,300.00	408,355.30	489,800.00	505,000.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2020

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		463,300.00	408,355.30	489,800.00	505,000.00
32330	Sidewalks and Boulevards	19,000.00	8,734.64	14,000.00	15,000.00
32340	Ditches and Road Drainage	69,500.00	28,652.13	47,000.00	25,000.00
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour	10,000.00	19,361.86	25,000.00	25,000.00
32372	- Materials				
32373	- Rentals				
	- _____				
32400	Bridges				
32500	Street Lighting	50,000.00	50,524.57	55,000.00	57,500.00
32600	Traffic Services	29,500.00	34,481.40	18,000.00	25,000.00
32700	Parking	550.00	500.73	550.00	550.00
32900	Other Road Transport				
	Amortization		642,207.55		
	Recovery from Utilities -deduct	50,000.00	55,744.77	55,000.00	60,000.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		591,850.00	1,137,073.41	594,350.00	593,050.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	401,800.00	388,952.14	426,000.00	435,000.00
4330	Nuisance Grounds			75,000.00	
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Other _____	500.00	0.00	500.00	500.00
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		402,300.00	388,952.14	501,500.00	435,500.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	48,100.00	47,657.98	52,350.00	55,000.00
5186	Handi Van	98,000.00	100,230.39	98,000.00	98,000.00
	Amortization				
Medical Care					
5220	Medical Officer				
	West Nile	6,500.00	6,038.33	7,500.00	7,500.00
Hospital Care					
5370	Hospital Care				
	Other - Echocardiogram Donation				
Social Assistance					
5420	Social Assistance	6,500.00	6,449.79	6,500.00	6,500.00
	Amortization		2,258.16		
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		159,100.00	162,634.65	164,350.00	167,000.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	35,000.00	31,569.22	35,500.00	36,000.00
Community Development					
6220	General Land Assembly	15,000.00	9,628.10	15,000.00	15,000.00
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control	10,500.00	10,856.55	11,000.00	11,000.00
	Grant				
	Other _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		60,500.00	52,053.87	61,500.00	62,000.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2020

ECONOMIC DEVELOPMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land				
7125	Veterinary Services				
7130	Water Resources and Conservation				
	Grants				
<hr/>					
7200	Regional Development - WMR/JQ Public	32,500.00	20,000.00	7,500.00	7,500.00
7300	Industrial Development				
7400	Other Economic Development	40,000.00	8,817.35	50,000.00	70,000.00
7410	Tourism	13,000.00	2,689.93	7,500.00	7,500.00
7420	Public Receptions	2,000.00	249.52	12,500.00	12,500.00
	E - Charge Stations			30,000.00	
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		87,500.00	31,756.80	107,500.00	97,500.00

RECREATION AND CULTURAL SERVICES					
8110	Recreation	50,500.00	30,379.01	50,500.00	55,000.00
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas	630,050.00	660,602.26	681,100.00	700,000.00
8180	Parks and Playgrounds	363,500.00	342,651.00	325,000.00	360,000.00
8190	Other Recreational Facilities - Soccer	23,000.00	24,873.91	20,500.00	25,500.00
	DED / EAB	10,000.00	1,929.00	3,000.00	5,000.00
	Memorial Park	13,250.00	11,810.77	11,400.00	13,500.00
	Quarry Park	682,900.00	649,701.98	546,150.00	775,000.00
8240	Museums				
8250	Libraries	105,000.00	104,547.67	107,500.00	110,000.00
8280	Other Cultural Facilities				
	Heritage	2,500.00	14,535.71	2,500.00	3,500.00
	Amortization		529,140.78		
<hr/>					
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		1,880,700.00	2,370,172.09	1,747,650.00	2,047,500.00

FISCAL SERVICES					
9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9114	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	1,772,500.00	0.00	1,872,500.00	540,000.00
9330	Transfer to Utility - Page 6	311,306.73	311,306.73	311,306.64	311,306.64
9410	Debenture Debt Charges - Page 11	255,952.54	27,992.80	255,952.54	88,250.00
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Loss on Disposal of Assets		44,470.38		
	Bad Debt Expense				
<hr/>					
TOTAL FISCAL SERVICES - TO PAGE 1		2,339,759.27	383,769.91	2,439,759.18	939,556.64

TRANSFERS					
9900	General Reserve				0.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	56,400.00	56,400.00	50,925.00	58,200.00
9912	- Capital Development	25,000.00	0.00	0.00	0.00
9913	- Gas Tax	517,500.00	515,848.00	258,500.00	270,500.00
	- Office Reserve	56,400.00	56,400.00	50,925.00	58,200.00
	- Fire /MEC Reserve	84,600.00	84,600.00	72,750.00	75,000.00
	- Arena Complex Reserve	56,400.00	56,400.00	50,925.00	58,200.00
	- Quarry Park Reserve	56,400.00	56,400.00	72,750.00	72,750.00
	- Parks Reserve	70,500.00	70,500.00	94,575.00	95,000.00
<hr/>					
TOTAL TRANSFERS - TO PAGE 1		923,200.00	896,548.00	651,350.00	687,850.00

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

TOWN OF STONEWALL

For the Year 2020

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES - Residential	450,000.00	445,204.23	455,000.00	465,000.00
	- Commercial and Bulk	120,000.00	117,880.92	120,500.00	122,500.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Residential	235,000.00	273,312.63	285,000.00	290,000.00
	- Commercial	100,000.00	89,422.51	90,500.00	92,500.00
	Lagoon Tipping Fee	45,000.00	50,961.91	55,000.00	55,000.00
	Deficit Recovery Levy	135,000.00	138,304.87	124,400.00	0.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	1,085,000.00	1,115,087.07	1,130,400.00	1,025,000.00
330	Penalties	2,500.00	5,022.47	5,000.00	5,000.00
340	Hydrant Rentals	43,500.00	43,500.00	43,500.00	43,500.00
350	Installation Service		3,600.05	3,800.00	3,500.00
360	Connection Revenue -		28,487.92	38,000.00	35,000.00
370	Federal/Provincial Grants	700,000.00	140,306.19	500,000.00	0.00
380	Other Revenue	13,500.00	30,583.29	9,000.00	9,000.00
390	Transfer from Revenue Fund - Page 5	311,306.64	311,306.73	311,306.64	311,306.64
396	Transfer from Reserves - Utility - Page 13	675,000.00	0.00	775,000.00	750,000.00
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	2,830,806.64	1,677,893.72	2,816,006.64	2,182,306.64

EXPENDITURE

410	WATER SUPPLY				
411	Administration	119,750.00	112,619.82	121,250.00	122,500.00
412	Customer Billings and Collections	5,000.00	19,821.27	10,500.00	10,500.00
413	Purification and Treatment	87,900.00	62,761.86	84,400.00	85,000.00
414	Water Purchases				
415	Service of Supply	40,000.00	39,192.59	42,500.00	42,500.00
416	Transmissions and Distribution	12,000.00	1,391.28	12,000.00	12,000.00
417	Other Water Supply Costs	21,100.00	2,588.96	21,100.00	21,100.00
418	Connections	62,500.00	71,281.86	62,500.00	65,000.00
	TOTAL	348,250.00	309,657.64	354,250.00	358,600.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	50,000.00	51,954.63	52,500.00	55,000.00
422	Sewage Collection System	25,000.00	26,840.85	27,500.00	27,500.00
423	Sewage Lift Station	74,500.00	52,149.79	60,500.00	65,000.00
424	Sewage Treatment and Disposal	36,600.00	33,018.11	71,500.00	70,000.00
425	Other Sewage Collection and Disposal Costs	41,500.00	32,040.67	39,000.00	40,000.00
426	Connections				
	TOTAL	227,600.00	196,004.05	251,000.00	257,500.00
430	TRANSFER TO CAPITAL - Page 13	1,275,000.00		1,275,000.00	750,000.00
450	DEBENTURE DEBT CHARGES - Page 12	311,306.64	125,817.17	311,306.64	311,306.64
470	TRANSFERS				
471	Deficit Recovery, 2016 & 2017 - Page 9	135,000.00		124,400.00	0.00
473	Transfer to Utility Reserve	275,000.00	275,000.00	350,000.00	350,000.00
474	Amortization				
	TOTAL	410,000.00	275,000.00	474,400.00	350,000.00
	TOTAL EXPENDITURE	2,572,156.64	906,478.86	2,665,956.64	2,027,406.64
	NET OPERATING SURPLUS (DEFICIT)	258,650.00	771,414.86	150,050.00	154,900.00

CALCULATION OF TAX LEVIES

TOWN OF STONEWALL

For the Year 2020

	Assessments				Expenditures			Mill Rate (M/R)	Revenues					
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total	
Education (Requisition) Taxes:														
Education Support Levy (ESL)	38,161,860.00		1,747,930.00	39,909,790.00	352,324.00		352,324.00	8.828	336,893.26		15,430.74			352,324.00
Interlake School Division	272,463,500.00	1,392,400.00	2,949,820.00	276,805,720.00	3,602,875.00		3,602,875.00	13.016	3,546,357.11		38,394.56	18,123.34		3,602,875.00
School Division				0.00			0.00							0.00
School Division				0.00			0.00							0.00
Total Education Taxes	310,625,360.00	1,392,400.00	4,697,750.00	316,715,510.00	3,955,199.00	0.00	3,955,199.00		3,883,250.37	0.00	53,825.30	18,123.34		3,955,199.00

Page 1

	Assessments				Expenditures			Mill Rate Frt/PP	Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total	
Municipal Taxes:														
Local Urban Districts				0.00			0.00							0.00
				0.00			0.00							0.00
				0.00			0.00							0.00

	Assessments				Expenditures			Mill Rate	Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total	
Debenture Debt Charges														
LID No. 1 - Utility	289,971,300.00	33,175,670.00	1,809,000.00	324,955,970.00	113,782.45	568.91	114,351.36	0.352	102,040.33	11,674.45	636.58			114,351.36
LID No. 4 - B/L 26/10	208,662,020.00	24,685,010.00	1,422,500.00	234,769,530.00	66,236.71	331.18	66,567.89	0.284	59,165.22	6,999.33	403.34			66,567.89
Lagoon B/L 8/17				0.00	131,287.48		131,287.48	Per Parcel	130,538.05		749.43			131,287.48
				0.00			0.00							0.00
				0.00			0.00							0.00
General Borrowing Bylaw 13/01	289,971,300.00		2,949,820.00	292,921,120.00	183,600.00		183,600.00	0.000	0.00		0.00	183,600.00		183,600.00
General Borrowing Bylaw 4/15	289,971,300.00		2,949,820.00	292,921,120.00	72,352.54	361.76	72,714.30	0.248	71,982.04		732.26			72,714.30

	Assessments				Expenditures			Mill Rate	Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total	
Special Services Levies														
Waste & Recycling B/L 3/19	237,627,530.00	25,360.00	1,171,580.00	238,824,470.00	284,400.00		284,400.00		278,698.10		5,701.90			284,400.00
				0.00			0.00							0.00
				0.00			0.00							0.00
				0.00			0.00							0.00

	Assessments				Expenditures			Mill Rate	Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total	
Deficit Recovery														
General				0.00			0.00							0.00
Utility				0.00			0.00							0.00

	Assessments				Expenditures			Mill Rate	Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total	
Reserve Funds														
General Reserve	289,971,300.00		2,949,820.00	292,921,120.00			0.00							0.00
Specific Reserve	289,971,300.00		2,949,820.00	292,921,120.00	392,850.00	3,928.50	396,778.50	1.355	392,782.80		3,995.70			396,778.50
				0.00			0.00							0.00
				0.00			0.00							0.00

	Assessments				Expenditures			Mill Rate	Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total	
General Municipal														
Rural Area				0.00	0.00		0.00							0.00
At Large	289,971,300.00		2,949,820.00	292,921,120.00	2,390,034.34	12,060.14	2,402,094.47	8.200	2,377,904.53		24,189.95			2,402,094.47
Business Tax, Fees				0.00	10,689.00		10,689.00		10,689.00					10,689.00
Other Revenue and Transfers				0.00	4,643,876.66		4,643,876.66					4,643,876.66		4,643,876.66
Total Municipal				0.00	8,289,109.18	17,250.50	8,306,359.68		3,423,800.07	18,673.78	36,409.16	4,827,476.66		8,306,359.68

Total (Education + Municipal) Taxes					12,244,308.18	17,250.50	12,261,558.68		7,307,050.43	18,673.78	90,234.46	4,845,600.00		12,261,558.68
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Page 1

Page 1

Page 1*

Page 1,9

Page 2

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

TOWN OF STONEWALL

For the Year 2020

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage/PP	Total
	Farm/Residential	Other				
						0.00
GS Roll No. 108000	28,980		23.171	671.50		671.50
						0.00
MHA Roll No. 42300 LID #4	85,190		23.455	1,998.10	218.18	2,216.28
MHA Roll No. 48000 LID #4	173,350		23.455	4,065.85	436.36	4,502.21
MHA Roll No. 52100 LID #4	90,550		23.455	2,123.81	218.18	2,341.99
MHA Roll No. 52300 LID #4	90,550		23.455	2,123.81	218.18	2,341.99
MHA Roll No. 62900	102,960		23.171	2,385.70	436.36	2,822.06
MHA Roll No. 80500	148,190		23.171	3,433.73	654.54	4,088.27
MHA Roll No. 86610 LID #4	480,790		23.455	11,276.93	4,269.53	15,546.46
MB Hydro Roll No. 104726		105,040	31.999	3,361.19		3,361.19
MB Hydro Roll No. 107350	1,330		23.171	30.82		30.82
						0.00
RCMP Roll # 108750 LID #4		502,070	32.283	16,208.12		16,208.12
						0.00
MB Hydro Roll No. 10		1,140,820	31.647	36,103.57		36,103.57
						0.00
						0.00

Total - Pages 1, 8

90,234.46

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Museum Grant	5,150.00
Province of Manitoba	Heritage Grant	25,000.00
Province of Manitoba	Handi-Van Services	50,000.00
Province of Manitoba	Green Team	3,000.00
Province of Manitoba	Dutch Elm Disease	5,000.00
Province of Manitoba	Manitoba 150	3,500.00

Total - Page 2

91,650.00

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount
\$244,175.00	2015	3	PUB Order 114/18	83,943.25
\$101,701.00	2016	3	PUB Order 114/18	34,963.09
\$15,980.00	2017	3	PUB Order 114/19	5,493.65

Total - Page 6

124,400.00

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES

TOWN OF STONEWALL

For the Year 2020

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other	Net Required by Mill rate	Area to be Levied
Heritage Arts Centre	Bylaw 4/15	2028	560,075.28	54,850.19	505,225.09	17,502.35	72,352.54			72,352.54	At Large
VMSC	Bylaw 13/01	2021	210,609.64	179,635.38	30,974.26	3,964.62	183,600.00		183,600.00	0.00	At Large
					0.00		0.00			0.00	
					0.00		0.00			0.00	

770,684.92	234,485.57	536,199.35	21,466.97	255,952.54		183,600.00	72,352.54
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Part 2 - Summary (by area) - to be carried forward - Page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
At - Large	289,971,300		2,949,820	292,921,120	72,352.54		0.00	72,352.54
At - Large	289,971,300		2,949,820	292,921,120	183,600.00		183,600.00	0.00
				0				
					255,952.54	0.00	183,600.00	72,352.54

CAPITAL BUDGET

TOWN OF STONEWALL

For the Year 2020

Part 1 - CAPITAL EXPENDITURES

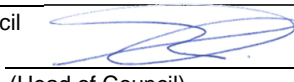
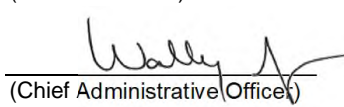
Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Admin Software Upgrade	50,000.00			50,000.00	
Office & Bldg Upgrades	140,000.00	25,000.00		115,000.00	
FD Gear, Helmets & Radios	82,500.00			82,500.00	
MEC Switch Gear/EOC	50,000.00			50,000.00	
Street & Sidewalk Upgrades	950,000.00	175,000.00		775,000.00	
W/O Equipment	85,000.00			85,000.00	
Parks Upgrades	125,000.00			125,000.00	
Arena Upgrades and Study	250,000.00			250,000.00	
QP Upgrades	115,000.00			115,000.00	
PCH Development & Kiln Project	7,500,000.00				7,500,000.00
CEMETERY	25,000.00			25,000.00	
Jet/Vac Truck	125,000.00			125,000.00	
South Lift Station/Force Main	1,000,000.00		500,000.00	500,000.00	
S&W Connection upgrades	60,000.00		60,000.00		
S & W System Assessment	90,000.00		90,000.00		
	10,647,500.00				
TOTAL		200,000.00			
		Page 5	650,000.00		
			Page 6	2,297,500.00	
				Part 2	7,500,000.00
					Part 3

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
Office Reserve		50,000.00			\$259,221.12
Fire & EMO Reserve		132,500.00			\$196,999.56
Cemetery Reserve		25,000.00			\$369,828.06
Arena Complex Reserve					\$13,275.12
Arena Reserve		250,000.00			\$231,792.73
Parks Reserve		125,000.00			\$143,287.03
Quarry Park Reserve		115,000.00			\$169,145.06
Gas Tax Reserve		890,000.00			\$727,251.45
Machinery Replacement		85,000.00			\$338,815.55
Utility Reserve				625,000.00	\$466,197.58
		0.00			
	Page 2	1,672,500.00			
		Part 1	0.00		
			Page 6	625,000.00	
				Part 1	

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
Debenture - Kiln Improvements				500,000.00	20 years
Debenture - PCH Land Acquisition				800,000.00	20 years
Debenture - PCH Site Servicing				2,000,000.00	20 years
Debenture - PCH Capital Costs				4,200,000.00	20 years
TOTAL - Part 1				7,500,000.00	

Departmental Use Only	Adopted by Resolution of Council <div style="text-align: right; margin-right: 100px;">  (Head of Council) </div> <div style="text-align: right; margin-right: 100px;">  (Chief Administrative Officer) </div>	June 17, 2020
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