

**TOWN OF STONEWALL
BY-LAW NO. 05-18**

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 **2018** 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 **2018** 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 **\$274,683,390**;

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

RATES:

1. THAT the **2018** Financial Plan of the Town of Stonewall setting out the estimated revenue and expenditures of the Town for the year **2018** 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 **2018** 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 **9.770** 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 **2018** and for an allowance for tax reserve as set out in Page 8 in Schedule "A" attached hereto.

- (b) A rate of **13.588** 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 **2018** and for an allowance for tax reserve as set out on Page 8 in Schedule "A" attached hereto.
- (c) A rate of **1.294** mills on the dollar on the rateable property in the Town of Stonewall to provide revenues required for the year **2018** 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 **.374** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2018** 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 **.295** 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 **2018** 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 **.265** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2018** 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 **\$121.01** per Residential Unit, as defined in the Town of Stonewall Special Service Plan By-law No. **01-16**, to provide for the amount required in the year **2018** to pay the net cost of the Town of Stonewall Waste Management Program.
- (h) 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 **2018** to pay the debenture issued for the expansion and upgrade of the Town of Stonewall Lagoon.

CONTROLLABLE PURPOSES:

- 3. THAT a rate of **8.301** mills on the dollar be and same is hereby levied for the year **2018** 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:

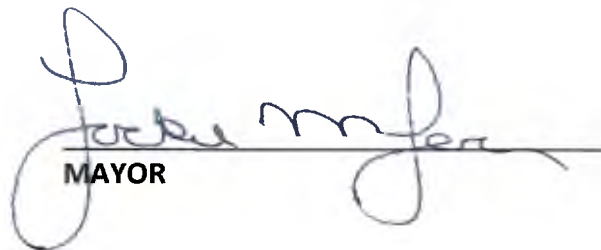
General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Service, Environmental Development Services, Economic Development Services and Recreational and Cultural Services, as shown on Page 3, 4 and 5 of Schedule "A" attached hereto 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.

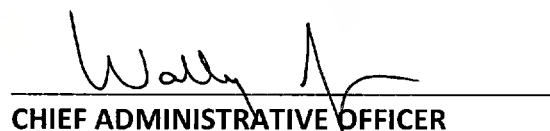
PAYMENT OF TAXES

4. THAT all taxes and rates imposed and levied in the year **2018** in the Town of Stonewall shall be deemed to have been imposed on the first day of January, A.D., **2018** and to be due and payable on the twenty-eighth day of September, A.D., **2018**.
5. THAT all taxes and rates imposed and levied in the corporation of the said Town of Stonewall for the year **2018** shall, if paid on or before the 28th day of September, A.D. **2018**, 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 **2018** remaining unpaid after the 28th day of September, A.D. **2018**, 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 October, A.D. **2018** 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 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 2nd day of May, A.D., **2018**.




MAYOR


CHIEF ADMINISTRATIVE OFFICER

Read a first time this 25th day of April, A.D., **2018**.

Read a second time this 2nd day of May, A.D., **2018**.

Read a third time this 2nd day of May, A.D., **2018**.

THE FINANCIAL PLAN

TOWN OF STONEWALL

For the Year 2018

	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 2018

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	7,162,543.48	7,162,543.74	7,108,051.86	7,350,000.00
Total Grants in Lieu of Taxes - Page 8	82,957.80	82,957.80	86,983.03	95,000.00
Sub-total	7,245,501.28	7,245,501.54	7,195,034.89	7,445,000.00
School Requisitions (deduct) - Page 8	4,188,989.00	4,188,989.00	3,948,128.00	3,955,000.00
Municipal Taxes and Grants in Lieu of Taxes	3,056,512.28	3,056,512.54	3,246,906.89	3,490,000.00
Other Revenue - Page 2	2,474,206.00	2,616,933.69	3,413,750.00	2,743,000.00
Transfers from Accumulated Surplus & Reserves - Page 2	183,600.00	1,197,652.27	1,965,000.00	680,000.00
Total Municipal Revenue	5,714,318.28	6,871,098.50	8,625,656.89	6,913,000.00

EXPENDITURE

General Government Services	926,806.88	934,450.12	871,156.00	861,200.00
Protective Services	852,980.00	841,799.66	1,025,200.00	1,081,000.00
Transportation Services	467,769.00	928,558.05	464,275.00	459,000.00
Environmental Health Services	351,500.00	349,595.51	363,150.00	376,500.00
Public Health and Welfare Services	199,250.00	111,376.58	159,100.00	143,000.00
Environmental Development Services	49,200.00	45,477.53	50,150.00	55,500.00
Economic Development Services	23,000.00	13,443.88	46,000.00	85,500.00
Recreation and Cultural Services	1,657,878.72	2,119,962.97	1,831,500.00	1,920,250.00
Fiscal Services	556,971.70	298,183.04	2,562,259.27	1,248,000.00
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	617,600.00	620,547.91	1,239,000.00	672,500.00
Total Basic Expenditure	5,702,956.30	6,263,395.25	8,611,790.27	6,902,450.00
Allowance For Tax Assets - Page 8	11,361.98	0.00	13,866.62	10,550.00
Total Municipal Expenditure	5,714,318.28	6,263,395.25	8,625,656.89	6,913,000.00
Net Operating Surplus (Deficit)	0.00	607,703.25	0.00	0.00

Departmental Use Only	<p>Adopted by Resolution of Council</p> <p style="text-align: center;"><i>[Signature]</i> (Head of Council)</p> <p style="text-align: center;"><i>[Signature]</i> (Chief Administrative Officer)</p> <p style="text-align: center;"><u>April 25th</u> 20<u>18</u></p>
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**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

TOWN OF STONEWALL

For the Year 2018

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		100,000.00	96,958.81	200,000.00	100,000.00
Licenses					
	- Animal		275.00	0.00	0.00
	- Bicycle				
	- Business				
	- Other <u>Trailer Licenses</u>	30,400.00	30,745.00	30,000.00	30,000.00
	<u>Lottery</u>	1,200.00	1,227.50	1,000.00	1,000.00
Permits					
	- Building				
	- Other <u>Alarm Permits</u>	200.00	75.00	50.00	500.00
	<u>Lot Grade /Driveway</u>	13,000.00	30,800.00	20,000.00	20,000.00
	<u>Policing/ Bylaw</u>	12,000.00	8,386.11	7,500.00	7,500.00
Fines					
Sales of Service					
	- General Government	9,550.00	7,785.94	14,250.00	14,250.00
	- Protective	31,500.00	30,478.38	20,000.00	5,000.00
	- Transportation	20,000.00	16,810.30	15,000.00	15,000.00
	- Environmental Health	139,000.00	138,311.14	130,500.00	125,000.00
	- Public Health & Welfare - Cemetery	77,000.00	32,136.42	26,500.00	27,500.00
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture	335,100.00	325,398.28	350,500.00	360,000.00
	- Other	452,700.00	446,385.70	452,900.00	460,000.00
	- Sundry	13,000.00	13,050.00	13,000.00	13,000.00
Sales of Goods					
Rentals		16,070.00	8,042.84	8,000.00	8,000.00
Trailer Park Rental					
Trailer Park Fees/Grazing Leases					
Memorial Park		14,400.00	3,081.43	0.00	0.00
Returns from Investments		7,000.00	13,932.58	12,500.00	12,500.00
Tax and Redemption Penalties		33,000.00	29,665.93	30,000.00	20,000.00
Development and Dedication Fees				650,000.00	64,000.00
Unconditional Grants - Municipal Operating		791,000.00	793,120.50	800,000.00	800,000.00
	- Other _____				
	- Other _____				
Conditional Grants					
	- Federal Government	7,000.00	5,417.80	7,700.00	7,500.00
	- Federal Gas Tax	245,000.00	247,947.91	256,500.00	256,500.00
(Page 9)	- Provincial Government	70,736.00	66,675.95	172,600.00	165,000.00
	- Municipal Government	30,000.00	39,600.21	174,500.00	210,000.00
	- Other _____				
	- Other _____				
Other Income					
	<u>Misc</u>	24,000.00	30,465.88	20,000.00	20,000.00
	<u>Tax Sale Fees</u>	350.00	300.00	250.00	250.00
	<u>Pepsi Rebate</u>	1,000.00	628.89	500.00	500.00
	<u>Gain on Sale</u>		199,230.19		
Total Other Revenue - Page 1		2,474,206.00	2,616,933.69	3,413,750.00	2,743,000.00
Transfers From					
	- Contributed Assets		797,400.00		
	- Accumulated Surplus			70,000.00	
	- Reserves (Page 13)	183,600.00	400,252.27	1,895,000.00	680,000.00
Total Transfers - Page 1		183,600.00	1,197,652.27	1,965,000.00	680,000.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		2,657,806.00	3,814,585.96	5,378,750.00	3,423,000.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2018

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	80,200.00	80,199.96	97,500.00	97,500.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	375,620.60	369,349.82	490,000.00	510,000.00
1215	Office	126,888.00	124,952.24	135,970.00	135,000.00
1216	Legal	30,000.00	9,502.88	20,000.00	25,000.00
1217	Audit	20,000.00	16,667.50	17,500.00	17,500.00
1218	Assessment	83,650.00	83,628.00	84,500.00	85,000.00
1240	Taxation	1,000.00	751.85	1,000.00	1,200.00
1300	Other General Government				
1310	Elections	0.00	0.00	20,000.00	0.00
1320	Conventions	40,400.00	47,288.63	49,000.00	55,000.00
1330	Damage Claims and Liability Insurance	41,000.00	43,872.84	46,000.00	47,500.00
1340	Intergovernmental Relations	26,445.00	15,753.02	28,800.00	20,000.00
1350	Grants - General	34,675.00	34,935.92	56,050.00	45,000.00
1360	Other General Government-Sundry				
	Amortization		22,614.60		
	Unallocated Employee Benefits	263,000.00	277,429.13	32,000.00	30,000.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		1,122,878.60	1,126,946.39	1,078,320.00	1,068,700.00
1991	Recoveries (deduct) - Utility	196,071.72	192,496.27	207,164.00	207,500.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		926,806.88	934,450.12	871,156.00	861,200.00
PROTECTIVE SERVICES					
2100	Police	620,620.00	604,204.44	642,000.00	675,000.00
2400	Fire	156,410.00	125,460.27	275,000.00	300,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	18,300.00	19,650.44	52,200.00	50,000.00
2520	Flood Control				
2540	Ambulance Services				
2550	Other - 911	19,300.00	19,284.09	20,500.00	20,500.00
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Bylaw Enforcement /Animal Control	38,350.00	34,843.44	35,500.00	35,500.00
2650	Other - Traffic Services				
	Amortization		38,356.98		
TOTAL PROTECTIVE SERVICES - TO PAGE 1		852,980.00	841,799.66	1,025,200.00	1,081,000.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	49,500.00	22,081.79	38,000.00	40,000.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	288,000.00	236,423.83	317,000.00	325,000.00
32302	- Equipment Fuel	34,500.00	21,117.59	25,500.00	26,000.00
32303	- Equipment Repairs and Maintenance	34,000.00	14,931.57	36,500.00	30,000.00
32304	- Equipment Insurance and Registration	14,350.00	14,958.85	15,500.00	17,500.00
32305	- Workshop and Yard Operations	57,570.00	41,522.13	45,250.00	55,000.00
	= _____				
	- _____				
Road Construction and Maintenance					
32311	- Labour	20,000.00	18,528.12	35,500.00	25,000.00
32312	- Materials				
32313	- Rentals				
	= _____				
	= _____				
Transportation Services Sub-Total Forward to Page 4		497,920.00	369,563.88	513,250.00	518,500.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2018

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		497,920.00	369,563.88	513,250.00	518,500.00
32330	Sidewalks and Boulevards			10,000.00	10,000.00
32340	Ditches and Road Drainage	37,500.00	19,014.80	20,000.00	20,000.00
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour	57,500.00	28,983.54	35,000.00	35,000.00
32372	- Materials				
32373	- Rentals				
32400	Bridges				
32500	Street Lighting	50,000.00	42,346.81	65,000.00	50,000.00
32600	Traffic Services	20,000.00	-2,540.94	23,000.00	25,000.00
32700	Parking	375.00	365.89	450.00	500.00
32900	Other Road Transport				
	Amortization		616,473.18		
	Recovery from Utilities	-195,526.00	-145,649.11	-202,425.00	-200,000.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		467,769.00	928,558.05	464,275.00	459,000.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	341,500.00	339,595.51	361,650.00	375,000.00
4330	Nuisance Grounds				
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Other _____	10,000.00	10,000.00	1,500.00	1,500.00
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		351,500.00	349,595.51	363,150.00	376,500.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	100,250.00	13,624.27	55,600.00	45,000.00
5186	Handi Van	86,000.00	83,360.82	85,000.00	85,000.00
	Amortization		1,707.17		
Medical Care					
5220	Medical Officer				
	West Nile	6,500.00	6,234.53	6,500.00	6,500.00
Hospital Care					
5370	Hospital Care			5,500.00	
	Other _____				
Social Assistance					
5420	Social Assistance	6,500.00	6,449.79	6,500.00	6,500.00
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		199,250.00	111,376.58	159,100.00	143,000.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	34,050.00	31,060.29	35,000.00	40,000.00
Community Development					
6220	General Land Assembly	6,000.00	5,943.42	6,000.00	6,000.00
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control	9,150.00	8,473.82	9,150.00	9,500.00
	Grant				
	Other _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		49,200.00	45,477.53	50,150.00	55,500.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2018

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
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				
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7200	Regional Development - PMCR /JQ Public			12,500.00	12,500.00
7300	Industrial Development				
7400	Other Economic Development			18,000.00	50,000.00
7410	Tourism	21,000.00	13,113.88	13,500.00	21,000.00
7420	Public Receptions	2,000.00	330.00	2,000.00	2,000.00
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TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		23,000.00	13,443.88	46,000.00	85,500.00

RECREATION AND CULTURAL SERVICES					
8110	Recreation			32,500.00	65,000.00
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas	542,300.00	556,284.13	653,800.00	675,000.00
8180	Parks and Playgrounds	187,650.00	178,397.48	293,800.00	325,000.00
8190	Other Recreational Facilities - Soccer	14,000.00	4,938.92	33,000.00	15,000.00
	DED / EAB	14,500.00	8,773.10	10,000.00	10,000.00
	Memorial Park	14,400.00	7,323.48	14,250.00	14,250.00
	Quarry Park	783,087.72	735,358.08	689,650.00	710,000.00
8240	Museums				
8250	Libraries	100,941.00	100,940.92	101,000.00	105,000.00
8280	Other Cultural Facilities				
	Heritage	1,000.00	445.30	3,500.00	1,000.00
	Amortization		527,501.56		
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TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		1,657,878.72	2,119,962.97	1,831,500.00	1,920,250.00

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	121,000.00	55,672.13	1,995,000.00	680,000.00
9330	Transfer to Utility - Page 6	180,019.16	180,019.16	311,306.73	312,000.00
9410	Debenture Debt Charges - Page 11	72,352.54	22,339.16	255,952.54	256,000.00
9420	Other Long-term debt charges -- Page 11	183,600.00	24,311.90		
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
<hr/>					
	Bad Debt Expense		15,840.69		
<hr/>					
TOTAL FISCAL SERVICES - TO PAGE 1		556,971.70	298,183.04	2,562,259.27	1,248,000.00

TRANSFERS					
9900	General Reserve				
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	31,500.00	31,500.00	55,000.00	55,000.00
9912	- Capital Development			630,500.00	64,000.00
9913	- Gas Tax	245,000.00	247,947.91	256,500.00	256,500.00
	- Office Reserve	31,500.00	31,500.00	55,000.00	55,000.00
	- Fire /MEC Reserve	31,500.00	31,500.00	77,000.00	77,000.00
	- Arena Complex Reserve	215,100.00	215,100.00	55,000.00	55,000.00
	- Quarry Park Reserve	31,500.00	31,500.00	55,000.00	55,000.00
	- Parks Reserve	31,500.00	31,500.00	55,000.00	55,000.00
<hr/>					
TOTAL TRANSFERS - TO PAGE 1		617,600.00	620,547.91	1,239,000.00	672,500.00

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

TOWN OF STONEWALL

For the Year 2018

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	260,359.12	255,739.64	326,612.50	385,000.00
	- Residential				
	- Commercial and Bulk	50,000.00	48,133.63	57,637.50	65,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES	180,000.00	173,248.39	289,637.50	345,000.00
	- Residential				
	- Commercial	60,000.00	56,407.25	51,112.50	55,000.00
	Lagoon Tipping Fee			15,000.00	25,000.00
	Deficit Recovery Levy			95,000.00	125,000.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	550,359.12	533,528.91	835,000.00	1,000,000.00
330	Penalties	1,500.00	2,730.49	3,000.00	3,000.00
340	Hydrant Rentals	18,225.00	18,225.00	18,225.00	18,225.00
350	Installation Service				
360	Connection Revenue - Net				
370	Federal/Provincial Grants	3,987,500.00	1,482,602.49	2,945,000.00	0.00
380	Other Revenue	23,000.00	613,028.23	44,900.00	20,000.00
390	Transfer from Revenue Fund - Page 5	180,019.16	530,019.16	311,306.73	312,000.00
396	Transfer from Reserves - Utility - Page 13			175,000.00	
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	4,760,603.28	3,180,134.28	4,332,431.73	1,353,225.00

EXPENDITURE

410	WATER SUPPLY				
411	Administration	106,011.06	105,641.39	111,662.50	90,000.00
412	Customer Billings and Collections	4,536.00	0.00	5,000.00	5,000.00
413	Purification and Treatment	69,450.00	146,124.51	86,100.00	85,000.00
414	Water Purchases				
415	Service of Supply	110,063.00	84,782.60	116,082.00	115,000.00
416	Transmissions and Distribution	5,000.00	3,596.79	7,000.00	500.00
417	Other Water Supply Costs	20,850.00	-64,772.68	21,100.00	18,350.00
418	Connections - Net Loss	13,500.00	26,959.05	25,000.00	25,000.00
	TOTAL	329,410.06	302,331.66	371,944.50	338,850.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	97,711.06	55,935.77	101,212.50	85,000.00
422	Sewage Collection System	97,763.00	72,824.56	103,582.00	105,000.00
423	Sewage Lift Station	27,850.00	64,509.99	61,150.00	55,000.00
424	Sewage Treatment and Disposal	9,100.00	6,381.60	8,100.00	10,000.00
425	Other Sewage Collection and Disposal Costs	28,250.00	44,689.87	41,500.00	35,000.00
426	Connections - Net Loss				
	TOTAL	260,674.06	244,341.79	315,544.50	290,000.00
430	TRANSFER TO CAPITAL - Page 13	3,990,500.00	-9,180.00	4,256,028.97	0.00
450	DEBENTURE DEBT CHARGES - Page 12	180,019.16	66,619.27	330,411.03	311,306.71
470	TRANSFERS				
471	Deficit Recovery, 2016 & 2017 - Page 9			95,000.00	125,000.00
473	Transfer to Utility Reserve			0.00	285,000.00
474	Transfer to _____ Reserve		239,452.06		
	TOTAL	0.00	239,452.06	95,000.00	410,000.00
	TOTAL EXPENDITURE	4,760,603.28	843,564.78	5,368,929.00	1,350,156.71
	NET OPERATING SURPLUS (DEFICIT)	0.00	2,336,569.50	-1,036,497.27	3,068.29

CALCULATION OF TAX LEVIES
TOWN OF STONEWALL

For the Year 2018

	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)	36,972,410.00		1,528,670.00	38,501,080.00	376,156.00		376,156.00	9.770	361,220.88	0.00	14,935.12			376,156.00
Interlake School Division	258,791,940.00	1,300,190.00	2,789,410.00	262,881,540.00	3,571,972.00		3,571,972.00	13.588	3,516,403.49	17,666.67	37,901.84			3,571,972.00
School Division				0.00			0.00							0.00
School Division				0.00			0.00							0.00
Total Education Taxes	295,764,350.00	1,300,190.00	4,318,080.00	301,382,620.00	3,948,128.00	0.00	3,948,128.00		3,877,624.36	17,666.67	52,836.97	0.00		3,948,128.00

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
Debtenture Debt Charges														
LID No. 1 - Utility	271,893,980.00	31,946,200.00	1,818,700.00	305,658,880.00	113,782.45	568.91	114,351.36	0.374	101,719.43	11,951.53	680.40			114,351.36
LID No. 4 - B/L 26/10	200,423,250.00	23,941,730.00	1,437,560.00	225,802,540.00	66,236.71	331.18	66,567.89	0.295	59,085.93	7,058.16	423.80			66,567.89
Lagoon B/L 8/17				0.00	150,391.87		150,391.87	P/P	130,470.01		817.56	19,104.30		150,391.87
				0.00			0.00							0.00
				0.00			0.00							0.00
General Borrowing Bylaw13/01	271,893,980.00		2,789,410.00	274,683,390.00	183,600.00		183,600.00	0.000	0.00		0.00	183,600.00		183,600.00
General Borrowing Bylaw 4/15	271,893,980.00		2,789,410.00	274,683,390.00	72,352.54	361.76	72,714.30	0.265	71,975.89		738.41			72,714.30
Special Services Levies														
Waste & Recycling B/L 1/16	271,893,980.00	0.00	2,789,410.00	274,683,390.00	216,705.20		216,705.20		211,985.81		4,719.39			216,705.20
				0.00			0.00							0.00
				0.00			0.00							0.00
				0.00			0.00							0.00
Deficit Recovery														
General				0.00			0.00							0.00
Utility				0.00			0.00							0.00
Reserve Funds														
General Reserve	271,893,980.00	0.00	2,789,410.00	274,683,390.00			0.00							0.00
Specific Reserve	271,893,980.00	0.00	2,789,410.00	274,683,390.00	352,000.00	3,520.00	355,520.00	1.294	351,909.69		3,610.31			355,520.00
				0.00			0.00							0.00
				0.00			0.00							0.00
General Municipal														
Rural Area				0.00	0.00		0.00							0.00
At Large	271,893,980.00	0.00	2,789,410.00	274,683,390.00	2,271,189.8	9,084.76	2,280,274.56	8.301	2,257,118.37		23,156.19			2,280,274.56
Business Tax, Fees				0.00	9,486.00		9,486.00		9,486.00					9,486.00
Other Revenue and Transfers					5,176,045.70		5,176,045.70					5,176,045.70		5,176,045.70
Total Municipal					8,611,790.27	13,866.62	8,625,656.89		3,193,751.13	19,009.69	34,146.06	5,378,750.00		8,625,656.89

Total (Education + Municipal) Taxes

12,559,918.27 13,866.62 12,573,784.89

Page 1

7,071,375.50 36,676.36 86,983.03 5,378,750.00 12,573,784.89

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 2018

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		23.822	690.36		690.36
						0.00
MHA Roll No. 42300 LID #4	86,900		24.117	2,095.77	189.14	2,284.91
MHA Roll No. 48000 LID #4	171,910		24.117	4,145.95	378.28	4,524.23
MHA Roll No. 52100 LID #4	90,730		24.117	2,188.14	189.14	2,377.28
MHA Roll No. 52300 LID #4	90,730		24.117	2,188.14	189.14	2,377.28
MHA Roll No. 62900	100,980		23.822	2,405.55	378.28	2,783.83
MHA Roll No. 80500	144,810		23.822	3,449.66	567.42	4,017.08
MHA Roll No. 86610 LID #4	442,170		24.117	10,663.81	3,456.41	14,120.22
MHA Roll No. 87070 LID #4	102,200		24.117	2,464.76	189.14	2,653.90
MB Hydro Roll No. 104726		105,040	33.592	3,528.50		3,528.50
MB Hydro Roll No. 107350	1,330		23.822	31.68		31.68
						0.00
RCMP Roll # 108750 LID #4		452,920	33.887	15,348.10		15,348.10
						0.00
MB Hydro Roll No. 10		970,710	33.218	32,245.65		32,245.65
						0.00
						0.00

Total - Pages 1, 8

86,983.03

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Museum Grant	3,100.00
Province of Manitoba	Municipal Road Improvement	100,000.00
Province of Manitoba	Handi-Van Services	50,000.00
Province of Manitoba	Green Team	3,000.00
Province of Manitoba	Dutch Elm Disease	7,500.00
Province of Manitoba	HE Tax Rebate 2014 & 2015	9,000.00

Total - Page 2

172,600.00

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 47/18	60,000.00
\$142,641.00	2016	3	PUB Order 47/18	35,000.00

Total - Page 6

95,000.00

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES

TOWN OF STONEWALL

For the Year 2018

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	664,839.64	51,576.30	613,263.34	20,776.24	72,352.54			72,352.54	At Large
VMSC	Bylaw 13/01	2021	553,769.47	168,934.03	384,835.44	14,665.97	183,600.00		183,600.00	0.00	At Large
					0.00		0.00			0.00	
					0.00		0.00			0.00	

1,218,609.11	220,510.33	998,098.78	35,442.21	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	271,893,980		2,789,410	274,683,390	72,352.54		0.00	72,352.54
At - Large	271,893,980		2,789,410	274,683,390	183,600.00		183,600.00	0.00
				0				
					255,952.54	0.00	183,600.00	72,352.54

CAPITAL BUDGET
(current year)
TOWN OF STONEWALL

For the Year 2018

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Town Office Planning Study	25,000.00			25,000.00	
Fire Equipment	75,000.00			75,000.00	
Fire Truck	325,000.00			325,000.00	
3rd Ave South Street Upgrade	1,350,000.00	100,000.00		1,250,000.00	
Soccer Complex Upgrade	10,000.00			10,000.00	
Ice Palace - Ice Plant Reno	50,000.00			75,000.00	
Towable Lift	65,000.00			40,000.00	
Trail - Interpretive Signage	25,000.00			25,000.00	
Kiln Assessment Study	50,000.00			50,000.00	
Ball Diamond Upgrade	20,000.00			20,000.00	
PCH Land Acquisition	1,000,000.00				1,000,000.00
Lagoon	3,226,028.97		3,226,028.97		
Water Supply Study	30,000.00		30,000.00		
Lift Station Upgrade	1,000,000.00		825,000.00	175,000.00	
	7,251,028.97				
TOTAL		100,000.00			

Page 5 4,081,028.97
Page 6 2,070,000.00
Part 2 1,000,000.00

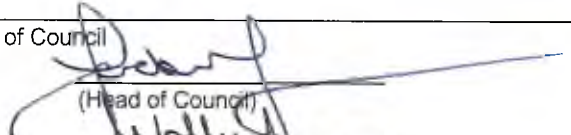
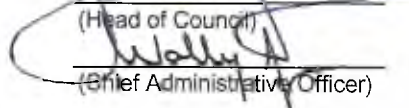
PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

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		25,000.00			
Fire Reserve		400,000.00			
Capital Development Reserve		1,250,000.00			
Arena Complex Reserve		10,000.00			
Arena Reserve		75,000.00			
Parks Reserve		40,000.00			
Quarry Park Reserve		95,000.00			
Gas Tax Reserve				175,000.00	
	0.00				
	Page 2	1,895,000.00			
		Part 1	0.00		
			Page 6	175,000.00	
				Part 1	

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
Land Acquisition - PCH Project				1,000,000.00	20 years
TOTAL - Part 1				1,000,000.00	


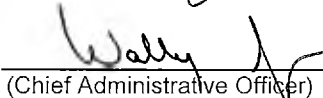
Departmental Use Only Adopted by Resolution of Council


 (Head of Council)

 (Chief Administrative Officer)

April 25th 2018

FIVE YEAR CAPITAL EXPENDITURE PROGRAM - QUARRY PARK
TOWN OF STONEWALL
2018

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2019	2020	2021	2022	2023	Total	Operating	Reserves	Borrowing	Other
						0.00				
QP Upgrades - Accessibility	30,000.00					30,000.00		30,000.00		
						0.00				
Campground Improvements		30,000.00				30,000.00		30,000.00		
						0.00				
Trail Upgrades				20,000.00		20,000.00		20,000.00		
Intrpretative Signage Project	50,000.00					50,000.00		50,000.00		
						0.00				
Hac Furniture \$ Equipment			20,000.00			20,000.00		20,000.00		
						0.00				
Ball Diamond Upgrades					20,000.00	20,000.00		20,000.00		
						0.00				
						0.00				
	80,000.00	30,000.00	20,000.00	20,000.00	20,000.00	170,000.00	0.00	170,000.00	0.00	0.00
SOURCE OF FUNDS - ANNUAL							TOTAL			
OPERATING						0.00				
RESERVES	80,000.00	30,000.00	20,000.00	20,000.00	20,000.00	170,000.00				
BORROWING						0.00				
OTHER						0.00				
TOTAL	80,000.00	30,000.00	20,000.00	20,000.00	20,000.00	170,000.00				



Departmental Use Only	Adopted by Resolution of Council <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <i>April 25th</i> _____ 2018 </div> <div style="text-align: center;">  _____ (Head of Council) </div> <div style="text-align: center;">  _____ (Chief Administrative Officer) </div> </div>
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FIVE YEAR CAPITAL EXPENDITURE PROGRAM - WORKS & OPERATIONS

TOWN OF STONEWALL

2018

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2019	2020	2021	2022	2023	Total	Operating	Reserves	Borrowing	Other
Tool Cat , Blower & Bucket	75,000.00					75,000.00		75,000.00		
1/2 Ton Replacement		40,000.00				40,000.00		40,000.00		
Sander & Repurpose Truck	25,000.00					25,000.00		25,000.00		
Works Shop Upgrades			50,000.00			50,000.00		50,000.00		
621 Loader Replacement			200,000.00			200,000.00		200,000.00		
Skid Steer Replacement					50,000.00	50,000.00		50,000.00		
STREET RENEWAL	350,000.00		350,000.00		350,000.00	1,050,000.00		1,050,000.00		
SIDEWALK RENEWAL		100,000.00		100,000.00		200,000.00		200,000.00		
	450,000.00	140,000.00	600,000.00	100,000.00	400,000.00	1,690,000.00	0.00	1,690,000.00	0.00	0.00
SOURCE OF FUNDS - ANNUAL	TOTAL									
OPERATING										0.00
RESERVES	450,000.00	140,000.00	600,000.00	100,000.00	400,000.00	1,690,000.00				
BORROWING										0.00
OTHER										0.00
TOTAL	450,000.00	140,000.00	600,000.00	100,000.00	400,000.00	1,690,000.00				

Departmental Use Only	Adopted by Resolution of Council <i>April 25th</i> 2018  (Head of Council)  (Chief Administrative Officer)
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