

Rural Municipality of Lac du Bonnet

TAX LEVY

By-Law No. 01-19

Being a by-law of the Rural Municipality of Lac du Bonnet to establish and provide for the 2019 Tax Levy.

WHEREAS Section 304 (1) of the Municipal Act, L.M. 1996, c.58 provided as follows:

“No later than May 15 of each year, after adopting its operating budget for the year, a council must by by-law

a) set a rate or rates of tax sufficient to raise

(i) the revenue to be raised by property taxes as set out in the operating budget, and

(ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;

b) impose taxes

(iii) 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

(iv) here the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law; and

c) set a due date for payment of the taxes.

AND WHEREAS the Rural Municipality of Lac du Bonnet has made estimates of all sums required for the lawful purposes of the corporation for the **year 2019**;

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 ratable property liable therefore in the Municipality as the Council deems sufficient to raise the sums required for the lawful purpose of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole ratable property within the rural Municipality of Lac du Bonnet according to the last revised assessment roll is **\$391,085,850**;

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

NOW THEREFORE the Council of the Rural Municipality of Lac du Bonnet in session assembled enact as follows:

1. THAT the estimates of the Rural Municipality of Lac du Bonnet of all sums required for the lawful purposes of the Corporation for the year of 2019 as set forth in **Schedule “A”** hereto attached and identified by the signature of the Head of Council and the Chief Administrative Officer is hereby approved.
2. THAT the following respective rates of so much per one thousand dollars of assessment be and hereby are levied for the year 2019 upon the assessed value of all the ratable property in the Municipality respectively liable therefore according to the last revised assessment roll of assessable property of the corporation, which said rates, assessed values and sums required are set out in **Schedule “A”**:

Rural Municipality of Lac du Bonnet

TAX LEVY

By-Law No. 01-19

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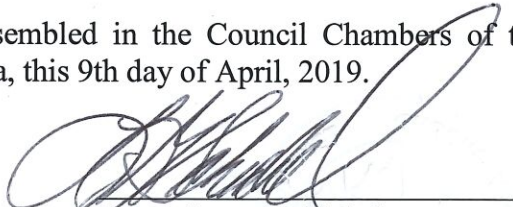
- a) A mill rate of 9.771 on all other assessed property to raise the required amount for the Public Schools Finance Board, plus an allowance for tax asset.
- b) A mill rate of 13.845 on all assessed property to raise the required amount for the Sunrise School Division, plus an allowance for tax asset.
- c) A mill rate of 0.174 be assessed on all ratable property to raise the required amount for the Fire Fighter Equipment Reserve fund plus an allowance for tax asset.
- d) A mill rate of 0.358 be assessed on all ratable property to raise the required amount for the Road Reconstruction Reserve fund plus an allowance for tax asset.
- e) A mill rate of 0.013 be assessed on all ratable property to raise the required amount for the Public Works Building Reserve fund plus an allowance for tax asset.
- f) A mill rate of 0.026 be assessed on all ratable property to raise the required amount for the Airport Reserve fund plus an allowance for tax asset.
- g) A mill rate of 9.646 be on the dollar, made up of the rate or rates be and is hereby levied for the year 2019 upon the assessed value of all property in the municipality liable therefore according to the last revised assessment rolls of general and personal property thereof, to provide controllable purposes of the corporation, viz.:

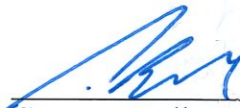
General Government Services, Transportation Services, Protective Services,
Environmental Services and Public Health & Welfare Services,
Economic Development Services, Recreation and Cultural Services, Fiscal
Services;

And for an allowance for tax assets as set out in Schedule "A"

- 3. THAT all taxes and rates imposed and levied in the Rural Municipality of Lac du Bonnet for the year 2019 shall be deemed to have been imposed and to be due and payable on the 13th day of September 2019.
- 4. THAT all taxes and rates imposed and unpaid for the year 2019 following the date set for payment shall be subject to a penalty of 1.25 % percent per month.

DONE, PASSED AND ENACTED by Council duly assembled in the Council Chambers of the Rural Municipality of Lac du Bonnet, in the Province of Manitoba, this 9th day of April, 2019.


Reeve Loren Schinkel


Cameron Bell,
Chief Administrative Officer

READ A FIRST TIME: March 26, 2019 Resolution # 2019 0070

READ A SECOND TIME: April 9, 2019 Resolution # 2019 0087

READ A THIRD TIME: April 9, 2019 Resolution # 2019 0088

THE FINANCIAL PLAN

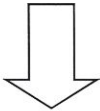
Rural Municipality of Lac du Bonnet
FOR THE YEAR 2019

		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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility Of	<input type="checkbox"/>	<input type="checkbox"/>
	Utility of	<input type="checkbox"/>	<input type="checkbox"/>
	Utility of	<input type="checkbox"/>	<input type="checkbox"/>
		<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"/>
	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 type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 13	Capital Estimates (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

THE FINANCIAL PLAN

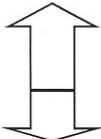
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Rural Municipality of Lac du Bonnet
For the Year 2019



REVENUE

	LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
	BUDGETED	ACTUAL	BUDGETED	BUDGETED
Tax Levy - Page 8 (includes school taxes)	\$ 8,438,594.12	\$ 8,438,594.00	\$ 8,642,329.10	\$ 8,642,329.10
Grants in Lieu of Taxes - Pages 8	\$ 1,151,257.20	\$ 1,151,257.45	\$ 1,160,266.00	\$ 1,160,266.00
Sub-Total	\$ 9,589,851.32	\$ 9,589,851.45	\$ 9,802,595.10	\$ 9,802,595.10
Requisitions - Page 8	\$ 5,812,330.00	\$ 5,812,330.00	\$ 5,921,498.00	\$ 5,921,498.00
Net Municipal Taxes & Grants-In-Lieu of Taxes	\$ 3,777,521.32	\$ 3,777,521.45	\$ 3,881,097.10	\$ 3,881,097.10
Other Revenue - Page 2	\$ 1,108,190.40	\$ 1,224,887.09	\$ 1,311,475.55	\$ 1,311,475.55
Transfers From Reserves - Page 2 (includes \$262,500K surplus)	\$ 2,120,232.12	\$ 1,240,864.84	\$ 2,017,500.24	\$ 2,017,500.24
Total Revenue	\$ 7,005,943.84	\$ 6,243,273.38	\$ 7,210,072.89	\$ 7,210,072.89



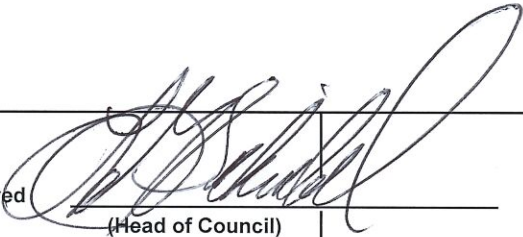
EXPENDITURES

	LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
	BUDGETED	ACTUAL	BUDGETED	BUDGETED
General Government Services	\$ 1,002,812.68	\$ 914,838.68	\$ 1,101,975.77	\$ 1,101,975.77
Protective Services	\$ 455,725.35	\$ 321,290.31	\$ 531,768.80	\$ 531,768.80
Transportation Services	\$ 2,360,997.37	\$ 2,226,512.76	\$ 2,523,022.13	\$ 2,523,022.13
Environmental Health Services	\$ 708,077.81	\$ 425,854.50	\$ 542,225.00	\$ 542,225.00
Public Health and Welfare Services	\$ 121,387.42	\$ 92,922.13	\$ 70,261.23	\$ 70,261.23
Environmental Development Services	\$ 129,820.00	\$ 126,421.92	\$ 145,433.36	\$ 145,433.36
Economic Development Services	\$ 67,895.00	\$ 52,960.00	\$ 68,400.00	\$ 68,400.00
Recreation and Cultural Services	\$ 272,372.00	\$ 247,382.91	\$ 211,765.42	\$ 211,765.42
Fiscal Services	\$ 1,375,405.24	\$ 969,105.19	\$ 1,623,763.48	\$ 1,623,763.48
Transfers - Deferred Surplus - Page 9 - Reserves (Levy) Page 5	\$ 510,773.00	\$ 510,773.26	\$ 390,738.44	\$ 390,738.44
Total Basic Expenditure	\$ 7,005,265.87	\$ 5,888,061.66	\$ 7,209,353.63	\$ 7,209,353.63
Allow For Tax Assets - Page 8	\$ 677.96	\$ 677.96	\$ 719.26	\$ 719.26
Total Expenditure	\$ 7,005,943.84	\$ 5,888,739.62	\$ 7,210,072.89	\$ 7,210,072.89
Net Operating Surplus (Deficit)	\$ -	\$ 354,533.76	\$ -	\$ -



Adopted by Resolution of Council
2019 0086

Approved


(Head of Council)

Department Use Only

Certified

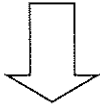

(Chief Administrative Officer)

April 9, 2019
Date

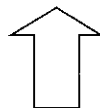
THE FINANCIAL PLAN

Rural Municipality of Lac du Bonnet

For the Year 2019



Other Revenue		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added (Supplementary)		\$ 60,000.00	\$ 108,792.28	\$ 89,500.00	\$ 89,500.00
Licences - Animal, Lottery Fees and Other		\$ 350.00	\$ 615.00	\$ 500.00	\$ 500.00
Permits - Building		\$ -		\$ -	
- Other		\$ 100.00	\$ -	\$ 100.00	\$ 100.00
Fines		\$ -	\$ -	\$ -	\$ -
Sales of Services - General Government Services		\$ 10,650.00	\$ 15,023.70	\$ 11,000.00	\$ 11,000.00
- Protective Services		\$ 72,288.31	\$ 81,186.16	\$ 26,295.95	\$ 26,295.95
- Transportation Services		\$ 90,063.61	\$ 87,620.39	\$ 85,000.00	\$ 85,000.00
- Environmental Health		\$ 27,000.00	\$ 16,466.00	\$ 17,000.00	\$ 17,000.00
- Public Health and Welfare		\$ -		\$ -	\$ -
- Planning & Development Services		\$ 3,000.00	\$ 1,630.00	\$ 83,116.00	\$ 83,116.00
- Economic Development Services					\$ -
- Recreational & Cultural Services		\$ 600.00	\$ -	\$ 600.00	\$ 600.00
- Other - Town Utility Recoveries		\$ -	\$ -	\$ -	\$ -
Sale of Goods		\$ 7,525.00	\$ 9,782.60	\$ 8,500.00	\$ 8,500.00
Rentals		\$ 6,120.00	\$ 8,770.40	\$ 10,000.00	\$ 10,000.00
Trailer Park		\$ 180,600.00	\$ 190,750.00	\$ 190,750.00	\$ 190,750.00
Returns from Investments		\$ 15,000.00	\$ 29,621.25	\$ 29,000.00	\$ 29,000.00
Tax & Redemption Penalties		\$ 86,500.00	\$ 78,285.93	\$ 75,250.00	\$ 75,250.00
Development/Dedication Fees		\$ 17,108.00	\$ -	\$ 19,500.00	\$ 19,500.00
Other Income (Miscellaneous)		\$ 13,472.05	\$ 24,150.78	\$ 80,711.91	\$ 80,711.91
Concessions and Franchises					
Unconditional Grants -Unconditional Grant			\$ 154,025.18		\$ -
- Municipal Operating Grant		\$ 165,053.16	\$ 170,834.97	\$ 238,611.41	\$ 238,611.41
Conditional Grants - Provincial (Page 9)		\$ 14,937.09	\$ 84,819.20	\$ 18,895.12	\$ 18,895.12
- Federal Gas Tax Funding		\$ 165,773.00	\$ 165,773.25	\$ 167,962.00	\$ 167,962.00
- Local Government/Other					
- Flood Claim					
- Developer's Agreement					
-Other Prov Grants		\$ 172,050.18	\$ -	\$ 159,183.16	\$ 159,183.16
-Utility					
Total Other Revenue - Page 1		\$ 1,108,190.40	\$1,224,887.09	\$ 1,311,475.55	\$ 1,311,475.55
Transfer from					
Accumulated Surplus		\$ -	\$ -	\$ 262,500.00	
Reserves (Non-Capital Purchases)		\$ 751,326.88	\$ 189,311.03	\$ 358,000.00	\$ 358,000.00
Reserves (Capital Purchases - Page 13)		\$ 1,368,905.24	\$1,051,553.81	\$ 1,397,000.24	\$ 1,397,000.24
Total Transfers - Page 1		\$ 2,120,232.12	\$1,240,864.84	\$ 2,017,500.24	\$ 1,755,000.24
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		\$ 3,228,422.52	\$2,465,751.93	\$ 3,328,975.79	\$ 3,066,475.79



THE FINANCIAL PLAN

Rural Municipality of Lac du Bonnet
For the Year 2019



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		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100-04	Legislative	\$ 115,647.15	\$ 93,403.98	\$ 107,966.50	\$ 107,966.50
	General administrative				
1200-05	Clerk and staff	\$ 381,315.70	\$ 381,726.95	\$ 491,551.26	\$ 491,551.26
1212-15	Office	\$ 202,945.77	\$ 176,684.25	\$ 228,127.35	\$ 228,127.35
1216	Legal	\$ 50,000.00	\$ 21,438.04	\$ 38,000.00	\$ 38,000.00
1217	Audit	\$ 16,981.65	\$ 16,981.65	\$ 18,500.00	\$ 18,500.00
1218	Assessment	\$ 101,935.00	\$ 101,935.00	\$ 101,815.59	\$ 101,815.59
1219	Land Purchase	\$ -	\$ -	\$ -	
1240	Taxation	\$ 7,735.32	\$ 6,675.66	\$ 7,600.00	\$ 7,600.00
1310	Elections	\$ 23,800.00	\$ 12,025.44	\$ -	\$ -
1320-24	Conventions	\$ 23,983.80	\$ 26,850.83	\$ 41,500.00	\$ 41,500.00
1330	Damage claims and liability insurance	\$ 17,500.00	\$ 16,612.25	\$ 17,500.00	\$ 17,500.00
1340	Intergovernmental relations	\$ 8,450.00	\$ 18,572.48	\$ 13,000.00	\$ 13,000.00
1350	Grants	\$ 20,518.30	\$ 24,764.97	\$ 17,115.07	\$ 17,115.07
1380	Other General government-sundry	\$ 32,000.00	\$ 17,167.18	\$ 19,300.00	\$ 19,300.00
	Consulting/Mapping Services	\$ -		\$ -	\$ -
	Staff Training Expenses	\$ -		\$ -	\$ -
	Advertising	\$ -		\$ -	\$ -
1370	Amortization				
1372	Interest on Long Term Debt				
1375	Bad Debt Expense				
SUB-TOTAL GENERAL GOVERNMENT SERVICES - To Page 1		\$ 1,002,812.68	\$ 914,838.68	\$ 1,101,975.77	\$ 1,101,975.77
1991	Recoveries (deduct)-utility	\$ -		\$ -	
1992	Other Departments	\$ -	()	0.00	
TOTAL GENERAL GOVERNMENT SERVICES - TO PAGE 1		\$ 1,002,812.68	\$ 914,838.68	\$ 1,101,975.77	\$ 1,101,975.77
PROTECTIVE SERVICES					
2100	Police				
2400-04	Fire	\$ 243,707.00	\$ 220,161.53	\$ 272,905.00	\$ 272,905.00
	Emergency measures				
2500	Emergency Measures	\$ 138,245.50	\$ 34,415.53	\$ 138,283.80	\$ 138,283.80
	Flood/Emergency	\$ -		\$ -	\$ -
2540	Handi-van	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
2550	Other - 911	\$ 13,139.41	\$ 13,139.41	\$ 14,000.00	\$ 14,000.00
	Building inspection/Compliance				
	Plumbing/Electrical inspections				
	Trailer Count Fee	\$ -	\$ -	\$ -	\$ -
2650	By-Law Enforcement	\$ 56,883.44	\$ 49,129.94	\$ 102,080.00	\$ 102,080.00
2660	Civic Addressing	\$ 250.00	\$ 943.90	\$ 1,000.00	\$ 1,000.00
2670	Amortization				
2672	Interest on Long Term Debt				
2675	Bad Debt Expense				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		\$ 455,725.35	\$ 321,290.31	\$ 531,768.80	\$ 531,768.80
TRANSPORTATION SERVICES					
Road Transport					
3220	Engineering	\$ 48,500.00	\$ 1,875.00	\$ 43,500.00	\$ 43,500.00
	Road and Streets				
	Unallocated costs - Equipment Operators`				
3210	wages & benefits	\$ 1,083,340.80	\$ 1,047,930.86	\$ 1,278,500.00	\$ 1,278,500.00
3215-22	- Equipment Fuel	\$ 223,927.50	\$ 245,699.70	\$ 237,000.00	\$ 237,000.00
3230-3255	- Equipment Repairs and Maintenance	\$ 190,693.87	\$ 181,905.98	\$ 190,500.00	\$ 190,500.00
3260	- Equipment Insurance and Registration	\$ 27,000.00	\$ 42,517.00	\$ 45,625.00	\$ 45,625.00
3270	- Workshop and Yard Operations	\$ 153,325.20	\$ 127,975.88	\$ 185,050.00	\$ 185,050.00
3275	Less Recoveries	-\$ 388,070.00	-\$ 371,991.92	\$ (250,570.00)	-\$ 250,570.00
3280	Road maintenance - Labour/Materials	\$ 305,000.00	\$ 293,456.17	\$ 90,417.13	\$ 90,417.13
	- Dust Control	\$ 175,000.00	\$ 161,278.28	\$ 175,000.00	\$ 175,000.00
3288					
Transportation services sub-total forward to page 4		\$ 1,818,717.37	\$ 1,730,646.95	\$ 1,995,022.13	\$ 1,995,022.13
					page 3

THE FINANCIAL PLAN

Lac du Bonnet Municipality
For the year 2019



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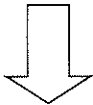
		Last Year	Last Year	This Year	Next Year
		Budgeted	Actual	Budgeted	Budgeted
Transportation services sub-total forward from page 3		\$ 1,818,717.37	\$ 1,730,646.95	\$ 1,995,022.13	\$ 1,995,022.13
3290	Road Construction - Contracts /Gravel	\$ 345,000.00	\$ 322,414.80	\$ 325,000.00	\$ 325,000.00
3290	- Limestone	\$ 6,000.00	\$ 3,665.47	\$ 6,000.00	\$ 6,000.00
3305	Sidewalks and boulevards	\$ -		\$ -	\$ -
3310	Snow and ice removal - Materials	\$ 12,300.00	\$ 12,090.86	\$ 15,300.00	\$ 15,300.00
3320	Mowing	\$ -		\$ -	
3330	Ditches & Road Drainage	\$ 74,000.00	\$ 69,836.59	\$ 71,200.00	\$ 71,200.00
3340-41	Street Lighting	\$ 14,980.00	\$ 15,079.06	\$ 15,000.00	\$ 15,000.00
	Beaver Control	\$ 15,500.00	\$ 7,950.00	\$ 15,500.00	\$ 15,500.00
	Culverts	\$ 41,000.00	\$ 39,827.69	\$ 41,000.00	\$ 41,000.00
3350	Traffic Services	\$ 12,500.00	\$ 5,665.18	\$ 17,000.00	\$ 17,000.00
3360	Other Road Transportation Services	\$ -		\$ -	
	Workplace & Safety	\$11,000.00	\$11,921.96	\$ 12,000.00	\$ 12,000.00
	Quarry / Permits	\$10,000.00	\$7,414.20	\$ 10,000.00	\$ 10,000.00
3400	Amortization				
3500	Interest on Long Term Debt				
3505	Bad Debt Expense				
TOTAL TRANSPORTATION SERVICES - PAGE 1		\$ 2,360,997.37	\$ 2,226,512.76	\$ 2,523,022.13	\$ 2,523,022.13
ENVIRONMENTAL HEALTH SERVICES					
Garbage and waste collection					
4320	Garbage Collection	\$ 542,893.56	\$ 322,220.38	\$ 426,325.00	\$ 426,325.00
4330	Tipping Fees	\$ 88,000.00	\$ 86,337.52	\$ 90,000.00	\$ 90,000.00
Other environmental health					
4500	Sewage Lagoons	\$ 20,719.25	\$ 6,680.76	\$ 19,400.00	\$ 19,400.00
4490	Eco Centre	\$ 2,865.00	\$ 563.04	\$ 2,900.00	\$ 2,900.00
	Public Restroom/RV	\$ -		\$ -	
	Municipal Wells	\$ 100.00	\$ 1,493.59	\$ 1,600.00	\$ 1,600.00
	E-Waste	\$ 3,500.00	\$ 192.20	\$ 2,000.00	\$ 2,000.00
	Lee River Study	\$ 50,000.00	\$ 8,367.01	\$ -	
4600	Amortization				
4605	Interest on Long Term Debt				
4610	Bad Debt Expense				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		\$ 708,077.81	\$ 425,854.50	\$ 542,225.00	\$ 542,225.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5370	Hospital Services	\$ 77,629.31	\$ 16,665.00	\$ 32,165.00	\$ 32,165.00
	Cemeteries	\$ 25,661.88	\$ 17,669.95	\$ 25,000.00	\$ 25,000.00
	Medical officer (recruitment)		\$ 14,650.00		
	Pharmaceutical services				
5375	Water Testing		\$ -		\$ -
	Larviciding	\$ 15,000.00	\$ 5,840.95	\$ 10,000.00	\$ 10,000.00
	Hospital Care(Personal Care Home)		\$ 35,000.00		
Social Welfare					
5420	Social Welfare Assistance	\$ 3,096.23	\$ 3,096.23	\$ 3,096.23	\$ 3,096.23
5450	Amortization				
5455	Interest On Long Term Debt				
5460	Bad Debt Expense				
TOTAL PUBLIC HEALTH AND WELFARE SERVICES - TO PAGE 1		\$ 121,387.42	\$ 92,922.13	\$ 70,261.23	\$ 70,261.23
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and zoning	\$ 75,320.00	\$ 75,320.00	\$ 94,933.36	\$ 94,933.36
	Community Development				
	General land assembly				
	Zoning By-Law	\$ 4,000.00	\$ -	\$ -	\$ -
6240	Beautification and land rehabilitation				
	Land Development/Purchase	\$ -	\$ -	\$ -	\$ -
6270	Amortization				
6275	Interest on Long Term Debt				
6280	Bad Debt Expense				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		\$ 79,320.00	\$ 75,320.00	\$ 94,933.36	\$ 94,933.36



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Lac du Bonnet Municipality
For the year 2019

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		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
	Natural Resources - Agriculture				
7130	Destruction Of Pests	\$ -		\$ -	\$ -
7140	Weed Control (In Enviro Dev #'s)	\$ 50,500.00	\$ 51,101.92	\$ 50,500.00	\$ 50,500.00
7145	Veterinary Services	\$ -		\$ -	\$ -
7150	Water Resources and Conservation	\$ -		\$ -	\$ -
Economic Development					
	Regional Development	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00
7200	Tourism	\$ 7,200.00	\$ 1,050.00	\$ 7,200.00	\$ 7,200.00
7215					
Other Economic Development					
7400	Public Relations	\$ 700.00	\$ 150.00	\$ 700.00	\$ 700.00
	Airport	\$ 24,995.00	\$ 21,760.00	\$ 25,500.00	\$ 25,500.00
7500	Amortization				
7505	Interest on Long Term Debt				
7510	Bad Debt Expense				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		\$ 67,895.00	\$ 52,960.00	\$ 68,400.00	\$ 118,900.00
RECREATION AND CULTURAL SERVICES					
8000	Recreation Commission And Administration	\$ 26,528.50	\$ 26,528.50	\$ 20,500.00	\$ 20,500.00
8010	Community Centres And Halls	\$ 23,097.15	\$ 23,097.15	\$ 23,443.62	\$ 23,443.62
	Swimming Pools and Beaches	\$ 60.00	\$ 120.00	\$ 120.00	\$ 120.00
	Golf Courses				
8040	Skating Rinks and Arenas	\$ 37,474.24	\$ 46,133.30	\$ 10,440.00	\$ 10,440.00
8050	Parks and Playgrounds	\$ 86,070.00	\$ 36,058.23	\$ 44,570.00	\$ 44,570.00
8195	Boat Launches	\$ 5,500.00	\$ 20,057.24	\$ 20,000.00	\$ 20,000.00
	Other Recreational Facilities	\$ 25,492.54	\$ 27,171.19	\$ 26,890.00	\$ 26,890.00
8240	Museums	\$ 4,193.07	\$ 4,260.80	\$ 4,260.80	\$ 4,260.80
8250	Libraries	\$ 43,956.50	\$ 43,956.50	\$ 43,956.00	\$ 43,956.00
8280	Youth Centre	\$ 20,000.00	\$ 20,000.00	\$ 17,585.00	\$ 17,585.00
8290	Amortization				
8295	Interest on Long Term Debt				
8300	Bad Debt Expense				
TOTAL RECREATION AND CULTURAL SERVICES - TO PAGE 1		\$ 272,372.00	\$ 247,382.91	\$ 211,765.42	\$ 211,765.42
FISCAL SERVICES					
	L.U.D. of _____ - Page 7				
9320-24	Transfer To Capital - Page 13	\$ 1,368,905.24	\$ 962,605.19	\$ 1,617,263.48	\$ 1,617,263.48
9330	Transfer To Utility - Page 6	\$ -		\$ -	
9410	Debenture debt charges - Page 11	\$ -	\$ -	\$ -	\$ -
	Other Long-term Debt Charges - Page 11				
9430-31	Tax Discount and Short-Term Loan Interest	\$ -		\$ -	
	Other Debt Charges				
	Other Fiscal Services LID Town/Allow for Taxes	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
TOTAL FISCAL SERVICES - TO PAGE 1		\$ 1,375,405.24	\$ 969,105.19	\$ 1,623,763.48	\$ 1,623,763.48
TRANSFERS					
9900	General Reserve	\$ -	\$ -	\$ -	\$ -
	Specific Reserves				
9323	- Gas Tax Reserve Provision	\$ 165,773.00	\$ 165,773.26	\$ 167,962.00	\$ 167,962.00
9310	- General Reserve Provision	\$ -	\$ -	\$ -	
9311	- Machinery Replacement Reserve Provision	\$ 170,000.00	\$ 175,000.00	\$ -	\$ -
	- Machinery Replacement (Handi-Van Purchase Pro	\$ 5,000.00		\$ -	\$ -
9312	- Capital Development Reserve Provision	\$0.00	\$ -	\$ -	\$ -
9313	- Fire Equipment Reserve Provision	\$ -	\$ -	\$ 67,776.44	\$ 67,776.44
9318	- Road Reserve	\$ 100,000.00	\$ 100,000.00	\$ 140,000.00	\$ 140,000.00
9314	- Office Reserve Provision	\$ -	\$ -	\$ -	\$ -
9320	- Airport Reserve	\$ 60,000.00	\$ 60,000.00	\$ 10,000.00	\$ -
9315	- Recreation Reserve	\$ -	\$ -	\$ -	\$ -
9308	- Economic Development Reserve	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -
9321	-Personal Care Home Reserve	\$ -	\$ -	\$ -	\$ -
9324	-Building Reserve	\$ -	\$ -	\$ -	\$ -
9325	- Stead Reserve	\$ -	\$ -	\$ -	
9326	-Liquid and Sold Waste Res	\$ -	\$ -	\$ -	\$ -
9309	-Personal Care Home				
9326	- Reserve Appropriation	\$ -	\$ -	\$ -	\$ -
9327	- Public Works Reserve	\$ -	\$ -	\$ 5,000.00	\$ -
	Emergency Reserve(new)	\$ -	\$ -	\$ -	\$ -
TOTAL TRANSFERS - TO PAGE 1		\$ 510,773.00	\$ 510,773.26	\$ 390,738.44	\$ 375,738.44

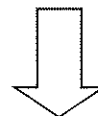


THE FINANCIAL PLAN

Rural Municipality of Lac du Bonnet - Water Utility

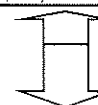
For the Year 2019

REVENUE



		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES - Residential	\$ 581.67	\$ 581.67	\$ 3,000.00	\$ 3,000.00
	- Commercial and Bulk	\$ 886.78	\$ 886.78	\$ -	\$ -
	- Industrial	\$ -	\$ -	\$ -	\$ -
	- Federal and Provincial				
	- Municipal and Schools	\$ -		\$ -	
310	SEWER SERVICE CHARGES - Residential	\$ 8,765.14	\$ 8,765.14	\$ 8,098.40	\$ 8,098.40
	- Commercial	\$ 625.00	\$ 623.38	\$ -	\$ -
320	Discounts, Refunds and Cancellations	\$ -		\$ -	
	Net Consumer Revenue - Sub Total	\$ 10,858.59	\$ 10,856.97	\$ 11,098.40	\$ 11,098.40
330	Penalties	\$ -		\$ -	
340	Hydrant Rentals				
350	Installation Service				
360	Connection -Net				
370	Provincial Grants				
380	Other Revenue	\$ -	\$ -	\$ -	\$ -
390	Contribution from Revenue Fund - Page 5				
396	Transfer from General Reserve - Utility				
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	\$ 10,858.59	\$ 10,856.97	\$ 11,098.40	\$ 11,098.40

EXPENDITURE



		This Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	WATER SUPPLY				
411-413	Administration				
415	Customer billings and collections	\$ 706.96	\$ 706.96	\$ 1,050.00	\$ 1,050.00
417	Purification and treatment				
418	Water purchases	\$ 1,498.36	\$ 1,498.36	\$ 605.80	\$ 605.80
420	Service of supply				
425	Transmission and distribution				
427	Other water supply costs				
430	Standpipe				
	Connections - Net loss				
	Total	\$ 2,205.32	\$ 2,205.32	\$ 1,655.80	\$ 1,655.80
	SEWAGE COLLECTION AND DISPOSAL				
440	Administration				
445	Sewage collection system	\$ 11,759.45	\$ 11,759.45	\$ 9,442.60	\$ 9,442.60
450	Sewage lift station				
455	Sewage treatment and disposal				
458	Other sewage collection and disposal costs	\$ -	\$ -	\$ -	\$ -
	Connections - Net loss				
	Total	\$ 11,759.45	\$ 11,759.45	\$ 9,442.60	\$ 9,442.60
460	TRANSFER TO CAPITAL from Page 13				
	TRANSFERS TO RESERVES				
465	Utility Reserve Provision				
	Total	\$ -		\$ -	
	DEBENTURES				
450	Debenture Debt Charges from Page 12				
460	Other Debenture Debt Charges from Page 12				
	Total				
	OTHER UTILITY COSTS				
480	Amortization				
485	Interest				
490	Bad Debt Expense				
495	Deferred Surplus re Deficit, 2____ - Page 9				
	TOTAL EXPENDITURE	\$ 13,964.77	\$ 13,964.77	\$ 11,098.40	\$ 11,098.40
	NET OPERATING SURPLUS (DEFICIT)	-\$ 3,106.18	-\$ 3,107.80	\$ -	



Calculation for Municipal Tax Mill Rate (Levy)

		Assessments		
	Taxable	Exempt/Grazing	Grants	Total
Requisition Taxes:				-
Provincial Education Support Levy "other" prop	10,117,250		30,030,880	40,148,130
Sunrise School Division Tax Requirements	355,060,920	8,305,420	36,025,030	399,391,270
Total Requisition				
Debiture Debt Charges:				-
				-
Special Area Levies:				
				-
				-

Deferred Surplus - General								
Reserve - General Reserve BL 40-06	355,060,820		36,025,030		391,085,850			
Reserve - Machinery Equip Replace BL45-06 (Hand-Van from Machinery Res)	355,060,820		36,025,030		391,085,850			
Reserve - Fire Fight Equipment BL 73-04	355,060,820		36,025,030		391,085,850			
Reserve - Road Reconstruction BL44-06	355,060,820		36,025,030		391,085,850			
Reserve - Office Reserve BL 41-06	355,060,820		36,025,030		391,085,850			
Reserve - Recreation BL 43-06	355,060,820		36,025,030		391,085,850			
Reserve - Personal Care BL 18-10	355,060,820		36,025,030		391,085,850			
Reserve - Economic Dev BL 12-03	355,060,820		36,025,030		391,085,850			
Reserve - Public Works Building BL26-07	355,060,820		36,025,030		391,085,850			
Reserve - Liquid/Solid Waste BL	355,060,820		36,025,030		391,085,850			
Reserve - Airport BL 42-06	355,060,820		36,025,030		391,085,850			
Reserve-Emergency Response	355,060,820		36,025,030		391,085,850			
Reserve-Building BL 26-07	355,060,820		36,025,030		391,085,850			
Reserve - Capital Development	355,060,820		36,025,030		391,085,850			
Sub-Total								

General Municipal				
Rural Area				
At Large	365,050,820		36,025,030	391,085,850
Fees				
Business Tax, Fees				-
Other Revenue and Transfers				
Budgeted Deficit				
Total Municipal				

TOTALS

Expenditures			Revenues				
Basic	Tax Assets	Total	Mill rate	Taxable	Grants	Other	Total
		0.00		0.00	0.00		0.00
392,247.00	40.38	392,287.38	9.771	98,865.65	293,431.73		392,287.38
5,529,251.00	321.13	5,529,572.13	13.8450	4,915,817.05	498,765.54	114,988.54	5,529,572.13
5,921,498.00	361.61	5,921,859.61		5,014,612.70	792,198.27	114,988.54	5,921,859.61

Account Name	Account Number	Account Type	Account Balance	Account Status	Account Description
Account 1	123456789	Checking	\$1,234.56	Active	Checking Account
Account 2	987654321	Savings	\$5,678.90	Active	Savings Account
Account 3	567890123	Current	\$2,345.67	Active	Current Account
Account 4	345678901	Fixed Deposit	\$10,000.00	Active	Fixed Deposit Account
Account 5	234567890	Investment	\$7,890.12	Active	Investment Account
Account 6	012345678	Retirement	\$15,000.00	Active	Retirement Account
Account 7	890123456	Loan	\$3,456.78	Active	Loan Account
Account 8	678901234	Insurance	\$1,000.00	Active	Insurance Account
Account 9	456789012	Trust	\$20,000.00	Active	Trust Account
Account 10	210987654	Other	\$500.00	Active	Other Account

[illegible][illegible]

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Part 1 - Grants in Lieu of Taxes

Total Above	\$1,160,266.00
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Part 2 - Conditional Transfers and Grants

Total to Page 2	\$ 516,875.25
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Part 3 - Transfers to Deferred Surplus - General Operating Fund

Total to Page 1	\$0.00
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Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Total to page 6	\$0.00
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[illegible]

	Non-Controllable Expenditures	General Municipal/Controllable Expenditures		Totals
		Rural	At Large	
Total Basic Expenditures			\$ 6,986,577.19	
Less: Business Taxes Allocated			\$ -	
Other Revenues Allocated			-\$ 3,213,987.25	
Fees Allocated				
Budgeted Deficit Allocated				
Other Allocations				
Sub-Totals				
Less: Net Non-controllable Expenditures				
General Municipal Requirements	Nil		\$ 3,772,589.94	

THE FINANCIAL PLAN

[illegible]

Part 2 - Summary (by area) - to be carried forward to page 8

[illegible]

Total for info only

1

1

5

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Page 11 of 14

Part 1 Debenture Debt Charges(2019)

[illegible]

Part 2 - Summary (by area) - to be carried forward to page 8

Area to be Levied	Taxable Assessment	Otherwise Exempt Property	Grant Assessment	Total Assessment	Total Requirement	Raised by Frontage	Raised by Other Revenue	Raised by Mill Rate
		-		-	-	\$	-	\$
				-	-	\$	-	
				-	-	\$	-	\$
				-	-	\$	-	
				-	-	\$	-	

THE FINANCIAL PLAN
Capital Expenditures Reserve Withdrawals

Rev: 1:45 PM
2019-05-15

Part 1. CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne By Reserves	Borne By Borrowing
Grader	\$ 221,400.00	\$ 46,400.00		\$ 175,000.00	
Computers/monitor and arms	\$ 16,663.00			\$ 16,663.00	
Clock up	\$ 4,087.00	\$4,087.00		\$ -	
Server	\$ 24,374.44			\$ 24,374.44	
Muniware Utility Module	\$ 8,893.80			\$ 8,893.80	
AV Solutions /Wiring	\$ 23,794.00	\$8,620.00		\$ 15,174.00	
Office Renovations/Accessbility Upgrades	\$ 150,000.00	\$ 102,000.00		\$ 48,000.00	
Office / chambers Furniture	\$ 51,380.00	\$ 51,380.00			
2 scanners	\$ 4,026.24	\$ 4,026.24			
EFT (Electronic Funds Transfer)	\$1,750.00	\$ 1,750.00			
Waste Management	\$ 300,000.00			\$ 300,000.00	
PW Handheld Radios	\$ 2,000.00	\$ 2,000.00			
PW Yard Structure	\$ 5,500.00			\$ 5,500.00	
FD Radio Tower	\$ 30,000.00			\$ 30,000.00	
FD - Fire Truck	\$ 424,895.00			\$ 424,895.00	
Aggregate Screener	\$ 30,000.00			\$ 30,000.00	
To obtain Crown Land for Airport	\$ 146,000.00			\$ 146,000.00	
Road Reconstruction Wendigo	\$ 50,000.00			\$ 50,000.00	
RM Roads Classification Improvement	\$ 112,500.00			\$ 112,500.00	
Replacement Bin	\$10,000.00			\$ 10,000.00	
	\$ 1,617,263.48				
TOTAL		\$ 220,263.24			
		Page 5	\$ -		
			Page 6	\$ 1,397,000.24	
				Part 2	\$ -
					Part 3

PART 2. GENERAL AND SPECIFIC 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	
Building Reserve BL# 26-07(office renovations)		\$ 35,000.00			35,837.69
Office Reserve BL# 41-06 (office renovations)		\$ 13,000.00			13,807.21
Machinery Replacement BL# 45-06 Re: Aggregate Screener		\$ 30,000.00			366,438.00
Machinery Replacement BL# 45-06 Re: PORTION OF GRADER		\$ 175,000.00			
Airport BL #42-06 RE: To obtain Crown Land for Airport (capital)		\$ 146,000.00			158,121.91
Road Reconstruction BL # 44-06 Re:Renewal of Rd 319 dust control - non-capital	\$ 175,000.00				379,271.83
Economic Development BL #12-03 Re: Community Development Corp - non capital	\$ 35,000.00				88,524.54
Liq/Sol Wste BL #08-12 Re: Waste Management Project - capital		\$ 287,500.00			
Liq/Sol Wste BL #08-12 Re: New Recycling Drop Off Depot - capital		\$ 12,500.00			
Liq/Sol Wste BL #08-12 Re: Utility Module (capital)		\$ 8,893.80			549,272.02
Emergency Measures BL#5-13 RE: - Emergency Response - non capital	\$ 100,000.00				234,099.05
Public Works BL# 21-02 - PW Yard Structure		\$ 5,500.00			
Fire Department BL #13-04 - Re: Radio Tower		\$ 30,000.00			
Fire Department BL #13-04 - Re: West Fence Paint	\$ 3,000.00				
Fire Department BL #13-04 - Re: Fire Truck		\$ 424,895.00			395,304.32
General Reserve BL 40-06 RE: Computers/Monitors/Arms		\$ 16,663.00			
General Reserve BL 40-06 RE: Server		\$ 24,374.44			
General Reserve BL 40-06 RE: AV Solutions/wiring		\$ 15,174.00			
General Reserve BL 40-06 RE: LDB Cemetery Upgrades	\$ 25,000.00	\$ -			424,223.40
Federal Gas Tax BL #13-06 RE: Replacement Bin		\$ 10,000.00			
Federal Gas Tax BL #13-06 RE: Airport Taxi-way Improvement	\$ 10,000.00				
Federal Gas Tax BL #13-06 RE: Road Reconstruction - wendigo		\$ 50,000.00			
Federal Gas Tax BL #13-06 RE: Osprey Parking Lot Improvements	\$ 10,000.00				
Federal Gas Tax BL #13-06 RE: RM Road Classification Improvements		\$ 112,500.00			\$ 439,464.95
Total	\$ 358,000.00				
		Page 2	\$ 1,397,000.24		
			Part 1	\$ -	
			Page 6	\$ -	
				Part 1	

PART 3. DEBENTURE FINANCING (Subject to Municipal Board Authorization)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Revenue Loan	Reserve Loan	Amount	Term
TOTAL, PART 1				\$	
Department Use Only	Adopted by Resolution of Council				
	April 9 2019				
	(Head of Council)				
	(Chief Administrative Officer)				

THE FINANCIAL PLAN
Capital Expenditures - 5 Year Plan

RM of Lac du Bonnet 5 Year Capital Plan

RM of Lac du Bonnet 5 Year Capital Plan											
PURPOSE								SOURCE OF FUNDS			
	Estimates						Total	Operating	Reserves	Debenture Sales	Other
Technology Upgrades		2020	2021	2022	2023	2024					
		\$10,000.00	\$5,000.00	\$10,000.00	\$5,000.00	\$5,000.00	\$35,000.00	\$35,000.00			
Public Works Equipment		\$575,000.00	\$345,400.00	\$210,000.00	\$245,000.00	\$285,000.00	\$1,660,400.00	\$1,160,400.00	\$500,000.00		
Road Reconstruction		\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$1,750,000.00	\$1,250,000.00	\$500,000.00		
New Handi-Van Purchase (6)		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$25,000.00	\$25,000.00	\$0.00		
ATV-Arctic Cat and trailer		\$39,000.00					\$39,000.00	\$39,000.00			
Rescue 2 Ford Pickup (6)		\$50,000.00					\$50,000.00	\$50,000.00			
Rescue 1 - 2003 FRT Liner					\$300,000.00		\$300,000.00	\$300,000.00			
							\$0.00	\$0.00			
							\$0.00	\$0.00			
		\$1,029,000.00	\$705,400.00	\$575,000.00	\$905,000.00	\$645,000.00	\$3,859,400.00	\$2,859,400.00	\$1,000,000.00	\$0.00	\$0.00
SOURCE OF FUNDS - ANNUAL											
OPERATING		2020	2021	2022	2023	2024	TOTAL				
		\$430,000.00	\$190,000.00	\$195,000.00	\$190,000.00	\$190,000.00	\$1,195,000.00				
RESERVES		\$599,000.00	\$515,400.00	\$380,000.00	\$715,000.00	\$455,000.00	\$2,664,400.00				
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00				
DEBENTURE SALES											
OTHER											
		\$1,029,000.00	\$705,400.00	\$575,000.00	\$905,000.00	\$645,000.00	\$3,859,400.00				
FOR DEPARTMENTAL USE ONLY											
Adopted by Resolution of Council											
<div><div></div><div>(Head of Council)</div></div> <div><div></div><div>(Chief Administrative Officer)</div></div>											
April 9, 2019											