

THE RURAL MUNICIPALITY OF EAST ST. PAUL

BY-LAW NO. 2009-05

LEVYING TAXES FOR THE YEAR 2009

WHEREAS Section 162 of "The Municipal Act" requires that every municipal corporation shall make estimates of all the sums required for the operating expenses and for the lawful purposes of the corporation for the year in which those sums are required to be levied and to pay all its debts, whether of principal or interest falling due within the year, and any revenue deficit incurred in the previous year, making due allowances for taxes imposed on lands purchased by the corporation at tax sale and considered uncollectible, and for the cost of collection of taxes, whether municipal, school, or other rates; and make an estimate of all it will raise or expend during the year for capital purposes;

AND WHEREAS the said Act requires that every municipal corporation shall in each year, after the assessment roll comes into force, by one or more by-laws, levy a rate or rates of so much on the dollar upon the assessed value of the property therein as the Council deems sufficient to raise the sums required in the estimates;

AND WHEREAS the Council of the Rural Municipality of East St. Paul has made estimates of all the sums required for the lawful purposes of the corporation for the year 2009;

AND WHEREAS the assessed value of the whole rateable property within the Rural Municipality of East St. Paul according to the latest revised portioned assessment rolls is:

General Assessment Roll .....	\$354,498,860
Personal Property Roll .....	\$2,914,990
Business Tax Roll .....	\$2,494,400

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

1. THAT the estimates of the Rural Municipality of East St. Paul, and all sums required for the year 2009 are as set forth in Schedule "A" hereto attached and the same is hereby approved and adopted.
2. THAT the following respective rates of so much on the dollar be and hereby are levied for the year 2009 upon the assessed value of all the rateable property in the Municipality respectively liable therefor according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation which said rates

assessed values and sums required are set out in Schedule "A", via:

- a) A rate of 0 mills on the dollar on "Farm and Residential" Assessable Assessment to provide for the "Foundation" School Levy (Sec. 533 The Public Schools Act) as set out in notice from the Public School Finance Board as shown in Schedule "A";
- b) A rate of 16.08 mills on the dollar on "Other Assessable Assessment" to provide for the "Foundation" School Levy (Sec. 533 The Public School Act) as set out in notice from the Public Schools Finance Board as shown in said Schedule "A";
- c) A rate of 26.233 mills on the dollar on the "Total Assessable Assessment" to provide for the "Special School Levy" (Sec. 537 The Public Schools Act) as set out in notice from the River East Transcona School Division as shown in Schedule "A";
- d) A general rate of .140 mills on the dollar to provide for the payment of the General Reserve;
- e) A general rate of .280 mills on the dollar to provide for the payment of the Equipment Reserve;
- f) A general rate of .280 mills on the dollar to provide payment of the Building Reserve;
- g) A general rate of .280 mills on the dollar to provide payment of the Fire Equipment Reserve;
- h) A general rate of .112 mills on the dollar to provide for the payment of the Investment Reserve;
- i) A general rate of .140 mills on the dollar to provide for the payment of the Drainage Reserve;
- j) A general rate of 1.120 mills on the dollar to provide for the payment of the Road Rebuilding Reserve;
- k) A general rate of .224 mills on the dollar to provide for the payment of the Arena Reserve;
- l) A general rate of .140 mills on the dollar to provide for the payment of the Parks & Recreation Reserve;

- m) A general rate of .014 mills on the dollar to provide for the payment of the Environmental Health Services Reserve;
- n) A general rate of .014 mills on the dollar to provide for the payment of the Election Reserve;
- o) A special rate of \$2.55 per foot frontage to provide for payment of charges levied under By-Law 06-02;
- p) A general rate of 3.054 mills on the dollar to provide for the payment of debentures issued under By-Law 95-13;
- q) A special rate of \$4.14 per foot frontage to provide payment of debentures under By-Law 94-15;
- r) A general rate of 1.939 mills on the dollar to provide for payment of debentures issued under By-Law 94-14;
- s) A special rate of per foot frontage to provide payment of debentures under By-Law 94-14;
- t) A special rate of \$200.00 per acre to provide payment of debentures under By-Law 94-14;
- u) A special rate of \$6.62 per foot frontage to provide payment of debentures under By-Law 95-14;
- v) A special rate of \$110.26 per acre to provide payment of debentures under By-Law 95-14;
- w) A general rate of 2.639 mills on the dollar to provide payment of debentures issued under By-Law 95-14;
- x) A special rate of \$6.04 per foot frontage to provide payment of debentures under By-Law 95-51;
- y) A special rate of \$1004.00 per lot to provide payment of debentures under By-Law 03-01;
- z) A special rate of \$7.78 per foot frontage to provide payment of debentures under By-Law 03-02;
- aa) A special rate of \$95.70 per acre to provide payment of debentures under By-Law 03-02;

- bb) A special rate of \$110.23 per acre to provide payment of debentures under By-Law 95-51;
  - cc) A general rate of 2.619 mills on the dollar to provide payment of debentures under By-Law 95-51;
  - dd) A special rate of \$3.93 per foot frontage to provide payment of debentures under By-Law 96-35;
  - dd) A general rate of 1.483 mills on the dollar to provide payment of debentures issued under By-Law 96-35;
  - ee) A general rate of 9.641 mills on the dollar to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation;
  - ff) A special rate of .287 mills on the dollar on those properties hooked up to the water utility in 2007 to recover deficit.
  - gg) A special rate of .066 mills on the dollar on those properties hooked up to the water utility in 2008 to recover deficit.
  - hh) A special rate of .229 mills on the dollar on those properties hooked up to the sewer utility in 2008 to recover deficit.
  - ii) Rates on Business Tax assessment, refineries, and bulk oil sales 3%, all other business 2.5%;
3. THAT taxes levied for the year 2009 shall be due and payable on or before the 31st day of October.
  4. THAT upon all taxes remaining unpaid after the 31st day of October, a penalty of one and one quarter per cent (1¼%) per month shall be added to those taxes on the first day of each month, thereafter, in accordance with Section 346 of the Municipal Act.
  5. THAT the date of mailing of the tax notice shall be deemed to be the date on which said tax notices, postage prepaid, and delivered for mailing to the Canada Post Office.

DONE AND PASSED IN COUNCIL ASSEMBLED at the Council Chambers of the Rural Municipality of East St. Paul at East St. Paul, in Manitoba, this 22<sup>nd</sup> day of April, 2009.

Originally Signed by Lawrence Morris  
Mayor

Originally Signed by Jerome Mauws  
Chief Administrative Officer

Read a first time this 1<sup>st</sup> day of April, 2009.

Read a second time this 22<sup>nd</sup> day of April, 2009.

Read a third time this 22<sup>nd</sup> day of April, 2009.

## THE FINANCIAL PLAN

Municipality of East St. Paul

For the Year 2009

	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		
Sewer Utility	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Water Utility	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Glenway Utility	<input checked="" 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"/>
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 type="checkbox"/>	<input checked="" 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 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**

Municipality of East St. Paul  
For the Year 2009

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	13,922,975	13,924,116	14,447,352	
Grants in Lieu of Taxes - Page 8	228,364	228,364	243,725	
Sub-total	14,151,339	14,152,480	14,691,078	0
Requisitions (deduct) - Page 8	9,406,970	9,406,970	9,713,558	
Net Municipal Taxes and Grants in Lieu of Taxes	4,744,369	4,745,510	4,977,519	5,192,420
Other Revenue - Page 2	3,107,690	2,879,912	2,309,661	2,107,280
Transfers from Accumulated Surplus and Reserves - Page 2	1,718,607	1,537,761	1,426,249	1,506,249
Total Revenue	9,570,666	9,163,183	8,713,429	8,805,949

**EXPENDITURE**

General Government Services	1,118,550	1,071,386	1,099,860	1,204,500
Protective Services	1,558,730	1,675,394	744,250	500,000
Transportation Services	1,132,900	1,140,832	1,323,700	1,328,000
Environmental Health Services	534,700	586,024	639,150	661,000
Public Health and Welfare Services	2,500	2,438	2,500	2,500
Environmental Development Services	401,450	361,584	405,200	418,000
Economic Development Services	0	0	0	0
Recreation and Cultural Services	640,600	716,268	734,600	755,700
Fiscal Services	2,702,147	2,126,924	2,243,247	2,371,747
Transfers - Deferred Surplus - Page 9 - Reserves - Page 5	104,257 1,371,590	104,257 1,371,590	106,322 1,413,180	106,322 1,458,180
Total Basic Expenditure	9,567,424	9,156,697	8,712,009	8,805,949
Allowance For Tax Assets - Page 8	3,241	3,241	1,421	0
Total Expenditure	9,570,665	9,159,938	8,713,429	8,805,949
Net Operating Surplus (Deficit)	1	3,245	0	0

Departmental Use Only	<p align="center">Adopted by Resolution of Council</p> <p align="center">_____</p> <p align="center">(Head of Council)</p> <p align="center">_____</p> <p align="center">(Chief Administrative Officer)</p>
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**GENERAL OPERATING FUND  
BUDGETED REVENUE AND TRANSFERS**

Municipality of East St. Paul  
For the Year 2009

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	128,000	173,521	150,000	150,000
Licenses				
- Animal	2,400	2,271	2,300	2,300
- Bicycle				
- Business	4,000	4,200	4,000	4,000
- Other <u>Raffle</u>	2,000	2,706	2,500	2,500
_____				
_____				
Permits				
- Building	105,000	74,627	50,000	75,000
- Other				
<u>Plumbing</u>	12,000	7,234	5,000	7,300
Fines	175,000	85,816	0	
Sales of Service				
- General Government	6,000	6,385	6,500	7,000
- Protective	36,100	45,654	32,000	32,000
- Transportation	34,600	26,524	23,050	25,000
- Environmental Health	70,000	38,122	50,000	50,000
- Public Health and Welfare				
- Environmental Development	36,000	32,511	26,500	30,000
- Economic Development				
- Recreation and Culture	6,500	3,061	3,100	6,000
- Other				
- Sundry				
Sales of Goods	5,000	4,974	108,000	8,000
Rentals	236,000	248,444	364,031	365,000
Trailer Park				
- Rentals				
- Other _____				
Concessions and Franchises				
Returns from Investments	90,000	54,577	20,000	50,000
Tax and Redemption Penalties	90,000	84,945	90,000	90,000
Development and Dedication Fees				
Video Lottery Terminal Transfers	180,000	179,381	180,000	180,000
General Assistance Grant (Pop. 8733)	1,300,000	1,312,855	325,000	325,000
Conditional Transfers				
- Federal Government	216,590	216,589	433,180	433,180
- Provincial Government	162,000	147,376	150,000	150,000
- Local Government				
- Other <u>Infrastructure</u>				
<u>JEPP</u>	8,500	0	10,000	0
Other Income	40,000	31,490	237,000	40,000
<u>Sale of Land</u>	0	0		
<u>Grants</u>	162,000	96,649	37,500	75,000
_____				
_____				
<b>Total Other Revenue - Page 1</b>	<b>3,107,690</b>	<b>2,879,912</b>	<b>2,309,661</b>	<b>2,107,280</b>
Transfers From				
- Accumulated Surplus	200,000	200,000	40,000	0
- Sinking Fund	14,607	14,607	6,249	6,249
- Reserves	1,504,000	1,323,154	1,380,000	1,500,000
<b>Total Transfers - Page 1</b>	<b>1,718,607</b>	<b>1,537,761</b>	<b>1,426,249</b>	<b>1,506,249</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	<b>4,826,297</b>	<b>4,417,673</b>	<b>3,735,910</b>	<b>3,613,529</b>

**BUDGETED EXPENDITURE**

Municipality of East St. Paul

For the Year 2009

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>GENERAL GOVERNMENT SERVICES</b>					
1100	Legislative	229,900	205,309	213,650	220,000
1200	General Administrative				
1212	Chief Administrative Officer and Staff	411,750	420,632	434,850	450,000
1215	Office	110,300	93,403	93,100	95,000
1216	Legal	32,000	35,925	35,000	35,000
1217	Audit	6,600	6,671	7,000	7,000
1218	Assessment	190,100	190,057	198,160	200,000
1240	Taxation	4,000	3,095	4,000	4,000
1300	Other General Government				
1310	Elections	1,000	600	1,000	25,000
1320	Meeting expenses	7,000	3,618	6,000	6,000
1330	Damage Claims and Liability Insurance	38,000	24,943	48,500	30,000
1340	Intergovernmental Relations	11,500	9,452	7,500	7,500
1350	Grants				
1360	Other General Government-Sundry	138,400	139,681	123,400	125,000
1370	Past-Service Pension Payments				
	Unallocated Employee Benefits				
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>		<b>1,180,550</b>	<b>1,133,386</b>	<b>1,172,160</b>	<b>1,204,500</b>
1991	Recoveries (deduct - Utility	(62,000)	(62,000)	(72,300)	(78,000)
1992	- Capital				
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>		<b>1,118,550</b>	<b>1,071,386</b>	<b>1,099,860</b>	<b>1,126,500</b>
<b>PROTECTIVE SERVICES</b>					
2100	Police	1,131,000	1,257,723	248,700	40,000
2400	Fire	400,330	391,815	426,050	430,000
2500	Emergency Measures				
2510	Emergency Measures Organization	27,400	25,856	69,500	30,000
2520	Flood Control				
2540	Ambulance Services				
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control				
2650	Other - Traffic Services				
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>		<b>1,558,730</b>	<b>1,675,394</b>	<b>744,250</b>	<b>500,000</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport					
Administration					
32110	Road Commissioners' Fees and Mileage				
32200	Engineering				
Roads and Streets					
Unallocated Costs - Equipment Operators' Wages and Benefits					
32301		216,000	283,549	714,000	720,000
32302	- Equipment Fuel	63,000	76,128	61,000	65,000
32303	- Equipment Repairs and Maintenance				
32304	- Equipment Insurance and Registration				
32305	- Workshop and Yard Operations	55,500	57,721	32,200	35,000
32306	- Office	114,400	114,690	28,100	30,000
32307	- Vehicles/Equipment	79,300	87,881	56,100	60,000
32311	Road Maintenance - Labour				
32312	- Materials				
32313	- Rentals				
32314	- Repairs	209,400	138,315	137,500	130,000
<b>Transportation Services Sub-Total Forward to Page 4</b>		<b>737,600</b>	<b>758,285</b>	<b>1,028,900</b>	<b>1,040,000</b>

**BUDGETED EXPENDITURE**

Municipality of East St. Paul

For the Year 2009

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		737,600	758,285	1,028,900	1,040,000
32321	Road Re-Construction- Labour				
32322	- Materials				
32323	- Rentals				
	- _____				
32330	Sidewalks and Boulevards	20,000	19,499	15,500	16,000
32340	Ditches and Road Drainage	152,100	133,977	95,800	96,000
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour	58,500	44,998		
32372	- Materials	15,000	25,587	35,000	25,000
32373	- Rentals	2,000	470	1,000	1,000
	- Custom Service				
32400	Bridges and culverts	11,300	19,373	15,000	15,000
32500	Street Lighting	92,000	91,129	93,000	95,000
32600	Traffic Services				
32700	Parking				
32900	Other Road Transport				
32910	Other Transportation Services	44,400	47,514	39,500	40,000
	Recoveries				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,132,900	1,140,832	1,323,700	1,328,000
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
Garbage and Waste Collection					
4320	Garbage Collection	165,000	193,650	301,000	320,000
4330	Transfer Station Grounds	169,700	180,261	182,900	185,000
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Other <u>Recycling</u> _____	200,000	212,113	155,250	156,000
	<u>Larviciding</u>				
	<u>Membership Fees</u> _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		534,700	586,024	639,150	661,000
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
Public Health					
5110	Health Unit				
5160	Cemeteries				
5186	Other _____				
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Welfare					
5410	Administration				
5420	Social Welfare Assistance	2,500	2,438	2,500	2,500
5430	Social Welfare Services				
	Other - Work projects				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		2,500	2,438	2,500	2,500
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
6100	Planning and Zoning	317,900	293,336	339,300	350,000
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Other - mapping				
	- Animals/Pests/Insects	83,550	68,248	65,900	68,000
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		401,450	361,584	405,200	418,000

**BUDGETED EXPENDITURE**

Municipality of East St. Paul

For the Year 2009

**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				
	_____				
	_____				
7200	Regional Development				
7300	Industrial Development				
7400	Other Economic Development				
7410	Tourism				
7420	Public Receptions				
	_____				
	_____				
	TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	-	-	-	-

**RECREATION AND CULTURAL SERVICES**

8110	Recreation	68,000	53,960	387,100	400,000
8120	Community Centers and Halls	47,100	47,849	36,100	38,000
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas	288,400	319,574	172,200	175,000
8180	Parks and Playgrounds	171,300	217,057	67,400	68,000
8190	Other Recreational Facilities	1,400	1,673	1,700	2,000
	Seniors Centre	12,600	16,494	12,600	14,000
	Public Relations	5,500	5,434	5,500	5,500
	Recreation Programmer				
8240	Museums				
8250	Libraries	16,000	16,165	16,200	16,200
8280	Other Cultural Facilities				
	Office	7,700	7,714	5,100	5,000
	Vehicles	22,600	30,347	30,700	32,000
	_____				
	TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	640,600	716,268	734,600	755,700

**FISCAL SERVICES**

9320	Transfer to Capital - Page 13	2,330,400	1,755,128	1,871,500	2,000,000
9330	Transfer to Sewer Utility - Page 6 (S)	415,644	415,644	344,660	344,660
	Transfer to Water Utility - Page 6 (W)	44,250	44,250	10,977	10,977
	Transfer to Glenway Utility - Page 6 (Glenway)	16,110	16,110	16,110	16,110
9410	Debenture Debt Charges - Page 11				
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Other Fiscal Services				
	_____				
	TOTAL FISCAL SERVICES - TO PAGE 1	2,806,404	2,231,132	2,243,247	2,371,747

**TRANSFERS**

9900	General Reserve	250,000	250,000	50,000	50,000
9910	Specific Reserves:				
9911	- Replacement Reserve	100,000	100,000	100,000	100,000
9912	- Police Equipment Reserve	50,000	50,000	-	
9913	- Building Reserve	100,000	100,000	100,000	100,000
9914	- Investment	40,000	40,000	40,000	40,000
	- Drainage	80,000	80,000	50,000	50,000
	- Road Rebuilding	300,000	300,000	400,000	450,000
	- Arena	80,000	80,000	80,000	80,000
	- Parks & Recreation	50,000	50,000	50,000	50,000
	- Gas Taxl Reserve	216,590	216,590	433,180	433,180
9915	- Fire Equipment Reserve	100,000	100,000	100,000	100,000
	- Environmental Health Reserve	5,000	5,000	5,000	5,000
	- Election Reserve	-		5,000	-
	_____				
	TOTAL TRANSFERS - TO PAGE 1	1,371,590	1,371,590	1,413,180	1,458,180

**SEWER  
UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

Municipality of East St. Paul

For the Year 2009

**REVENUE**

	-	Last Year	This Year	Next Year
	Budgeted	Actual	Budgeted	Budgeted
<b>300</b> WATER CONSUMER SALES - Residential				
- Commercial and Bulk				
- Industrial				
- Federal and Provincial				
- Municipal and Schools				
<b>310</b> SEWER SERVICE CHARGES - Residential	760,000	731,322	750,000	1,167,740
- Commercial				
<b>320</b> Discounts, Refunds and Cancellations				
 Net Consumer Revenue - Sub Total	760,000	731,322	750,000	1,167,740
<b>330</b> Penalties	4,000	2,992	3,000	3,000
<b>340</b> Hydrant Rentals				
<b>350</b> Installation Service				
<b>360</b> Connection Revenue - Net				
<b>370</b> Provincial Grants			75,000	5,733,300
<b>380</b> Other Revenue	5,000	5,600	1,305,000	2,871,700
<b>390</b> Transfer from Revenue Fund - Page 5	415,644	415,643	410,012	410,012
<b>396</b> Transfer from Reserves - Utility - Page 13	1,841,500	2,001,762	1,301,100	112,000
<b>397</b> Transfer from Accumulated Surplus				
 TOTAL REVENUE	3,026,144	3,157,319	3,844,112	10,297,752

**EXPENDITURE**

<b>410</b> WATER SUPPLY				
<b>411</b> Administration				
<b>412</b> Customer Billings and Collections				
<b>413</b> Purification and Treatment				
<b>414</b> Water Purchases				
<b>415</b> Service of Supply				
<b>416</b> Transmissions and Distribution				
<b>417</b> Other Water Supply Costs				
<b>418</b> Connections - Net Loss				
TOTAL	0	0	0	0
<b>420</b> SEWAGE COLLECTION AND DISPOSAL				
<b>421</b> Administration	75,200	63,456	215,300	245,000
<b>422</b> Sewage Collection System	52,000	42,705	75,000	64,000
<b>423</b> Sewage Lift Station	43,100	34,477	32,500	35,000
<b>424</b> Sewage Treatment and Disposal	453,000	426,720	411,300	484,000
<b>425</b> Other Sewage Collection and Disposal Costs	15,600	16,403	17,700	16,000
<b>426</b> Connections - Net Loss				
TOTAL	638,900	583,761	751,800	844,000
<b>430</b> TRANSFER TO CAPITAL - Page 13	1,986,500	2,128,970	2,688,100	8,712,000
<b>440</b> TRANSFERS TO RESERVES				
<b>441</b> _____ B/L _____				
<b>442</b> _____ B/L _____				
TOTAL				
<b>450</b> DEBENTURE DEBT CHARGES - Page 12	344,660	344,660	344,660	344,660
<b>460</b> OTHER LONG-TERM DEBT CHARGES - Page 12				
<b>470</b> TRANSFERS				
<b>471</b>	0		0	0
Deferred Surplus - Page 9	70,984	70,983	65,352	65,352
<b>472</b> Deferred Surplus re By-Law Obligation				
<b>473</b> Transfer to General Reserve - Utility	225,000	225,000	225,000	331,740
TOTAL	295,984	295,983	290,352	397,092
 TOTAL EXPENDITURE	3,266,044	3,353,374	4,074,912	10,297,752
 NET OPERATING SURPLUS (DEFICIT)	(239,900)	(196,055)	(230,800)	0

**WATER  
UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

Municipality of East St. Paul

For the Year 2009

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300 WATER CONSUMER SALES - Residential	290,000	264,625	275,000	300,000
- Commercial and Bulk				
- Industrial				
- Federal and Provincial				
- Municipal and Schools				
310 SEWER SERVICE CHARGES - Residential				
- Commercial				
320 Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	290,000	264,625	275,000	300,000
330 Penalties	1,100	2,129	2,200	2,500
340 Hydrant Rentals	14,700	14,700	15,200	16,000
350 Installation Service				
360 Connection Revenue - Net	14,000	12,292	12,000	14,000
370 Provincial Grants				
380 Other Revenue	6,000	7,875	8,000	10,000
390 Transfer from Revenue Fund - Page 5	44,250	44,250	51,947	51,947
396 Transfer from Reserves - Utility - Page 13	320,000	171,159	180,000	400,000
397 Transfer from Accumulated Surplus				
<b>TOTAL REVENUE</b>	<b>690,050</b>	<b>517,030</b>	<b>544,347</b>	<b>794,447</b>

**EXPENDITURE**

410 WATER SUPPLY				
411 Administration	37,500	24,247	82,000	96,000
412 Customer Billings and Collections				
413 Purification and Treatment	81,500	81,560	42,300	45,000
414 Water Purchases				
415 Service of Supply	15,100	16,472	8,100	9,500
416 Transmissions and Distribution	40,800	22,077	97,100	75,000
417 Other Water Supply Costs	8,900	9,045	9,200	10,000
418 Connections - Net Loss				
TOTAL	183,800	153,401	238,700	235,500
420 SEWAGE COLLECTION AND DISPOSAL				
421 Administration				
422 Sewage Collection System				
423 Sewage Lift Station				
424 Sewage Treatment and Disposal				
425 Other Sewage Collection and Disposal Costs				
426 Connections - Net Loss				
TOTAL	0	0	0	0
430 TRANSFER TO CAPITAL - Page 13	375,000	255,470	213,000	420,000
440 TRANSFERS TO RESERVES				
441 _____ B/L _____				
442 _____ B/L _____				
TOTAL				
450 DEBENTURE DEBT CHARGES - Page 12	10,977	10,977	10,977	10,977
460 OTHER LONG-TERM DEBT CHARGES - Page 12			0	0
470 TRANSFERS				
471 Deferred Surplus - Page 9	0	0	0	0
472 Deferred Surplus - Page 9	33,273	33,273	40,970	40,970
473 Transfer to Investment Reserve	52,000	52,000	52,000	
474 Transfer to General Reserve - Utility	35,000	35,000	35,000	87,000
TOTAL	120,273	120,273	127,970	127,970
<b>TOTAL EXPENDITURE</b>	<b>690,050</b>	<b>540,120</b>	<b>590,647</b>	<b>794,447</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>(23,090)</b>	<b>(46,300)</b>	<b>0</b>

**GLENWAY  
UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

Municipality of East St. Paul

For the Year 2009

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300 WATER CONSUMER SALES - Residential				
- Commercial and Bulk				
- Industrial				
- Federal and Provincial				
- Municipal and Schools				
310 SEWER SERVICE CHARGES - Residential				
- Commercial				
320 Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	0	0	0	0
330 Penalties				
340 Hydrant Rentals				
350 Installation Service				
360 Connection Revenue - Net				
370 Provincial Grants				
380 Other Revenue				
390 Transfer from Revenue Fund - Page 5	16,110	16,110	16,110	16,110
396 Transfer from Reserves - Utility - Page 13				
397 Transfer from Accumulated Surplus				
<b>TOTAL REVENUE</b>	<b>16,110</b>	<b>16,110</b>	<b>16,110</b>	<b>16,110</b>

**EXPENDITURE**

410 WATER SUPPLY				
411 Administration				
412 Customer Billings and Collections				
413 Purification and Treatment				
414 Water Purchases				
415 Service of Supply				
416 Transmissions and Distribution				
417 Other Water Supply Costs				
418 Connections - Net Loss				
TOTAL	0	0	0	0
420 SEWAGE COLLECTION AND DISPOSAL				
421 Administration				
422 Sewage Collection System				
423 Sewage Lift Station				
424 Sewage Treatment and Disposal				
425 Other Sewage Collection and Disposal Costs				
426 Connections - Net Loss				
TOTAL	0	0	0	0
430 TRANSFER TO CAPITAL - Page 13				
440 TRANSFERS TO RESERVES				
441 _____ B/L _____				
442 _____ B/L _____				
TOTAL				
450 DEBENTURE DEBT CHARGES - Page 12				
460 OTHER LONG-TERM DEBT CHARGES - Page 12	16,110	16,110	16,110	16,110
470 TRANSFERS				
471 Deferred Surplus re Deficit, 19____ - Page 9				
472 Deferred Surplus re By-Law Obligation				
473 Transfer to General Reserve - Utility				
TOTAL				
<b>TOTAL EXPENDITURE</b>	<b>16,110</b>	<b>16,110</b>	<b>16,110</b>	<b>16,110</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CALCULATION OF TAX LEVIES**  
Municipality of East St. Paul

For the Year 2009

	Assessments				Expenditures			M/R Frt	Revenues			
	Taxable	Otherwise Exempt	Grants	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
<b>Requisition Taxes:</b>												
Foundation - Residential	333,322,650		484,700	333,807,350		0	0	0.000	0	0		0
Foundation - Other	17,118,840		3,944,290	21,063,130	338,695	0	338,695	16.080	275,271	63,424		338,695
Special - River East Transcona	352,739,480		4,633,940	357,373,420	9,374,863	(0)	9,374,863	26.233	9,253,302	121,561		9,374,863
<b>Total Requisition</b>					9,713,558	0	9,713,558		9,528,573	184,985		9,713,558
<b>Debenture Debt Charges:</b>												
Glenway B/L 06-02					16,110	0	16,110	frt	16,110			16,110
Total Glenway					16,110	0	16,110		16,110	0		16,110
Birds Hill LID 1 B/L 95-13	20,587,640	2,070,010	108,050	22,765,700	69,526	0	69,526	3.054	69,196	330		69,526
Foxgrove LID 3 B/L 94-14	4,688,080	142,250		4,830,330	9,366	0	9,366	1.939	9,366	0		9,366
Foxgrove LID 3 B/L 94-14					38,356	0	38,356	frt	38,356			38,356
Foxgrove LID 3 B/L 94-14					38,943	0	38,943	acre	38,943			38,943
Foxgrove LID 3 Sinking Fund					6,249	0	6,249	fund			6,249	6,249
Hoddinott LID 4 B/L 94-15					11,944	0	11,944	frt	11,944			11,944
Sewer LID 5 B/L 95-14					79,850	0	79,850	frt	79,850			79,850
Sewer LID 5 B/L 95-14					16,590	0	16,590	acre	16,590			16,590
Sewer LID 5 B/L 95-14	22,404,840	375,800		22,780,640	60,103	15	60,118	2.639	60,118	0		60,118
Sewer LID 5A B/L 95-51					5,092	0	5,092	frt	5,092			5,092
Sewer LID 5A B/L 95-51					628	0	628	acre	628			628
Sewer LID 5A B/L 95-51	297,880			297,880	780	0	780	2.619	780	0		780
Water LID 6 B/L 96-35					5,358	0	5,358	frt	5,358			5,358
Water LID 6 B/L 96-35	3,539,360	250,190		3,789,550	5,619	0	5,619	1.483	5,619	0		5,619
Sewer LID 7 B/L 03-01					1,697	0	1,697	frt	1,697			1,697
Sewer LID 8 B/L 03-02					5,536	0	5,536	frt	4,536	1,000		5,536
Total Debenture Debt Charges					355,637	15	355,651		348,072	1,330	6,249	355,651
Total					371,747	15	371,761		364,182	1,330	6,249	371,761
<b>Deferred Surplus</b>												
Sewer Utility - 2008	273,658,840	13,053,980	108,050	286,820,870	65,352	330	65,682	0.229	65,657	25		65,682
Water Utility - 2007	110,841,470	5,458,340		116,299,810	33,273	105	33,378	0.287	33,378	0		33,378
Water Utility - 2008	111,642,270	5,946,560		117,588,830	7,697	64	7,761	0.066	7,761	0		7,761
Total Deferred Surplus					106,322	499	106,821	0.582	106,796	25		106,821
<b>Reserve Funds</b>												
General	352,779,910		4,633,940	357,413,850	50,000	38	50,038	0.140	49,390	648		50,038
Machinery Replacement 1902	352,779,910		4,633,940	357,413,850	100,000	76	100,076	0.280	98,779	1,297		100,076
Building	352,779,910		4,633,940	357,413,850	100,000	76	100,076	0.280	98,779	1,297		100,076
Fire Equipment	352,779,910		4,633,940	357,413,850	100,000	76	100,076	0.280	98,779	1,297		100,076
Investment	352,779,910		4,633,940	357,413,850	40,000	30	40,030	0.112	39,511	519		40,030
Drainage	352,779,910		4,633,940	357,413,850	50,000	38	50,038	0.140	49,390	648		50,038
Road Rebuilding	352,779,910		4,633,940	357,413,850	400,000	304	400,304	1.120	395,113	5,190		400,304
Arena	352,779,910		4,633,940	357,413,850	80,000	61	80,061	0.224	79,024	1,037		80,061
Parks & Recreation	352,779,910		4,633,940	357,413,850	50,000	38	50,038	0.140	49,390	648		50,038
Environmental Health	352,779,910		4,633,940	357,413,850	5,000	4	5,004	0.014	4,939	65		5,004
Election	352,779,910		4,633,940	357,413,850	5,000	4	5,004	0.014	4,939	65		5,004
Total Reserve Funds					980,000	744	980,744	2.743	968,033	12,710	0	980,743
<b>General Municipal:</b>												
Rural Area												
At Large	352,779,910		4,633,940	357,413,850	3,445,664	163	3,445,827	9.6410	3,401,151	44,676		3,445,827
Business Tax 2.5%	2,494,400			2,494,400	62,360		62,360		62,360			62,360
Business Tax .5% B30	1,282,400			1,282,400	6,412		6,412	12.384	6,412			6,412
Business Fees Flat Rate					9,844	0	9,844		9,844	0		9,844
Other Revenue and Transfers					3,729,661	0	3,729,661		0	0	3,729,661	3,729,661
<b>Total Municipal</b>					8,712,010	1,421	8,713,430		4,918,779	58,740	3,735,910	8,713,429
<b>Totals</b>					18,425,568	1,421	18,426,988		14,447,352	243,725	3,735,910	18,426,988

**SUNDRY REVENUE AND EXPENDITURE ANALYSES**

Municipality of East St. Paul

For the Year 2009

**Part 1 - Grants in Lieu of Taxes**

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Conservation	46,710		38.617	1,804		1,804
Conservation		31,330	54.697	1,714		1,714
Highways	291,230		38.617	11,246	1,000	12,246
Highways		379,740	54.697	20,771		20,771
Flood Control	38,390		38.617	1,483		1,483
Housing	108,050		41.900	4,527	0	4,527
Man Hydro	204,950		38.617	7,915		7,915
Man Hydro		697,110	54.697	38,130		38,130
HMQ (Manitoba)	320		38.617	12		12
Winnipeg Hydro		910	54.697	50		50
Centra		2,835,200	54.697	155,077		155,077
						0
Adjustment to Balance						(3)
<b>Sub Total</b>	<b>689,650</b>	<b>3,944,290</b>				<b>243,725</b>

Total - Pages 1, 8

243,725

**Part 2 - Conditional Transfers and Grants**

Government or Agency	Purpose	Amount
Manitoba Stewardship	Recycling	100,000
Province of Manitoba	General Support Grant	50,000
Government of Canada	Federal Gas Tax	433,180
Province of Manitoba	JEPP	10,000

Total - Page 2

593,180

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

Purpose	Year	Term	Authority	Amount

Total - Page 1

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

Purpose	Year	Term	Authority	Amount
Water Deficit	2007	3	PUB #30/08	33,273
Water Deficit	2008	3	PUB #25/09	7,697
Sewer Deficit	2008	3	PUB #25/09	65,352

Total - Page 6

106,322



**UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES**

Municipality of East St. Paul

For the Year 2009

**Part 1 - Debenture Debt Charges**

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage	Other	Net Requirement	Area to be Levied
Sewer (Foxgrove)	94-14	2013	363,760.03	61,085.12	302,674.91	31,829.00	92,914.12	38,943.00	44,605.27	9,365.85	LID 3
Sewer (Hoddinott)	94-15	2013	46,759.97	7,852.30	38,907.67	4,091.50	11,943.80	11,943.80	0.00	0.00	LID 4
Sewer (Birds Hill)	95-13	2014	303,916.50	39,514.31	264,402.19	30,011.75	69,526.06	0.00	0.00	69,526.06	LID 1
Sewer	95-14,95-51	2015	797,037.48	84,335.23	712,702.25	78,707.45	163,042.68	84,941.77	17,218.05	60,882.86	LID 5&5A
Sewer {Hoddinott}	03-01	2022	15,065.55	680.01	14,385.54	1,016.92	1,696.93	1,696.93	0.00	(0.00)	LID 7
Sewer {Sperring}	03-02	2022	49,152.91	2,218.59	46,934.32	3,317.82	5,536.41	5,536.41	0.00	0.00	LID 8
Water	96-35	2015	55,244.43	6,004.56	49,239.87	4,972.00	10,976.56	5,357.62	0.00	5,618.94	LID 6

1,630,936.87	201,690.12	1,429,246.75	153,946.44	355,636.56	148,419.53	61,823.32	145,393.71
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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 Frontage	Raised by Other	Raised by Mill Rate
LID 3	4,688,080	142,250		4,830,330	92,914.12	38,943.00	44,605.27	9,365.85
LID 4				0	11,943.80	11,943.80	0.00	0.00
LID 1	20,587,640	2,070,010	108,050	22,765,700	69,526.06	0.00	0.00	69,526.06
LID 5	22,404,840	375,800		22,780,640	156,543.34	79,850.05	16,590.46	60,102.83
LID 5A	297,880			297,880	6,499.34	5,091.72	627.59	780.03
LID 6	3,539,360	250,190		3,789,550	10,976.56	5,357.62	0.00	5,618.94
LID 7				0	1,696.93	1,696.93	0.00	(0.00)
LID 8				0	5,536.41	5,536.41	0.00	0.00

OK	Follow up				355,636.56	148,419.53	61,823.32	145,393.71
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**FIVE YEAR CAPITAL EXPENDITURE PROGRAM  
Municipality of East St. Paul**

	PURPOSE						SOURCE OF FUNDS			
	2010	2011	2012	2013	2014	Total	Operating	Reserves	Debentures	Other
ADMINISTRATION										
Computer Hardware & Software		20,000	24,000		2,000	46,000	46,000			
Furniture	3,700			15,000		18,700	18,700	0		
						0				
FIRE						0				
Misc. Equipment		2,000				2,000	2,000			
Firehall						0				
Vehicles	1,005,000			20,000	40,000	1,065,000	20,000	1,045,000		
Communication Equipment						0				
						0				
EMERGENCY SERVICES						0				
Equipment						0				
						0				
PUBLIC WORKS						0				
Vehicle	59,000		35,000		82,000	176,000		176,000		
Heavy Equipment	441,000	60,000	400,000		462,000	1,363,000		1,363,000		
Light Equipment	51,500		23,000		25,000	99,500	99,500			
Roads	2,729,000	3,790,000	4,340,000	750,000	2,100,000	13,709,000		4,750,000	8,959,000	
Computer		6,000	23,000			29,000	29,000			
Drainage	370,000	200,000	250,000	250,000	214,000	1,284,000		1,284,000		
Sidewalk Construction			200,000			200,000		200,000		
Land						0				
Misc. Projects	30,000		30,000			60,000	60,000			
Buildings	160,000	100,000	1,700,000		200,000	2,160,000		2,160,000		
						0				
PLANNING						0				
Office Equipment/Computers	6,000					6,000	6,000			
Computer Software						0				
Air Photos						0				
Vehicles				20,000		20,000	20,000			
						0				
RECREATION						0				
Computers		2,000				2,000	2,000			
Vehicle (1/2 ton)	30,000		37,000			67,000		67,000		
Grass Cutter						0				
Field Lighting	97,000					97,000		97,000		
Outdoor Rinks	150,000					150,000		150,000		
Soccer Complex	300,000	50,000	100,000	150,000	100,000	700,000		700,000		
Zamboni						0				
Parks	85,000	10,000	10,000	10,000	10,000	125,000	40,000	85,000		
Arena	200,000	75,000	30,000			305,000		305,000		
Light Equipment	40,000	132,000	87,000	68,000	30,000	357,000	70,000	287,000		
Wellness Centre			1,000,000	1,000,000		2,000,000		1,000,000		1,000,000
Dog Kennels		20,000				20,000	20,000			
Main Street Beautification	150,000	150,000				300,000		300,000		
						0				
						0				
						0				

	PURPOSE						SOURCE OF FUNDS			
	2010	2011	2012	2013	2014	Total	Operating	Reserves	Debentures	Other
<b>SEWER</b>										
Treatment Plant Expansion						0				
Additional Wheels						0				
Terrance Sewer - Stage 2						0				
Sewer Line Expansions	8,600,000	450,000	600,000			9,650,000			4,316,667	5,333,333
Vehicles						0				
Lift Stations	75,000	110,000	18,000	75,000		278,000	18,000	260,000		
Computer						0				
Misc. Equipment	37,000		24,000			61,000	61,000			
						0				
<b>WATER</b>						0				
Reservoir Expansion						0				
Silverfox				1,500,000		1,500,000			1,500,000	
Line Upgrades	400,000	500,000			1,250,000	2,150,000		900,000	1,250,000	
Hydrant Installations	20,000	20,000	20,000	20,000	20,000	100,000	100,000			
Misc. Equipment						0				
Well Development			1,800,000			1,800,000		1,800,000		
<b>Totals</b>	<b>15,039,200</b>	<b>5,697,000</b>	<b>10,751,000</b>	<b>3,878,000</b>	<b>4,535,000</b>	<b>39,900,200</b>	<b>612,200</b>	<b>16,929,000</b>	<b>16,025,667</b>	<b>6,333,333</b>
<b>SOURCE OF FUNDS - ANNUAL</b>										
OPERATING	188,200	80,000	172,000	85,000	87,000	612,200				
RESERVES	4,022,000	2,377,000	6,139,000	1,793,000	2,098,000	16,429,000				
DEBENTURES	5,095,667	2,940,000	3,540,000	1,500,000	2,350,000	15,425,667				
OTHER	5,733,333	300,000	900,000	500,000		7,433,333				
<b>TOTAL</b>	<b>15,039,200</b>	<b>5,697,000</b>	<b>10,751,000</b>	<b>3,878,000</b>	<b>4,535,000</b>	<b>39,900,200</b>				

Departmental Use Only	Adopted by Resolution of Council
	_____ (Head of Council)
	_____ (Chief Administrative Officer)