

# Town of Strasbourg

*Regular meeting of Council held in the Town Council Chambers  
Strasbourg, Saskatchewan*

**Wednesday, May 8, 2019**



Present: Mayor: Kelvin Schapansky  
Council Members: Peter Barry  
Cliff Eisler  
Kevin Flavel  
Lorne Gottselig  
Bernie Josephson  
Murray Kondratiuk  
Administrator: Jennifer Josephson

A quorum being present, Mayor Schapansky called the meeting to order at 7:00 p.m.

*Declarations* Councillor Flavel declared financial interest in regards to cheque 11656 to Lakeridge Construction Inc. in the Payment of Accounts.

*Minutes - Regular* 116/2019 Eisler:Barry  
"THAT the minutes from the April 24, 2019 regular meeting of Council be approved as presented by the Administrator."

CARRIED

*Parks & Rec Month* 117/2019 Josephson:Kondratiuk  
"THAT the Town of Strasbourg make the following proclamation:

WHEREAS, in Saskatchewan, we are fortunate to have a variety of recreation and parks systems providing countless recreational opportunities for residents and visitors from around the world; and

WHEREAS, recreation enhances quality of life, active living and lifelong learning, helps people live happier and longer, develops skills and positive self-image in children and youth, develops creativity and builds healthy bodies and positive lifestyles; and

WHEREAS, recreation participation builds family unity and social capital, strengthens volunteer and community development, enhances social interaction, creates community pride and vitality and promotes sensitivity and understanding to cultural diversity; and

WHEREAS, recreation, therapeutic recreation and leisure education are essential to enhancing the quality of life of individuals who experience living with a disability, or have become ill, or are disadvantaged; and

WHEREAS the benefits provided by recreation and parks programs and services reduce healthcare and social service costs, serve to boost the economy, economic renewal and sustainability, enhance property values, attract new business, and increase tourism; and

WHEREAS, our parks, open space and trails ensure ecological sustainability, provide space to enjoy nature, help maintain clear air and water and preserve plant and animal wildlife; and

WHEREAS, all levels of government, the non-profit and voluntary sectors and private enterprise throughout the Province participate in the planning, development and operation of recreation and parks programs, services, and facilities.

NOW THEREFORE BE IT RESOLVED, that the Saskatchewan Parks and Recreation Association (SPRA) does hereby proclaim that June, which witnesses the greening of Saskatchewan and services as a significant gateway to family activities, has been designated as *June is Recreation &*

  
Mayor

*Parks Month*, which will annually recognize and celebrate the benefits derived year round from quality public and private recreation and parks resources at the local, regional, and provincial levels.

THEREFORE, the Town of Strasbourg, in recognition of the benefits and values that recreation, parks, and leisure services provide, does hereby designate the month of June as *June is Recreation & Parks Month*."

CARRIED

*Cannabis Excise Tax Letter* 118/2019 Josephson:Kondratiuk  
"THAT the Town of Strasbourg send a letter to the Minister of Finance of the Government of Saskatchewan regarding the need for the Provincial Government to share in the cannabis excise tax revenues with local municipalities as principally advocated by the Saskatchewan Urban Municipalities Association (SUMA)."

CARRIED

*Correspondence* 119/2019 Kondratiuk:Gottselig  
"THAT the following correspondence from the May 8, 2019 meeting as presented by the Administrator, be filed:  
a) Minister of Government Relations *re: 2019 Confirmed Education Property Tax Mill Rates*  
b) Sask Parks and Rec *re: Parks and Rec Proclamation*  
c) RM of McKillop No. 220 *re: Discretionary Use Application*  
d) Urban Voice Magazine."

CARRIED

*Reports* 120/2019 Eisler:Flavel  
"THAT the Town of Strasbourg acknowledge the following meeting reports:  
a) Council Reports  
i. Councillor Gottselig reported on attending the year-end Rec Centre Board meeting.  
ii. Councillor Eisler reported on the most recent Museum Board meeting, which will be the last meeting as the Board is now dissolved."

CARRIED

*Financial Reports* 121/2019 Kondratiuk:Barry  
"THAT the Statement of Financial Activities and Bank Reconciliation for the month of April 2019 be accepted as presented by the Administrator."

CARRIED

*Payment of Accounts* 122/2019 Eisler:Kondratiuk  
"THAT the List of Accounts for Approval, including cheque 11622 to cheque 11655, and cheque 11657 to cheque 11688 in the amount of \$89,866.85 as attached hereto and forming a part of these minutes, be approved for payment."

CARRIED

Councillor Flavel declared financial interest in regards to the following motion and left the meeting room at 7:25 p.m.

*Payment of Accounts* 123/2019 Kondratiuk:Gottselig  
"THAT the cheque 11656 in the amount of \$6,587.85 written to Lakeridge Construction Inc. be approved for payment."

CARRIED

Councillor Flavel returned to the meeting room at 7:26 p.m.

Mayor

*Maple Street  
Subdivision Lots* 124/2019 Barry:Kondratiuk  
"THAT the Town of Strasbourg reduce the selling price of the remaining Town-owned residential lots on Block 49, Plan 101963370 or the 300 block of Maple Street from \$35,000.00 to \$10,000.00 plus GST in an effort to stimulate more residential development."

CARRIED

Councillor Flavel declared conflict of interest in regards to the following motion and left the meeting room at 8:00 p.m.

*Policy #PD-002* 125/2019 Eisler:Gottselig  
"THAT the Town of Strasbourg approve Planning and Development Policy #PD-002, also known as the Economic Incentive Tax Exemption Policy, which is attached hereto and forms part of these minutes."

CARRIED

Councillor Flavel returned to the meeting room at 8:07 p.m.

*Policy #PD-001* 126/2019 Josephson:Eisler  
"THAT the Town of Strasbourg amend Planning and Development Policy #PD-001, also known as the New Subdivision Policy, which is attached hereto and forms part of these minutes."

CARRIED

*2019 Cash and  
Capital Budget* 127/2019 Barry:Gottselig  
"THAT the Town of Strasbourg approve the 2019 Cash and Capital Budget, which is attached hereto and forms part of these minutes."

CARRIED

*LMVBA Street  
Closure Request* 128/2019 Gottselig:Eisler  
"THAT the Town of Strasbourg approve the Last Mountain Valley Business Association (LMVBA) to temporarily close Mountain Street between Assinboia Avenue and Prospect Avenue for the Annual Car Show on Saturday, August 10, 2019 from 9:00 a.m. to 4:00 p.m. as well as provide barricades to block off the street for the event."

CARRIED

*Holiday  
Carry Over* 129/2019 Barry:Kondratiuk  
"THAT the Town of Strasbourg approve the full-time public works staff to carry over their 2018 remaining earned holidays past May 31, 2019 without getting paid out for them, but that it be stipulated the holidays are required to be used by the end of 2019."

CARRIED

*In-Camera  
Session* 130/2019 Gottselig:  
"THAT this meeting move into an in-camera session to discuss long-range and strategic planning as per Clause 120(2)(b) of *The Municipalities Act*."

CARRIED

Time: 8:37 p.m.

131/2019 Josephson:  
"THAT this meeting be reconvened."

CARRIED

Time: 9:54 p.m.

*Adjourn* 132/2019 Eisler:  
"THAT this meeting of the Council of the Town of Strasbourg be adjourned."

CARRIED

Time: 9:56 p.m.

Mayor



\_\_\_\_\_  
Mayor

*[Handwritten signature]*  
\_\_\_\_\_  
Administrator

*[Handwritten signature]*  
\_\_\_\_\_  
Mayor



## Policy #PD-001

### Policy Title: NEW SUBDIVISION LOT POLICY

<b>Policy Objective</b>	To set out guidelines for the purchase, sale, and construction on the empty residential lots located on Block 49 in the Town of Strasbourg.
<b>Authority</b>	Resolution #151/2016 Amended: Resolution #29/2017 Amended: Resolution #126/2019
<b>Supporting Bylaw</b>	n/a
<b>Related Policy</b>	#PD-002 Economic Incentive Tax Exemption Policy

### Policy:

#### 1. Lot Costs

- a. The current rate for the sale of the lots in the new subdivision is \$10,000 plus GST.

#### 2. Lot Holds

- a. A prospective purchaser is able to put a \$1,000.00 non-refundable deposit on a lot of their choosing to hold it for a maximum of one (1) year. Since Town Council requires building plans prior to selling a lot, this will facilitate the purchaser to compile building plans relative to that specific lot, as well as obtain any related financing. A deposit agreement will be signed with the Town.
- b. The purchaser has up to one (1) year to make payment in full for the lot, including GST. The deposit will go towards the purchase price of the lot.
- c. At the end of one (1) year, the purchaser must purchase the lot in full, or forfeit their deposit to the Town.
- d. If during the year, another prospective purchaser is interested in a "held" lot and can pay the lot amount in full, along with submitting building plans, the original holder of the lot has first right of refusal on said lot, and must either forfeit the lot (whereby the deposit will not be returned) or be given thirty (30) days to pay the lot in full and provide building plans.

#### 3. Transfer of Title

- a. Title will be transferred once building plans are submitted and approved, and payment for the lot is paid in full. A sale agreement will be signed with the Town.
- b. Purchaser is responsible for all title transfer costs.

#### 4. Number of Lots Purchased

- a. Prospective purchasers are not allowed to purchase two lots side-by-side and parcel tie them together for the purposes of building across lot lines.
- b. Prospective purchasers can purchase two or more lots, however single-family dwellings must be put on each lot.



## New Subdivision Lot Deposit

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_

Lot Requested: Lot \_\_\_\_\_ Block \_\_\_\_\_ Plan \_\_\_\_\_

Amount Deposited: \$ \_\_\_\_\_

Date for Payment in Full: \_\_\_\_\_

☐ As required by the Town of Strasbourg Lot Deposit Policy, I understand this deposit is good for up to one (1) year, after which it will not be refunded if the land is not paid in full.

☐ I understand that I have first right of refusal if someone else would like to purchase the lot I have chosen to hold, however, that I only have thirty (30) days to make payment in full from the date the Administrator contacts me about purchasing said lot.

☐ I understand that I need to have building plans approved by Council prior to the Town transferring title to the lot, and only after the land is paid in full, will the title be transferred.

**Town of Strasbourg**

**Purchaser(s)**

\_\_\_\_\_  
Administrator

\_\_\_\_\_  
Purchaser 1

\_\_\_\_\_  
Purchaser 2

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness



## Policy #PD-002

### Policy Title: **ECONOMIC INCENTIVE TAX EXEMPTION POLICY**

<b>Policy Objective</b>	To stimulate and promote economic development in the Town of Strasbourg by encouraging the construction of residential, commercial, and industrial buildings, and to increase or enhance the products and services available to the Town and surrounding region.
<b>Authority</b>	Resolution #125/2019
<b>Supporting Bylaw</b>	n/a
<b>Related Policy</b>	#PD-001 New Subdivision Policy

### Preamble:

The Town of Strasbourg's Official Community Plan includes being ready to accept new sustainable residential, industrial, and commercial investment. The Town Council deems it essential to provide incentives that demonstrate the municipality's commitment and readiness to invest in the development of the community.

### Legislative Authority:

*The Municipalities Act*

#### **Exemption of specific properties**

**295(1)** A council may exempt any property from taxation in whole or in part with respect to a financial year.

(2) Subject to Section 298, a council may:

- (a) enter into an agreement with the owner or occupant of any property for the purpose of exempting that property from taxation, in whole or in part, for not more than five years; and
- (b) in an agreement entered into pursuant to clause (a), impose any terms and conditions that the council may specify.

(3) If a council exempts property from taxation pursuant to Subsection (1) or (2), the assessment for that property must appear on the assessment roll in each year of the exemption.

### Terminology:

- a) **Commercial District (C1)** - The area defined as C1 in the Town's Zoning Bylaw and includes the Mountain Street downtown commercial businesses.
- b) **Community Service District (CS)** - The area defined as CS in the Town's Zoning Bylaw and includes Town-owned facilities, schools, churches, health care facilities, recreational buildings and areas, golf courses, and cemeteries.

- c) **Council** - The Mayor and Councillors of the Town elected pursuant to the provisions of *The Local Government Election Act, 2015*.
- d) **Current Status** - Means the account balance contains only amounts from the most current billing period and therefore is not yet subject to late payment penalties.
- e) **Demolition Lot Development** - A residential lot that has a house or structure on it assessed at \$60,000 or less, and the lot owner wants to remove the house and leave the empty lot to sell or develop later. If the house or structure is assessed greater than \$60,000, but if at the discretion of Council, deems the house hazardous and an eyesore within the community, could be approved for Demolition Lot Development Incentives. All structures must be removed from the property, including accessory buildings, to be eligible for exemption.
- f) **High Profile Commercial District (HPC)** - The area defined as HPC in the Town's Zoning Bylaw and includes the Highway 20 commercial businesses.
- g) **Improvement** - Capital changes that materially extend the useful life of a building and/or increase the value of a building.
- h) **Incentive Period** - The period of time, measured in years, when the tax incentive applies, as prescribed in Sections 2, 3 & 4 of this policy.
- i) **Infill Lot Development** - A lot that currently has, or at one time has had, residential development established.
- j) **Increased Assessed Value** - The amount of new assessment values on property improvements as listed on field sheets produced by the Saskatchewan Assessment Management Agency (SAMA).
- k) **Industrial District (IND)** - The area defined as IND in the Town's Zoning Bylaw and includes development along Railway Avenue and the CPR rail line.
- l) **Multi-Unit Residential** - Residential housing that include two (2) or more units.
- m) **New Residential Lot Development** - A lot that has never previously had residential development established.
- n) **Residential District (R1, R2, CR)** - The area defined as R1, R2, and CR in the Town's Zoning Bylaw and includes all residential, multi-unit residential, and country residential development, with the exception of trailers, mobile homes, and trailer-style modular homes.
- o) **Residential Mobile Home District (RMH)** - The area defined as RMH in the Town's Zoning Bylaw and includes the areas on Railway Avenue and Pierce Street specifically designated for trailers, mobile homes, and trailer-style modular homes.
- p) **Tax Exemption** - The reduction of or abatement from taxes granted through an incentive/abatement policy or bylaw of a municipal government for a specified period of time.
- q) **Town** - The Town of Strasbourg.



## Policy:

### 1. ELIGIBILITY

The following are the eligibility requirements for the tax incentives for new or replacement homes and multi-unit residential dwellings, and new or replacement commercial and industrial buildings.

- 1.1 All zoning districts are eligible for tax incentives, except for the CS District.
- 1.2 All tax incentive policies will come into effect for building and development permits issued after this policy is approved and passed by Council. Prior to the passing of the policy, no current or previous projects will be eligible for the tax incentive unless by resolution of Council.
- 1.3 All required demolition, building, and development permits must be completed, paid for, and approved by the Council as part of the qualification for tax incentives.
- 1.4 All taxes, utilities, and receivables owed to the Town and levied on the qualifying property must be in current status before the incentives will be granted and must be kept current throughout the duration of the project. The tax incentive automatically ceases when either the taxes, utilities, and/or receivables on the qualifying property go into arrears (January 1<sup>st</sup> of the following year).
- 1.5 Most tax incentives apply to the assessment on both the land and improvements (see Section 1.6 for the exceptions), including both the municipal portion of taxes pursuant to Section 295 of *The Municipalities Act*, and the education portion of the taxes, pursuant to Section 9 of *The Education Property Tax Regulations*. In accordance with the *Education Property Tax Act*, exemption of education tax levies are subject to Ministerial approval.
- 1.6 Demolition lot development incentives apply only to the assessment on the land, and commercial addition development incentives apply only to the assessment on the improvements.
- 1.7 The exemption period is by calendar year, beginning on January 1<sup>st</sup> of the year immediately following the substantial completion (occupancy approval) of the building permit as per the Town's building inspector or upon date of final inspection (whichever comes first) of the building or improvements. If a building is issued an occupancy permit prior to February 28th in any year, but the building is not yet assessed, the current year shall be considered year one of the exemption period. The Town will not assess new building construction or replacement in the year that construction begins.
- 1.8 Construction must be completed within two (2) years of issuance of the building permit to be eligible for any incentive or as per agreement with the Town through resolution by Council on an individual project.
- 1.9 If the owner, prior to the end of the incentive time period, sells the qualifying building and or the property for which incentives have been granted, the balance of the tax incentives shall be transferable to the new owner.
- 1.10 Applicants must complete an "Application for Economic Incentive Tax Exemption" as prescribed in Schedule "A" of this policy at the time of application of the building permit. If this is not feasible, then at minimum, by December 31<sup>st</sup> of the year prior to the property becoming eligible for an incentive.

- 1.11 Full compliance with the Town's Zoning Bylaw, Official Community Plan Bylaw, and Building Bylaw, as well as the *Fire Safety Act* and National Building Code regulations shall be required. Failure to submit required documents by the property owner or his/her agent will result in the forfeiture of all rights to the incentives provided in this policy.
- 1.12 Each property can access only one tax incentive at a time and can only apply for a different incentive once the duration of the current incentive has lapsed.
- 1.13 Any tax incentives given shall be authorized by Council resolution and subsequently implemented by signed and sealed bylaw of Council (sample bylaw as per Schedule "B") and shall come into effect as of that date of the bylaw.
- 1.14 The Council reserves the right to periodically review, eliminate, and modify this policy as they deem necessary.

## 2. RESIDENTIAL TAX INCENTIVES

The following conditions apply to new or replacement homes or multi-unit residential dwellings in R1, R2, CR, and RMH Districts. This does not apply to homes moved from one lot in Town to another lot in Town. This incentive is in place to assist in offsetting the costs associated with development, including lot purchase, demolition, etc.

- 2.1 Residential incentives will be based on the following criteria:

- a) **New Lot Development** (*excluding Maple Street Subdivision*)

- (i) Year 1 – 100% of both land and improvements
    - (ii) Year 2 – 100% of both land and improvements
    - (iii) Year 3 – 100% of both land and improvements

- b) **Infill Lot Development**

- (i) Year 1 – 100% of both land and improvements
    - (ii) Year 2 – 100% of both land and improvements
    - (iii) Year 3 – 100% of both land and improvements

- c) **Demolition Lot Development**

- (i) Year 1 – 100% of land

*\*Note: If the improvements on a property are demolished part-way through the year, the property owner will receive a pro-rated tax abatement for that demolition. The following year, the land will become exempt.*

- 2.2 The Town has several residential lots available for new development on the 300 block of Maple Street. Fourteen lots were developed in 2007 and only a few lots have sold in the past number of years. To encourage sale and development of these lots, Council has lowered the price of the lots to \$10,000.00 plus GST as per the Town's New Subdivision Policy #PD-001. However, no residential tax incentives will be available for those who purchase one of these lots.
- 2.3 Infill lot development and demolition development incentives cannot be stacked. That is, if a lot is approved for a demolition development incentive, and is left as an empty lot for several years, but then developed later, the incentives do not reset at Year 1 for infill lot development.

- 2.4 Only buildings and improvements located in the RMH District on Railway Avenue will be eligible for exemption, and not the buildings and improvements located on the Town's RMH District rented lots on Pierce Street.
- 2.5 The following improvements and structures shall be eligible for incentives under this policy:
- a) New construction of single family homes, semi-detached homes, duplexes, multi-unit dwellings (up to five (5) units) and apartments (up to five (5) units);
  - b) Ready-To-Move homes (RTMs), modular homes, mobile homes/trailers, and approved houses or buildings moved into Town.

### 3. COMMERCIAL AND INDUSTRIAL TAX INCENTIVES

The following conditions apply to new or replacement commercial or industrial buildings and major additions to existing commercial or industrial buildings in the Town in the C1, HPC, and IND Districts.

- 3.1 Commercial incentives will be based on the following criteria related to the increase in total assessed value for **new construction**:
- a) **\$20,000-\$200,000 assessment increase**
    - (i) Year 1 – 100% of both land and improvements
    - (ii) Year 2 – 100% of both land and improvements
  - b) **\$200,001+ assessment increase**
    - (i) Year 1 – 100% of both land and improvements
    - (ii) Year 2 – 100% of both land and improvements
    - (iii) Year 3 – 100% of both land and improvements
- 3.2 Commercial incentives will be based on the following criteria related to the increase in total assessed value for **additions and major renovations**:
- a) **\$20,000-\$200,000 assessment increase**
    - (i) Year 1 – 100% of improvements only
    - (ii) Year 2 – 100% of improvements only
  - b) **\$200,001+ assessment increase**
    - (i) Year 1 – 100% of improvements only
    - (ii) Year 2 – 100% of improvements only
    - (iii) Year 3 – 100% of improvements only
- 3.3 The following additional improvements and structures shall not be eligible for incentives under this policy:
- a) Oil tanks and bulk fuel tanks;
  - b) Utility or radio towers;
  - c) Non-permanent or removable buildings, and buildings that have a steel floor, including steel I-beams, if not set on an approved permanent foundation, e.g. ATCO trailers;
  - d) Junk or salvage yards;
  - e) Any buildings or improvements listed as permitted or discretionary use in the CS District of the Town's Zoning Bylaw.

- 3.4 The most recently received assessment will be used to calculate the amount of each subsequent year of the incentive.

**4. LARGE INDUSTRIAL, MANUFACTURING, COMMERCIAL, OR RETAIL TAX INCENTIVES**  
The Council of the Town of Strasbourg reserves the right to customize a tax incentive plan, on an individual basis, for any large industrial, manufacturing, commercial, or retail development.

To encourage manufacturing businesses to locate, operate, and provide employment opportunities within the Town of Strasbourg, Council may, in accordance with Section 295 and 298 of *The Municipalities Act*, and upon receiving written request, negotiate and enter into agreement on tax incentives that:

- a) Includes abatement of both municipal and education tax levies up to a maximum of five (5) years;
- b) Includes abatement of municipal tax levies in excess of five (5) years.

# Town of Strasbourg



## Schedule "A" to Policy PD-002 Application for Economic Incentive Tax Exemption

### For Office Use

Received By: \_\_\_\_\_ Date: \_\_\_\_\_ Roll No. \_\_\_\_\_

### REGISTERED PROPERTY OWNER

\_\_\_\_\_  
Name  
\_\_\_\_\_  
Mailing  
Address

\_\_\_\_\_  
Email Phone Cell

### PROPERTY – LEGAL DESCRIPTION & ADDRESS

\_\_\_\_\_  
Block Plan No. Civic Address Lot(s)

### TAX INCENTIVES

Check which incentive is being applied for:

- ☐ Residential New Lot Development
- ☐ Residential Infill Lot Development
- ☐ Residential Demolition Lot Development
- ☐ Commercial/Industrial New Development – Assessed Value Increase \$20,000-\$200,000
- ☐ Commercial/Industrial New Development – Assessed Value Increase \$200,001+
- ☐ Commercial/Industrial Additions/Renos – Assessed Value Increase \$20,000-\$200,000
- ☐ Commercial/Industrial Additions/Renos – Assessed Value Increase \$200,001+
- ☐ Discretionary

*I/We, the undersigned, understand the conditions of eligibility outlined in Policy #PD-002, and would like to apply for a tax exemption under the applicable tax incentive program.*

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Registered Property Owner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Registered Property Owner

**For Office Use**

**DEVELOPMENT/BUILDING PERMIT INFO**

Permit # \_\_\_\_\_ Type of Project: \_\_\_\_\_

Permit Issue Date \_\_\_\_\_ Date of Final Inspection \_\_\_\_\_

Monies owed on accounts: Utilities (Y/N) Taxes (Y/N) Accounts Receivable (Y/N) Other \_\_\_\_\_

If monies owed, list amount: \$ \_\_\_\_\_

☐ **Residential New Lot Development**

100% land and improvements tax abatement for the 20\_\_ taxation year

100% land and improvements tax abatement for the 20\_\_ taxation year

100% land and improvements tax abatement for the 20\_\_ taxation year

☐ **Residential Infill Lot Development**

100% land and improvements tax abatement for the 20\_\_ taxation year

100% land and improvements tax abatement for the 20\_\_ taxation year

100% land and improvements tax abatement for the 20\_\_ taxation year

☐ **Residential Demolition Lot Development**

100% land tax abatement for the 20\_\_ taxation year

☐ **Commercial/Industrial New Development – Assessed Value Increase \$20,000-\$200,000**

100% land and improvements tax abatement for the 20\_\_ taxation year

100% land and improvements tax abatement for the 20\_\_ taxation year

☐ **Commercial/Industrial New Development – Assessed Value Increase \$200,001+**

100% land and improvements tax abatement for the 20\_\_ taxation year

100% land and improvements tax abatement for the 20\_\_ taxation year

100% land and improvements tax abatement for the 20\_\_ taxation year

☐ **Commercial/Industrial Additions/Renos – Assessed Value Increase \$20,000-\$200,000**

100% improvements tax abatement for the 20\_\_ taxation year

100% improvements tax abatement for the 20\_\_ taxation year

☐ **Commercial/Industrial Additions/Renos – Assessed Value Increase \$200,001+**

100% improvements tax abatement for the 20\_\_ taxation year

100% improvements tax abatement for the 20\_\_ taxation year

100% improvements tax abatement for the 20\_\_ taxation year

☐ **Discretionary**

Approved by Council on \_\_\_\_\_, 20\_\_, Bylaw # \_\_\_\_\_.

Conditions, if any:



**Schedule "B" to Policy PD-002  
Draft Tax Exemption Bylaw Relating to Economic Development**

**BYLAW NO. \_\_\_\_/\_\_\_\_**

**A BYLAW TO PROVIDE FOR ENTERING INTO A TAX EXEMPTION AGREEMENT FOR THE  
PURPOSES OF ECONOMIC DEVELOPMENT**

The Council of the Town of Strasbourg in the Province of Saskatchewan enacts as follows:

1. The Town of Strasbourg is hereby authorized to enter into an agreement, attached hereto and forming a part of this bylaw, and identified as Exhibit "A", with \_\_\_\_\_, assessed owner of \_\_\_\_\_ (legal description of land and/or improvements), to exempt said property from taxation for the purpose of economic development.
  
2. The Mayor and the Administrator of the Town of Strasbourg are hereby authorized to sign and execute the attached agreement identified as Exhibit "A".

[SEAL]

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Administrator

Certified to be a true copy of Bylaw  
No. \_\_\_\_/\_\_\_\_ adopted by the Council  
of the Town of Strasbourg, on the  
\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

[SEAL]

\_\_\_\_\_  
Administrator



Exhibit "A" to Bylaw # \_\_\_\_ / \_\_\_\_

## AGREEMENT

THIS AGREEMENT made in duplicate

Between: The Town of Strasbourg in the Province of Saskatchewan

And: \_\_\_\_\_ of \_\_\_\_\_ in  
the Province of Saskatchewan

WITNESSETH THAT \_\_\_\_\_ is the owner of the land and/or improvements  
as follows: \_\_\_\_\_ (legal description of land and/or improvements)

IT IS AGREED THAT:

1. The taxable assessment of said property shall be exempt from taxation for the years \_\_\_\_ to \_\_\_\_ inclusive.

**OR**

1. That \_\_\_\_ per centum of the taxable assessment of said property shall be exempt from taxation for the years \_\_\_\_ to \_\_\_\_ inclusive.
2. The owner hereby agrees to
  - (specify the terms and conditions the owner is agreeing to undertake; such as, operate a businesses within a certain time, etc.)
3. This agreement shall be terminated upon
  - (define those conditions that would cancel the agreement, such as
    - a specific date, not to exceed 5 years;
    - a general reassessment of the municipality;
    - the owner being in breach of this agreement;
    - additional improvements being constructed on the property;
    - renovations made to existing improvements;
    - demolition of existing improvements;
    - the sale of the subject property by the owner;
    - any other conditions that Council specifies)
4. It is agreed that this written instrument embodies the entire Agreement of the parties hereto with regard to matters dealt with herein and that no understanding or agreements, verbal or otherwise, exist between the parties except as herein expressly set out.



Dated at the Town of Strasbourg

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Town of Strasbourg

[SEAL]

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Administrator

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Assessed Owner

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Assessed Owner

**AFFIDAVIT OF EXECUTION**

**CANADA**  
**PROVINCE OF SASKATCHEWAN**

**TO WIT:**

I, \_\_\_\_\_, of the  
\_\_\_\_\_ of \_\_\_\_\_,  
\_\_\_\_\_, (occupation) make oath and  
say

1. That I was personally present and did see \_\_\_\_\_, named in the within instrument, who is personally known to me to be the person named therein, duly sign and execute the same for the purpose named therein;
2. That the same was executed at the \_\_\_\_\_ of \_\_\_\_\_ in the Province of Saskatchewan, on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, and that I am a subscribing witness thereto;
3. That I know the said \_\_\_\_\_ and he/she is in my belief the full age of eighteen years

SWORN before me at the \_\_\_\_\_  
of \_\_\_\_\_ in the Province of  
Saskatchewan, this \_\_\_\_ day of  
\_\_\_\_\_, 20\_\_\_\_

A Commissioner for Oaths in and for  
Saskatchewan

My \_\_\_\_\_ appointment \_\_\_\_\_ expires \_\_\_\_\_

Report Date  
2019-05-08 12:58 PM

Town of Strasbourg  
**List of Accounts for Approval**  
As of 2019-05-08  
Batch: 2019-00030 to 2019-00033

Page 1

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
<b>Bank Code: AP - AP-GENERAL OPER</b>					
Computer Cheques:					
11622	2019-04-24	Cheryl Pirie Apr/19-Contract	Apr/19 Office Maint Contract	500.00	500.00
11623	2019-04-24	Crystal Mytopher Apr/19-Wage	April 2019 Wages	1,118.67	1,118.67
11624	2019-04-24	Jennifer Josephson Apr/19-Wage	April 2019 Wages	2,121.30	2,121.30
11625	2019-04-24	Jessica Dreger Apr/19-Contract	Apr/19 Museum Curator Contract	350.00	350.00
11626	2019-04-24	Keith Hilderman Apr/19-Wage Mar/19-Cell	April 2019 Wage Cell Phone Reimbursement-March	3,061.47 70.00	3,131.47
11627	2019-04-24	MEPP Apr/19-REM	April 2019 Deductions	3,375.40	3,375.40
11628	2019-04-24	Receiver General of Canada Apr/19-REM	April 2019 Remittance	10,590.77	10,590.77
11629	2019-04-24	Roy Erickson Apr/19-Contract	Apr/19 Hall Maint Contract	600.00	600.00
11630	2019-04-24	S.U.M.A. Apr/19-REM	April 2019 Deductions	1,595.81	1,595.81
11631	2019-04-24	Sandy Frison Apr/19-Wage	April 2019 Wages	2,767.69	2,767.69
11632	2019-04-24	Tyler Hilderman Apr/19-Wage	April 2019 Wages	3,252.02	3,252.02
11633	2019-05-01	Ministry of Finance Apr/19-Rem	April 2019 Remittance	2,235.05	2,235.05
11634	2019-05-08	Alisa Pefontaine May/19-REF	Utility Deposit REFUND	150.00	150.00
11635	2019-05-08	Beaton Community Planning Stras-Apr2019	Professional Planning Services	1,421.44	1,421.44
11636	2019-05-08	Brandon Matheson May/19-ap	Spring Fire School - hrs, meal	280.00	280.00
11637	2019-05-08	Brian Gorrill May/19-ap	Spring Fire School-hrs,mileage	413.00	413.00
11638	2019-05-08	Bulyea Co-operative Assn Ltd 6236 Apr/19 - ap1 Apr/19 - ap2	Hall - Halogen Worklight Fuel - Diesel, Regular Fuel - regular	85.46 201.45 98.10	385.01
11639	2019-05-08	Canadian Pacific Railway Co. 0011110900	Flasher with Gate Shared	279.00	279.00
11640	2019-05-08	Cash 506010	Get Well Card	5.55	5.55

165011

Report Date  
2019-05-08 12:58 PM

Town of Strasbourg  
**List of Accounts for Approval**  
As of 2019-05-08  
Batch: 2019-00030 to 2019-00033

Page 2

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
11641	2019-05-08	<b>Cole Strueby</b> May/19-ap	Fire School - 20 hrs, 1 Meal	280.00	280.00
11642	2019-05-08	<b>Commissionaires</b> 25802	Bylaw Enforcement Officer	172.73	172.73
11643	2019-05-08	<b>Crystal Mytopher</b> May/19-ADV	May 2019 Advance	1,000.00	1,000.00
11644	2019-05-08	<b>De Lage Landen Financial</b> 7133554	Postage Machine-May15-Aug14	166.33	166.33
11645	2019-05-08	<b>Diger Service Ltd</b> 62162	Fuel - P/W, FireDept, Bus	491.32	491.32
11646	2019-05-08	<b>Don Josephson</b> Apr/19-Wage2	April 16-30, 2019 Wages	98.33	98.33
11647	2019-05-08	<b>Don Matheson</b> May/19-ap	Spring Fire School-Hrs,Mileage	411.25	411.25
11648	2019-05-08	<b>Eighty-Nine Imprinting Ltd.</b> 107175 107186 107191	Museum - T-shirts (6) Hall - Stickers for Chairs P/W Caps, T-shirts, Hoodies	93.24 39.96 755.91	889.11
11649	2019-05-08	<b>Five Star Uniforms</b> 118201RP	Uniform Patches (100), Shirts	722.40	722.40
11650	2019-05-08	<b>Jay's Transportation Group Ltd</b> R24065484	Freight on Cylinders	194.17	194.17
11651	2019-05-08	<b>Jennifer Josephson</b> May/19-ADV	May 2019 Advance	1,300.00	1,300.00
11652	2019-05-08	<b>Karleen de Hoop</b> May/19-ap	Spring Fire School-Hrs,Mileage	411.25	411.25
11653	2019-05-08	<b>Keifer Scholefield</b> May/19-ap	Spring Fire Sch - 20 hr,1 Meal	280.00	280.00
11654	2019-05-08	<b>Keith Hilderman</b> May/19-ADV May/19-Meals	May 2019 Advance P/W Training - 2 Lunches	1,600.00 24.00	1,624.00
11655	2019-05-08	<b>Kelly Mann</b> May/19-REF	Utility Deposit REFUND	150.00	150.00
11656	2019-05-08	<b>Lakeridge Construction Inc</b> 1682 1685	Upper Hall - Window Replacemnt Shop - Door Replacemnts	1,631.70 4,956.15	6,587.85
11657	2019-05-08	<b>Last Mountain Times Ltd</b> 20195754	P/W Job Advertisement	186.48	186.48
11658	2019-05-08	<b>McKee's Trenching &amp; Excavating</b> 0296	Crushed Rock - load & haul	296.10	296.10
11659	2019-05-08	<b>Minister of Finance</b> 2045418194	Mobile/Portable Jan-Mar	399.60	399.60
11660	2019-05-08	<b>Municipal Utilities Central Lt</b>			

KS 91

Report Date  
2019-05-08 12:58 PM

Town of Strasbourg  
**List of Accounts for Approval**  
As of 2019-05-08  
Batch: 2019-00030 to 2019-00033

Page 3

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
		2763	WTP - Pump & Motor	7,618.61	7,618.61
11661	2019-05-08	<b>Parkland Regional Library</b>			
		2895	Extra hour per week Levy	749.15	749.15
11662	2019-05-08	<b>PGH Enterprises Inc.</b>			
		1275	Shop - Concrete Pad	3,552.00	3,552.00
11663	2019-05-08	<b>Purolator Inc.</b>			
		441243223	Freight - Fire Truck Parts	27.66	
		441106892	Freight - WTP Sensor Rental	19.18	46.84
11664	2019-05-08	<b>Ray's Electric</b>			
		6391	Hall - light bulbs	203.13	
		6394	Shop - Outlets, Exhaust Fan	547.70	750.83
11665	2019-05-08	<b>RCAP Leasing Inc.</b>			
		2062557	Office Phones Lease - June	64.84	64.84
11666	2019-05-08	<b>Receiver General Of Canada</b>			
		Apr/19-Rem	April 2019 Remittance	5.33	5.33
11667	2019-05-08	<b>Regina Rent-It-Centre</b>			
		110529	Blades, Oil	168.72	
		110479	Echo Auger	1,998.00	2,166.72
11668	2019-05-08	<b>Rocky Mountain Phoenix</b>			
		IN0116413	Fire Dept- Kit Repair (4)	771.45	
		IN0116449	Fire Truck - Parts	642.98	1,414.43
11669	2019-05-08	<b>Rodger Yauck</b>			
		180504	Manlift Rental - Trees	1,580.25	1,580.25
11670	2019-05-08	<b>Ronald Griffin</b>			
		May/19-ap1	Fire Truck - Replacement Parts	76.00	
		May/19-ap2	FireTruck - replaced old torch	39.94	115.94
11671	2019-05-08	<b>Royal Bank of Canada</b>			
		190054-021	Benevity Donation - 3 Grants	2,500.00	2,500.00
11672	2019-05-08	<b>Royal Bank of Canada</b>			
		Apr/19-ap1	Fire Dept Business Cards	172.99	
		Apr/19 - ap2	WTP-Toxic Sensor Rental	115.50	
		Apr/19 - ap3	Fire Chief's Conf - Hotel	554.64	
		Apr/19 - ap4	Fire Chief Conf - Hotel	554.64	
		Apr/19 - ap5	Fire Chief Conf - Hotel	554.64	
		Apr/19 - ap6	WTP-RESP Fit Test	166.50	
		Apr/19 - ap7	Community Conversations - Meal	450.00	
		Apr/19 - ap8	Pet Waste Roll Bags	234.70	
		Apr/19 - ap9	Water Tests (5)	115.00	2,918.61
11673	2019-05-08	<b>Sandy Frison</b>			
		May/19-ADV	May 2019 Advance	500.00	500.00
11674	2019-05-08	<b>Sask Power</b>			
		Apr/19-OFFICE	Office - Power & Energy	495.43	
		Apr/19-MUS	Museum - Power & Energy	199.78	
		Apr/19-LIGHTS	Streetlights	1,447.12	
		Apr/19-HALL	Hall - Power & Energy	982.86	

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Report Date  
2019-05-08 12:58 PM

Town of Strasbourg  
**List of Accounts for Approval**  
As of 2019-05-08  
Batch: 2019-00030 to 2019-00033

Page 4

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
		Apr/19- FIRE	Firehall - Power & Energy	302.64	
		Apr/19-SHOP	Shop - Power & Energy	382.19	
		Apr/19-GREEN	Greenspace - Power	39.13	
		Apr/19-WELLS	Wells/Pumps-Power&Energy	1,139.72	
		Apr/19-PARK	Lion's Park - Power	85.63	5,074.50
11675	2019-05-08	Sask Tel			
		Apr/19-3707	Office Phone/Internet	465.67	
		Apr/19-3421	Hall Phone	55.94	
		Apr/19-3465	Firehall Phone/Highspeed	112.64	
		Apr/19-9191	Fire Alarm	67.04	
		Apr/19-Shop	Shop - Internet	33.25	734.54
11676	2019-05-08	SGL Auto Fund			
		May/19-plates	'03 Ford 1-Ton	1,131.18	1,131.18
11677	2019-05-08	Stantec Consulting Ltd.			
		1373634	Water Reservoir	9,937.20	9,937.20
11678	2019-05-08	Strasbourg Building &			
		218045	Hall - Knobs (2)	4.86	
		218089	Upper Hall - Panel/Trim	326.90	
		218112	Hall - Wood Filler	7.20	
		218115	Hall - Angle Brush	3.65	
		218139	Benches - Trex	212.59	
		218198	Benches - Brushes	44.50	599.70
11679	2019-05-08	Strasbourg Co-operative Ltd.			
		7812	Coffee supplies - Shop	35.75	
		9818	Coffee supplies - Office	9.44	
		9891	Office Cleaning - Paper Towels	7.76	
		3354	Office Cleaning	11.18	
		4156/19	Coffee supplies	4.45	
		4508	Office Cleaning	11.08	
		5819	Fruit/Veggie Tray-L.Gottselig	31.50	111.16
11680	2019-05-08	Strasbourg Community Park			
		May/19-Grant	2019 Grant - Park Centeen	1,000.00	1,000.00
11681	2019-05-08	Success Office Systems			
		INV240924	Copier usage - Jan-Mar/19	546.92	546.92
11682	2019-05-08	The Wireless Age			
		215235-91	Fire Dept - Batteries	264.18	264.18
11683	2019-05-08	Tonka Hydrovac			
		625047	Shop - Jet Frozen sewer line	666.00	666.00
11684	2019-05-08	Travis Taypotat			
		Apr/19-Wage2	April 16-30/19 Hall Wages	36.25	36.25
11685	2019-05-08	Tyler Hilderman			
		May/19-ADV	May 2019 Advance	1,600.00	
		Apr/19-Cell	Cellphon Reimbursement - April	90.00	
		May/19-Meals	P/W Training - 2 Lunches	24.00	1,714.00
11686	2019-05-08	Vital Effect Inc.			
		5299	Website Fee - May	51.45	51.45

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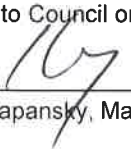
Report Date  
2019-05-08 12:58 PM


Town of Strasbourg  
**List of Accounts for Approval**  
As of 2019-05-08  
Batch: 2019-00030 to 2019-00033

Page 5

Payment #	Date	Vendor Name Invoice #	Reference	Invoice Amount	Payment Amount
11687	2019-05-08	Wood Wyant 322131	Hall Janitorial Supplies	266.02	266.02
11688	2019-05-08	Yung Farms Inc. 747546	Fire Truck - Throttle Cable	104.95	104.95
				Total for AP:	96,454.70

Certified correct and in accordance with the records  
Presented to Council on this 8th day of May, 2019.

  
Kelvin Schapansky, Mayor

  
Jennifer Josephson, Administrator

**Town of Strasbourg**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2019

	Current	Year To Date	Budget	Variance
<b>REVENUES</b>				
<b>TAXATION</b>				
<b>Municipal Taxes</b>				
410-110-100 - General Municipal Levy			654,000.00	(654,000.00)
410-120-100 - Abatements and Adjustments			(2,500.00)	2,500.00
410-130-100 - Tax Discounts	(234.60)	(1,206.46)	(29,000.00)	27,793.54
	<b>(234.60)</b>	<b>(1,206.46)</b>	<b>622,500.00</b>	<b>(623,706.46)</b>
<b>Trailer License Fees</b>				
410-300-100 - Trailer License Fees		948.00	700.00	248.00
	<b>0.00</b>	<b>948.00</b>	<b>700.00</b>	<b>248.00</b>
<b>Penalties on Tax Arrears</b>				
410-400-110 - Penalty on Municipal Taxes - Property	742.44	3,371.35	5,000.00	(1,628.65)
	<b>742.44</b>	<b>3,371.35</b>	<b>5,000.00</b>	<b>(1,628.65)</b>
<b>TOTAL TAXATION:</b>	<b>507.84</b>	<b>3,112.89</b>	<b>628,200.00</b>	<b>(625,087.11)</b>
<b>FEES AND CHARGES</b>				
<b>Custom Work</b>				
420-100-100 - F&C - Custom Work/Signs		1,425.00	2,000.00	(575.00)
	<b>0.00</b>	<b>1,425.00</b>	<b>2,000.00</b>	<b>(575.00)</b>
<b>Sale of Supplies and Gravel</b>				
420-200-210 - F&C - Sale of Supplies - Misc.		190.00	100.00	90.00
420-200-500 - F&C - Fax/Copying	3.00	9.00	100.00	(91.00)
420-200-700 - F&C - Mobility Van			1,000.00	(1,000.00)
420-200-910 - F&C - Housing Authority Surplus			1,000.00	(1,000.00)
420-200-920 - F&C - Notary/Title Transfer Fees		84.00		84.00
	<b>3.00</b>	<b>283.00</b>	<b>2,200.00</b>	<b>(1,917.00)</b>
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Office/Shop/Land		28,850.00	27,000.00	1,850.00
420-300-110 - F&C - Rentals - Trailer Lots		3,600.00	3,600.00	
	<b>0.00</b>	<b>32,450.00</b>	<b>30,600.00</b>	<b>1,850.00</b>
<b>Policing and Fire Fees</b>				
420-400-100 - F&C - Policing Fees - Fines	75.00	858.54	100.00	758.54
420-400-300 - F&C - (J) Fire Callout Fees		5,264.80	15,000.00	(9,735.20)
420-400-350 - F&C - (J) Fire Levies			45,000.00	(45,000.00)
	<b>75.00</b>	<b>6,123.34</b>	<b>60,100.00</b>	<b>(53,976.66)</b>
<b>Recreation Fees</b>				
420-530-100 - F&C - Museum Collections		15.00	1,000.00	(985.00)
420-530-200 - F&C - Community Hall Fees	1,000.00	8,237.50	15,000.00	(6,762.50)
420-530-300 - F&C - Campground Fees			2,500.00	(2,500.00)
	<b>1,000.00</b>	<b>8,252.50</b>	<b>18,500.00</b>	<b>(10,247.50)</b>
<b>Cemetery Fees</b>				
420-600-100 - F&C - Cemetery Fees	500.00	500.00	2,000.00	(1,500.00)
	<b>500.00</b>	<b>500.00</b>	<b>2,000.00</b>	<b>(1,500.00)</b>
<b>Licenses and Permits</b>				
420-700-200 - F&C - Licences - Business	(125.00)	6,050.00	5,500.00	550.00
420-700-210 - F&C - Licences - Pets	(15.00)	1,215.00	1,000.00	215.00
420-700-220 - F&C - Licences - Marriage			100.00	(100.00)



Report Date  
2019-05-07 8:52 AM

**Town of Strasbourg**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2019

Page 2

	Current	Year To Date	Budget	Variance
420-710-100 - F&C - Building Permits		25.00	5,500.00	(5,475.00)
420-720-100 - F&C - Fire Pit Permits	50.00	50.00	100.00	(50.00)
	<b>(90.00)</b>	<b>7,340.00</b>	<b>12,200.00</b>	<b>(4,860.00)</b>
<b>Other</b>				
<b>Tax Certificate</b>				
420-800-100 - F&C - Tax Certificate	25.00	100.00	500.00	(400.00)
	<b>25.00</b>	<b>100.00</b>	<b>500.00</b>	<b>(400.00)</b>
<b>Landfill/Waste Collection Fees</b>				
420-850-120 - F&C - Waste Collection Fees		1,768.00	3,000.00	(1,232.00)
	<b>0.00</b>	<b>1,768.00</b>	<b>3,000.00</b>	<b>(1,232.00)</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>1,513.00</b>	<b>58,241.84</b>	<b>131,100.00</b>	<b>(72,858.16)</b>
<b>UTILITIES</b>				
<b>Water &amp; Sewer</b>				
440-100-100 - Water - Well Charges	2,000.00	4,000.00	10,000.00	(6,000.00)
440-110-100 - Water	44,435.00	86,929.00	177,000.00	(90,071.00)
440-140-100 - Water - Connection Fees	150.00	150.00	500.00	(350.00)
440-190-900 - Water - Other Revenue		1,140.00		1,140.00
440-220-100 - Sewer	17,368.00	34,762.00	68,000.00	(33,238.00)
440-230-100 - Sewer - Cleaning/Rentals & Supplies		750.00		750.00
440-240-100 - Sewer - Infrastructure Fees	20,085.00	40,200.00	79,000.00	(38,800.00)
440-290-900 - Sewer - Lagoon Dumping Fees	320.00	1,100.00	1,000.00	100.00
<b>TOTAL UTILITIES:</b>	<b>84,358.00</b>	<b>169,031.00</b>	<b>335,500.00</b>	<b>(166,469.00)</b>
<b>UNCONDITIONAL/CONDITIONAL GRANTS</b>				
450-110-100 - Unconditional-Municipal Operating Grant			165,000.00	(165,000.00)
450-200-070 - Conditional - Federal - Gas Tax		23,537.60	42,000.00	(18,462.40)
450-220-100 - Conditional - Federal - FCM Asset Man.			26,000.00	(26,000.00)
450-230-100 - Conditional - Federal - Student Emp			4,400.00	(4,400.00)
450-340-100 - Conditional - Prov - Transit Disabled			200.00	(200.00)
450-400-050 - Conditional - Local	150.00	450.00		450.00
450-430-100 - Conditional - Prov - Recycling		1,181.31	3,500.00	(2,318.69)
<b>TOTAL UNCONDITIONAL/CONDITIONAL GRANTS:</b>	<b>150.00</b>	<b>25,168.91</b>	<b>241,100.00</b>	<b>(215,931.09)</b>
<b>GRANTS IN LIEU OF TAXES</b>				
450-500-100 - GIL - Federal			1,000.00	(1,000.00)
450-600-100 - GIL - Provincial			1,200.00	(1,200.00)
450-620-100 - GIL - Prov - Sask. Energy	3,452.02	9,660.13	13,000.00	(3,339.87)
450-800-100 - GIL - SPC Surcharge	3,852.33	11,802.95	35,000.00	(23,197.05)
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>7,304.35</b>	<b>21,463.08</b>	<b>50,200.00</b>	<b>(28,736.92)</b>
<b>CAPITAL ASSET PROCEEDS</b>				
460-220-500 - TS - Sale of Machinery/Eqmt - Gain/Loss		1,755.00		1,755.00
<b>TOTAL CAPITAL ASSET PROCEEDS:</b>	<b>0.00</b>	<b>1,755.00</b>	<b>0.00</b>	<b>1,755.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>				
470-100-100 - Interest Revenue/Equity		30.00	100.00	(70.00)
470-100-110 - Interest Revenue - Reserve Funds	1,063.16	2,193.58	9,000.00	(6,806.42)

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**Town of Strasbourg**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2019

	Current	Year To Date	Budget	Variance
<b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>	<b>1,063.16</b>	<b>2,223.58</b>	<b>9,100.00</b>	<b>(6,876.42)</b>
<b>OTHER REVENUES</b>				
480-100-100 - Museum - Grants - SK Lotteries	2,500.00	2,500.00	2,500.00	
480-140-100 - Hall General Fundraising Projects		500.00		500.00
480-150-100 - Donations - General		500.00	100.00	400.00
480-160-100 - Donations - Hall		500.00	500.00	
480-170-100 - Donations - Museum			100.00	(100.00)
480-180-100 - Donations - Cemetery			100.00	(100.00)
480-190-100 - Donations - Green Space/Park		250.00	100.00	150.00
<b>TOTAL OTHER REVENUES:</b>	<b>2,500.00</b>	<b>4,250.00</b>	<b>3,400.00</b>	<b>850.00</b>
<b>TOTAL REVENUES:</b>	<b>97,396.35</b>	<b>285,246.30</b>	<b>1,398,600.00</b>	<b>(1,113,353.70)</b>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Wages &amp; Benefits</b>				
510-110-110 - GG - Council - Indemnity	4,120.00	4,404.12	15,000.00	10,595.88
510-110-140 - GG - Council - Indemnity Committee	1,875.00	1,875.00	6,500.00	4,625.00
510-110-300 - GG - Salaries - Office	10,422.13	41,876.02	112,000.00	67,323.98
510-130-300 - GG - Benefits - Office	1,883.32	8,105.94	24,800.00	16,694.06
510-150-530 - GG - Benefits - Clothing			300.00	300.00
	<b>18,300.45</b>	<b>56,261.08</b>	<b>158,600.00</b>	<b>99,538.92</b>
<b>Professional/Contract Services</b>				
510-200-110 - GG - Cont. - Legal	100.00	100.00	25,000.00	24,900.00
510-200-130 - GG - Cont. - Audit/Accounting			10,000.00	10,000.00
510-200-150 - GG - Cont. - Assessment - SAMA		11,289.65	12,000.00	710.35
510-200-170 - GG - Advertising/Printing		193.00	2,000.00	1,629.40
510-210-100 - GG - Council Travel/Meals/Laptop	680.29	2,822.05	6,000.00	3,177.95
510-210-170 - GG - Admin. - Training, Travel & Meals	630.12	1,835.81	3,500.00	1,664.19
510-220-100 - GG - Cont. - Office Caretaking Wages	500.00	2,000.00	6,000.00	4,000.00
510-230-100 - GG - Cont. - Insurance, General & Bond		3,891.40	3,700.00	(191.40)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,454.12	3,200.00	745.88
510-260-100 - GG - Cont. - Tax Enforcement/Collection		(221.22)	800.00	1,021.22
510-260-150 - GG - Cont. - Elections		256.80	800.00	543.20
510-270-100 - GG - Town Office Copier/Supplies	721.60	13,396.17	23,000.00	9,072.11
510-270-110 - GG - Admin Bldg Maint/Supplies/Repairs		1,257.17	5,000.00	3,735.42
510-280-130 - GG - Cont. - Marriage Licenses			200.00	200.00
510-280-170 - GG - Cont. - Appeals		150.00	300.00	150.00
510-290-100 - GG - Cont. - Bank Charges	216.15	683.60	6,000.00	5,316.40
	<b>2,848.16</b>	<b>40,108.55</b>	<b>107,500.00</b>	<b>66,674.72</b>
<b>Utilities</b>				
510-300-110 - GG - Heat, Power & Water - Admin Bldg	699.71	2,181.13	8,000.00	5,299.16
510-300-140 - GG - Utility - Telephone/Alarm	295.73	1,185.28	4,000.00	2,457.07
	<b>995.44</b>	<b>3,366.41</b>	<b>12,000.00</b>	<b>7,756.23</b>
<b>Maintenance, Material and Supplies</b>				
510-400-110 - GG - Postage	1,000.00	2,000.00	5,500.00	3,500.00
510-410-140 - GG - Office Supplies & Stationery	308.54	424.44	4,000.00	3,575.56
510-410-170 - GG - Office Furniture & Equipment	74.17	326.33	1,000.00	673.67

165 

**Town of Strasbourg**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2019

	Current	Year To Date	Budget	Variance
	1,382.71	2,750.77	10,500.00	7,749.23
<b>Capital Expenditures</b>				
510-600-199 - GG - Amortization			9,200.00	9,200.00
	0.00	0.00	9,200.00	9,200.00
<b>Interest</b>				
510-700-110 - GG - School Interest	0.03	17.82		(17.82)
	0.03	17.82	0.00	(17.82)
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>	<b>23,526.79</b>	<b>102,504.63</b>	<b>297,800.00</b>	<b>190,901.28</b>
<b>PROTECTIVE SERVICES</b>				
<b>POLICE PROTECTION</b>				
520-210-110 - PS - RCMP - Contracted Services			63,000.00	63,000.00
520-210-120 - PS - Bylaw Enf Off - Contracted Services	164.50	493.50	3,600.00	3,106.50
<b>TOTAL POLICE PROTECTION:</b>	<b>164.50</b>	<b>493.50</b>	<b>66,600.00</b>	<b>66,106.50</b>
<b>FIRE PROTECTION</b>				
<b>Wages and Benefits</b>				
525-110-110 - PS - (J)Fire - Salaries	70.00	70.00	20,000.00	19,930.00
525-120-110 - PS - (J)Fire - Benefits		84.11	500.00	415.89
	70.00	154.11	20,500.00	20,345.89
<b>Professional/Contractual Services</b>				
525-210-100 - PS - (J)Fire - EMS Contract - 911		2,150.00	2,300.00	150.00
525-210-110 - PS - (J)Fire - Contract/Supply			900.00	900.00
525-210-120 - PS - (J)Fire - Ambulance			500.00	500.00
525-220-100 - PS - (J)Fire - Travel, Meals & Hotel	2,543.50	3,963.50	12,000.00	6,447.55
525-230-100 - PS - (J)Fire - Insurance		12,333.90	9,000.00	(3,333.90)
525-250-100 - PS - (J)Fire - Cont Repairs/Services	220.41	5,329.02	3,000.00	(2,329.02)
	2,763.91	23,776.42	27,700.00	2,334.63
<b>Utilities</b>				
525-300-110 - PS - (J) Heat, Power & Water - Fire Hall	242.13	1,063.50	2,400.00	1,094.37
525-300-140 - PS - (J) Fire Hall - Phone/Highspeed	107.48	322.27	1,200.00	770.25
525-300-150 - PS - (J) Fire Hall - Alarm/Cell Phone	130.87	598.91	3,300.00	2,255.47
	480.48	1,984.68	6,900.00	4,120.09
<b>Maintenance, Materials and Supplies</b>				
525-410-100 - PS - (J)Fire - Advert/Stationery/Postage			500.00	500.00
525-420-100 - PS - (J)Fire - Materials/Supplies	97.21	1,951.72	12,000.00	9,144.58
525-430-100 - PS - (J)Fire - Repairs (Parts/Mat Only)	62.34	1,952.51	2,300.00	95.21
525-430-105 - PS - (J)Fire - Building Repairs			1,500.00	1,500.00
525-430-110 - PS - (J)Fire - Oil & Gas	221.53	799.36	2,300.00	1,500.64
	381.08	4,703.59	18,600.00	12,740.43
<b>Capital Expenditures</b>				
525-600-199 - PS - Fire - Amortization			12,500.00	12,500.00
	0.00	0.00	12,500.00	12,500.00
<b>Other</b>				
525-920-110 - PS - E.M.O. Fees & Charges		50.00	1,500.00	1,450.00
	0.00	50.00	1,500.00	1,450.00
<b>TOTAL FIRE PROTECTION:</b>	<b>3,695.47</b>	<b>30,668.80</b>	<b>87,700.00</b>	<b>53,491.04</b>

**Town of Strasbourg**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2019

	Current	Year To Date	Budget	Variance
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>3,859.97</b>	<b>31,162.30</b>	<b>154,300.00</b>	<b>119,597.54</b>
<b>TRANSPORTATION SERVICES</b>				
<b>MAINTENANCE</b>				
<b>Wages &amp; Benefits</b>				
530-110-120 - TS - Wages - Public Works	7,869.65	32,235.42	110,000.00	74,464.63
530-120-120 - TS - Benefits - Public Works	999.14	4,556.38	14,500.00	9,941.35
530-120-130 - TS - Benefits - Clothing		374.18	2,500.00	2,125.82
	<b>8,868.79</b>	<b>37,165.98</b>	<b>127,000.00</b>	<b>86,531.80</b>
<b>Professional/Contractual Services</b>				
530-210-110 - TS - Maint. - Contract - Street/Sidewalk		927.50	80,000.00	79,072.50
530-210-120 - TS - Maint. - Contract - Trees			5,000.00	5,000.00
530-210-140 - TS - Maint. - Contract - CPR Signals	279.00	837.00	3,500.00	2,663.00
530-250-100 - TS - Maint. - Travel, Meal & Training		884.58	5,000.00	4,115.42
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	113.94	4,715.30	9,300.00	3,453.52
	<b>392.94</b>	<b>7,364.38</b>	<b>102,800.00</b>	<b>94,304.44</b>
<b>Utilities</b>				
530-300-110 - TS - Heat, Power & Water - Workshop	753.06	2,579.32	4,000.00	847.62
530-300-140 - TS - Maint. - Utility - Cell Phone	160.00	390.00	2,500.00	2,110.00
530-300-150 - TS - Maint. - Utility - Internet	61.23	61.23	500.00	377.54
530-310-100 - TS - Street Lights & Decorative Lights	1,369.10	4,104.48	17,500.00	12,026.42
	<b>2,343.39</b>	<b>7,135.03</b>	<b>24,500.00</b>	<b>15,361.58</b>
<b>Maintenance, Materials &amp; Supplies</b>				
530-410-100 - TS - Maint. - Shop Supply & Small Tools	891.56	5,069.92	7,500.00	889.33
530-410-120 - TS - Maint. - Workshop Maintenance	1,528.97	9,460.78	8,000.00	(5,377.48)
530-420-100 - TS - Maint. - Vehicle/Equip Repair/Parts	1,771.12	3,981.05	10,000.00	6,018.95
530-420-110 - TS - Maint. - Oil & Gas	2,266.43	4,350.68	15,000.00	10,649.32
530-440-100 - TS - Maint. - Gravel/Sand			12,000.00	11,717.40
530-450-100 - TS - Maint. - Culverts & Signs			3,500.00	3,500.00
	<b>6,458.08</b>	<b>22,862.43</b>	<b>56,000.00</b>	<b>27,397.52</b>
<b>Capital Expenditures</b>				
530-600-199 - TS - Maint. - Amortization			90,500.00	90,500.00
	<b>0.00</b>	<b>0.00</b>	<b>90,500.00</b>	<b>90,500.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>18,063.20</b>	<b>74,527.82</b>	<b>400,800.00</b>	<b>314,095.34</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>18,063.20</b>	<b>74,527.82</b>	<b>400,800.00</b>	<b>314,095.34</b>
<b>ENVIRONMENTAL SERVICES</b>				
540-200-110 - EH - Cont. - Landfill/Transfer Stat Fees			5,000.00	5,000.00
540-200-120 - EH - Cont. - Loraas Garbage/Recycling	11,496.21	34,373.35	140,000.00	105,626.65
540-210-100 - EH - Cont. - Pest Control			1,000.00	1,000.00
540-210-200 - EH - Cont. - Lot Remediation			500.00	500.00
540-250-100 - EH - Cont. - Cemetery Maintenance			20,000.00	20,000.00
540-300-150 - EH - Utility - Landfill Closure			2,400.00	2,400.00
540-600-199 - EH - Amortization			9,100.00	9,100.00
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>11,496.21</b>	<b>34,373.35</b>	<b>178,000.00</b>	<b>143,626.65</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>				
550-900-110 - H&W - Mobility Van	101.49	1,023.39	3,000.00	1,976.61

115 91

**Town of Strasbourg**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2019

	Current	Year To Date	Budget	Variance
<b>TOTAL PUBLIC HEALTH AND WELFARE SERVICES:</b>	<b>101.49</b>	<b>1,023.39</b>	<b>3,000.00</b>	<b>1,976.61</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>				
560-200-110 - P&D - Cont. - Building Inspection Fees		340.00	10,000.00	9,660.00
560-200-130 - P&D - Cont. - Surveying/Subdivision Fees			2,500.00	2,500.00
560-210-100 - P&D - Cont. - Website/Advertising	49.00	1,896.00	4,500.00	2,555.00
560-220-100 - P&D - Cont. - Planner Contracts	1,341.25	1,341.25	15,000.00	13,658.75
560-230-100 - P&D - Cont. - Asset Management Contracts	21,200.00	24,700.00	5,000.00	(19,700.00)
560-240-100 - P&D - Cont. - Mapping		322.62	1,200.00	877.38
560-400-110 - P&D - Materials & Supplies (Local)		128.50	4,500.00	3,939.90
560-400-120 - P&D - Scholarship			1,200.00	1,200.00
560-600-199 - P&D - Amortization			1,300.00	1,300.00
<b>TOTAL PLANNING AND DEVELOPMENT SERVICES:</b>	<b>22,590.25</b>	<b>28,728.37</b>	<b>45,200.00</b>	<b>15,991.03</b>
<b>RECREATION AND CULTURAL SERVICES</b>				
<b>Wages &amp; Benefits</b>				
570-110-150 - R&C - Salaries - Hall	659.63	2,719.08	15,000.00	12,244.07
570-110-160 - R&C - Salaries - Museum	350.00	350.00	7,600.00	7,250.00
570-120-180 - R&C - Benefits - Hall/Museum	2.93	117.83	600.00	481.33
	<b>1,012.56</b>	<b>3,186.91</b>	<b>23,200.00</b>	<b>19,975.40</b>
<b>Professional/Contractual Services</b>				
570-200-110 - R&C - Cont. - Museum Advertising			300.00	300.00
570-230-100 - R&C - Cont. - Insurance		9,024.02	9,000.00	(24.02)
570-270-100 - R&C - Cont. - Contract Hall Maintenance	185.50	3,015.64	10,000.00	6,984.36
570-290-100 - R&C - Cont. - Library Levy		5,280.00	12,000.00	5,970.85
	<b>185.50</b>	<b>17,319.66</b>	<b>31,300.00</b>	<b>13,231.19</b>
<b>Utilities - Other</b>				
570-340-150 - R&C - Heat/Power/Water/Phone - Hall	1,355.88	5,364.91	15,000.00	8,639.21
570-340-160 - R&C - Heat/Power/Water/Phone - Museum	451.58	1,400.15	4,000.00	2,328.27
570-340-170 - R&C - Power - Park	53.06	213.82	3,000.00	2,733.12
570-340-180 - R&C - Power - Green Space	37.40	116.29	500.00	346.31
	<b>1,897.92</b>	<b>7,095.17</b>	<b>22,500.00</b>	<b>14,046.91</b>
<b>Maintenance, Materials and Supplies</b>				
570-420-150 - R&C - Supplies/Repairs - Hall	606.98	2,632.08	13,000.00	9,592.80
570-420-160 - R&C - Supplies/Repairs - Museum		125.00	5,000.00	4,875.00
570-420-170 - R&C - Supplies/Repairs-Park/Green Space	15.05	265.05	3,000.00	2,254.74
	<b>622.03</b>	<b>3,022.13</b>	<b>21,000.00</b>	<b>16,722.54</b>
<b>Grants and Contributions</b>				
570-500-110 - R&C - Grants and Contributions		1,500.00	15,000.00	12,500.00
570-500-130 - R&C - Grants - Library		1,500.00	2,300.00	800.00
	<b>0.00</b>	<b>3,000.00</b>	<b>17,300.00</b>	<b>13,300.00</b>
<b>Capital Expenditures</b>				
570-600-199 - R&C - Amortization			11,000.00	11,000.00
	<b>0.00</b>	<b>0.00</b>	<b>11,000.00</b>	<b>11,000.00</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>3,718.01</b>	<b>33,623.87</b>	<b>126,300.00</b>	<b>88,276.04</b>
<b>UTILITIES</b>				
<b>Wages and Benefits</b>				
580-110-110 - UT - Utilities - Salaries	11,343.70	46,194.10	140,000.00	93,805.90

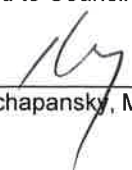
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**Town of Strasbourg**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2019

Page 7

	Current	Year To Date	Budget	Variance
580-120-110 - UT - Utilities - Benefits	1,626.93	7,258.38	21,300.00	14,041.62
	<b>12,970.63</b>	<b>53,452.48</b>	<b>161,300.00</b>	<b>107,847.52</b>
<b>Professional/Contractual Services</b>				
580-200-110 - UT - Utility - Engineering Fees			5,000.00	5,000.00
580-230-100 - UT - Utility - Travel, Meals & Training		535.24	4,000.00	3,464.76
580-240-100 - UT - Utility - Insurance - Gen & Bond		4,526.72	4,000.00	(526.72)
580-285-120 - UT - Utility - Water & Sewer Line Breaks	7,339.08	11,852.26	80,000.00	68,147.74
580-285-130 - UT - Utility - Repairs - Catch Basin	1,378.00	1,378.00	8,500.00	7,122.00
580-285-140 - UT - Utility - Repairs - WTP		5,129.73	25,000.00	19,754.77
580-295-100 - UT - Utility - Water & Sewer Tests	131.40	394.20	3,500.00	2,996.30
	<b>8,848.48</b>	<b>23,816.15</b>	<b>130,000.00</b>	<b>105,958.85</b>
<b>Utilities</b>				
580-300-110 - UT - WTP - Heat/Power/Water/Phone/Alarm	1,188.19	3,829.43	15,000.00	9,982.38
580-300-120 - UT - Lagoon - Power	152.37	611.76	2,500.00	1,735.87
580-300-150 - UT - Water - Well Easement			100.00	100.00
	<b>1,340.56</b>	<b>4,441.19</b>	<b>17,600.00</b>	<b>11,818.25</b>
<b>Maintenance, Materials &amp; Supplies</b>				
580-430-100 - UT - WTP - Materials & Supplies		40.83	7,500.00	24.74
580-450-100 - UT - WTP - Chemicals	236.60	4,521.58	12,000.00	7,478.42
580-450-110 - UT - Lagoon - Supplies/Maintenance	92.12	364.52	5,000.00	4,635.48
	<b>328.72</b>	<b>4,926.93</b>	<b>24,500.00</b>	<b>12,138.64</b>
<b>Capital Expenditures</b>				
580-600-199 - UT - Utility - Amortization			51,000.00	51,000.00
	<b>0.00</b>	<b>0.00</b>	<b>51,000.00</b>	<b>51,000.00</b>
<b>Interest</b>				
580-700-120 - UT - Utility- Interest Lagoon & WTP Loan	4,479.16	13,511.92	45,000.00	31,488.08
	<b>4,479.16</b>	<b>13,511.92</b>	<b>45,000.00</b>	<b>31,488.08</b>
<b>TOTAL UTILITIES:</b>	<b>27,967.55</b>	<b>100,148.67</b>	<b>429,400.00</b>	<b>320,251.34</b>
<b>TOTAL EXPENDITURES:</b>	<b>111,323.47</b>	<b>406,092.40</b>	<b>1,634,800.00</b>	<b>1,194,715.83</b>
<b>NET SURPLUS</b>	<b>(13,927.12)</b>	<b>(120,846.10)</b>	<b>(236,200.00)</b>	<b>81,362.13</b>

Certified correct and in accordance with the records.  
Presented to Council on this 8th day of May, 2019.

  
Kelvin Schapansky, Mayor

  
Jennifer Josephson, Administrator

125



**Town of Strasbourg**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2019

	Current	Year To Date	Budget	Variance
	Current	Year to Date	Balance	
<b>ACCOUNT BALANCES</b>				
<b>Cash and Investments</b>				
110-110-110 - Cash - On Hand - Petty Cash			200.00	
110-110-120 - Cash - Bank - General Operating Account	(51,608.57)	(219,976.03)	252,426.76	
110-110-130 - Cash - Bank - Premium Investment Account	1,063.16	2,193.58	1,094,532.69	
<b>Total Cash and Investments:</b>	<b>(50,545.41)</b>	<b>(217,782.45)</b>	<b>1,347,159.45</b>	
<b>Municipal Taxes Receivable</b>				
110-200-100 - Municipal - Tax Receivable - Current	(4,113.42)	(14,554.27)	362,790.73	
110-200-110 - Municipal - Tax Receivable - Arrears	(1,615.82)	(25,343.95)	(312,860.44)	
<b>Total Municipal Taxes Receivable:</b>	<b>(5,729.24)</b>	<b>(39,898.22)</b>	<b>49,930.29</b>	
<b>Capital Assets</b>				
170-100-110 - General Government Assets - Cost			409,138.00	
170-100-200 - Protective Services Assets - Cost			387,174.74	
170-100-250 - Transportation Assets - Cost		8,934.57	3,961,308.19	
170-100-280 - Enviro & Public Health Assets - Cost			137,272.64	
170-100-300 - Planning & Development Assets - Cost			37,678.00	
170-100-350 - Recreation & Culture Assets - Cost			504,373.54	
170-100-400 - Water & Sewer Assets - Cost		1,750.24	4,905,027.17	
175-100-600 - WTP - Asset Under Construction		145,636.38	864,777.89	
<b>Total Capital Assets:</b>	<b>0.00</b>	<b>156,321.19</b>	<b>11,206,750.17</b>	
<b>Reserves</b>				
310-100-200 - Cemetery Fund Reserve			5,207.28	
310-100-300 - Future Reserves			24,465.60	
310-100-400 - Fire Reserve			117,164.13	
310-100-500 - Public Reserves			2,032.01	
310-100-600 - Water Treatment Plant Upgrade			123,326.23	
310-100-620 - Pioneer Home Reserve			12,320.83	
310-110-200 - Water & Sewer Infrastructure			673,030.29	
310-110-300 - Transportation Capital Reserve			25,321.86	
<b>Total Reserves:</b>	<b>0.00</b>	<b>0.00</b>	<b>982,868.23</b>	

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