

TOWN OF BEAUSEJOUR

2022 TAX LEVY BY-LAW NO. 1785-22

WHEREAS Section 304(1) of "*The Municipal Act*" C.C.S.M. c. M225, requires that no later than May 15 of each year, after adopting its operating budget for the year, a council must by by-law

- (a) set a rate or rates of tax sufficient to raise
 - (i) the revenue to be raised by property taxes as set out in the operating budget, and
 - (ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;
- (b) impose taxes
 - (i) in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under *The Municipal Assessment Act* to that tax, and
 - (ii) where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law; and
- (c) set a due date for payment of the taxes.

AND WHEREAS subsection 346(2) of The Municipal Act, C.C.S.M. c. M225, provides that:

A council may by by-law

- (a) Set a rate, subject to any limitation prescribed by the Minister by regulation, at which penalties may be imposed in respect of tax arrears, and
- (b) Impose penalties at that rate.

AND WHEREAS, the Town of Beausejour has made estimates of all sums required by the Corporation for the year 2022 which estimates are attached hereto as Schedule "A" and form part of this By-law;

AND WHEREAS, it is necessary to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable in the Municipality as the Council deems sufficient to raise the sums required for the lawful purpose of the Corporation as shown by the said estimates;

AND WHEREAS, the assessed value of the whole rateable property within the Town of Beausejour according to the latest revised Assessment Roll is \$176,624,050;

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

BY-LAW NO. 1785-22

NOW THEREFORE, the Council of the Town of Beausejour in open Council assembled enacts as follows:

1. **ESTIMATES**

That the estimates of the Town of Beausejour of all sums required for the lawful purposes of the Corporation for the year 2022, as set forth in Schedule "A" attached and identified by the signature of the Head of Council and the Chief Administrative Officer, are hereby approved and adopted.

2. **REQUISITION PURPOSES**

- a) A special levy on the dollar on all Other assessed property to provide for the payment amount required for the Education Support Levy as set out in a notice from the Public School Finance Board.
- b) A special levy on the dollar on all rateable property liable therefore, according to the last revised Assessment Rolls, to raise the required amount as set out in a notice from the Sunrise School Division.

3. **UNCONTROLLABLE PURPOSES**

- a) A rate of 1.154 mills on the dollar to provide for the payment of the amount due and payable to raise the sum of \$208,692.00 on debentures issued under By-law Nos. 1669/11, 1720/15 and 1721/15 upon the assessed value of all rateable property in the Waterworks and Sewage System.
- b) A rate of 0.567 mills on the dollar upon the assessed value of all rateable property to provide for the payment, sufficient to raise the sum of \$120,934.52 issued under By-law Nos. 1658/11, 1666/11, and 1687/13.
- c) A rate per foot on a frontage and flankage basis, per annum, to provide for the payment of the amount due and payable on debentures of the Local Improvement District Area, street paving, according to the number of lineal feet on frontage and number of square feet on approaches of the land, sufficient to raise the sum of \$6,246.74 issued under By-law No. 1687/13 on all rateable property described in the said By-law and at the rates.
- d) A rate of 0.220 mills on the dollar upon the assessed value of all rateable property to provide for the payment due and payable, sufficient to raise the sum of \$38,739.00 issued under By-law No. 1502/03 and 1519/03.
- e) A per parcel rate, per annum sufficient to raise the sum of \$233,722.00 issued under By-law No. 1782/22 and a rate of 0.656 mills on the dollar upon the assessed value of all rateable property to provide for the payment due and payable, sufficient to raise the sum of \$133,000.00 for solid waste and recycling.

BY-LAW NO. 1785-22

4. **CONTROLLABLE PURPOSES**

- a) A rate of 0.425 mills on the dollar upon the assessed value of all rateable property to provide for the contribution payable, sufficient to raise the sum of \$75,000.00 to the General Reserve Fund as created under By-law No. 522/58
- b) A rate of 0.284 mills on the dollar upon the assessed value of all rateable property, to provide for the contribution payable, sufficient to raise the sum of \$50,000.00 to the Public Works Machinery and Equipment Reserve Fund as created under By-law No. 1566/05.
- c) A rate of 0.142 mills on the dollar upon the assessed value of all rateable property, to provide for the contribution payable, sufficient to raise the sum of \$25,000.00 to the Special Community Facilities Reserve Fund as created under By-law No. 1568/05.
- d) A rate of 0.284 mills on the dollar upon the assessed value of all rateable property, to provide for the contribution payable, sufficient to raise the sum of \$50,000.00 to the Fire Fighting Equipment and Fire Truck Reserve Fund as created under By-law No. 1565/05.
- e) A rate of 0.142 mills on the dollar upon the assessed value of all rateable property, to provide for the contribution payable, sufficient to raise the sum of \$25,000.00 to the Sidewalk and Street Infrastructure Reserve Fund as created under By-law No. 1567/05.
- f) A rate of 0.284 mills on the dollar upon the assessed value of all rateable property, to provide for the contribution payable, sufficient to raise the sum of \$50,000.00 to the Civic Building Reserve Fund as created under By-law No. 1569/05.
- g) A rate of 12.485 mills on the dollar made up of the rate specified and is hereby levied for the year 2022 upon the assessed value of all rateable property in the Town, according to the latest revised general and personal property assessment rolls, thereof, to provide for the payment of the amount estimated as required for the General Controllable purpose of the Corporation:

BY-LAW NO. 1785-22

Payment of Taxes

That all taxes and rates imposed and levied in the Town of Beausejour for the year 2022, shall be deemed to have been imposed and to be due and payable prior to 4:30 p.m. on the 31st day of August, A.D. 2022.

Upon any and all taxes remaining unpaid after the 31st day of August, 2022 there shall be added a penalty on the first day of each month and every month thereafter; an amount calculated at the rate of 1.25% per month until such taxes are paid or the land sold at public auction for arrears of taxes and costs.

DONE AND PASSED as a By-law of the Town of Beausejour, at Beausejour, in the Province of Manitoba this 10th day of May, 2022.


MAYOR
CHIEF ADMINISTRATIVE OFFICER

Read a First Time on the 5th day of May, A.D. 2022
Read a Second Time on the 10th day of May, A.D. 2022
Read a Third Time on the 10th day of May, A.D. 2022

THE FINANCIAL PLAN

Town of Beausejour

For the Year 2022

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of Town of Beausejour _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

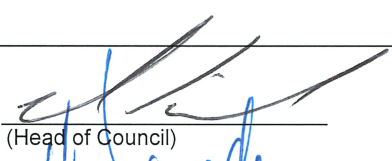
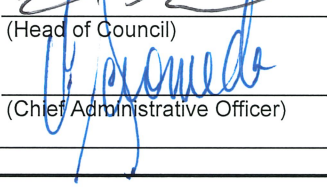
Town of Beausejour
For the Year 2022

REVENUE

	2021 Last Year Budgeted	2021 Last Year Actual	2022 This Year Budgeted	2023 Next Year Budgeted
Total Tax Levy - Page 8	5,303,979	5,303,982	5,442,589	5,462,118
Total Grants in Lieu of Taxes - Page 8	305,590	305,590	305,914	305,914
Sub-total	5,609,569	5,609,572	5,748,502	5,768,032
School Requisitions (deduct) - Page 8	2,499,439	2,499,439	2,524,485	2,524,485
Municipal Taxes and Grants in Lieu of Taxes	3,110,130	3,110,133	3,224,017	3,243,547
Other Revenue - Page 2	1,737,245	2,346,472	1,946,408	1,946,408
Transfers from Accumulated Surplus & Reserves - Page 2	707,810	511,047	1,205,764	1,205,764
Total Municipal Revenue	5,555,185	5,967,652	6,376,189	6,395,718

EXPENDITURE

General Government Services	730,875	675,747	798,310	807,958
Protective Services	657,860	477,735	711,087	712,392
Transportation Services	1,007,600	732,245	949,550	953,681
Environmental Health Services	372,550	364,027	378,270	378,270
Public Health and Welfare Services	13,550	18,537	16,050	16,050
Environmental Development Services	93,600	69,251	102,300	102,300
Economic Development Services	48,500	51,087	65,500	65,500
Recreation and Cultural Services	986,021	864,187	967,278	971,722
Fiscal Services	1,149,049	1,123,910	1,752,013	1,752,013
Transfers - Deficit Recovery - Page 9	0		0	
- To Reserves - Page 5	493,863	1,575,708	634,110	634,110
Total Basic Expenditure	5,553,468	5,952,435	6,374,468	6,393,997
Allowance For Tax Assets - Page 8	1,717	1,717	1,721	1,721
Total Municipal Expenditure	5,555,185	5,954,152	6,376,189	6,395,718
Net Operating Surplus (Deficit)	0	13,500	0	-0

Departmental Use Only	Adopted by Resolution of Council	 (Head of Council)
	<u>May 10th 2022</u>	 (Chief Administrative Officer)

GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS

Town of Beausejour
For the Year 2022

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		80,000	92,437	100,000	100,000
Tax Penalties		45,500	46,969	45,500	45,500
Licenses	- Animal	700	775	700	700
	- RM Tax Share	13,000	13,052	13,000	13,000
	- Other <u>Lottery</u>	1,000	420	1,000	1,000
Permits	- Building				
	- Other <u>Lot Grade Permits</u>	6,000	6,600	7,000	7,000
Fines		7,000	11,130	8,000	8,000
Sales of Service	- General Government				
	- Protective	22,000	88,985	22,000	22,000
	- Transportation	17,000	41,274	17,000	17,000
	- Environmental Health	500	2,010	1,500	1,500
	- Public Health and Welfare	7,000	16,500	7,000	7,000
	- Environmental Development	0	0	0	0
	- Economic Development				
	- Recreation and Culture	328,325	271,543	394,525	394,525
	- Other _____				
Sales of Goods					
Rentals		0	0	0	0
Trailer Park Rentals					
Trailer Park Fees / Grazing Leases					
Concessions and Franchises		28,500	16,526	28,500	28,500
Investment Income		60,000	26,585	60,000	60,000
Development and Dedication Fees		75,000	117,000	171,000	171,000
Unconditional Grants - Municipal Operating		611,160	611,161	611,161	611,161
Conditional Grants	- population 3,219				
	- Federal Government				
	- Federal - Gas Tax	176,863	354,346	181,110	181,110
	- Provincial Government	142,197	256,895	158,912	158,912
	- Municipal Government				
(Page 9)					
Other Income	- Other _____				
	- Other _____				
	<u>RM of Brokenhead re CPTC</u>	5,500	6,477	5,500	5,500
	<u>Tax Sale</u>	7,500	4,086	7,500	7,500
	<u>Sale of Land</u>	50,000	314,429	50,000	50,000
<u>Miscellaneous Revenue</u>		52,500	47,272	55,500	55,500
Total Other Revenue - Page 1		1,737,245	2,346,472	1,946,408	1,946,408
Transfers From					
	- Accumulated Surplus				
	- Reserves (Page 13)	707,810	511,047	1,205,764	1,205,764
Total Transfers - Page 1		707,810	511,047	1,205,764	1,205,764
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		2,445,055	2,857,519	3,152,172	3,152,172

BUDGETED EXPENDITURE

Town of Beausejour
For the Year 2022

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	87,834	89,186	89,735	91,675
1200	General Administrative				
1212	Chief Administrative Officer and Staff	292,791	303,438	328,575	334,708
1215	Office	137,275	111,583	140,775	142,350
1216	Legal	20,000	7,470	25,000	25,000
1217	Audit	15,000	12,000	15,000	15,000
1218	Assessment	47,000	46,555	47,000	47,000
1240	Taxation	6,000	5,697	6,000	6,000
1300	Other General Government				
1310	Elections	500	0	15,500	15,500
1320	Conventions	18,000	8,998	18,000	18,000
1330	Damage Claims and Liability Insurance	27,800	33,506	37,900	37,900
1340	Intergovernmental Relations	7,000	6,005	7,000	7,000
1350	Grants - General	25,075	22,075	31,225	31,225
1360	Other General Government-Sundry	26,600	12,699	16,600	16,600
	Other Professional Services	20,000	16,538	20,000	20,000
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		730,875	675,747	798,310	807,958
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		730,875	675,747	798,310	807,958
PROTECTIVE SERVICES					
2100	Police	425,250	171,703	470,527	471,832
2400	Fire	178,750	267,313	186,350	186,350
2500	Emergency Measures				
2510	Emergency Measures Organization	9,000	0	9,200	9,200
2520	Flood Control				
2540	911 - City of Brandon	14,810	14,807	15,260	15,260
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	By-Law Enforcement	22,550	18,643	22,250	22,250
2630	License Inspection				
2640	Animal and Pest Control	7,500	5,268	7,500	7,500
2650	Other - Traffic Services				
	Other _____				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		657,860	477,735	711,087	712,392
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	0	0	0	0
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	479,550	341,651	466,650	470,781
32302	- Equpment Fuel	49,000	32,974	46,000	46,000
32303	- Equipment Repairs and Maintenance	24,750	23,123	21,250	21,250
32304	- Equipment Insurance and Registration	14,700	13,118	14,700	14,700
32305	- Workshop and Yard Operations	97,350	74,801	99,950	99,950
	- _____				
Road Construction and Maintenance					
32311	- Labour	0	0	0	0
32312	- Materials	153,000	63,884	98,000	98,000
32313	- Rentals	10,000	4,161	10,000	10,000
	- _____				
	- _____				
Transportation Services Sub-Total Forward to Page 4		828,350	553,711	756,550	760,681

BUDGETED EXPENDITURE

Town of Beausejour
For the Year 2022

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		828,350	553,711	756,550	760,681
32330	Sidewalks and Boulevards	59,500	81,781	53,500	53,500
32340	Ditches and Road Drainage	28,500	2,804	28,500	28,500
32350	Storm Sewers	100	595	100	100
32360	Street Cleaning	1,500	16,596	10,000	10,000
32371	Snow and Ice Removal - Labour	0	0	0	0
32372	- Materials	1,000	0	1,500	1,500
32373	- Rentals	10,000	800	17,000	17,000
32400	Bridges				
32500	Street Lighting	65,300	62,899	65,300	65,300
32600	Traffic Services	8,500	5,703	11,500	11,500
32700	Parking	100	2,605	100	100
32900	Other Road Transport				
	Other Transportation Services	4,750	4,750	5,500	5,500
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,007,600	732,245	949,550	953,681
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	220,150	213,285	220,150	220,150
4330	Nuisance Grounds	11,400	9,721	11,620	11,620
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Recycling Services	141,000	141,021	146,500	146,500
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		372,550	364,027	378,270	378,270
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	6,250	11,265	8,750	8,750
5186	Other				
Medical Care					
5220	Medical Officer				
Hospital Care					
5370	Hospital Care				
Social Assistance					
5420	Social Assistance	7,300	7,273	7,300	7,300
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		13,550	18,537	16,050	16,050
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	32,500	16,705	32,500	32,500
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	26,200	28,883	29,000	29,000
6241	Urban Area Weed Control	0	0	0	0
	Agassiz Weed Control District	34,900	23,663	40,800	40,800
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		93,600	69,251	102,300	102,300

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2022

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	ECONOMIC DEVELOPMENT SERVICES				
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land				
7125	Veterinary Services				
7130	Water Resources and Conservation				
	Grants				
7200	Regional Development				
7300	Industrial Development - BBDC	48,500	51,087	65,500	65,500
7400	Other Economic Development				
7410	Tourism				
7420	Public Receptions				

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	48,500	51,087	65,500	65,500
-------------------------------------------------	--------	--------	--------	--------

	RECREATION AND CULTURAL SERVICES				
8110	Recreation	143,017	59,037	116,017	117,052
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches	116,200	102,090	123,100	123,100
8140	Golf Courses				
8150	Skating Rinks and Arenas	561,060	518,520	543,475	546,884
8180	Parks and Playgrounds	102,735	107,998	113,395	113,395
8190	Curling Club	20,000	28,148	28,000	28,000
	Grants				
8240	Museums	7,250	12,802	7,210	7,210
8250	Libraries	35,759	35,593	36,081	36,081
8280	Other Cultural Facilities - MB 150	-	-	-	

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	986,021	864,187	967,278	971,722
--------------------------------------------------	---------	---------	---------	---------

	FISCAL SERVICES				
9111	Install Industrial Park Hydro	-	-	-	-
9320	Transfer to Capital - Page 13	707,810	691,514	1,338,647	1,338,647
9330	Transfer to Utility - Page 6	223,945	236,997	208,692	208,692
9410	Debenture Debt Charges - Page 11	172,294	172,294	159,674	159,674
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges	45,000	23,105	45,000	45,000
	Other Fiscal Services				
	Operating Capital				

TOTAL FISCAL SERVICES - TO PAGE 1	1,149,049	1,123,910	1,752,013	1,752,013
-----------------------------------	-----------	-----------	-----------	-----------

	TRANSFERS				
9900	General Reserve	75,000	605,000	75,000	75,000
9910	Specific-Purpose Reserves: W&S reserve	50,000	78,000	114,000	114,000
9911	- Machinery & Equipment	50,000	50,000	50,000	50,000
9912	- Special Community Facilities	25,000	33,500	25,000	25,000
9913	- Gas Tax	176,863	354,346	181,110	181,110
	- Fire Equipment	50,000	50,000	50,000	50,000
	- Street Infrastructure	25,000	25,000	25,000	25,000
	- Civic Building Replacement	10,000	10,000	50,000	50,000
	- Dedication Fee Reserve	25,000	353,362	57,000	57,000
	- Perpetual Care Cemetery	7,000	16,500	7,000	7,000

TOTAL TRANSFERS - TO PAGE 1	493,863	1,575,708	634,110	634,110
-----------------------------	---------	-----------	---------	---------

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Town of Beausejour

For the Year 2022

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	304,000	288,105	304,000	304,000
	- Residential	140,000	176,633	162,000	162,000
	- Commercial and Bulk	2,000	0	2,000	2,000
	- Industrial	1,500	2,915	1,500	1,500
	- Federal and Provincial	500	3,765	500	500
	- Municipal and Schools	180,000	178,737	180,000	180,000
310	SEWER SERVICE CHARGES	85,000	111,259	103,000	103,000
	- Residential	2,000	4,209	2,000	2,000
	- Commercial	135,000	145,454	137,000	137,000
	- Federal and Provincial				
	- Service Charges				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	850,000	911,077	892,000	892,000
330	Penalties	3,500	6,408	5,000	5,000
340	Hydrant Rentals	26,250	26,250	26,250	26,250
350	Installation Service	1,000	1,540	1,000	1,000
360	Connection Revenue - Net				
370	Provincial Grants				
380	Other Revenue	2,000	31,358	2,000	2,000
390	Transfer from Revenue Fund - Page 5	223,945	236,997	208,692	208,692
396	Transfer from Reserves - Utility - Page 13	233,555	42,767	792,547	792,547
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	1,340,250	1,256,397	1,927,489	1,927,489

EXPENDITURE

410	WATER SUPPLY	200,000	202,695	205,000	205,000
411	Administration	23,500	18,677	23,500	23,500
412	Customer Billings and Collections	105,000	82,732	105,000	105,000
413	Purification and Treatment	15,000	5,998	15,000	15,000
414	Water Purchases	25,000	52,219	25,000	25,000
415	Service of Supply	122,000	52,028	138,025	138,025
416	Transmissions and Distribution	1,000	579	1,000	1,000
417	Other Water Supply Costs	5,000	0	5,000	5,000
418	Connections - Net Loss	496,500	414,928	517,525	517,525
	TOTAL				
420	SEWAGE COLLECTION AND DISPOSAL	0	0	0	0
421	Administration	140,000	71,186	140,000	140,000
422	Sewage Collection System	60,000	29,176	30,000	30,000
423	Sewage Lift Station	160,000	33,241	160,000	160,000
424	Sewage Treatment and Disposal	0	0	0	0
425	Other Sewage Collection and Disposal Costs	0	0	0	0
426	Connections - Net Loss	360,000	133,603	330,000	330,000
	TOTAL				
430	TRANSFER TO CAPITAL - Page 13	233,555	191,265	845,022	845,022
450	DEBENTURE DEBT CHARGES - Page 12	223,945	223,945	208,692	208,692
470	TRANSFERS			0	
471	Deficit Recovery, 20____ - Page 9				
473	Transfer to Utility Reserve 1312/94	26,250	292,656	26,250	26,250
474	Transfer to Utility Reserve	26,250	292,656	26,250	26,250
	TOTAL				
	TOTAL EXPENDITURE	1,340,250	1,256,397	1,927,489	1,927,489
	NET OPERATING SURPLUS (DEFICIT)	0	0	0	0

CALCULATION OF TAX LEVIES
Town of Beausejour
For the Year 2022

Assessments				Expenditures			Revenues				
	Grazing Lease and/or Converted fees	Grants In	Total	Basic	Tax Assets	Total	Mill Rate (M/R)	Tax Levy	Grants In	Grazing lease and / or Converted fees	Total
Education (Requisition) Taxes:											
Education Support Levy (ESL)	24,696,210	5,558,040	30,254,250	263,618.00	-12.72	263,605.28	8.713	215,178.08	48,427.20		263,605.28
Sunrise School Division	161,611,840	8,239,140	169,850,980	2,260,867.00	19.39	2,260,886.39	13.311	2,151,215.20	109,671.19		2,260,886.39
Total Education Taxes	186,308,050	13,797,180	200,105,230	2,524,485.00	6.68	2,524,491.68		2,366,393.28	158,098.40		2,524,491.68

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

Debenture Debt Charges											
L IMP	168,283,910	27,183,090	7,473,830	202,940,830	28,828.66	191.88	0.143	27,951.78	1,068.76		29,020.54
Recreation Facilities (LID No.1)	168,384,910		8,239,140	176,624,050	38,739.37	117.92	0.220	37,044.68	1,812.61		38,857.29
L IMP	168,283,910	27,183,090	7,473,830	202,940,830	49,546.81	173.69	0.245	47,889.42	1,831.09		49,720.50
Streets (LID No.1) BL 1687 & 1701					6,246.74		Frontage	6,246.74			6,246.74
Street Frontage	168,283,910	27,183,090	7,473,830	202,940,830	36,312.31	14.10	0.179	34,988.59	1,337.82		36,326.41
Off Street Parking (LID No. 1)	168,283,910	27,183,090	7,473,830	202,940,830	26,084.58	94.79	0.129	25,215.24	964.12		26,179.37
UTIL	167,291,620	26,183,030	7,472,920	200,947,570	14,622.75	46.42	0.073	14,123.65	545.52		14,669.17
Water/Sewer (LID No. 2)	168,384,910		8,239,140	176,624,050	167,984.72	161.38	0.952	160,302.43	7,843.66		168,146.10
Lagoon											

Special Services Levies											
1735/17					233,722.00		parcel	221,940.00	11,782.00		233,722.00
1735/17	168,283,910	27,183,090	7,473,830	202,940,830	133,000.00	129.18	0.656	128,226.35	4,902.83		133,129.18

Deficit Recovery											
General				0							0.00
Utility				0							0.00

Reserve Funds											
at large	168,384,910	8,239,140	176,624,050	75,000	65.22	75,065.22	0.425	71,563.59	3,501.63		75,065.22
at large	168,384,910	8,239,140	176,624,050	50,000	161.23	50,161.23	0.284	47,821.31	2,339.92		50,161.23
at large	168,384,910	8,239,140	176,624,050	25,000	80.62	25,080.62	0.142	23,910.66	1,169.96		25,080.62
at large	168,384,910	8,239,140	176,624,050	50,000	161.23	50,161.23	0.284	47,821.31	2,339.92		50,161.23
at large	168,384,910	8,239,140	176,624,050	50,000	161.23	50,161.23	0.284	47,821.31	2,339.92		50,161.23
at large	168,384,910	8,239,140	176,624,050	25,000	80.62	25,080.62	0.142	23,910.66	1,169.96		25,080.62

General Municipal											
Rural Area											
At Large	168,384,910		8,239,140	176,624,050	5,364,379.87	75.03	12.485	2,102,285.60	102,865.66		2,205,151.26
Business Tax, Fees							16.643	7,132.00			7,132.00
Other Revenue and Transfers											
Total Municipal					6,374,467.81	1,714.53		3,076,195.33	147,815.37		3,152,171.63

Total (Education + Municipal) Taxes				168,283,910	8,898,952.81	1,721.21		5,442,588.61	305,913.77	3,152,171.63	8,900,674.01
-------------------------------------	--	--	--	-------------	--------------	----------	--	--------------	------------	--------------	--------------

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Town of Beausejour

For the Year 2022

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas		765,310	37.242	28,501.68	0.00	28,501.68
Attorney General - L.C.C		163,930	38.667	6,338.68	137.00	6,475.68
Government Services		3,285,170	38.667	127,027.67	411.00	127,438.67
MPIC		980,270	38.667	37,904.10	137.00	38,041.10
MB Public Housing	2,681,100		29.954	80,309.67	10,549.00	90,858.67
HMQ (Can.) - Misc.		175,120	38.667	6,771.37	274.00	7,045.37
Canada Post		188,240	38.667	7,278.68	274.00	7,552.68
	2,681,100	5,558,040			11,782.00	

Total - Pages 1, 8305,913.78

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Provice of Manitoba	MMSM grant	118,715.00
Provice of Manitoba	WRARS grant	35,000.00
Provice of Manitoba	Recreation Commission Grant	5,197.00
Provice of Manitoba	Municipal Operating	249,253.00
Government of Canada	Gas Tax Grant	181,110.00

Total - Page 2589,275.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 10.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 60.00

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Town of Beausejour

For the Year 2022

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (Year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other	Net Required by Mill rate	Area to be Levied
Betterment	1669	2026	64,417.82	11,804.47	52,613.35	2,818.28	14,622.75		Sumova - CHQ	14,622.75	LID # 2
Lagoon Forcemain	1720	2030	1,276,797.66	123,041.44	1,153,756.22	44,943.28	167,984.72		RBC - AWD	167,984.72	At Large
Gravity Sewer James	1721	2030	198,260.52	19,105.81	179,154.71	6,978.77	26,084.58		RBC - AWD	26,084.58	LID # 1

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

	1,539,476.00	153,951.72	1,385,524.28	54,740.33	208,692.05	0.00	0.00	208,692.05
Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Ft / Parcel	Raised by Other Revenue	Raised by Mill Rate
LID # 1	168,283,910	27,183,090	7,473,830	202,940,830	26,084.58			26,084.58
LID # 2	167,291,620	26,183,030	7,472,920	200,947,570	14,622.75			14,622.75
At Large	163,776,050		8,239,140	172,015,190	167,984.72			167,984.72
					208,692.05	0.00	0.00	208,692.05

CAPITAL BUDGET
Town of Beausejour
For the Year 2022

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Muniware - Project Costing Module	5,383	5,383			
Asset Management Plan	15,000			15,000	
Transportation					
Active Transportation Phase 2	12,500	12,500			
Fifth St Pine to Gertrude Overlay	25,000	25,000			
First St Overlay	50,000	50,000			
3/4 Ton Truck	60,000			60,000	
RRFB Crosswalks x3	30,000			30,000	
Welcome to Beausejour Signs	10,000	10,000			
Compost Program	12,500			12,500	
Backhoe Digging Bucket	4,500	4,500			
Industrial Park Electrical Extension	103,000			103,000	
Atlantic Ave - 3rd to 5th Recontruction	500,000				500,000
3rd St S - James to town border	450,000				450,000
Park Ave Back Lane - 3rd and 4th	90,000				90,000
Recreation					
Sungro Washroom Countertops	15,000	15,000			
Splash Pool Upgrades	20,000			20,000	
Conference Room Enhancements	15,264			15,264	
Curling Club Heating Controls	5,000	5,000			
Community Hall Grant	10,000			10,000	
Curling Club Overhead Door Replacement	10,000			10,000	
Pool Security Cameras	4,000	4,000			
Service Van	30,000			30,000	
Standing Desk	1,500	1,500			
Water Treatment Plant Project	4,645,487			233,487	4,412,000
Utility - MWSB 7 & 8	65,000			65,000	
Water Meter Replacement	55,000			55,000	
Neptune/Muniware Essentials for Remote Re	22,475		22,475		
Lift Station 3	80,000			80,000	
Life Station 2 Pump Rebuild	30,000		30,000		
Industrial Park Utilities Phase 2	179,530			179,530	
Industrial Park Utilities Kazina & Walterson	179,530			179,530	
Fire Hall Building Renovations	800,000			800,000	
Fire Apparatus - Pumper	100,000			100,000	
	7,635,669				
TOTAL		132,883			
		Page 5	52,475		
			Page 6	1,998,311	
				Part 2	5,452,000
					Part 3

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
General Reserve		22,500			817,663
Special Facilities Reserve		45,264			160,245
Street Reserve		133,000			235,445
Utility Reserve				613,017	1,085,837
Fire Reserve		900,000			988,034
Equipment Reserve & Gas tax		105,000			1,992,048
	Page 2	1,385,294			
		Part 1	52,475		
			Page 6	613,017	
				Part 1	

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
Water Treatment Plant Expansion Project		4,412,000		361,573.47	20 years
Paving Projects		1,040,000		121,502.00	15 years
TOTAL - Part 1	0	5,452,000	0		

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)

May 10th 20 22

FIVE YEAR CAPITAL EXPENDITURE PROGRAM

For the Year 2022

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2022	2023	2024	2025	2026	Total	Operating	Reserves	Borrowing	Other
Water Treatment Plant	1	13,092,000				13,092,000		233,487	4,412,000	8,446,513
Sungro Parking Lot			1	250,000		250,000		250,000		
Hall Parking Lot				2	200,000	200,000		200,000		
Public Works Building					1	1,000,000		1,000,000		
Splash Pad				3		250,000		250,000		
3rd Street South base work	4	500,000				500,000			500,000	
Fire Hall Building Additions	2	800,000				800,000		800,000		
Atlantic Paving	3	500,000				500,000				500,000
Elm St - 3rd to 5th Paving					2	500,000				
Waterline Renewal Program		1	500,000			500,000			500,000	
Chiller				1	175,000	175,000		175,000		
Fire Apparatus	5	100,000				100,000		100,000		
Front End Loader			2	300,000		300,000			600,000	
					3	600,000				
	14,992,000	500,000	550,000	625,000	1,800,000	18,467,000		3,008,487	6,012,000	9,446,513
SOURCE OF FUNDS - ANNUAL						TOTAL				
OPERATING						0				
RESERVES	1,133,487		250,000	625,000	1,000,000	3,008,487				
BORROWING	4,912,000	500,000	300,000		300,000	6,012,000				
OTHER	8,946,513				500,000	9,446,513				
TOTAL	14,992,000	500,000	550,000	625,000	1,800,000	18,467,000				

Departmental Use Only	
	<p>Adopted by Resolution of Council</p> <p>_____</p> <p>May 10th 20<u>22</u></p> <p>_____</p> <p>(Head of Council)</p> <p>_____</p> <p>(Chief Administrative Officer)</p>