

TOWN OF BEAUSEJOUR

2023 TAX LEVY BY-LAW NO. 1799-23

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 2023 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 \$193,689,350;

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. 1799-23

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 2023, 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 1.052 mills on the dollar to provide for the payment of the amount due and payable to raise the sum of \$208,692.05 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 0.513 mills on the dollar upon the assessed value of all rateable property to provide for the payment, sufficient to raise the sum of \$114,687.78 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 0.201 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 \$38,739.37 issued under By-law No. 1502/03 and 1519/03.
- e) A per parcel rate, per annum sufficient to raise the sum of \$246,935.00 issued under By-law No. 1790-23 and a rate of 0.725 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 \$163,065.00 for solid waste and recycling.

BY-LAW NO. 1799-23

4. **CONTROLLABLE PURPOSES**

- a) A rate of 1.033 mills on the dollar upon the assessed value of all rateable property to provide for the contribution payable, sufficient to raise the sum of \$200,000.00 to the General Reserve Fund as created under By-law No. 522/58
- b) A rate of 0.259 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 0.130 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 0.259 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 0.130 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 0.259 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 11.844 mills on the dollar made up of the rate specified and is hereby levied for the year 2023 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. 1799-23

Payment of Taxes

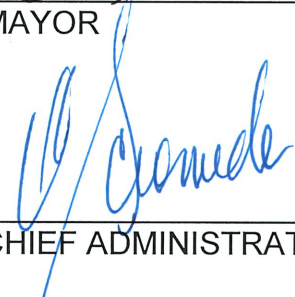
That all taxes and rates imposed and levied in the Town of Beausejour for the year 2023, shall be deemed to have been imposed and to be due and payable prior to 4:30 p.m. on the 31st day of August, A.D. 2023.

Upon any and all taxes remaining unpaid after the 31st day of August, 2023 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 9th day of may, 2023.



MAYOR



CHIEF ADMINISTRATIVE OFFICER

Read a First Time on the 4th day of may, A.D. 2023
Read a Second Time on the 9th day of may, A.D. 2023
Read a Third Time on the 9th day of may, A.D. 2023

THE FINANCIAL PLAN

Town of Beausejour

For the Year 2023

	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

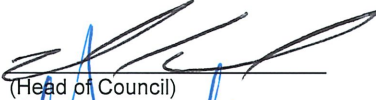

For the Year 2023

REVENUE

	2022	2022	2023	2024
	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	5,442,589	5,442,589	5,608,464	5,664,549
Total Grants in Lieu of Taxes - Page 8	305,914	305,914	303,388	306,422
Sub-total	5,748,502	5,748,503	5,911,852	5,970,970
School Requisitions (deduct) - Page 8	2,524,485	2,524,485	2,429,820	2,454,118
Municipal Taxes and Grants in Lieu of Taxes	3,224,017	3,224,018	3,482,032	3,516,852
Other Revenue - Page 2	1,946,408	2,179,879	2,221,585	2,243,801
Transfers from Accumulated Surplus & Reserves - Page 2	1,205,764	221,516	2,204,950	2,227,000
Total Municipal Revenue	6,376,189	5,625,412	7,908,567	7,987,652

EXPENDITURE

General Government Services	798,310	753,470	887,438	896,312
Protective Services	711,087	823,140	845,794	854,252
Transportation Services	949,550	877,410	952,515	962,040
Environmental Health Services	378,270	368,054	408,310	412,393
Public Health and Welfare Services	16,050	16,956	20,500	20,705
Environmental Development Services	102,300	43,496	107,936	109,015
Economic Development Services	65,500	62,535	78,535	79,320
Recreation and Cultural Services	967,278	1,037,920	1,037,960	1,048,339
Fiscal Services	1,752,013	772,019	2,866,516	2,895,181
Transfers - Deficit Recovery - Page 9	0		0	
- To Reserves - Page 5	634,110	852,260	700,984	707,994
Total Basic Expenditure	6,374,468	5,607,259	7,906,487	7,985,552
Allowance For Tax Assets - Page 8	1,721	1,715	2,080	2,100
Total Municipal Expenditure	6,376,189	5,608,973	7,908,567	7,987,652
Net Operating Surplus (Deficit)	-0	16,439	0	0

Departmental Use Only	<p style="text-align: center;">Adopted by Resolution of Council</p> <p style="text-align: center;"><i>May 9th 2023</i></p>	 _____ (Head of Council)	 _____ (Chief Administrative Officer)
-----------------------	---	--	---

**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

Town of Beausejour

For the Year 2023

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	100,000	110,128	100,000	101,000
Tax Penalties	45,500	32,646	45,500	45,955
Licenses				
- Animal	700	1,164	700	707
- RM Tax Share	13,000	12,236	13,000	13,130
- Other <u>Lottery</u>	1,000	860	1,000	1,010
Permits				
- Building				
- Other <u>Lot Grade Permits</u>	7,000	9,500	7,000	7,070
Fines	8,000	6,659	8,000	8,080
Sales of Service				
- General Government	0	2,209	0	
- Protective	22,000	42,182	22,000	22,220
- Transportation	17,000	47,703	40,000	40,400
- Environmental Health	1,500	2,041	1,500	1,515
- Public Health and Welfare	7,000	7,550	7,000	7,070
- Environmental Development	0	0	0	0
- Economic Development				
- Recreation and Culture	394,525	424,490	404,550	408,596
- Other _____				
Sales of Goods				
Rentals	0	0	0	0
Trailer Park Rentals				
Trailer Park Fees / Grazing Leases				
Concessions and Franchises	28,500	60,837	43,500	43,935
Investment Income	60,000	182,927	60,000	60,600
Development and Dedication Fees	171,000	72,000	105,000	106,050
Unconditional Grants - Municipal Operating	611,161	611,161	781,117	788,928
- population 3,219				
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	181,110	181,110	188,984	190,874
- Provincial Government	158,912	272,254	269,234	271,926
- Municipal Government				
- Other _____				
- Other _____				
Other Income				
<u>RM of Brokenhead re CPTC</u>	5,500	6,660	5,500	5,555
<u>Tax Sale</u>	7,500	3,789	7,500	7,575
<u>Sale of Land</u>	50,000	16,600	50,000	50,500
<u>Miscellaneous Revenue</u>	55,500	73,173	60,500	61,105
Total Other Revenue - Page 1	1,946,408	2,179,879	2,221,585	2,243,801
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	1,205,764	221,516	2,204,950	2,227,000
Total Transfers - Page 1	1,205,764	221,516	2,204,950	2,227,000
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	3,152,172	2,401,395	4,426,535	4,470,800

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	89,735	95,318	108,440	109,524
1200	General Administrative				
1212	Chief Administrative Officer and Staff	328,575	322,006	383,310	387,143
1215	Office	140,775	121,757	147,650	149,127
1216	Legal	25,000	8,367	25,000	25,250
1217	Audit	15,000	15,000	15,000	15,150
1218	Assessment	47,000	46,311	50,908	51,417
1240	Taxation	6,000	4,954	6,000	6,060
1300	Other General Government				
1310	Elections	15,500	5,109	750	758
1320	Conventions	18,000	19,161	33,000	33,330
1330	Damage Claims and Liability Insurance	37,900	36,589	41,700	42,117
1340	Intergovernmental Relations	7,000	5,537	7,000	7,070
1350	Grants - General	31,225	42,825	38,580	38,966
1360	Other General Government-Sundry	16,600	28,120	10,100	10,201
	Other Professional Services	20,000	2,415	20,000	20,200
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		798,310	753,470	887,438	896,312
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		798,310	753,470	887,438	896,312
PROTECTIVE SERVICES					
2100	Police	470,527	558,854	596,393	602,357
2400	Fire	186,350	232,627	187,055	188,926
2500	Emergency Measures				
2510	Emergency Measures Organization	9,200	3,358	9,480	9,575
2520	Flood Control				
2540	911 - City of Brandon	15,260	15,258	15,260	15,413
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	By-Law Enforcement	22,250	7,137	17,250	17,423
2630	License Inspection				
2640	Animal and Pest Control	7,500	5,905	20,356	20,560
2650	Other - Traffic Services				
	Other _____				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		711,087	823,140	845,794	854,252
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	0	0	0	0
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	466,650	436,556	449,430	453,924
32302	- Equipment Fuel	46,000	70,236	69,000	69,690
32303	- Equipment Repairs and Maintenance	21,250	39,583	38,050	38,431
32304	- Equipment Insurance and Registration	14,700	10,746	12,500	12,625
32305	- Workshop and Yard Operations	99,950	93,768	106,650	107,717
	- _____				
Road Construction and Maintenance					
32311	- Labour	0	0	0	0
32312	- Materials	98,000	69,107	94,000	94,940
32313	- Rentals	10,000	3,838	10,000	10,100
	- _____				
	- _____				
Transportation Services Sub-Total Forward to Page 4		756,550	723,833	779,630	787,426

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		756,550	723,833	779,630	787,426
32330	Sidewalks and Boulevards	53,500	33,229	49,160	49,652
32340	Ditches and Road Drainage	28,500	7,102	17,000	17,170
32350	Storm Sewers	100	174	280	283
32360	Street Cleaning	10,000	8,030	9,250	9,343
32371	Snow and Ice Removal - Labour	0	0	0	0
32372	- Materials	1,500	0	1,500	1,515
32373	- Rentals	17,000	25,121	17,000	17,170
32400	Bridges				
32500	Street Lighting	65,300	63,543	65,300	65,953
32600	Traffic Services	11,500	10,641	7,565	7,641
32700	Parking	100	237	330	333
32900	Other Road Transport				
	Other Transportation Services	5,500	5,500	5,500	5,555
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		949,550	877,410	952,515	962,040
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	220,150	216,072	222,470	224,695
4330	Nuisance Grounds	11,620	12,273	12,580	12,706
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Recycling Services	146,500	139,708	173,260	174,993
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		378,270	368,054	408,310	412,393
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	8,750	9,683	13,200	13,332
5186	Other				
Medical Care					
5220	Medical Officer				
Hospital Care					
5370	Hospital Care				
Social Assistance					
5420	Social Assistance	7,300	7,273	7,300	7,373
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		16,050	16,956	20,500	20,705
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	32,500	4,736	45,557	46,012
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	29,000	18,783	21,050	21,261
6241	Urban Area Weed Control	0	0	0	0
	Agassiz Weed Control District	40,800	19,976	41,329	41,742
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		102,300	43,496	107,936	109,015

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2023

		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	65,500	62,535	78,535	79,320
7400	Other Economic Development				
7410	Tourism				
7420	Public Receptions				

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		65,500	62,535	78,535	79,320
--	--	---------------	---------------	---------------	---------------

		116,017	124,679	114,747	115,894
RECREATION AND CULTURAL SERVICES					
8110	Recreation	116,017	124,679	114,747	115,894
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches	123,100	145,512	162,700	164,327
8140	Golf Courses				
8150	Skating Rinks and Arenas	543,475	549,639	557,630	563,206
8180	Parks and Playgrounds	113,395	128,309	117,765	118,943
8190	Curling Club Grants	28,000	41,678	39,700	40,097
8240	Museums	7,210	12,315	8,360	8,444
8250	Libraries	36,081	35,789	37,058	37,428
8280	Other Cultural Facilities - MB 150	-	-	-	-

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		967,278	1,037,920	1,037,960	1,048,339
---	--	----------------	------------------	------------------	------------------

		-	-	-	-
FISCAL SERVICES					
9111	Install Industrial Park Hydro	-	-	-	-
9320	Transfer to Capital - Page 13	1,338,647	280,457	2,453,150	2,477,682
9330	Transfer to Utility - Page 6	208,692	220,928	208,692	210,779
9410	Debenture Debt Charges - Page 11	159,674	159,674	159,674	161,271
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges	45,000	110,959	45,000	45,450
	Other Fiscal Services				
	Operating Capital				

TOTAL FISCAL SERVICES - TO PAGE 1		1,752,013	772,019	2,866,516	2,895,181
--	--	------------------	----------------	------------------	------------------

		75,000	375,000	200,000	202,000
TRANSFERS					
9900	General Reserve	75,000	375,000	200,000	202,000
9910	Specific-Purpose Reserves: W&S reserve	114,000	48,000	70,000	70,700
9911	- Machinery & Equipment	50,000	66,600	50,000	50,500
9912	- Special Community Facilities	25,000	25,000	25,000	25,250
9913	- Gas Tax	181,110	181,110	188,984	190,874
	- Fire Equipment	50,000	50,000	50,000	50,500
	- Street Infrastructure	25,000	25,000	25,000	25,250
	- Civic Building Replacement	50,000	50,000	50,000	50,500
	- Dedication Fee Reserve	57,000	24,000	35,000	35,350
	- Perpetual Care Cemetery	7,000	7,550	7,000	7,070

TOTAL TRANSFERS - TO PAGE 1		634,110	852,260	700,984	707,994
------------------------------------	--	----------------	----------------	----------------	----------------

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Town of Beausejour

For the Year 2023

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	304,000	268,494	304,000	307,040
	- Residential				
	- Commercial and Bulk	162,000	177,782	162,000	163,620
	- Industrial	2,000	0	2,000	2,020
	- Federal and Provincial	1,500	3,013	1,500	1,515
	- Municipal and Schools	500	4,327	500	505
310	SEWER SERVICE CHARGES	180,000	166,062	180,000	181,800
	- Residential				
	- Commercial	103,000	111,566	103,000	104,030
	- Federal and Provincial	2,000	4,608	2,000	2,020
	- Service Charges	137,000	152,054	137,000	138,370
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	892,000	887,906	892,000	900,920
330	Penalties	5,000	5,727	5,000	5,050
340	Hydrant Rentals	26,250	26,250	26,550	26,816
350	Installation Service	1,000	1,260	1,000	1,010
360	Connection Revenue - Net				
370	Provincial Grants			50,000	50,500
380	Other Revenue	2,000	895	2,000	2,020
390	Transfer from Revenue Fund - Page 5	208,692	220,928	208,692	210,779
396	Transfer from Reserves - Utility - Page 13	792,547	0	586,800	592,668
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	1,927,489	1,142,966	1,772,042	1,789,762

EXPENDITURE

410	WATER SUPPLY				
411	Administration	205,000	212,212	223,424	225,658
412	Customer Billings and Collections	23,500	7,223	21,300	21,513
413	Purification and Treatment	105,000	90,654	103,637	104,673
414	Water Purchases	15,000	42	15,000	15,150
415	Service of Supply	25,000	35,948	34,730	35,077
416	Transmissions and Distribution	138,025	139,987	135,704	137,061
417	Other Water Supply Costs	1,000	1,506	1,000	1,010
418	Connections - Net Loss	5,000	0	5,000	5,050
	TOTAL	517,525	487,572	539,795	545,193
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	0	0	0	0
422	Sewage Collection System	140,000	180,325	216,350	218,514
423	Sewage Lift Station	30,000	43,255	42,700	43,127
424	Sewage Treatment and Disposal	160,000	61,592	78,680	79,467
425	Other Sewage Collection and Disposal Costs	0	0	0	0
426	Connections - Net Loss	0	0	0	0
	TOTAL	330,000	285,173	337,730	341,107
430	TRANSFER TO CAPITAL - Page 13	845,022	0	659,275	665,868
450	DEBENTURE DEBT CHARGES - Page 12	208,692	208,692	208,692	210,779
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9				
473	Transfer to Utility Reserve 1312/94				
474	Transfer to Utility Reserve	26,250	151,250	26,550	26,816
	TOTAL	26,250	151,250	26,550	26,816
	TOTAL EXPENDITURE	1,927,489	1,132,687	1,772,042	1,789,762
	NET OPERATING SURPLUS (DEFICIT)	0	10,279	0	0

CALCULATION OF TAX LEVIES
Town of Beauséjour

For the Year 2023

	Assessments			Expenditures		Revenues		
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Basic	Tax Assets	Levy	Grants in Lieu of Taxes	Grazing Lease and / or Converted fees
Education (Requisition) Taxes:								
Education Support Levy (ESL)	28,040,600		5,842,230	275,803.00	3.24	228,250.48	47,555.75	275,806.24
Sunrise School Division	178,280,600		8,736,300	2,154,017.00	43.65	2,053,435.95	100,624.70	2,154,060.65
Total Education Taxes	206,321,200		14,578,530	2,429,820.00	46.89	2,281,686.43	148,180.46	2,429,866.89

	Assessments		Expenditures		Revenues		
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Tax Assets	Levy	Grants in Lieu of Taxes
Municipal Taxes:							
Debtenture Debt Charges							
Recreation Facilities (LID No.1)	184,835,920	31,415,970	7,901,960	28,828.66	87.19	27,896.49	1,019.35
Sun Gro	184,953,050		8,736,300	38,739.37	192.19	37,175.56	1,756.00
Streets (LID No.1) BL 1687	184,835,920	31,415,970	7,901,960	49,546.81	215.34	48,007.92	1,754.24
Street Frontage				6,246.74		6,246.74	
Off Street Parking (LID No. 1)	184,835,920	31,415,970	7,901,960	36,312.31	0.61	35,032.81	1,280.12
Water/Sewer (LID No. 1)	184,835,920	31,415,970	7,901,960	26,084.58	141.42	25,301.47	924.53
Water/Sewer (LID No. 2)	181,715,270	30,358,450	7,901,050	14,622.75	115.56	14,208.94	529.37
Lagoon	184,953,050		8,736,300	167,984.72	137.64	160,539.25	7,583.11
Special Services Levies							
Per Parcel Flat Rate Garbage				246,935.00		234,465.00	12,470.00
Solid Waste Levy	184,953,050	31,415,970	8,736,300	163,065.00	136.36	156,867.54	6,333.82
Deficit Recovery							
General							
Utility							

	Assessments			Expenditures		Revenues		
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Basic	Tax Assets	Levy	Grants in Lieu of Taxes	Grazing Lease and / or Converted fees
Reserve Funds								
General Reserve	184,953,050		8,736,300	200,000	81.10	191,056.50	9,024.60	200,081.10
Machinery & Equipment	184,953,050		8,736,300	50,000	165.54	47,902.84	2,262.70	50,165.54
Special Facilities	184,953,050		8,736,300	25,000	179.62	24,043.90	1,135.72	25,179.62
Fire Equipment	184,953,050		8,736,300	50,000	165.54	47,902.84	2,262.70	50,165.54
Civic Building	184,953,050		8,736,300	50,000	165.54	47,902.84	2,262.70	50,165.54
Street Infrastructure	184,953,050		8,736,300	25,000	179.62	24,043.90	1,135.72	25,179.62
General Municipal								
Rural Area								
At Large	184,953,050		8,736,300	6,728,121.19	69.53	2,190,583.92	103,472.74	2,294,056.66
Business Tax, Fees						7,599.00		7,599.00
Other Revenue and Transfers								4,426,535.05
Total Municipal				7,906,487.13	2,032.79	3,326,777.46	155,207.41	7,908,519.91

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
L IMP at large		0.129		
L IMP		0.201		
1658/11 UTIL		0.222		
UTILITY at large		frontage		
1790/23		0.162		
1790/23		0.117		
		0.067		
		0.868		

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
at large		1.033		
at large		0.259		
at large		0.130		
at large		0.259		
at large		0.259		
at large		0.130		

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
at large		1.844		
at large		16.405		

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
Total (Education + Municipal) Taxes	168,283,910			
Page 1	5,608,463.89	Page 1,9	303,387.86	4,426,535.05
Page 2				10,338,386.80

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
Page 1	2,190,583.92	Page 1,9	103,472.74	2,294,056.66
Page 2	7,599.00			7,599.00
				4,426,535.05
	3,326,777.46		155,207.41	7,908,519.91
				4,426,535.05
	5,608,463.89		303,387.86	10,338,386.80

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
Page 1	2,190,583.92	Page 1,9	103,472.74	2,294,056.66
Page 2	7,599.00			7,599.00
				4,426,535.05
	3,326,777.46		155,207.41	7,908,519.91
				4,426,535.05
	5,608,463.89		303,387.86	10,338,386.80

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
Page 1	2,190,583.92	Page 1,9	103,472.74	2,294,056.66
Page 2	7,599.00			7,599.00
				4,426,535.05
	3,326,777.46		155,207.41	7,908,519.91
				4,426,535.05
	5,608,463.89		303,387.86	10,338,386.80

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
Page 1	2,190,583.92	Page 1,9	103,472.74	2,294,056.66
Page 2	7,599.00			7,599.00
				4,426,535.05
	3,326,777.46		155,207.41	7,908,519.91
				4,426,535.05
	5,608,463.89		303,387.86	10,338,386.80

		Mill Rate (M/R)	Mill Rate Ft./PP	Parcel
Page 1	2,190,583.92	Page 1,9	103,472.74	2,294,056.66
Page 2	7,599.00			7,599.00
				4,426,535.05
	3,326,777.46		155,207.41	7,908,519.91
				4,426,535.05
	5,608,463.89		303,387.86	10,338,386.80

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Town of Beausejour

For the Year 2023

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas		834,340	35.366	29,507.27	0.00	29,507.27
Attorney General - L.C.C		170,890	36.063	6,162.81	145.00	6,307.81
Government Services		3,405,040	36.063	122,795.96	435.00	123,230.96
MPIC		1,020,830	36.063	36,814.19	145.00	36,959.19
MB Public Housing	2,894,070		27.923	80,811.12	11,165.00	91,976.12
HMQ (Can.) - Misc.		244,210	36.063	8,806.95	290.00	9,096.95
Canada Post		166,920	36.063	6,019.64	290.00	6,309.64
	2,894,070	5,842,230			12,470.00	

Total - Pages 1, 8

303,387.92

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	MMSM grant	129,037.05
Province of Manitoba	WRARS grant	36,100.00
Province of Manitoba	Recreation Commission Grant	5,197.00
Province of Manitoba	Municipal Operating	419,210.29
Government of Canada	Gas Tax Grant	188,984.00

Total - Page 2

778,528.34

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 6

0.00

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES

Town of Beauséjour

For the Year 2023

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
Sun Gro	1502	2027	56,154.83	21,874.82	34,280.01	2,149.56	24,024.38		Sunova - AWD	24,024.38	At Large
Sun Gro	1519	2028	33,651.37	13,418.32	20,233.05	1,296.67	14,714.99		Sunova - AWD	14,714.99	At Large
Ice Plant	1666	2026	103,121.72	24,059.28	79,062.44	4,769.38	28,828.66		PROV - CHQ	28,828.66	LID # 1
Off Street Parking	1658	2026	127,943.39	29,563.30	98,380.09	6,749.01	36,312.31		Sunova - CHQ	36,312.31	LID # 1
Third Street	1687	2027	242,860.16	46,279.17	196,580.99	9,514.38	55,793.55	6,246.74	Sunova - CHQ	49,546.81	LID # 1

563,731.47	135,194.89	428,536.58	24,479.00	159,673.89	6,246.74	0.00	153,427.15
------------	------------	------------	-----------	------------	----------	------	------------

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

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised By Frit / Parcel	Raised by Other Revenue	Net Required by Mill Rate
At Large	184,953,050		8,736,300	193,689,350	38,739.37			38,739.37
LID # 1	184,835,920	31,415,970	7,901,960	224,153,850	120,934.52	6,246.74		114,687.78
				159,673.89		6,246.74	0.00	153,427.15

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Town of Beausejour

For the Year 2023

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	52,613.35	12,320.92	40,292.43	2,301.83	14,622.75		Sunova - CHQ	14,622.75	LID # 2
Lagoon Forcemain	1720	2030	1,153,756.20	127,372.50	1,026,383.70	40,612.22	167,984.72		RBC - AWD	167,984.72	At Large
Gravity Sewer James	1721	2030	179,154.71	19,778.33	159,376.38	6,306.25	26,084.58		RBC - AWD	26,084.58	LID # 1

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

							1,385,524.26	159,471.75	1,226,052.51	49,220.30	208,692.05	0.00	0.00	208,692.05
Area to be Levied														
LID # 1	Taxable Assessment	184,835,920	Otherwise Exempt Assessment	31,415,970	Grant Assessment	7,901,960	Total Assessment	224,153,850				Raised By Ft / Parcel	Raised by Other Revenue	Raised by Mill Rate
LID # 2		181,715,270		30,358,450		7,901,050		219,974,770						
At Large		184,953,050				8,736,300		193,689,350						
												0.00	0.00	208,692.05

CAPITAL BUDGET
Town of Beausejour
For the Year 2023

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Administration					
Asset Management Plan	65,000	50,000		15,000	
Office Floor Replacement	45,000			45,000	
Miscellaneous Grant Opportunities	50,000			50,000	
630 Park Ave Roof Replacement	30,000			30,000	
Office Desk - Finance Officer	3,000	3,000			
Transportation					
Active Transportation Phase 2	62,500	62,500			
Welcome to Beausejour Signs	10,000	10,000			
Fifth - Pine to Gertrude Overlay	25,000	25,000			
Fleet Replacement	45,000			45,000	
2006 Case 521 Replacement	250,000			250,000	
Public Works Yard Enclosure	50,000	50,000			
Pallet Forks	5,000	5,000			
Rough Cut Mower	4,000	4,000			
Ashton Ave Overlay 3rd St - 4th St	20,000	20,000			
Recreation					
Splash Pool Upgrades	15,000			15,000	
Sungro Washroom Countertops	15,000	15,000			
Commercial Mower	40,000			40,000	
Sungro Shower Floors	26,400			26,400	
Community Hall Grant	10,000			10,000	
Kiddie Pool Replacement	110,000			110,000	
Nolan Thomas Swing Set Replacement	13,700	3,700		10,000	
Utility					
Water Treatment Plant Project	5,200,000			346,800	4,853,200
Neptune & Essentials for Remote Reading	22,475		22,475		
Industrial Park Utilities Phase 2	636,000			636,000	
Lift Station 3 Generator	80,000			80,000	
Life Station 1 - Upgrade Design	10,000			10,000	
Watermain Renewal Park Ave Design	100,000		50,000	50,000	
Protective					
Fire Hall Building Renovations	800,000			800,000	
Fire Apparatus - Pumper	122,550			122,550	
Watermain - New Fire Hall	100,000			100,000	
	7,965,625				
TOTAL		248,200	72,475	2,791,750	4,853,200

Page 5

Page 6

Part 2

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 & Capital Reserve		726,000			1,190,015
Special Facilities Reserve		161,400			166,291
Civic Building Reserve		45,000			385,010
Utility Reserve				586,800	1,291,038
Fire Reserve		922,550			1,058,538
Equipment Reserve & Gas tax		350,000			1,430,940
	Page 2	2,204,950			
		Part 1			
			Page 6	586,800	
				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		4,853,200		494,309	20 years
TOTAL - Part 1		4,853,200			

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)

May 9th 2023

FIVE YEAR CAPITAL EXPENDITURE PROGRAM
For the Year 2023

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2024	2025	2026	2027	2028	Total	Operating	Reserves	Borrowing	Other
	1	15,800,000					15,800,000		233,487	4,412,000
2	1,700,000					1,700,000			850,000	850,000
1		275,000				275,000	125,000	150,000		
2		1,513,440				1,513,440			756,720	756,720
3		500,000				500,000			500,000	
4		500,000				500,000			500,000.00	
1		250,000				250,000		250,000		
1					300,000	300,000			300,000	
1				200,000		200,000		200,000		
2					1,000,000	1,000,000		1,000,000		
3					500,000	500,000			500,000	
	17,500,000	2,788,440	250,000	200,000	1,800,000	22,538,440	125,000	1,833,487	7,818,720	12,761,233
SOURCE OF FUNDS - ANNUAL	TOTAL									
OPERATING		125,000				125,000				
RESERVES	233,487	150,000	250,000	200,000	1,000,000	1,833,487				
BORROWING	5,262,000	1,756,720			800,000	7,818,720				
OTHER	12,004,513	756,720				12,761,233				
TOTAL	17,500,000	2,788,440	250,000	200,000	1,800,000	22,538,440	125,000	1,833,487	7,818,720	12,761,233

Adopted by Resolution of Council

May 9th 2023


(Head of Council)


(Chief Administrative Officer)

Departmental Use Only