

TOWN OF BEAUSEJOUR

2021 TAX LEVY BY-LAW NO. 1779-21

WHEREAS Section 304(1) of *"The Municipal Act"* S.M. 1996, c58, states:

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, the Town of Beausejour had made estimates for all sums required by the Corporation for the year 2021 which estimates are attached hereto as page "8" and form part of this By-law;

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

AND WHEREAS, the assessed value of the whole rateable property within the Town of Beausejour according to the latest revised Assessment Roll is \$172,015,190;

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;

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

BY-LAW NO. 1779-21

1. ESTIMATES

That the estimates of the Town of Beausejour of all sums required for the lawful purposes of the Corporation for the year 2021, as set forth in page "8" attached and identified by the signature of the Head of Council and the Chief Administrative Officer, and more particularly identified in page "8" are hereby approved and adopted.

2. UNCONTROLLABLE PURPOSES

That the following respective rates of so much on the dollar be and are hereby levied for the year 2021, upon the assessed value of all rateable property in the Municipality respectively liable therefore according to the latest revised Assessment thereof, to raise the sums required for the uncontrollable purposes of the Corporation, which said rates, assessed values and sums required as set out on page "8":

- a) The following respective rates of so many mills on the dollar upon the assessed value of all rateable property, to provide for the payment to the Public Schools Finance Board name in page "8":

General Rate of 8.809 mills for Commercial or Other property on property respectively assessed as set out in page "8" to provide for payment to the said Public School Finance Board, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".

- b) The following respective special rates of so many mills on the dollar, upon the assessed value of all rateable property to provide for the payment to the Sunrise School Division, names in page "8":

Special Rate of 13.527 mills for Farm and Residential property, on property respectively assessed as set out in page "8", to provide for a payment to the said School Division as set out in page "8", and an allowance for Tax Reserve as set out in page "8".

- c) A rate of 1.261 mills on the dollar to provide for the payment of the amount due and payable in the year 2021 sufficient to raise the sum of \$223,945.02 on debentures issued under By-law Nos. 1594/06, 1669/11, 1720/15 and 1721/15 upon the assessed value of all rateable property in the Waterworks and Sewage System, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".

- d) A rate of 0.579 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour to provide for the payment due and payable in the year 2021, sufficient to raise the sum of \$114,693.77 issued under By-law Nos. 1658/11, 1666/11, 1687/13 and 1701/14 as set out in Page "8" and an allowance for Tax Reserve as set out in Page "8".

BY-LAW NO. 1779-21

- e) A rate per foot on a frontage and flankage basis, per annum, to provide for the payment of the amount due and payable in the year 2021 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 \$18,860.86 issued under By-law Nos. 1687/13 and 1701/14 on all rateable property described in the said By-law and at the rates set out in the respective By-law as set out in Page "8" and an allowance for Tax Reserve as set out in page 8".
- f) A rate of 0.226 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour to provide for the payment due and payable in the year 2021, sufficient to raise the sum of \$38,739.37 issued under By-law No. 1502/03 and 1519/03, as set out in Page "8" and an allowance for Tax Reserve as set out in Page "8".
- g) A per parcel rate, per annum sufficient to raise the sum of \$233,585.00 issued under By-law No. 1735/17 and a rate of 0.670 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour to provide for the payment due and payable in the year 2021, sufficient to raise the sum of \$133,000.00 for sanitation, waste removal and recycling, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".

3. CONTROLLABLE PURPOSES

That the following respective rates of so much on the dollar be and are hereby levied for the year 2021, upon the assessed valued of all rateable property in the Municipality respectively liable therefore according to the latest revised Assessment thereof, to raise the sums required for the controllable purposes of the Corporation, which said rates, assessed values and sums required as set out on page "8":

- a) A rate of 0.437 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour, to provide for the contribution payable in the year 2021, sufficient to raise the sum of \$75,000.00 to the General Reserve Fund as created under By-law No. 522/58, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".
- b) A rate of 0.291 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour, to provide for the contribution payable in the year 2021, 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, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".
- c) A rate of 0.146 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour, to provide for the contribution payable in the year 2021, sufficient to raise the sum of \$25,000.00 to the Special Community Facilities Reserve Fund as created under By-law No. 1568/05 as set out in page "8" and an allowance for Tax Reserve, as set out in page "8".

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- d) A rate of 0.291 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour, to provide for the contribution payable in the year 2021, 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, as set out in page "8" and allowance for Tax Reserve as set out in page "8".
- e) A rate of 0.146 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour, to provide for the contribution payable in the year 2021, 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, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".
- f) A rate of 0.059 mills on the dollar upon the assessed value of all rateable property in the Town of Beausejour, to provide for the contribution payable in the year 2021, sufficient to raise the sum of \$10,000.00 to the Civic Building Reserve Fund as created under By-law No. 1569/05, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".
- g) A rate of 12.227 mills on the dollar made up of the rate specified as set out in page "8" be and is hereby levied for the year 2021 upon the assessed value of all rateable property in the Town of Beausejour liable therefore, according to the latest revised General and Personal Assessment Rolls, thereof, to provide for the payment of the amount estimated as required for the General Controllable purpose of the Corporation:

General Government Services, Protective Services,
Transportation Services, Environmental Health Services,
Public Health and Welfare Services,
Environmental Planning and Community Services,
Economic Development Services,
Recreational and Cultural Services, and Fiscal Services;
Allowance for Tax Reserve as set out in page "8".

BY-LAW NO. 1779-21

Payment of Taxes

That all taxes and rates imposed and levied in the Town of Beausejour for the year 2021, shall be deemed to have been imposed and to be due and payable on the 31st day of August, A.D. 2021, as per By-law No. 1038.

Upon any and all taxes remaining unpaid after the 31st day of August, 2021 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 11th day of May, 2021.



MAYOR

CHIEF ADMINISTRATIVE OFFICER

Read a First Time on the 6th day of May, A.D. 2021
Read a Second Time on the 11th day of May, A.D. 2021
Read a Third Time on the 11th day of May, A.D. 2021

THE FINANCIAL PLAN

Town of Beausejour

For the Year 2021

	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


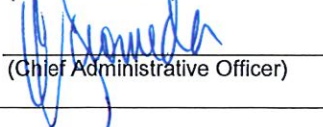
For the Year 2021

REVENUE

	2020 Last Year Budgeted	2020 Last Year Actual	2021 This Year Budgeted	2022 Next Year Budgeted
Total Tax Levy - Page 8	5,206,681	5,200,010	5,303,979	5,346,919
Total Grants in Lieu of Taxes - Page 8	306,919	306,903	305,590	305,590
Sub-total	5,513,600	5,506,913	5,609,569	5,652,509
School Requisitions (deduct) - Page 8	2,479,713	2,479,865	2,499,439	2,499,439
Municipal Taxes and Grants in Lieu of Taxes	3,033,887	3,027,048	3,110,130	3,153,070
Other Revenue - Page 2	1,763,821	1,883,111	1,737,245	1,737,246
Transfers from Accumulated Surplus & Reserves - Page 2	525,805	81,134	707,810	500,000
Total Municipal Revenue	5,323,513	4,991,293	5,555,185	5,390,316

EXPENDITURE

General Government Services	771,796	681,726	730,875	747,698
Protective Services	656,816	606,361	657,860	659,137
Transportation Services	1,012,600	794,863	1,007,600	1,019,948
Environmental Health Services	359,000	367,489	372,550	375,770
Public Health and Welfare Services	13,550	13,074	13,550	14,050
Environmental Development Services	90,100	64,510	93,600	96,100
Economic Development Services	68,000	30,680	48,500	48,500
Recreation and Cultural Services	999,841	854,204	986,021	992,499
Fiscal Services	980,073	591,084	1,149,049	941,239
Transfers - Deficit Recovery - Page 9 - To Reserves - Page 5	0 370,363		0 493,863	
Total Basic Expenditure	5,322,139	4,981,405	5,553,468	5,388,803
Allowance For Tax Assets - Page 8	1,374	(1,222)	1,717	1,513
Total Municipal Expenditure	5,323,513	4,980,182	5,555,185	5,390,316
Net Operating Surplus (Deficit)	0	11,111	0	(0)

Departmental Use Only	Adopted by Resolution of Council
	 (Head of Council)
	 (Chief Administrative Officer)
	May 11 2021

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

Town of Beausejour

For the Year 2021

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue				
Taxes Added	46,000	94,442	80,000	80,000
Tax Penalties	45,500	47,084	45,500	45,500
Licenses				
- Animal	700	695	700	700
- RM Tax Share	13,000	10,481	13,000	13,000
- Other <u>Lottery</u>	1,000	370	1,000	1,000
Permits				
- Building				
- Other <u>Lot Grade Permits</u>	6,000	7,200	6,000	6,000
Fines	7,000	7,431	7,000	7,000
Sales of Service				
- General Government				
- Protective	27,000	13,771	22,000	22,000
- Transportation	17,000	19,985	17,000	17,000
- Environmental Health	500	1,182	500	500
- Public Health and Welfare	7,000	13,550	7,000	7,000
- Environmental Development	0	0	0	0
- Economic Development				
- Recreation and Culture	399,500	220,572	328,325	328,325
- Other _____				
Sales of Goods				
Rentals	0	0	0	0
Trailer Park Rentals				
Trailer Park Fees / Grazing Leases				
Concessions and Franchises	48,500	26,217	28,500	28,500
Investment Income	60,000	35,364	60,000	60,000
Development and Dedication Fees	36,000	63,000	75,000	75,000
Unconditional Grants - Municipal Operating	611,160	803,882	611,160	611,161
- population 3,219				
Conditional Grants				
- Federal Government				
- Federal - Gas Tax	176,863	173,236	176,863	176,863
- Provincial Government	146,197	285,675	142,197	142,197
- Municipal Government				
- Other _____				
- Other _____				
Other Income				
<u>RM of Brokenhead re CPTC</u>	5,500	6,466	5,500	5,500
<u>Tax Sale</u>	12,500	5,610	7,500	7,500
<u>Sale of Land</u>	50,000	0	50,000	50,000
<u>Miscellaneous Revenue</u>	46,901	46,898	52,500	52,500
Total Other Revenue - Page 1	1,763,821	1,883,111	1,737,245	1,737,246
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	525,805	81,134	707,810	500,000
Total Transfers - Page 1	525,805	81,134	707,810	500,000
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	2,289,626	1,964,245	2,445,055	2,237,246

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2021

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	85,148	87,069	87,834	89,733
1200	General Administrative				
1212	Chief Administrative Officer and Staff	278,900	306,499	292,791	299,140
1215	Office	141,500	117,705	137,275	140,850
1216	Legal	20,000	25,257	20,000	25,000
1217	Audit	12,000	12,000	15,000	15,000
1218	Assessment	47,000	46,696	47,000	47,000
1240	Taxation	6,000	5,747	6,000	6,000
1300	Other General Government				
1310	Elections	500	0	500	500
1320	Conventions	28,000	4,713	18,000	18,000
1330	Damage Claims and Liability Insurance	22,600	25,987	27,800	27,800
1340	Intergovernmental Relations	7,000	5,973	7,000	7,000
1350	Grants - General	37,475	27,526	25,075	25,075
1360	Other General Government-Sundry	78,673	13,279	26,600	26,600
	Other Professional Services	7,000	3,275	20,000	20,000
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		771,796	681,726	730,875	747,698
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		771,796	681,726	730,875	747,698
PROTECTIVE SERVICES					
2100	Police	425,250	407,068	425,250	426,527
2400	Fire	171,700	167,396	178,750	178,750
2500	Emergency Measures				
2510	Emergency Measures Organization	9,616	3,634	9,000	9,000
2520	Flood Control				
2540	911 - City of Brandon	14,400	14,389	14,810	14,810
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	By-Law Enforcement	28,350	9,160	22,550	22,550
2630	License Inspection				
2640	Animal and Pest Control	7,500	4,714	7,500	7,500
2650	Other - Traffic Services				
	Other				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		656,816	606,361	657,860	659,137
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	0	0	0	0
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	478,750	380,801	479,550	487,798
32302	- Equipment Fuel	49,000	32,232	49,000	49,000
32303	- Equipment Repairs and Maintenance	24,750	21,454	24,750	25,750
32304	- Equipment Insurance and Registration	14,300	14,596	14,700	14,700
32305	- Workshop and Yard Operations	97,350	68,835	97,350	97,550
	-				
Road Construction and Maintenance					
32311	- Labour	0	0	0	0
32312	- Materials	152,000	113,524	153,000	153,500
32313	- Rentals	10,000		10,000	10,000
	-				
	-				
Transportation Services Sub-Total Forward to Page 4		826,150	631,442	828,350	838,298

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2021

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		826,150	631,442	828,350	838,298
32330	Sidewalks and Boulevards	59,500	82,865	59,500	61,500
32340	Ditches and Road Drainage	32,400	4,279	28,500	28,500
32350	Storm Sewers		40	100	100
32360	Street Cleaning	0	1,403	1,500	1,500
32371	Snow and Ice Removal - Labour	0	0	0	0
32372	- Materials	1,000	1,735	1,000	1,500
32373	- Rentals	10,000	0	10,000	10,000
32400	Bridges				
32500	Street Lighting	65,300	61,286	65,300	65,300
32600	Traffic Services	8,500	6,966	8,500	8,500
32700	Parking	0	99	100	0
32900	Other Road Transport				
	Other Transportation Services	9,750	4,750	4,750	4,750
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,012,600	794,863	1,007,600	1,019,948
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	220,150	212,806	220,150	220,150
4330	Nuisance Grounds	7,850	11,390	11,400	11,620
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Recycling Services	131,000	143,293	141,000	144,000
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		359,000	367,489	372,550	375,770
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	6,250	5,801	6,250	6,750
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	13,074	13,550	14,050
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	45,000	11,546	32,500	32,500
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	26,200	28,815	26,200	26,700
6241	Urban Area Weed Control	0	0	0	0
	Agassiz Weed Control District	18,900	24,150	34,900	36,900
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		90,100	64,510	93,600	96,100

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2021

		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	68,000	30,680	48,500	48,500
7400	Other Economic Development				
7410	Tourism				
7420	Public Receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		68,000	30,680	48,500	48,500
RECREATION AND CULTURAL SERVICES					
8110	Recreation	143,017	130,348	143,017	144,917
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches	116,200	81,531	116,200	117,385
8140	Golf Courses				
8150	Skating Rinks and Arenas	593,180	467,802	561,060	565,583
8180	Parks and Playgrounds	89,435	105,340	102,735	98,605
8190	Curling Club	-	23,279	20,000	23,000
	Grants				
8240	Museums	7,250	16,773	7,250	7,250
8250	Libraries	35,759	29,130	35,759	35,759
8280	Other Cultural Facilities - MB 150	15,000	-	-	-
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		999,841	854,204	986,021	992,499
FISCAL SERVICES					
9111	Install Industrial Park Hydro	-	-	-	-
9320	Transfer to Capital - Page 13	525,805	156,952	707,810	500,000
9330	Transfer to Utility - Page 6	223,945	223,945	223,945	223,945
9410	Debenture Debt Charges - Page 11	185,323	185,323	172,294	172,294
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges	45,000	24,865	45,000	45,000
	Other Fiscal Services				
	Operating Capital				
TOTAL FISCAL SERVICES - TO PAGE 1		980,073	591,084	1,149,049	941,239
TRANSFERS					
9900	General Reserve	15,000	340,272	75,000	75,000
9910	Specific-Purpose Reserves: W&S reserve	24,000	42,000	50,000	50,000
9911	- Machinery & Equipment	45,000	95,000	50,000	50,000
9912	- Special Community Facilities	25,000	133,500	25,000	25,000
9913	- Gas Tax	176,863	176,863	176,863	176,863
	- Fire Equipment	30,500	80,500	50,000	50,000
	- Street Infrastructure	25,000	25,000	25,000	25,000
	- Civic Building Replacement	10,000	10,000	10,000	10,000
	- Dedication Fee Reserve	12,000	60,728	25,000	25,000
	- Perpetual Care Cemetery	7,000	13,550	7,000	7,000
TOTAL TRANSFERS - TO PAGE 1		370,363	977,413	493,863	493,863

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Town of Beausejour

For the Year 2021

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES				
	- Residential	293,000	249,822	304,000	304,000
	- Commercial and Bulk	82,520	135,978	140,000	140,000
	- Industrial	2,000	0	2,000	2,000
	- Federal and Provincial	1,400	2,698	1,500	1,500
	- Municipal and Schools	750	2,834	500	500
310	SEWER SERVICE CHARGES	180,000	135,903	180,000	180,000
	- Residential	39,500	84,577	85,000	85,000
	- Commercial	2,000	24,858	2,000	2,000
	- Federal and Provincial	131,000	135,462	135,000	135,000
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	732,170	772,131	850,000	850,000
330	Penalties	3,500	4,135	3,500	3,500
340	Hydrant Rentals	25,200	25,200	26,250	26,250
350	Installation Service	1,000	1,065	1,000	1,000
360	Connection Revenue - Net				
370	Provincial Grants				
380	Other Revenue	2,500	1,657	2,000	2,000
390	Transfer from Revenue Fund - Page 5	223,945	265,945	223,945	223,945
396	Transfer from Reserves - Utility - Page 13	320,000	163,897	233,555	0
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	1,308,315	1,234,030	1,340,250	1,106,695

EXPENDITURE

410	WATER SUPPLY				
411	Administration	170,170	197,473	200,000	200,000
412	Customer Billings and Collections	14,000	17,585	23,500	23,500
413	Purification and Treatment	95,000	102,264	105,000	105,000
414	Water Purchases	12,000	2,398	15,000	15,000
415	Service of Supply	25,000	24,681	25,000	25,000
416	Transmissions and Distribution	112,000	121,918	122,000	122,000
417	Other Water Supply Costs	1,000	374	1,000	1,000
418	Connections - Net Loss	5,000	0	5,000	5,000
	TOTAL	434,170	466,693	496,500	496,500
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration	0	0	0	0
422	Sewage Collection System	100,000	83,724	140,000	140,000
423	Sewage Lift Station	60,000	50,512	60,000	60,000
424	Sewage Treatment and Disposal	145,000	151,263	160,000	160,000
425	Other Sewage Collection and Disposal Costs	0	0	0	0
426	Connections - Net Loss	0	0	0	0
	TOTAL	305,000	285,499	360,000	360,000
430	TRANSFER TO CAPITAL - Page 13	320,000	163,897	233,555	0
450	DEBENTURE DEBT CHARGES - Page 12	223,945	223,945	223,945	223,945
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9			0	
473	Transfer to Utility Reserve 1312/94	25,200	87,200	26,250	26,250
474	Transfer to Utility Reserve	25,200	87,200	26,250	26,250
	TOTAL	50,400	174,400	52,500	52,500
	TOTAL EXPENDITURE	1,308,315	1,227,235	1,340,250	1,106,695
	NET OPERATING SURPLUS (DEFICIT)	0	6,795	0	0

Town of Beauséjour

For the Year 2021

CALCULATION OF TAX LEVIES

	Assessments			Expenditures			Revenues				
	Taxable	Grazing Lease and/or Converted	Grants in Lieu of Taxes	Basic	Tax Assets	Total	Mill Rate (M/R)	Tax Levy	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education (Requisition) Taxes:											
Education Support Levy (ESL)	24,444,120		5,558,040	264,281.00	8.03	264,289.03	8.809	215,328.25	48,960.77		264,289.03
Sumrise School Division	157,002,980		8,239,140	2,235,458.00	72.16	2,235,230.16	13.527	2,123,779.31	111,450.85		2,235,230.16
Total Education Taxes	181,447,100		13,797,180	2,499,439.00	80.18	2,499,519.18		2,339,107.56	160,411.62		2,499,519.18
Municipal Taxes:											
Debt Service Charges											
Recreation Facilities (LID No. 1)	163,675,050	27,375,830	7,473,830	28,828.66	155.95	28,984.61	0.146	27,893.43	1,091.18		28,984.61
Sun Gro	163,776,050		8,239,140	38,739.37	136.06	38,875.43	0.226	37,013.39	1,862.05		38,875.43
Streets (LID No. 1) BL 1687 & 1701	163,675,050	27,375,830	7,473,830	49,552.80	78.38	49,631.18	0.250	47,762.72	1,868.46		49,631.18
Street Frontage	163,675,050	27,375,830	7,473,830	18,860.86		18,860.86	frontage	18,860.86			18,860.86
Off Street Parking (LID No. 1)	163,675,050	27,375,830	7,473,830	35,312.31	17.71	35,330.02	0.183	34,962.31	1,367.71		36,330.02
Water/Sewer (LID No. 1)	163,675,050	27,375,830	7,473,830	41,337.49	154.17	41,491.66	0.209	39,929.63	1,562.03		41,491.66
Water/Sewer (LID No. 2)	162,682,760	26,375,770	7,472,920	14,622.75	117.11	14,739.86	0.075	14,179.39	560.47		14,739.86
Lagoon	163,776,050		8,239,140	167,984.72	74.12	168,058.84	0.977	160,009.20	8,049.64		168,058.84
Special Services Levies											
Per Parcel Flat Rate Garbage				233,585.00		233,585.00	parcel	221,803.00	11,782.00		233,585.00
Solid Waste Levy	163,776,050	27,375,830	7,473,830	133,000.00	79.23	133,079.23	0.670	128,071.76	5,007.47		133,079.23
Deficit Recovery											
General Utility											
Reserve Funds											
General Reserve	163,776,050		8,239,140	75,000	170.64	75,170.64	0.437	71,570.13	3,600.50		75,170.64
Machinery & Equipment	163,776,050		8,239,140	50,000	56.42	50,056.42	0.291	47,658.83	2,397.59		50,056.42
Special Facilities	163,776,050		8,239,140	25,000	114.22	25,114.22	0.146	23,911.30	1,202.91		25,114.22
Fire Equipment	163,776,050		8,239,140	50,000	56.42	50,056.42	0.291	47,658.83	2,397.59		50,056.42
Civic Building	163,776,050		8,239,140	10,000	148.90	10,148.90	0.059	9,662.79	486.11		10,148.90
Street Infrastructure	163,776,050		8,239,140	25,000	114.22	25,114.22	0.146	23,911.30	1,202.91		25,114.22
Rural Area											
At Large	163,776,050		8,239,140	4,555,644.00	163.73	4,555,807.73	12.227	2,002,489.76	100,739.96		2,103,229.73
Business Tax, Fees							16.333	7,523.00			7,523.00
Other Revenue and Transfers				5,553,467.96	1,637.27	5,555,105.23		2,964,871.64	145,178.59		2,445,055.00
Total Municipal				8,052,906.96	1,717.45	8,054,624.41		5,303,979.21	305,590.21		5,555,105.23
Total (Education + Municipal) Taxes											

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Town of Beausejour

For the Year 2021

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas		765,310	37.136	28,420.55	0.00	28,420.55
Attorney General - L.C.C		163,930	38.669	6,339.01	137.00	6,476.01
Government Services		3,285,170	38.669	127,034.24	411.00	127,445.24
MPIC		980,270	38.669	37,906.06	137.00	38,043.06
MB Public Housing	2,681,100		29.860	80,057.65	10,549.00	90,606.65
HMQ (Can.) - Misc.		175,120	38.669	6,771.72	274.00	7,045.72
Canada Post		188,240	38.669	7,279.05	274.00	7,553.05
	2,681,100	5,558,040			11,782.00	

Total - Pages 1, 8

305,590.21

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	MMSM grant	105,000.00
Province of Manitoba	WRARS grant	32,000.00
Province of Manitoba	Recreation Commission Grant	5,197.00
Province of Manitoba	Municipal Operating	249,253.00
Government of Canada	Gas Tax Grant	176,863.00

Total - Page 2

568,313.00

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

CAPITAL BUDGET
Town of Beausejour
For the Year 2021

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Water Treatment Plant Project	4,412,000				4,412,000
Transportation					
Atlantic Paving/Drainage Eng Study	40,000			40,000	
Library Drainage Review TR 20-02	11,050			11,050	
Active Transportation (3rd to 5th) TR 20-04	22,500			22,500	
Active Transportation (1st to west) TR 21	10,500			10,500	
Signs - Welcome to Beausejour TR 20-09	8,000			8,000	
Cemetery Gate Column Refinishing	7,600			7,600	
Recreation					
Accessibility Curling Project REC 20-01	30,140			30,140	
Nolan Thomas Upgrade REC 20-05	22,300			22,300	
Splash Pool Upgrades	25,720			25,720	
Community Hall Grant	10,000			10,000	
Sungro HVAC	20,000			20,000	
Utility - MWSB 7 & 8	65,000			65,000	
Water Meter Replcement	69,355			69,355	
Lift Station 3	80,000			80,000	
William Ave. Sanitary Pipe	19,200			19,200	
Fire Hall Building Renovations	500,000			500,000	
	5,353,365				
TOTAL		0	0	941,365	4,412,000

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		538,000			\$682,831
Special Facilities Reserve		122,210			\$117,845
Street Reserve		40,000			\$250,235
Utility Reserve				233,555	\$734,360
Civic Office & Other Reserves					\$1,783,636

Page 2
Part 1
Page 6
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
TOTAL - Part 1	0	4,412,000	0		

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)

may 11 2021

FIVE YEAR CAPITAL EXPENDITURE PROGRAM
For the Year 2021

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					Total	SOURCE OF FUNDS			
	2022	2023	2024	2025	2026		Operating	Reserves	Borrowing	Other
1 Water Treatment Plant	13,092,000					13,092,000				
Sungro Parking Lot		1 250,000				250,000		250,000		8,680,000
Hall Parking Lot			1 200,000			200,000		200,000		
Campground					1 350,000	350,000		350,000		
Splash Pad					1 250,000	250,000		250,000		
3rd Street South base work		2 500,000				500,000			500,000	
Fire Hall Building Additions	2 250,000					250,000		250,000		
Atlantic Paving	3 500,000					500,000				500,000
Elm St - 3rd to 5th Paving					2 500,000	500,000				500,000
Waterline Renewal Program		3 500,000				500,000			500,000	
Chiller				2 175,000		175,000			175,000	
TOTAL	13,842,000	1,250,000	200,000	425,000	850,000	16,567,000		1,475,000	5,412,000	9,680,000

SOURCE OF FUNDS - ANNUAL
OPERATING 0
RESERVES 1,475,000
BORROWING 5,412,000
OTHER 9,680,000
TOTAL 16,567,000

Departmental Use Only
Adopted by Resolution of Council
may 11 2021

(Head of Council)

(Chief Administrative Officer)