

TOWN OF BEAUSEJOUR

2019 TAX LEVY BY-LAW NO. 1762/19

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 2019 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 \$159,917,950;

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. 1762/19

1. **ESTIMATES**

That the estimates of the Town of Beausejour of all sums required for the lawful purposes of the Corporation for the year 2019, 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 2019, 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 9.770 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 13.845 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 1.356 mills on the dollar to provide for the payment of the amount due and payable in the year 2019 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 0.693 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 2019, sufficient to raise the sum of \$127,722.94 issued under By-law Nos. 1645/10, 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".

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- 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 2019 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 0.243 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 2019, 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 \$218,140.00 issued under By-law No. 1735/17 and a rate of 0.617 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 2019, sufficient to raise the sum of \$114,000.00 for sanitation, waste removal and recycling, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".
- h) A rate of 0.294 mills on the dollar to provide for the payment of the amount mentioned and apportioned to the Municipality in the Statement or Certificate of the Minister of Intergovernmental Affairs under the Manitoba Rural Development Act, sufficient to raise the sum of \$47,000.00 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 2019, 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 0.094 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 2019, sufficient to raise the sum of \$15,000.00 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 0.282 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 2019, sufficient to raise the sum of \$45,000.00 to the Public Works Machinery and Equipment

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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 0.157 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 2019, 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".
- d) A rate of 0.191 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 2019, sufficient to raise the sum of \$30,500.00 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 0.158 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 2019, sufficient to raise the sum of \$25,200.00 to the Water & Sewer Utility Reserve Fund as created under By-law No. 1564/05, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".
- f) A rate of 0.157 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 2019, 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".
- g) A rate of 0.063 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 2019, 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".
- h) A rate of 12.884 mills on the dollar made up of the rate specified as set out in page "8" be and is hereby levied for the year 2019 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;

BY-LAW NO. 1762/19

Allowance for Tax Reserve as set out in page "8".

Payment of Taxes

That all taxes and rates imposed and levied in the Town of Beausejour for the year 2019, shall be deemed to have been imposed and to be due and payable on the 30th day of August, A.D. 2019, as per By-law No. 1038.

DONE AND PASSED as a By-law of the Town of Beausejour, at Beausejour, in the Province of Manitoba this 14th day of May, 2019.



MAYOR

CHIEF ADMINISTRATIVE OFFICER

Read a First Time on the 7th day of May, A.D. 2019
Read a Second Time on the 14th day of May, A.D. 2019
Read a Third Time on the 14th day of May, A.D. 2019

THE FINANCIAL PLAN

Town of Beausejour

For the Year 2019

		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

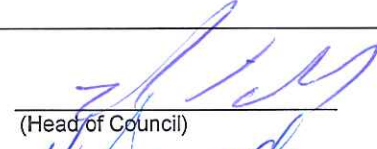

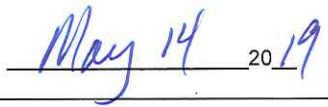
For the Year 2019

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	5,009,311	5,167,284	5,126,479	5,126,479
Total Grants in Lieu of Taxes - Page 8	296,646	296,646	302,825	302,825
Sub-total	5,305,957	5,463,930	5,429,303	5,429,303
School Requisitions (deduct) - Page 8	2,376,340	2,376,340	2,396,471	2,396,471
Municipal Taxes and Grants in Lieu of Taxes	2,929,617	3,087,590	3,032,832	3,032,832
Other Revenue - Page 2	1,830,963	1,823,042	1,938,379	1,399,525
Transfers from Accumulated Surplus & Reserves - Page 2	205,000	204,000	648,000	
Total Municipal Revenue	4,965,580	5,114,632	5,619,211	4,432,357

EXPENDITURE

General Government Services	652,825	661,898	657,625	651,625
Protective Services	752,550	726,559	766,685	766,685
Transportation Services	838,850	777,128	1,020,750	1,020,750
Environmental Health Services	326,000	331,157	339,000	339,000
Public Health and Welfare Services	20,550	15,017	18,550	18,550
Environmental Development Services	74,900	80,148	87,038	87,038
Economic Development Services	36,000	40,159	68,000	66,000
Recreation and Cultural Services	930,300	868,887	998,309	998,309
Fiscal Services	904,968	915,092	1,127,468	479,468
Transfers - Deficit Recovery - Page 9	0		0	
- To Reserves - Page 5	427,363	323,458	534,426	0
Total Basic Expenditure	4,964,306	4,739,503	5,617,851	4,427,425
Allowance For Tax Assets - Page 8	1,773	1,773	1,360	4,932
Total Municipal Expenditure	4,965,580	4,741,276	5,619,211	4,432,357
Net Operating Surplus (Deficit)	0	373,356	(0)	0

Departmental Use Only	<p>Adopted by Resolution of Council</p> <p style="text-align: right;">  (Head of Council) </p> <p style="text-align: right;">  (Chief Administrative Officer) </p> <p style="text-align: center;">  </p>
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**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

Town of Beausejour

For the Year 2019

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		46,000	33,997	46,000	46,000
Tax Penalties		40,500	39,908	40,500	40,500
Licenses		700	750	700	700
	- Animal				
	- RM Tax Share	13,000	12,440	13,000	13,000
	- Other <u>Lottery</u>	700	880	700	700
Permits					
	- Building				
	- Other				
Fines		5,000	4,095	5,000	5,000
Sales of Service					
	- General Government				
	- Protective	10,500	32,644	27,000	27,000
	- Transportation	22,000	17,794	22,000	22,000
	- Environmental Health				
	- Public Health and Welfare	5,000	6,375	5,000	5,000
	- Environmental Development	500	400	500	500
	- Economic Development				
	- Recreation and Culture	443,200	474,238	442,500	442,500
	- Other				
Sales of Goods					
Rentals		20,000	0	20,000	20,000
Trailer Park Rentals					
Trailer Park Fees / Grazing Leases					
Concessions and Franchises		69,000	51,448	55,000	55,000
Returns from Investments					30,000
Development and Dedication Fees					
Unconditional Grants - Municipal Operating		535,000	543,351	544,556	544,556
	- population 3,219				
Conditional Grants					
	- Federal Government				
	- Federal - Gas Tax	176,863	176,863	353,726	353,726
(Page 9)	- Provincial Government	250,000	302,628	203,697	203,697
	- Municipal Government				
	- Other				
	- Other				
Other Income		5,500	5,719	5,500	5,500
	<u>RM of Brokenhead re CPTC</u>				
	<u>Tax Sale</u>	12,500	12,076	12,500	12,500
	<u>Sale of Land</u>	140,000	40,000	100,000	100,000
	<u>Miscellaneous Revenue</u>	35,000	67,436	40,500	40,500
Total Other Revenue - Page 1		1,830,963	1,823,042	1,938,379	1,968,379
Transfers From					
	- Accumulated Surplus				
	- Reserves (Page 13)	205,000	204,000	648,000	648,000
Total Transfers - Page 1		205,000	204,000	648,000	648,000
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		2,035,963	2,027,042	2,586,379	2,616,379

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2019

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	74,200	74,730	74,200	74,200
1200	General Administrative				
1212	Chief Administrative Officer and Staff	245,500	277,903	245,000	245,000
1215	Office	113,500	110,319	120,500	120,500
1216	Legal	22,500	2,628	20,000	20,000
1217	Audit	15,000	11,352	15,000	15,000
1218	Assessment	47,000	52,272	53,000	47,000
1240	Taxation	11,500	5,228	11,500	11,500
1300	Other General Government				
1310	Elections	12,500	10,872	500	500
1320	Conventions	32,000	37,874	40,000	40,000
1330	Damage Claims and Liability Insurance	18,500	18,930	21,200	21,200
1340	Intergovernmental Relations	5,000	4,628	5,000	5,000
1350	Grants - General	35,125	41,800	31,125	31,125
1360	Other General Government-Sundry	8,500	4,437	8,600	8,600
	Other Professional Services	12,000	8,925	12,000	12,000
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		652,825	661,898	657,625	651,625
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		652,825	661,898	657,625	651,625
PROTECTIVE SERVICES					
2100	Police	483,250	436,082	493,600	493,600
2400	Fire	166,700	190,364	168,200	168,200
2500	Emergency Measures				
2510	Emergency Measures Organization	12,300	12,293	12,300	12,300
2520	Flood Control				
2540	911 - City of Brandon	13,550	13,552	14,000	14,000
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	By-Law Enforcement	69,250	68,544	71,085	71,085
2630	License Inspection				
2640	Animal and Pest Control	7,500	5,723	7,500	7,500
2650	Other - Traffic Services				
	Other				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		752,550	726,559	766,685	766,685
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering	0	0	0	0
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	471,850	488,998	529,350	529,350
32302	- Equipment Fuel	41,600	39,900	51,600	51,600
32303	- Equipment Repairs and Maintenance	19,750	21,851	21,750	21,750
32304	- Equipment Insurance and Registration	12,800	12,664	12,800	12,800
32305	- Workshop and Yard Operations	95,850	70,413	91,850	91,850
	-				
Road Construction and Maintenance					
32311	- Labour	0	0	0	0
32312	- Materials	51,500	36,541	152,000	152,000
32313	- Rentals	10,000		10,000	10,000
	-				
	-				
Transportation Services Sub-Total Forward to Page 4		703,350	670,367	869,350	869,350

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2018

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		703,350	670,367	869,350	869,350
32330	Sidewalks and Boulevards	14,000	4,617	13,000	13,000
32340	Ditches and Road Drainage	10,000	15,194	32,400	32,400
32350	Storm Sewers				
32360	Street Cleaning	0	259	0	0
32371	Snow and Ice Removal - Labour	0	0	0	0
32372	- Materials	1,000	0	1,000	1,000
32373	- Rentals	30,000	14,919	25,000	25,000
32400	Bridges				
32500	Street Lighting	58,000	60,588	62,000	62,000
32600	Traffic Services	8,500	6,819	8,500	8,500
32700	Parking	0	0	0	0
32900	Other Road Transport				
	Other Transportation Services	14,000	4,365	9,500	9,500
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		838,850	777,128	1,020,750	1,020,750
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	219,400	216,850	220,150	220,150
4330	Nuisance Grounds	4,600	7,716	7,850	7,850
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Recycling Services	102,000	106,591	111,000	111,000
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		326,000	331,157	339,000	339,000
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	13,250	7,744	11,250	11,250
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		20,550	15,017	18,550	18,550
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	38,500	48,129	42,938	42,938
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	16,000	23,453	26,200	26,200
6241	Urban Area Weed Control	0	0	0	0
	Agassiz Weed Control District	20,400	8,567	17,900	17,900
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		74,900	80,148	87,038	87,038

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2019

		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	36,000	40,159	68,000	66,000
7400	Other Economic Development				
7410	Tourism				
7420	Public Receptions				

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	36,000	40,159	68,000	66,000
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	RECREATION AND CULTURAL SERVICES				
8110	Recreation	156,950	169,314	169,442	169,442
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches	113,950	97,694	112,050	112,050
8140	Golf Courses				
8150	Skating Rinks and Arenas	515,700	482,986	581,260	581,260
8180	Parks and Playgrounds	101,700	77,242	92,880	92,880
8190	Other Recreational Facilities				
	Grants				
8240	Museums	7,700	7,139	7,980	7,980
8250	Libraries	34,300	34,512	34,697	34,697
8280	Other Cultural Facilities				

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	930,300	868,887	998,309	998,309
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	FISCAL SERVICES				
9111	Install Industrial Park Hydro	0	0	0	0
9320	Transfer to Capital - Page 13	425,500	440,717	648,000	
9330	Transfer to Utility - Page 6	249,145	249,145	249,145	249,145
9410	Debenture Debt Charges - Page 11	185,323	185,323	185,323	185,323
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges	45,000	39,907	45,000	45,000
	Other Fiscal Services				
	Operating Capital				

TOTAL FISCAL SERVICES - TO PAGE 1	904,968	915,092	1,127,468	479,468
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	TRANSFERS				
9900	General Reserve	15,000	15,000	15,000	0
9910	Specific-Purpose Reserves: W&S reserve			25,200	
9911	- Machinery & Equipment	45,000	46,595	45,000	0
9912	- Special Community Facilities	25,000	25,000	25,000	0
9913	- Gas Tax	176,863	176,863	353,726	0
	- Fire Equipment	30,500	25,000	30,500	0
	- Street Infrastructure	125,000	25,000	25,000	0
	- Civic Building Replacement	10,000	10,000	10,000	0
	- Perpetual Care Cemetery			5,000	

TOTAL TRANSFERS - TO PAGE 1	427,363	323,458	534,426	0
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**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Town of Beausejour

For the Year 2019

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	293,000	270,216	293,000	293,000
	- Residential				
	- Commercial and Bulk	52,500	64,094	52,500	52,500
	- Industrial	2,000	0	2,000	2,000
	- Federal and Provincial	1,400	1,955	1,400	1,400
	- Municipal and Schools	750	1,698	750	750
310	SEWER SERVICE CHARGES	180,000	171,387	180,000	180,000
	- Residential				
	- Commercial	37,500	41,002	37,500	37,500
	- Federal and Provincial	0	2,335	0	0
	- Service Charges	128,500	130,410	130,000	130,000
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	695,650	683,098	697,150	697,150
330	Penalties	3,500	2,718	3,500	3,500
340	Hydrant Rentals	25,200	25,200	25,200	25,200
350	Installation Service	1,000	560	1,000	1,000
360	Connection Revenue - Net				
370	Provincial Grants				
380	Other Revenue	2,500	1,532	2,500	2,500
390	Transfer from Revenue Fund - Page 5	249,145	249,145	249,145	249,145
396	Transfer from Reserves - Utility - Page 13	215,000	0	424,500	424,500
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	1,191,995	962,253	1,402,995	1,402,995

EXPENDITURE

410	WATER SUPPLY	179,000	160,721	165,000	165,000
411	Administration	14,000	10,594	14,000	14,000
412	Customer Billings and Collections	82,950	89,025	92,000	92,000
413	Purification and Treatment	14,900	21,022	22,000	22,000
414	Water Purchases	23,750	32,766	34,000	34,000
415	Service of Supply	106,200	55,143	106,200	106,200
416	Transmissions and Distribution	1,000	0	1,000	1,000
417	Other Water Supply Costs	5,000	314	5,000	5,000
418	Connections - Net Loss	426,800	369,585	439,200	439,200
	TOTAL				
420	SEWAGE COLLECTION AND DISPOSAL	25,500	0	25,500	25,500
421	Administration	65,300	50,161	80,800	80,800
422	Sewage Collection System	36,750	26,802	35,350	35,350
423	Sewage Lift Station	48,500	33,722	148,500	148,500
424	Sewage Treatment and Disposal	0	0	0	0
425	Other Sewage Collection and Disposal Costs	0	0	0	0
426	Connections - Net Loss	176,050	110,688	290,150	290,150
	TOTAL				
430	TRANSFER TO CAPITAL - Page 13	340,000	143,567	424,500	0
450	DEBENTURE DEBT CHARGES - Page 12	223,945	223,945	223,945	223,945
470	TRANSFERS			0	
471	Deficit Recovery, 20____ - Page 9	25,200	25,200	25,200	0
473	Transfer to Utility Reserve 1312/94	25,200	25,200	25,200	449,700
474	Transfer to Utility Reserve				
	TOTAL				
	TOTAL EXPENDITURE	1,191,995	872,983	1,402,995	1,402,995
	NET OPERATING SURPLUS (DEFICIT)	0	89,270	0	0

CALCULATION OF TAX LEVIES
Town of Beauséjour

For the Year 2019

	Assessments			Expenditures			Mill Rate (M/R)	Revenues			
	Taxable	Grazing Lease and/or converted fees	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Grazing lease and / or converted fees	Total
Education (Requisition) Taxes:											
Education Support Levy (ESL)	22,642,250		5,291,030	272,908.00	0.15	272,909.15	9.770	221,214.78	51,693.36		272,908.15
Sunrise School Division	145,631,580		7,758,570	2,123,563.00	123.63	2,123,686.63	13.845	2,016,269.23	107,417.40		2,123,686.63
Total Education Taxes	168,273,830		13,049,600	2,396,471.00	123.77	2,396,594.77		2,237,484.01	159,110.78		2,396,594.77
Page 1											
	Assessments			Expenditures			Mill Rate FHEPP	Revenues			
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total		Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:											
Debtenture Debt Charges											
Recreation Facilities (LID No. 1)	152,068,350	25,578,790	7,057,610	41,857.85	70.13	41,927.98	0.227	40,325.90	1,602.08		41,927.98
Sun Gro	152,159,380		7,758,570	38,739.37	120.69	38,860.06	0.243	36,974.73	1,885.33		38,860.06
Streets (LID No. 1) BL 1658, 1667 & 17	152,068,350	25,578,790	7,057,610	49,552.78	132.80	49,685.58	0.269	47,787.08	1,898.50		49,685.58
				18,860.86		18,860.86	frontage	18,860.86			18,860.86
Off Street Parking (LID No. 1)	152,068,350	25,578,790	7,057,610	36,312.31	74.53	36,386.84	0.197	34,996.49	1,390.35		36,386.84
Water/Sewer (LID No. 1)	152,068,350	25,578,790	7,057,610	41,337.55	36.31	41,373.86	0.224	39,792.96	1,580.90		41,373.86
Water/Sewer (LID No. 2)	150,449,090	24,658,880	7,056,760	14,022.75	132.59	14,155.34	0.081	14,183.76	571.60		14,755.34
Lagoon	152,159,380		7,758,570	167,984.72	89.05	168,073.77	1.051	159,919.51	8,154.26		168,073.77
Special Services Levies											
Ministers Levy (Assessment)	152,159,380		7,758,570	47,000.00	15.88	47,015.88	0.294	44,734.86	2,281.02		47,015.88
Per Parcel Flat Rate Garbage				218,140.00		218,140.00	parcel	206,658.00	11,484.00		218,140.00
Solid Waste Levy	152,141,630	25,578,790	7,057,610	114,000.00	8.04	114,008.04	0.617	109,653.50	4,354.55		114,008.04
Deficit Recovery											
General											0.00
Utility											0.00
Reserve Funds											
General Reserve	152,159,380		7,758,570	15,000	32.29	15,032.29	0.094	14,302.98	729.31		15,032.29
Machinery & Equipment	152,159,380		7,758,570	45,000	96.66	45,096.66	0.282	42,908.95	2,187.72		45,096.66
Special Facilities	152,159,380		7,758,570	25,000	107.12	25,107.12	0.157	23,869.02	1,218.10		25,107.12
Fire Equipment	152,159,380		7,758,570	30,500	44.33	30,544.33	0.191	29,062.44	1,481.89		30,544.33
Civic Building	152,159,380		7,758,570	10,000	74.83	10,074.83	0.063	9,586.04	488.79		10,074.83
Street Infrastructure	152,159,380		7,758,570	25,000	107.12	25,107.12	0.157	23,869.02	1,218.10		25,107.12
Water & Sewer Utility	152,159,380		7,758,570	25,200	67.04	25,267.04	0.158	24,041.18	1,225.86		25,267.04
General Municipal											
Rural Area											
At Large	152,159,380		7,758,570	4,653,742.98	26.89	4,653,769.87	12.884	1,960,421.45	99,981.42		2,060,382.87
Business Tax, Fees							17.189	7,009.00			7,009.00
Other Revenue and Transfers								2,888,994.72	143,713.94	2,586,379.00	5,619,087.66
Total Municipal				5,617,851.17	1,236.49	5,619,087.66					

* Added to Total Tax Levy on page 1

Page 1

Page 2

Page 8

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Town of Beausejour

For the Year 2018

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas		700,960	39.189	27,469.92	0.00	27,469.92
Attorney General - L.C.C		155,490	40.804	6,344.61	132.00	6,476.61
Government Services		3,184,810	40.804	129,952.99	396.00	130,348.99
MPIC		924,170	40.804	37,709.83	132.00	37,841.83
MB Public Housing	2,467,540		31.034	76,577.64	10,296.00	86,873.64
HMQ (Can.) - Misc.		147,880	40.804	6,034.10	264.00	6,298.10
Canada Post		177,720	40.804	7,251.69	264.00	7,515.69
	2,467,540	5,291,030			11,484.00	

Total - Pages 1, 8

302,824.71

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 Road Improvement	61,500.00
Government of Canada	Gas Tax Grant	353,726.00

Total - Page 2

557,423.00

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

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES
Town of Beausejour

For the Year 2019

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	140,132.72	19,352.34	120,780.38	4,672.04	24,024.38		Sunova - AWD	24,024.38	At Large
Sun Gro	1519	2028	85,163.10	11,872.38	73,290.72	2,842.61	14,714.99		Sunova - AWD	14,714.99	At Large
Pool	1645	2020	24,183.75	11,789.77	12,393.98	1,239.42	13,029.19		Sunova - CHQ	13,029.19	LID # 1
Ice Plant	1666	2026	189,183.17	20,078.94	169,104.23	8,749.72	28,828.66		PROV - CHQ	28,828.66	LID # 1
Off Street Parking	1658	2026	232,107.17	24,068.66	208,038.51	12,243.65	36,312.31		Sunova - CHQ	36,312.31	LID # 1
Third Street	1687	2027	411,138.38	39,886.64	371,451.74	16,106.91	55,793.55	6,246.74	Sunova - CHQ	49,546.81	LID # 1
Woodridge Paving	1701	2021	34,938.99	11,178.86	23,760.13	1,441.23	12,620.09	12,614.12	Sunova - CHQ	5.97	LID # 1
					0.00		0.00			0.00	
					0.00		0.00			0.00	
					0.00		0.00			0.00	
								18,860.86		166,462.31	

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 Frt / Parcel	Raised by Other Revenue	Raised by Mill Rate
At Large	152,159,380		7,758,570	159,917,950	38,739.37			38,739.37
LID # 1	152,068,350	25,578,790	7,057,610	184,704,750	146,583.80	18,860.86		127,722.94
					185,323.17	18,860.86	0.00	166,462.31

CAPITAL BUDGET
Town of Beausejour
For the Year 2019

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 Engineering Study	340,000			340,000	
IT Services Switch over	25,000	4,000		21,000	
Replace Curling Club Roof	100,000			100,000	
Lighting & Asphalt Active Transportation	30,000			30,000	
Library Drainage Review	32,500			32,500	
Atlantic Paving Engineering Study	40,000			40,000	
RM Brokenhead Drainage Ditch	12,000	12,000			
Street Repairs & Patching	100,000	100,000			
Evergreen & Kaatz catch basin	24,400	24,400			
Baseball Diamonds Backstops (1)	20,000	20,000			
Curling Ice Chiller - replacement OR option 2	80,000	80,000			
Repair Inoperative Pool Showers	8,000	8,000			
Drinking Water Fountain	3,000	3,000			
Olympia Room Hot Water Tank	11,000	11,000			
Lagoon remediation	100,000		100,000		
Nolan Thomas Playground	5,000	5,000			
Sewer Relining	100,000	15,500		84,500	
	1,030,900				
TOTAL		282,900			

Page 5

100,000

Page 6

648,000

Part 2

0

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		103,500			\$391,802
Special Facilities Reserve		80,000			\$85,799
Street Reserve		40,000			\$219,348
Utility Reserve		424,500			\$955,681
	0				

Page 2

648,000

Part 1

0

Page 6

0

Part 1

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
TOTAL - Part 1	0	0	0		

Departmental Use Only

Adopted by Resolution of Council

May 14 2019

(Head of Council)

(Chief Administrative Officer)

FIVE YEAR CAPITAL EXPENDITURE PROGRAM
For the Year 2019

THIS IS 2018 5 YEAR PLAN
(Mark Priority 1, 2, 3, etc.)

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2019	2020	2021	2022	2023	Total	Operating	Reserves	Borrowing	Other
Water Treatment Plant	1	340,000	1	10,000,000		10,340,000		740,000	2,700,000	6,900,000
Replace Curling Club Roof	2	100,000				100,000		100,000		
Lighting & Asphalt Active Transporta	5	30,000				60,000		60,000		
Atlantic Paving Engineering Study	4	40,000	2	500,000		540,000		290,000		250,000
Public Works Equipment	1	100,000				100,000	50,000	50,000		
Curling Ice Chiller	3	80,000				80,000	80,000			
Sungro Parking Lot			1	75,000		75,000	75,000			
Hall Parking Lot										
Campground			2	50,000		50,000		50,000		
Splash Pad					2	250,000		250,000		
3rd Street South base work			3	100,000.00		100,000.00	100,000.00			
Storage Shed - Sun Gro	#	45,000				45,000.00	45,000			
RO Hockey Ice			4	30,000		30,000		30,000		
		590,000	175,000	125,000	325,000	11,845,000	425,000	1,570,000	2,700,000	7,150,000
SOURCE OF FUNDS - ANNUAL						TOTAL				
OPERATING	80,000	95,000	100,000	75,000	75,000	425,000				
RESERVES	510,000	80,000	680,000	50,000	250,000	1,570,000				
BORROWING			2,700,000			2,700,000				
OTHER			7,150,000			7,150,000				
TOTAL	590,000	175,000	10,630,000	125,000	325,000	11,845,000				

Adopted by Resolution of Council

Departmental Use Only

May 14 20*19*

(Head of Council)

(Chief Administrative Officer)