TOWN OF BEAUSEJOUR

2024 TAX LEVY BY-LAW NO. 1805-24

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 2024 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 \$196,748,770;

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. 1805-24

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 2024, 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. <u>UNCONTROLLABLE PURPOSES</u>

- a) A rate of 1.035 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 Local Improvement District #1 & 2 for the Waterworks and Sewage System.
- b) A rate of 0.505 mills on the dollar upon the assessed value of all rateable property in Local Improvement District #1 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 paying, 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 0.197 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 \$254,641.00 issued under By-law No. 1790-23 and a rate of 0.822 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 \$187,500.00 for solid waste and recycling.

BY-LAW NO. 1805-24

4. CONTROLLABLE PURPOSES

- a) A rate of 1.017 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 0.255 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 0.128 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 0.255 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 0.128 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 0.255 mills on the dollar upon the assessed value of all rateable property, to provide for the contribution payable, sufficient to raise the sum of \$50,000.00 to the Civic Building Reserve Fund as created under By-law No. 1569/05.
- g) A rate of 12.243 mills on the dollar made up of the rate specified and is hereby levied for the year 2024 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.
- h) An allowance for tax assets, as provided for on page 8 of the Schedule "A" in the amount of \$1,625.61 is hereby levied and included in each of the above-mentioned rates.

BY-LAW NO. 1805-24

Payment of Taxes

That all taxes and rates imposed and levied in the Town of Beausejour for the year 2024, shall be deemed to have been imposed and to be due and payable prior to 4:30 p.m. on the 30th day of August, A.D. 2024.

Upon any and all taxes remaining unpaid after the 30th day of August 2024 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 γ 44 day of γ 45 , 2024.

MAYOR

CHIÉF ADMINISTRATIVE OFFICER

Read a First Time on the 23rd day of April	, A.D. 2024
Read a Second Time on the 7th day of Read a Third Time on the 7th day of May	, A.D. 2024 , A.D. 2024

GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Beausejour

For the Year 2024

REVENUE

	2023	2023	2024	2025
	Last Year	Last Year	This Year	Next Year
	Budgeted	Actual	Budgeted	Budgeted
Total Tax Levy - Page 8	5,608,464	5,608,464	5,927,824	6,055,918
Total Grants in Lieu of Taxes - Page 8	303,388	303,388	314,531	257,439
Sub-total	5,911,852	5,911,852	6,242,355	6,313,357
School Requisitions (deduct) - Page 8	2,429,820	2,429,820	2,613,977	2,614,069
Municipal Taxes and Grants in Lieu of Taxes	3,482,032	3,482,032	3,628,378	3,699,288
Other Revenue - Page 2	2,221,585	2,699,046	2,193,577	2,237,449
Transfers from Accumulated Surplus & Reserves - Page 2	2,204,950	1,915,016	700,200	714,204
Total Municipal Revenue	7,908,567	8,096,093	6,522,155	6,650,941

EXPENDITURE

General Government Services	887,843	882,859	896,143	914,066
Protective Services	845,389	1,010,395	931,232	949,857
Transportation Services	952,515	878,938	1,004,506	1,024,596
Environmental Health Services	408,310	398,806	406,874	415,011
Public Health and Welfare Services	20,500	16,642	18,015	18,375
Environmental Development Services	107,936	87,818	117,488	119,838
Economic Development Services	78,535	78,369	86,035	87,756
Recreation and Cultural Services	1,037,960	1,182,262	1,264,151	1,289,434
Fiscal Services	2,866,516	2,686,180	1,150,102	1,173,104
Transfers - Deficit Recovery - Page 9	0		0	
- To Reserves - Page 5	700,984	834,954	645,984	658,904
Total Basic Expenditure	7,906,487	8,057,223	6,520,530	6,650,940
Allowance For Tax Assets - Page 8	2,080	2,080	1,626	0
				1
Total Municipal Expenditure	7,908,567	8,059,302	6,522,155	6,650,940
Net Operating Surplus (Deficit)	0	36,791	0	0

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)

GENERAL OPERATING FUND BUDGETED OTHER REVENUE AND TRANSFERS

Town of Beausejour

For the Year 2024

		Last Year	Last Year	This Year	Next Year
Other Revenue		Budgeted	Actual	Budgeted	Budgeted
Taxes Added		100,000	59,056	50,000	51,000
Tax Penalties		45,500	46,912	45,500	46,410
Licenses	- Animal	700	1,405	1,300	1,326
	- RM Tax Share	13,000	12,596	12,500	12,750
	- Other Lottery	1,000	850	850	867
Permits	- Building				
	- Other Lot Grade Permits	7,000	6,750	6,500	6,630
Fines		8,000	11,116	9,000	9,180
Sales of Service	- General Government	0	0	0	. (
	- Protective	22,000	49,140	22,227	22,672
	- Transportation	40,000	20,009	20,000	20,400
	- Environmental Health	1,500	1,432	1,500	1,530
	- Public Health and Welfare	7,000	7,750	7,000	7,140
	- Environmental Development		,		
	- Economic Development				
	- Recreation and Culture	448,050	563,676	526,600	537,132
	- Other			020,000	307,102
Sales of Goods					
Rentals		0	10,465	10.000	10,200
Trailer Park Rentals			10,100	10,000	10,20
Trailer Park Fees / G	razing Leases				
	razing zeaeee				
Investment Income		60,000	390,511	100,000	102,000
Development and De	dication Fees	105,000	54,000	50,000	51,000
	ts - Municipal Operating	781,117	895,116	895,116	913,018
onconditional Gran	- population 3,3307	701,117	090,110	090,110	913,010
Conditional Grants	- Federal Government				
Conditional Clarito	- Federal - Gas Tax	188,984	188,984	188,984	192,764
(Page 9)	- Provincial Government	269,234	275,398	197,000	200,940
(i age o)	- Municipal Government	203,234	213,390	197,000	200,940
	- Other				
	- Other				***************************************
Other Income	RM of Brokenhead re CPTC	5,500	7,039	F 000	F 400
Other income	Tax Sale		·····	5,000	5,100
	Gain on Sale of Assets	7,500	0	0	
	Miscellaneous Revenue	50,000	54,220		45.000
	Miscellatieous Kevellue	60,500	42,620	44,500	45,390
Total Other Revenue	- Pago 1	2 224 505	2 600 046	2 102 577	2 227 440
Total Other Revenue	e-raye i	2,221,585	2,699,046	2,193,577	2,237,449
Transfers From					
Halloleto FTUIII	Accumulated Suralus	I	Т	Г	
	- Accumulated Surplus	2 204 050	1.045.040	700 000	744.00
	- Reserves (Page 13)	2,204,950	1,915,016	700,200	714,204
Total Transfers D-	4	2 204 252	4.045.040	700 000	74400
Total Transfers - Pa	ye ı	2,204,950	1,915,016	700,200	714,204
TOTAL OTHER REVE	NUE AND TRANSFERS - PAGE 8	4,426,535	4,614,061	2,893,777	2,951,653

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2024

		Last Year	Last Year	This Year	Next Year
[4400]	GENERAL GOVERNMENT SERVICES	Budgeted	Actual	Budgeted	Budgeted
1100	Legislative	108,440	140,960	145,200	148,104
1200 1212	General Administrative	070.040.1	200 100 1		
1212	Chief Administrative Officer and Staff Office	379,310	382,420	399,010	406,990
1216	Legal	142,650 25,000	148,491	148,991	151,971 41,820
1217	Audit	15,000	34,883 15,000	41,000 15,000	
1218	Assessment	50,908	50,908	50,965	15,300 51,984
1240	Taxation	6,000	5,409	6,000	6,120
1300	Other General Government	0,000	0,400]	0,000	0,120
1310	Elections	750	250	750	765
1320	Conventions	30,000	0	0	0
1330	Damage Claims and Liability Insurance	42,105	47,690	52,000	53,040
1340	Intergovernmental Relations	7,000	5,528	6,000	6,120
1350	Grants - General	38,580	36,325	32,000	32,640
1360	Other General Government-Sundry	13,500	13,257	12,000	12,240
	Other Professional Services	20,000	1,173	40,000	40,800
	Unallocated Employee Benefits	8,600	565	3,600	3,672
	SUB-TOTAL GENERAL GOVERNMENT SERVICES	887,843	882,859	952,516	971,566
1991	Recoveries (deduct) - Utility	0	0	(56,373)	(57,500)
	. , ,				, / .
	TOTAL GOVERNMENT SERVICES - TO PAGE 1	887,843	882,859	896,143	914,066
0400	PROTECTIVE SERVICES		т		
2100	Police	596,393	721,048	635,990	648,710
2500	Fire Emergency Measures	186,650	245,155	235,973	240,692
2510	Emergency Measures Organization	9,480	E 120	12.620	12.002
2520	Flood Control	9,460	5,138	13,630	13,903
2540	911 - City of Brandon	15,260	15,675	16,139	16,462
2550	Other	10,200	15,075	10,133	10,402
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	By-Law Enforcement	17,250	5,717	11,500	11,730
2630	License Inspection				
2640	Animal and Pest Control	20,356	17,663	18,000	18,360
2650	Other - Traffic Services				
	Other				
	TOTAL PROTECTIVE SERVICES. TO DAGE 4	0.45.000	4 040 005 1	004.000	0.40.000
	TOTAL PROTECTIVE SERVICES - TO PAGE 1	845,389	1,010,395	931,232	949,857
	TRANSPORTATION SERVICES				
	Road Transport				
	Administration				
32200	Engineering	0	0	0	0
		0	<u>0</u>	- 01	
	Roads and Streets				
	Unallocated Costs				
32301	- Wages and Benefits	449,430	434,703	483,587	493,259
32302	- Equipment Fuel	69,000	63,693	73,000	74,460
32303	 Equipment Repairs and Maintenance 	38,050	41,923	38,750	39,525
32304	- Equipment Insurance and Registration	12,500	12,280	12,750	13,005
32305	 Workshop and Yard Operations 	106,650	91,656	105,900	108,018
	Dood Construction and Maintage	ļ			
32244	Road Construction and Maintenance				
32311	- Labour - Materials	0 04 000	70.211	0 000	0 700
32312	- Iviateriais - Rentals	94,000	72,311 6,702	89,000	90,780
02010	- Normais	10,000	0,702	10,000	10,200
	-				
	Transportation Services Sub-Total Forward to Page 4	779,630	723,269	812,987	829,247

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2024

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	Transportation Services Sub-Total Forward from Page 3	779,630	723,269	812,987	829,247
	,		,=-,1		
32330	Sidewalks and Boulevards	49,160	46,109	58,086	59,248
32340	Ditches and Road Drainage	17,000	8,214	17,000	17,340
32350	Storm Sewers	280	0	280	286
32360	Street Cleaning	9,250	12,994	14,003	14,283
32371	Snow and Ice Removal - Labour	0	0	0	0
32372	- Materials	1,500	0	1,500	1,530
32373	- Rentals	17,000	2,734	17,000	17,340
32400	Bridges	05.000	70.070	00.000	0
32500 32600	Street Lighting Traffic Services	65,300	70,078	68,300	69,666
32700	Parking	7,565	9,672 281	9,269 581	9,454
32900	Other Road Transport	330	201	201	592
32900	Other Transportation Services	5,500	5,588	5,500	5,610
	Office Transportation octology	3,300	3,300	3,300	3,010
	TOTAL TRANSPORTATION SERVICES - TO PAGE 1	952,515	878,938	1,004,506	1,024,596
	ENVIRONMENTAL HEALTH SERVICES				
	Garbage and Waste Collection				
4320	Garbage Collection	222,470	225,254	225,775	230,291
4330	Nuisance Grounds	12,580	15,038	15,615	15,927
	Other Environmental Health				
4480	Municipal Wells				
4490	Public Rest Rooms	470.000	450.545	405.404	100 701
	Recycling Services	173,260	158,515	165,484	168,794
	TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	408,310	398,806	406,874	415,011
	PUBLIC HEALTH AND WELFARE SERVICES				
	Public Health				
5110	Health Unit				
5160	Cemeteries	13,200	9,369	10,715	10,929
5186	Other				
	Medical Care				
5220	Medical Officer				
	Hospital Care				
5370	Hospital Care				
F.100	Social Assistance				
5420	Social Assistance	7,300	7,273	7,300	7,446
	TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1	20,500	16,642	18,015	18,375
	ENVIRONMENTAL DEVELOPMENT SERVICES				
6100	Planning and Zoning	45,557	37,634	60,381	61,589
0.00	Community Development	40,007	07,004	00,001	01,000
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	21,050	25,930	33,778	34,454
6241	Urban Area Weed Control	0	0	0	0
	Agassiz Weed Control District	41,329	24,254	23,329	23,796
	TOTAL ENVIRONMENTAL DEVELOPMENT DEDVIDED. TO BACE A	407.000	07.040 T	447 400	440 000 1
	TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1	107,936	87,818	117,488	119,838

BUDGETED EXPENDITURE

Town of Beausejour

		Town of Beausejour				
		For the Year 2024	1			
		TOT THE TEAT 202-	т			
			Last Year	Last Year	This Year	Next Year
	ECONOMIC DEVELOPMENT SERVIC	ES	Budgeted	Actual	Budgeted	Budgeted
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					
7000	Grants					
7200	Regional Development					
7300	Industrial Development - BBDC		78,535	78,369	86,035	87,756
7400	Other Economic Development					
7410 7420	Tourism Public Receptions					
7420	Public Receptions					
	TOTAL ECONOMIC DEVELOPMENT S	SERVICES - TO PAGE 1	78,535	78,369	86,035	87,756
	TO THE DESIGNATION OF THE PARTY OF	JERNIOLO TOTTICE I	70,000	70,000	00,000	01,130
	RECREATION AND CULTURAL SERV	ICES				
8110	Recreation		114,747	85,409	151,667	154,700
8120	Community Centers and Halls		15,955	14,071	14,811	15,107
8130	Swimming Pools and Beaches		162,700	174,785	159,755	162,950
8140	Golf Courses					
8150	Skating Rinks and Arenas		557,630	674,242	667,790	681,146
8180	Parks and Playgrounds		101,810	144,882	128,469	131,038
8190	Curling Club		39,700	37,238	38,850	39,627
	Grants					
8240	Museums		8,360	14,863	63,025	64,286
8250	Libraries		37,058	36,772	39,784	40,580
8280	Other Cultural Facilities - MB 150					
	TOTAL DECDEATION & CULTUDAL C		4 007 000	4 400 000	4 004 454	1 000 101
	TOTAL RECREATION & CULTURAL S	ERVICES - TO PAGE T	1,037,960	1,182,262	1,264,151	1,289,434
	FISCAL SERVICES					
9111	Install Industrial Park Hydro					
9320	Transfer to Capital - Page 13		2,453,150	1,372,850	694,500	708,390
9330	Transfer to Outility - Page 6		208,692	839,891	220,928	225,347
9410	Debenture Debt Charges - Page 11		159,674	159,674	159,674	162,867
9420	Other Long-term debt charges		100,074	133,074	133,074	102,007
9430	Tax discount and short-term loan interes	st .				
9440	Other Debt Charges	^	45,000	313,765	75,000	76,500
	Other Fiscal Services		10,000	0.0,.00	70,000	70,000
	Operating Capital					
	TOTAL FISCAL SERVICES - TO PAGE	1	2,866,516	2,686,180	1,150,102	1,173,104
	TRANSFERS					
9900	General Reserve		200,000	330,000	200,000	204,000
9910		3 reserve	70,000	43,200	40,000	40,800
9911	- Machinery & Equipment		50,000	50,000	50,000	51,000
9912	- Special Community Facilities		25,000	25,000	25,000	25,500
9913	- Gas Tax		188,984	188,984	188,984	192,764
	- Fire Equipment		50,000	50,000	50,000	51,000
	- Street Infrastructure		25,000	25,000	25,000	25,500
	- Civic Building Replacement		50,000	50,000	50,000	51,000
	- Dedication Fee Reserve		35,000	65,020	10,000	10,200
	- Perpetual Care Cemetery		7,000	7,750	7,000	7,140
	TOTAL TRANSCERS TO BACE 4		700.004	004.054	045.004	050.001
	TOTAL TRANSFERS - TO PAGE 1		700,984	834,954	645,984	658,904

UTILITY OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Beausejour

For the Year 2024

REVENUE

		REVENUE				
ŀ			Last Year	Last Year	This Year	Next Year
l			Budgeted	Actual	Budgeted	Budgeted
300	WATER CONSUMER SALES	- Residential	304,000	275,850	280,000	290,000
		- Commercial and Bulk	162,000	204,016	200,000	210,000
		- Industrial	2,000	204,010		
					0	0
		- Federal and Provincial	1,500	3,013	3,000	3,060
ļ		- Municipal and Schools	500	4,830	4,150	4,233
310	SEWER SERVICE CHARGES	- Residential	180,000	170,719	170,000	173,400
		- Commercial	103,000	128,058	128,000	130,560
		- Federal and Provincial	2,000	4,924	4,800	4,896
		- Service Charges	137,000	152,594	155,000	160,181
320	Discounts, Refunds and Cancella		107,000	102,004	100,000	100,101
020	Diocourte, Notarias and Carloche	20013	L	L	L	
	Net Consumer Revenue - Sub To	atal	000.000	044.005	044.050	070.000
	Net Consumer Revenue - Sub 10	Jiai	892,000	944,005	944,950	976,330
	D 111					
330	Penalties		5,000	5,834	5,000	5,100
340	Hydrant Rentals		26,550	26,550	26,550	26,550
350	Installation Service		1,000	910	900	918
360	Connection Revenue - Net					
370	Provincial Grants		50,000	0	10,585,587	1,500,000
380	Other Revenue		2,000	1,330	1,000	1,020
390	Transfer from Revenue Fund - Pa	200 E				
			208,692	1,093,442	220,928	570,265
396	Transfer from Reserves - Utility -		586,800	214,084	2,854,413	2,000,000
397	Transfer from Accumulated Surp	lus				
	TOTAL REVENUE		1,772,042	2,286,156	14,639,328	5,080,183
		EXPENDITURE				
410	WATER SUPPLY	EXI ENDITORE				
			222 (21			
411	Administration		223,424	215,729	279,613	285,205
412	Customer Billings and Collections	3	21,300	12,641	13,100	13,362
413	Purification and Treatment		103,637	113,137	142,904	145,762
414	Water Purchases		15,000	511	10,000	10,200
415	Service of Supply		34,730	62,702	49,470	50,459
416	Transmissions and Distribution		135,704	140,896	145,320	148,226
417	Other Water Supply Costs		1,000	0	1,000	1,020
418	Connections - Net Loss			0		
410	TOTAL		5,000		0	0
	TOTAL		539,795	545,615	641,406	654,234
420	SEWAGE COLLECTION AND DI	SPOSAL				
421	Administration		0	0	0	0
422	Sewage Collection System		216,350	218,959	229,250	233,835
423	Sewage Lift Station		42,700	29,819	32,100	32,742
424	Sewage Treatment and Disposal		78,680	68,272	61,330	62,557
425	Other Sewage Collection and Dis	nosal Costs	70,000	00,272	01,330	
426	Connections - Net Loss	poda, 000ta	0	0		0
420					0	0
	TOTAL		337,730	317,050	322,680	329,134
430	TRANSFER TO CAPITAL - Page	13	659,275	743,523	13,440,000	3,500,000
450	DEBENTURE DEBT CHARGES -	Page 12	208,692	208,692	208,692	570,265
					200,002	010,200
470	TDANICEEDO					
470	TRANSFERS	•				
471	Deficit Recovery, 20 Page					
473	Transfer to Utility Reserve 1312/9	4				
474	Transfer to Utility Reserve		26,550	375,364	26,550	26,550
	TOTAL		26,550	375,364	26,550	26,550
			-			
	TOTAL EXPENDITURE		1,772,042	2 190 245	14,639,328	5,080,183
			1,112,042	2,100,240	17,000,020	0,000,100
	NET OPERATING SURPLUS (DE	EICIT)		05 044 1	(6)	(0)
	MET OFERATING SURPLUS (DE	ETOH)	0	95,911	(0)	(0)
						Page 6

					CALC	CALCULATION OF TAX LEVIES Town of Beausejour	LEVIES						
						For the Year 2024							
			Assessments Grazing Lease Gr	ments Grants in			Expenditures Allowance		Mill Rate	Tax	Revenues Grants in Gra	nues Grazing lease	
	Education (Requistion) Taxes:	Taxable	and/or Converted fees	=	Total	Basic	Tax Assets	Total		Levy	Ĭ	and / or Converted fees	Total
	Education Support Levy (ESL) Sunrise School Division	28,425,930 180,749,360		5,842,230	34,268,160	278,546.00	19.87	278,565.87	8.129	2,227,735,86	47,491.49		278,565.87
	Total Education Taxes	209,175,290		14,578,530	223,753,820	2,613,864.00 Page 1	112.63	2,613,976.63	Ш	2,458,810.25			2,613,976.63
			Assessments	ments			Expenditures				Revenues	nues	
	Municipal Taxes:	Taxable	Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total	Mill Rate Frt/PP	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
L IMP	Debenture Debt Charges Recreation Facilities (LID No.1) By-Iw No. 1666/11	187,895,340	31,569,370	7,901,960	227,366,670	28,828.66	46.91	28,875.57	0.127	27,872.02	1,003.55		28.875.57
at large L IMP		188,012,470 187,895,340	31,569,370	8,736,300	196,748,770 227,366,670	38,739.37 49,546.81	20.14	38,759.51	0.197	37,038.46	1,721.05		38,759.51
						6,246.74		6,246.74	frontage	6,246.74			6,246.74
1658/11		187,895,340	31,569,370	7,901,960	227,366,670	36,312.31	66.36	36,378.67	0.160	35,114.35	1,264.31		36,378.67
JEL	1721/15 Water/Sewer (11D No. 2) Bv-law No.	187,895,340	31,569,370	7,901,960	227,366,670	26,084.58	62.59	26,147.17	0.115	25,238.44	908.73		26,147.17
UTILITY at large		184,774,690 188,012,470	30,511,850	7,901,050	223,187,590 196,748,770	14,622.75	107.63	14,730.38	0.066	14,208.91	521.47		14,730.38
	Special Services Levies												
1790/23 1790/23	8 Per Parcel Flat Rate Garbage Solid Waste Levy Deficit Recovery	188,012,470	31,569,370	8,736,300	228,318,140	254,641.00 187,500.00	177.51	254,641.00	parcel 0.822	241,827.00	12,814.00		254,641.00 187,677.51
	General Utility Recerve Finds				00								0.00
at large at large	III	188,012,470 188,012,470		8,736,300	196,748,770	200,000	93.50	200,093.50	1.017	191,208.68	8,884.82		200,093.50
g g g		188,012,470		8,736,300	196,748,770	50,000	170.94	50,170.94	0.255	47,943.18	1,118.25		50,170.94
large		188,012,470		8,736,300	196,748,770	25,000	183.84	25,183.84	0.128	24,065.60	1,118.25		25,183.84
	Rural Area At Large Business Tax, Fees	188,012,470		8,736,300	196,748,770	2,408,875.45		2,408,875.45	12.243	2,301,913.37	106,962.08		2,408,875.45
	Other Revenue and Transfers Total Municipal		168 283 910			2,893,777.00 6,520,642.39	1,512.98	2,893,777.00	J	3,469,013.93	159,364.44	2,893,777.00	2,893,777.00 6,522,155.37
	Total (Education + Municipal) Taxes					9,134,506.39	1,625.61 Page 1	9,136,132.00		5,927,824.18 Page 1	314,530.82 Page 1,9	2,893,777.00 Page 2	9,136,132.00
													Page 8

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Town of Beausejour

For the Year 2024

Part 1 - Grants in Lieu of Taxes

	Assessm	ent				
Government or Agency	Farm/Residential	Other	Mill Rate	Amount	Frontage	Total
Centra Gas		834,340	36.608	30,543.86	0.00	30,543.86
Attorney General - L.C.C		170,890	37.294	6,373.24	149.00	6 500 04
Attorney General - L.G.G		170,890	37.294	6,373.24	149.00	6,522.24
Government Services		3,405,040	37.294	126,988.95	447.00	127,435.95
MPIC		1,020,830	37.294	38,071.25	149.00	38,220.25
MB Public Housing	2,894,070		29.165	84,406.73	11,473.00	95,879.73
HMQ (Can.) - Misc.		244,210	37.294	9,107.67	298.00	9,405.67
Canada Post		166,920	37.294	6,225.18	298.00	6,523.18
	2,894,070	5,842,230			12,814.00	

Total - Pages 1, 8

314,530.88

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	MMSM grant	128,000.00
Province of Manitoba	WRARS grant	33,000.00
Province of Manitoba	Municipal Operating	419,210.00
Government of Canada	Canada Community Building (Gas Tax)Gr	188,984.00
Province of Manitoba	RCMP Grant	475,906.00
Province of Manitoba	Green Team /Active Transportation	36,000.00

Total - Page 2

1,281,100.00

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

			B	GENERAL OPERA	ERATING FUND - DEBENTURE DEBT CHARGES Town of Beausejour	BENTURE DEI sejour	BT CHARGES				
Part 1 - Debenture Debt Charges	bt Charges				For the Year 2024	2024					
Purpose	By-law No.	Maturity (year)	Opening Balance	Principal	Closing Balance	Interest	Total Pavment	Frontage /Per Parcel	Other	Net Required by	Area to be
Sun Gro	1502	2027	35,569.74	21,874.82	13,694.92	2,149.56	24.024.38		Sunova - AWD	24 024 38	At I arge
Sun Gro	1519	2028	20,997.41	13,418.32	7,579.09	1,296.67	14,714.99		Sunova - AWD	14,714.99	At Large
Ice Plant	1666	2026	79,062.44	25,172.02	53,890.42	3,656.64	28,828.66		PROV - CHQ	28.828.66	LID#1
Off Street Parking	1658	2026	98,830.09	31,122.76	67,707.33	5,189.55	36,312.31		Sunova - CHQ	36.312.31	LID#1
Third Street	1687	2027	196,580.99	48,071.12	148,509.87	7,722.43	55,793.55	6,246.74		49,546.81	LID#1
			434 040 67	130 850 04	201 281 62	20 044 05	450 672 00	0 0 0 0		1000	
Part 2 - Summary (by area) - to be carried forward - Page 8	area) - to be carried	d forward - Pa	age 8		00.100,100	20,01	60.0 10,601	0,240.74	0.00	133,427.13	
Area to be Levied	Taxable Assessment	Otherw	Otherwise Exempt Assessment	Grant	Total		Total	Raised By Frt	Other	Raised by Mill	
At Large	188,012,470			8,736,300	196,748,770		38.739.37			38.739.37	
LID#1	187,895,340		31,569,370	7,901,960	227,366,670		120,934.52	6,246.74		114,687.78	
							159,673.89	6,246.74	0.00	153,427.15	

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				UTILITY OPEI	UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES	DEBENTURE	E DEBT CHARG!	ES			
					Town of Beausejour	ausejour					
Part 1 - Debenture Debt Charges	t Charges				For the Year 2024	ar 2024					
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	40,292.43	12,859.96	27,432.47	1,762.79	14,622.75		Sunova - CHO	14 622 75	110#2
Lagoon Forcemain	1720	2030	1,026,383.71	131,856.01	894,527.70	36,128.71	167,984.72		RBC - AWD	167 984 72	At Large
Gravity Sewer James	1721	2030	159,376.38	20,474.53	138,901.85	5,610.05	26,084.58		RBC - AWD	26,084.58	LID#1
								-			
			1,226,052.52	165,190.50	1,060,862.02	43,501.55	208,692.05	0.00	00.00	208,692.05	
Part 2 - Summary (by area) - to be carried forward - Page 8	area) - to be carried t	forward - Pa	ige 8								
	Taxable	Otherw	Otherwise Exempt	Grant	Total		Total	Raised By	Raised by	Raised by Mill	
Area to be Levied	Assessment	Ass	Assessment	Assessment	Assessment	_	Requirement	Frt / Parcel	Other Revenue	Rate	
LID#1	187,895,340		31,569,370	7,901,960	227,366,670		26,084.58			26.084.58	
LID#2	184,774,690		30,511,850	7,901,050	223,187,590		14,622.75			14.622.75	
At Large	188,012,470			8,736,300	196,748,770		167,984.72			167,984.72	
							208 602 05	000	o	200 602 05	
							200,032.00	0.00	0.00	ZU&,69Z.U5	

Part 1 - CAPITAL EXPENDITURES

	Estimated	Borne by	Borne by	Borne by	Borne by
Particulars of Expenditure	Total Cost	General Fund	Utility Fund	Reserves	Borrowing
Administration					
Town Hall Flooring	45,000			45,000	
Town Office Flag Pole	8,500	8,500			
Computer Replacements	5,000	5,000			
Transportation					
Welcome to Beausejour Sign	10,000	10,000			
Kioti Rough Cut Mower	5,000	5,000		5	
Skid Steer Replacment	100,000	,		100,000	
Used Oil Tank	5,800	5,800		·	
New Heater PW Shop	8,200			8,200	
Recreation					
Commercial Mower CF	45,000			45,000	
Active Transportation Trail - Phase 2 CP	50,000			50,000	
Fascia Sign	7,000			7,000	
Pylon Sign	15,000			15,000	
Vocational School	100,000		×	100,000	
Utility					
Water Treatment Plant Construction	15,500,000		9,085,587	2,002,413	4,412,000
Industrial Park Utilities Phase 2 CF	60,000		-,,	60,000	1,112,000
Park Ave. Watermain Renewal Project	3,000,000		1,500,000	750,000	750,000
WTP Furniture	30,000		.,,	30,000	, , , , , ,
Lift Station 3 Final	7,000			7,000	
Lift Station 1 Final Design	5,000			5,000	
Protective					
New Fire Hall - 50% of Cost	112,500			112,500	
Pumper Truck - 50% of Cost	170,000			170,000	
Watermain - Fire Hall - 50% of Cost	2,500			2,500	
Communications Tower - 50% of Cost	5,000			5,000	
	19.296.500				

TOTAL 34,300 Page 5 10,585,587 Page 6 3,514,613

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

5,162,000 Part 3

Part 2

	General Fu	ınd Transfers	Utility Fund	Transfers	Cash Resources
Reserve Name and By-Law No.	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
General Reserve & Capital Reserve	30,000	50,000		400,000	
Special Facilities Reserve	10,000	130,200			
Civic Building Reserve		45,000			
Utility Reserve				1,292,000	
Fire Reserve		290,000			
Land Purchase Reserve (Dedication Fee)				60,000	
Equipment Reserve		145,000			
Gas Tax (Community Building Fund)				1,102,431	
	Page 2	660,200			

Part 1 0 Page 6 2,854,431 Part 1

PART 3. BORROWING (Subject to Municipal Board Approval)

FART 3. BORROWING (Subject to Mullicit	iai board App	rovai)			
	TEM	PORARY FINAN	ICING	REF	PAYMENT
PROPOSAL	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
Water Treatment Plant Expansion Project	4,412,000			361,573	20 years
Park Ave Watermain Renewal Project	750,000.00			73,570	20 Years
TOTAL - Part 1		0			

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)

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Page 14

FIVE YEAR CAPITAL EXPENDITURE PROGRAM For the Year 2024

2026 2027 200	PURPOSE		CAPITAL		EXPENDITURE (Mark Priority 1, 2, 3, etc.)	etc.)			SOURCE OF FUNDS	= FUNDS	
1.500 000 1.50		2025	2026	2027	2028	2029	Total	Operating	Reserves	Borrowing	Other
Valential Use Only Action to Action							0				
National Teacher 1,513,440	Park Ave Waterline Kenewal Program	3,000,000					3,000,000			1,500,000	1,500,000
1,000 000 1,00	Park Ave Sewer Relining	275,000					275,000	125,000	150,000		
Parking 14	Fitth St. N Watermain Replacement		1,513,440				1,513,440			756,720	756.720
Parking Lot Parkin	3rd Street South base work		500,000				200,000			500,000	
Paragraph Para	Atlantic Paving		500,000				500,000			500,000	
The control of the	Sungro Parking Lot			250,000			250,000		250,000		
Morke Building Control	Front End Loader				300,000		300,000		300,000		
Vortex Building 1,000,000 1,000,000 1,000,000 1,000,000 2 star to bit Peaking 100,000 1,000,000 1,000,000 1,000,000 500,000 2 star to bit Peaking 100,000 1,000,000 1,000,000 1,000,000 1,000,000 1,000,000 2 star to bit Peaking 1,000,000 1,000,000 1,000,000 1,000,000 3,756,720 3,756,720 2 star to bit Peaking 1,500,000 1,500,000 1,500,000 3,756,720 3,756,720 3,756,720 2 star thing 1,500,000 1,500,000 1,500,000 3,756,720 3,756,720 3,756,720 3 star thing 1,500,000 1,500,000 1,500,000 3,756,720 3,756,720 3 star thing 1,500,000 1,500,000 1,500,000 3,756,720 3,756,720 3 star thing 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,500,000 1,	Hall Parking Lot			200,000			200,000		200,000		
375 to 5th Paving 100,000 500,000 500,000 500,000 500,000	Public Works Building					1,000,000	1,000,000		1,000,000		
### Truck	Elm St - 3rd to 5th Paving					200,000	200,000			500.000	
UNDECE OF FUNDS - ANNUAL 125,000 2,513,440 450,000 300,000 1,500,000 8,138,440 125,000 2,000,000 3,756,720 100,000 1,500,000 1,756,720 100,000 1,5	Sanding/Water Truck	100,000					100,000		100,000		
UNCE OF FUNDS - ANNUAL OPERATING RESERVES 1,500,000 1,50											
UVECE OF FUNDS - ANNUAL 3,375,000 2,513,440 450,000 300,000 1,500,000 8,138,440 125,000 3,756,720 OPERATING RESERVES 1,500.00 2,513,440 450,000 300,000 1,000,000 2,266,720 3,756,720 BORROWING 1,500,000 1,560,000 1,756,720 300,000 1,500,000 2,256,720 OTHER 3,375,000 2,513,440 450,000 300,000 1,500,000 8,138,440 Irimental Use Only Adopted by Resolution of Council (Head of Council) (Head of Council)											
Total Tota		3,375,000	2.513.440	450.000	300,000	1 500 000	8 138 440	125,000	000 000 6	3 756 720	2 256 72
125,000	SOURCE OF FUNDS - ANNUAL						TOTAL	200	1	2, 20, 1, 20	2,200,12
Compact Comp	OPERATING	125,000					125.000				
1,500,000	RESERVES	250,000		450,000	300,000	1,000,000	2,000,000				
OTHER 1,500,000 756,720 8,138,4 3,375,000 2,513,440 450,000 300,000 1,500,000 8,138,4 Irthmental Use Only Adopted by Resolution of Council (Head of Control of Council of Cou	BORROWING	1,500,000	1,756,720			200,000	3,756,720				
3,375,000 2,513,440 450,000 300,000 1,500,000 8,138,4		1,500,000	756,720				2,256,720				
Adopted by Resolution of Council (Head bf Coi	TOTAL	3,375,000	2,513,440	450,000	300,000	1,500,000	8,138,440				
10 7 th coat	Departmental Use Only		Ad	opted by Resolution	of Council						
10 7 The coart (Head of Coart				3.		I					
				FC NOW		±)	lead of Council)				
			I			15		1	- Adjan		