TOWN OF BEAUSEJOUR
BY-LAW NO. 1704/14

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 2014 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 **$127,330,440**;

AND WHEREAS, the assessed value of the rateable Personal property within the Town of Beausejour according to the latest revised Personal Assessment Roll is **$600,540**;

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:

ESTIMATES

1. That the estimates of the Town of Beausejour of all sums required for the lawful purposes of the Corporation for the year 2014, 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.

UNCONTROLLABLE PURPOSES

2. That the following respective rates of so much on the dollar be and are hereby levied for the year 2014, 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", viz:

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 School Finance Board name in page “8”, viz:

General Rate of 11.390 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", viz:

Special Rate of 13.778 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 0.285 mills on the dollar to provide for the payment of the amount due and payable in the year 2014 sufficient to raise the sum of **$39,231.48** on debentures issued under By-Law Nos. 1594/06, 1668/11 and 1669/11 upon the assessed value of all rateable property in the Waterworks and Sewage System within the Local Improvement District Area, as set out in page "8" and an allowance for Tax Reserve as set out in page "8".

d) A rate of 1.350 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 2014, sufficient to raise the sum of **$227,880.19** issued under By-Law Nos. 1612/07, 1615/07, 1645/10, 1658/11, 1666/11,1680/12, 1687/13 and 1701/14 as set out in Page "8" and an allowance for Tax Reserve as set out in Page "8".

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 2014 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 **$26,943.45** issued under By-Law Nos. 1615/07, 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 A8".

f) A rate of 0.310 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 2014, 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 rates, per annum sufficient to raise the sum of **$169,520.00** issued under By-Law No. 1675/12 and a rate of .950 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 2014, sufficient to raise the sum of **$140,595.00** 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 0.375 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".

CONTROLLABLE PURPOSES

3. That the following respective rates of so much on the dollar be and are hereby levied for the year 2014, 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", viz:

a) A rate of 0.130 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 2014, sufficient to raise the sum of **$15,000.00** 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".

b) A rate of 0.025 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 2014, sufficient to raise the sum of **$2,000.00** 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".

c) A rate of 0.200 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 2014, sufficient to raise the sum of **$25,000.00** 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".

d) A rate of .225 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 2014, sufficient to raise the sum of **$27,750.00** 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".

e) A rate of 0.085 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 2014, sufficient to raise the sum of **$10,000.00** 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 0.075 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 2014, sufficient to raise the sum of **$8,500.00** 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 13.915 mills on the dollar made up of the rate specified as set out in page "8" be and is hereby levied for the year 2014 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, viz:

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

and an allowance for Tax Reserve as set out in page "8".

PAYMENT OF TAXES

4. That all taxes and rates imposed and levied in the Town of Beausejour for the year 2014, shall be deemed to have been imposed and to be due and payable on the 29th day of August, A.D. 2014, as per By-Law No. 1038.

DONE AND PASSED in Council assembled, in the Council Chambers, Town Hall, 639 Park Avenue, Beausejour, Manitoba, this 29th day of April, A.D. 2014.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

Read a First Time on the 8th day of April, A.D. 2014
Read a Second Time on the 29th day of April, A.D. 2014
Read a Third Time on the 29th day of April, A.D. 2014

THE FINANCIAL PLAN

Town of Beausejour

For the Year 2014

			ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure		x	
Page 2	General Operating Fund - Budgeted Revenue		x	
Page 3	General Operating Fund - Budgeted Expenditure		x	
Page 4	General Operating Fund - Budgeted Expenditure		x	
Page 5	General Operating Fund - Budgeted Expenditure		x	
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure			
	Utility of	Water & Sewer	x	
	Utility of			x
Page 7	Local Urban District - Budgeted Revenue and Expenditure			
	L.U.D. of			x
	L.U.D. of			x
	L.U.D. of			x
	L.U.D. of			x
Page 8	Calculation of Tax Levies		x	
Page 9	Sundry Revenue and Expenditure Analyses		x	
Page 10	Rural Area and General Municipal Requirements			x
Page 11	General Operating Fund - Debenture Debt Charges		x	
Page 12	Utility Operating Fund - Debenture Debt Charges		x	
Page 13	Capital Budget (Current Year)		x	
Page 14	Capital Expenditure Program (Subsequent Five Years)		x	

GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Town of Beausejour

For the Year 2014

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	4,081,459.43	4,081,461.09	4,191,353.50	
Grants in Lieu of Taxes - Page 8	265,946.60	265,946.60	255,907.96	
Sub-total	4,347,406.03	4,347,407.69	4,447,261.46	
Requisitions (deduct) - Page 8	(1,902,726.00)	(1,902,726.00)	(1,910,174.00)	
Net Municipal Taxes and Grants in Lieu of Taxes	2,444,680.03	2,444,681.69	2,537,087.46	
Other Revenue - Page 2	1,686,311.45	1,777,381.46	1,756,996.74	1,673,326.74
Transfers from Accumulated Surplus and Reserves - Page 2	0.00	0.00	0.00	0.00
Total Revenue	4,130,991.48	4,222,063.15	4,294,084.20	

EXPENDITURE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
General Government Services	553,450.00	534,889.51	546,450.00	563,000.00
Protective Services	763,796.50	758,158.29	780,434.00	835,000.00
Transportation Services	720,650.00	719,638.58	786,400.00	827,700.00
Environmental Health Services	301,715.00	276,569.88	304,115.00	325,000.00
Public Health and Welfare Services	17,300.00	19,013.94	15,800.00	17,900.00
Environmental Development Services	61,294.00	48,828.80	44,428.59	64,000.00
Economic Development Services	46,000.00	45,897.50	226,100.00	75,000.00
Recreation and Cultural Services	991,553.62	909,677.93	953,927.52	1,022,510.00
Fiscal Services	438,154.30	472,184.34	393,601.04	431,896.62
Transfers - Deferred Surplus - Page 9				
- Reserves - Page 5	228,634.50	226,299.79	226,299.79	226,299.79
Total Basic Expenditure	4,122,547.92	4,011,158.56	4,277,555.94	4,388,306.41
Allowance For Tax Assets - Page 8	8,443.56	8,443.56	16,528.26	
Total Expenditure	4,130,991.48	4,019,602.12	4,294,084.20	
Net Operating Surplus (Deficit)	0.00	202,461.03	0.00	

Departmental Use Only	Adopted by Resolution of Council	
	April 29th 2014	(Head of Council)
		(Chief Administrative Officer)

GENERAL OPERATING FUND
BUDGETED REVENUE AND TRANSFERS

Town of Beausejour

For the Year 2014

Other Revenue			Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added			30,000.00	99,004.98	50,000.00	50,000.00
Licenses	- Animal		500.00	740.00	750.00	750.00
	- Bicycle					
	- Business					
	- Other	Lottery	250.00	640.00	500.00	500.00
		R.M. share reps				
Permits	- Building	(variations)		100.00		
	- Other					
Fines			12,000.00	7,502.71	7,500.00	10,000.00
Sales of Service	- General Government		20,000.00	63,632.18	45,000.00	45,000.00
	- Protective		159,500.00	135,601.29	137,000.00	140,000.00
	- Transportation		35,000.00	40,708.33	42,500.00	40,000.00
	- Environmental Health					
	- Public Health and Welfare		5,000.00	8,725.00	5,000.00	5,000.00
	- Environmental Development		36,000.00	37,040.02	36,000.00	36,000.00
	- Economic Development					
	- Recreation and Culture		456,050.00	390,238.07	412,200.00	415,000.00
	- Other					
	- Sundry					
Sales of Goods						
Rentals			15,000.00	13,715.00	10,000.00	2,500.00
Trailer Park	- Rentals					
	- Other					
Concessions and Franchises			124,000.00	90,601.07	95,300.00	95,000.00
Returns from Investments			20,000.00	32,442.96	30,000.00	25,000.00
Tax and Redemption Penalties			20,000.00	37,230.99	25,000.00	25,000.00
Development and Dedication Fees						
Video Lottery Terminal Transfers			45,000.00	50,276.73	45,000.00	45,000.00
Provincial Municipal Tax Sharing (Pop. 3126)			475,000.00	495,886.01	495,000.00	495,000.00
Conditional Trans	- Federal Government		156,411.45	154,076.74	154,076.74	156,076.74
(Page 9)	- Provincial Government		71,600.00	72,583.52	81,170.00	81,000.00
	- Local Government					
	- Other					
Other Income	R.M. of Brokenhead re:CPTC		5,000.00	5,482.87	5,000.00	6,500.00
	Previous Years Surplus					
	Gain on Sale			41,152.99	80,000.00	
Total Other Revenue - Page 1			1,686,311.45	1,777,381.46	1,756,996.74	1,673,326.74
Transfers From						
	- Accumulated Surplus					
	- Reserves	- Page 13				
Total Transfers - Page 1			0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8			1,686,311.45	1,777,381.46	1,756,996.74	1,673,326.74

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2014

Code	Item	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	GENERAL GOVERNMENT SERVICES				
1100	Legislative	67,250.00	66,123.02	70,250.00	72,500.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	245,000.00	230,103.22	232,000.00	235,000.00
1215	Office	75,500.00	76,148.60	74,250.00	80,500.00
1216	Legal	2,500.00	5,814.51	5,000.00	6,500.00
1217	Audit	10,000.00	10,000.00	10,000.00	10,000.00
1218	Assessment	52,500.00	52,477.00	47,000.00	54,000.00
1240	Taxation	13,000.00	10,916.16	12,000.00	15,000.00
1300	Other General Government				
1310	Elections	1,000.00	528.33	12,000.00	1,000.00
1320	Conventions	25,000.00	22,135.67	25,000.00	25,000.00
1330	Damage Claims and Liability Insurance	16,500.00	18,295.74	20,000.00	25,000.00
1340	Intergovernmental Relations	5,000.00	3,623.54	5,000.00	1,000.00
1350	Grants	27,700.00	27,100.00	23,200.00	25,000.00
1360	Other General Government-Sundry	12,500.00	11,623.72	10,750.00	12,500.00
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
	SUB-TOTAL GENERAL GOVERNMENT SERVICES	553,450.00	534,889.51	546,450.00	563,000.00
1991	Recoveries (deduct) - Utility				
1992	- Capital				
	TOTAL GOVERNMENT SERVICES - TO PAGE 1	553,450.00	534,889.51	546,450.00	563,000.00
	PROTECTIVE SERVICES				
2100	Police	404,000.00	404,251.31	416,750.00	460,000.00
2400	Fire	260,700.00	267,862.08	267,150.00	265,000.00
2500	Emergency Measures				
2510	Emergency Measures Organization	10,796.50	7,495.62	12,384.00	15,000.00
2520	Flood Control				
2540	911 - City of Brandon	10,000.00	9,346.74	10,000.00	10,000.00
2550	Handi-Van				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	By-Law Enforcement	78,300.00	69,202.54	74,150.00	85,000.00
2630	License Inspection				
2640	Animal and Pest Control				
2650					
	TOTAL PROTECTIVE SERVICES - TO PAGE 1	763,796.50	758,158.29	780,434.00	835,000.00
	TRANSPORTATION SERVICES				
	Road Transport				
	Administration				
	Road Commissioners' Fees and Mileage				
	Contract and Miscellaneous				
3220	Engineering				
	Roads and Streets				
	Unallocated Costs - Equipment Operators' Wages and				
3221	Benefits	389,000.00	389,646.85	416,100.00	425,000.00
3222	- Equipment Fuel	40,000.00	49,934.74	45,000.00	50,000.00
3223	- Equipment Repairs and Maintenar	31,500.00	41,269.53	33,400.00	42,000.00
3224	- Equipment Insurance and Registra	13,500.00	11,430.00	13,500.00	13,500.00
3225	- Workshop and Yard Operations	67,450.00	66,300.48	71,600.00	72,000.00
	-				
	-				
3231	Road Maintenance - Labour				
	- Materials	48,500.00	67,513.51	60,000.00	75,000.00
	- Rentals				
	-				
	Transportation Services Sub-Total Forward to Page 4	589,950.00	626,095.11	639,600.00	677,500.00

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2014

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	Transportation Services Sub-Total Forward from Page 3	589,950.00	626,095.11	639,600.00	677,500.00
3232	Boulevards - Labour				
	- Materials	7,000.00	4,282.52	9,850.00	7,500.00
	- Rentals				
	-				
3233	Sidewalks and Curbs	11,500.00	4,146.31	15,000.00	15,000.00
3234	Ditches and Road Drainage	15,500.00	5,167.81	10,000.00	24,200.00
3235	Storm Sewers				2,000.00
3236	Street Cleaning				
3237	Snow and Ice Remov - Labour				
	- Materials	1,000.00	2,181.95	3,000.00	1,000.00
	- Rentals	12,000.00	10,340.00	30,000.00	25,000.00
	-				
3240	Bridges				
3250	Street Lighting	55,500.00	52,921.97	57,100.00	58,000.00
3260	Traffic Services	22,200.00	14,201.18	21,850.00	17,500.00
3270	Parking	6,000.00	301.73		
	Other Road Transport				
3281	Other Transportation Services - Sanding				
3282	Other Transportation Services - Snow Fencing				
	TOTAL TRANSPORTATION SERVICES - TO PAGE 1	720,650.00	719,638.58	786,400.00	827,700.00
	ENVIRONMENTAL HEALTH SERVICES				
	Garbage and Waste Collection				
4320	Garbage Collection	193,115.00	179,934.97	202,665.00	208,000.00
4330	Nuisance Grounds	9,600.00	384.38	3,950.00	7,000.00
	Other Environmental Health				
4480	Municipal Wells				
4490	Public Rest Rooms				
4340	Recycling	99,000.00	96,250.53	97,500.00	110,000.00
	TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	301,715.00	276,569.88	304,115.00	325,000.00
	PUBLIC HEALTH AND WELFARE SERVICES				
	Public Health				
5110	Health Unit				
5160	Cemeteries	10,000.00	11,741.23	8,500.00	10,600.00
5186	Association for Community Living				
	Medical Care				
5220	Medical Officer				
	Other				
	Hospital Care				
5370	Hospital Care				
	Other				
	Social Welfare				
5410	Administration				
5420	Social Welfare Assistance	7,300.00	7,272.71	7,300.00	7,300.00
5430	Social Welfare Services				
	Other - Work projects				
	TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1	17,300.00	19,013.94	15,800.00	17,900.00
	ENVIRONMENTAL DEVELOPMENT SERVICES				
6100	Planning and Zoning	25,294.00	24,444.00	16,028.59	30,000.00
	Community Development				
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	7,500.00	3,460.15	5,500.00	5,000.00
6241	Urban Area Weed Control	11,000.00	10632.77	11,000.00	12,500.00
6242	Other - Agassiz Weed Control District	17,500.00	10,291.88	11,900.00	16,500.00
	TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1	61,294.00	48,828.80	44,428.59	64,000.00

BUDGETED EXPENDITURE

Town of Beausejour

For the Year 2014

Code	Description	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				
7200	Regional Development- ERDC & WRBCFDC				
7300	Industrial Development- BBDC	45,000.00	45,897.50	66,100.00	75,000.00
7400	Other Economic Development LLR Land Purchase			160,000.00	
7410	Tourism	1,000.00			
7420	Public Receptions				
	TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	46,000.00	45,897.50	226,100.00	75,000.00
	RECREATION AND CULTURAL SERVICES				
8111	Recreation	295,200.00	252,199.04	264,300.00	280,000.00
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches	93,000.00	87,102.19	97,650.00	105,000.00
8140	Golf Courses				
8150	Skating Rinks and Arenas	503,350.00	486,362.04	498,025.00	530,000.00
8180	Parks and Recreation Operating	60,850.00	45,360.69	53,780.00	68,010.00
8190	Other Recreational Facilities				
	2006 Manitoba Winter Games				
8240	Museums	8,100.00	7,602.87	8,600.00	7,500.00
8250	Libraries	31,053.62	31,051.10	31,572.52	32,000.00
8280	Other Cultural Facilities				
	TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	991,553.62	909,677.93	953,927.52	1,022,510.00
	FISCAL SERVICES				
9111	L.U.D. of ______ -- Page 7				
9112	L.U.D. of ______ -- Page 7				
9113	L.U.D. of ______ -- Page 7				
9114	L.U.D. of ______ -- Page 7				
9320	Transfer to Capital - Page 13		16,000.00		
9330	Transfer to Utility - Page 6	98,073.81	98,073.81	66,981.48	90,857.37
9410	Debenture Debt Charges - Page 11	290,080.49	290,080.49	266,619.56	281,039.25
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges	50,000.00	68,030.04	60,000.00	60,000.00
	TOTAL FISCAL SERVICES - TO PAGE 1	438,154.30	472,184.34	393,601.04	431,896.62
	TRANSFERS				
9900	General Reserve	11,723.05	11,723.05	11,723.05	11,723.05
9910	- Machinery & Equipment	15,000.00	15,000.00	15,000.00	15,000.00
9911	- Special Community Facilities Reserve	2,000.00	2,000.00	2,000.00	2,000.00
9912	- Fire Equipment Reserve	25,000.00	25,000.00	25,000.00	25,000.00
9913	- W & S Facilities Reserve				
	- Civic Building Reserve	8,500.00	8,500.00	8,500.00	8,500.00
	- Street Infrastructure Reserve	10,000.00	10,000.00	10,000.00	10,000.00
	Gas Tax	156,411.45	154,076.74	154,076.74	154,076.74
	TOTAL TRANSFERS - TO PAGE 1	228,634.50	226,299.79	226,299.79	226,299.79

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Town of Beausejour

For the Year 2014

REVENUE

Code	Item	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
700	WATER CONSUMER SA - Residential	290,000.00	291,594.23	290,000.00	298,700.00
	- Commercial and Bulk	43,000.00	47,564.32	45,000.00	46,350.00
	- Industrial	2,000.00			0.00
	- Federal and Provincial	1,500.00	2,228.07	2,000.00	2,060.00
	- Municipal and Schools	500.00	79.05	500.00	515.00
710	SEWER SERVICE CHAR - Residential	200,000.00	187,826.36	200,500.00	206,515.00
	- Commercial	32,000.00	32,947.78	32,000.00	32,960.00
	SERVICE CHARGE	95,000.00	122,657.38	122,000.00	125,660.00
720	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	664,000.00	684,897.19	692,000.00	712,760.00
730	Penalties	2,200.00	2,618.35	2,500.00	2,575.00
740	Hydrant Rentals	15,000.00	15,500.00	15,500.00	15,965.00
750	Installation Service	630.00	635.00	500.00	515.00
760	Connection Revenue - Net				
770	Provincial Grants				
780	Other Revenue		785.00	500.00	515.00
950	Transfer from Revenue Fund - Page 5	98,073.81	98,073.81	66,981.48	90,000.00
960	Transfer from Reserves - Utility - Page 13				
970	Transfer from Accumulated Surplus				
	TOTAL REVENUE	779,903.81	802,509.35	777,981.48	822,330.00

EXPENDITURE

Code	Item	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	WATER SUPPLY				
9500	Administration	200,000.00	150,926.57	180,000.00	185,400.00
9510	Customer Billings and Collections	16,000.00	16,141.21	16,000.00	16,480.00
9530	Purification and Treatment	54,500.00	89,677.34	75,000.00	77,250.00
9540	Wells	16,500.00	15,239.14	16,500.00	16,995.00
9550	Service of Supply - Garage and Equipment	25,800.00	20,209.37	36,620.00	37,718.60
9560	Transmissions and Distribution	59,700.00	80,919.17	80,000.00	82,400.00
9570	Other Water Supply Costs	12,000.00			0.00
9580	Connections - Water	14,500.00	135.00	14,500.00	14,935.00
	TOTAL	399,000.00	373,247.80	418,620.00	431,178.60
	SEWAGE COLLECTION AND DISPOSAL				
9610	Administration	25,000.00	20,000.00	25,000.00	25,750.00
9620	Sewage Collection System	43,000.00	41,192.46	43,000.00	44,290.00
9630	Sewage Lift Station	32,150.00	25,143.05	32,000.00	32,960.00
9640	Sewage Treatment and Disposal	10,800.00	6,058.58	10,000.00	10,300.00
9650	Other Sewage Collection and Disposal Costs	3,600.00	10,000.00	3,600.00	3,708.00
9660	Connections - House Sewer				
	TOTAL	114,550.00	102,394.09	113,600.00	117,008.00
9700	TRANSFER TO CAPITAL - Page 13			10,000.00	
9710	TRANSFERS TO RESERVES				
	Machinery & Equipment W&S B/L 1312/94	153,280.00	153,280.00	153,280.00	153,280.00
	____________ B/L ______	42,750.00	43,250.00	43,250.00	43,250.00
	TOTAL	196,030.00	196,530.00	196,530.00	196,530.00
9720	DEBENTURE DEBT CHARGES - Page 12	70,323.81	70,323.81	39,231.48	71,046.18
9725	OTHER LONG-TERM DEBT CHARGES - Page 12				
	TRANSFERS				
9731	Deferred Surplus re Deficit, 2003 - Page 9				
	Deferred Surplus re By-Law Obligation				
	Transfer to General Reserve - Utility				
	TOTAL	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURE	779,903.81	742,495.70	777,981.48	815,762.78
	NET OPERATING SURPLUS (DEFICIT)	0.00	60,013.65	0.00	

CALCULATION OF TAX LEVIES

Town of Beausejour

For the Year 2014

	Assessments				Expenditures				Revenues			
Requistion Taxes:	Taxable	Otherwise Exempt	Grants	Total	Basic	Allowance Tax Assets	Total	M/R Frt	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Foundation - Residential												
Foundation - Other	16,439,090		4,175,060	20,614,150	234,795.00	0.17	234,795.17	11.390	187,241.24	47,553.93		234,795.17
Special - SUNRISE S.D.	115,258,860		6,335,630	121,594,490	1,675,379.00	-50.12	1,675,328.88	13.778	1,588,036.57	87,292.31	0.00	1,675,328.88
Special												
Special												
Special												
Special												
Hospital District												
Hospital District												
Total Requisiton					1,910,174.00	-49.95	1,910,124.06		1,775,277.81	134,846.24		1,910,124.06
Debenture Debt Charges:												
Rec Facilities	120,837,010	23,352,070	5,735,090	149,924,170	41,857.85	870.54	42,728.39	0.285	41,093.89	1,634.50		42,728.39
Sun Gro	120,994,810		6,335,630	127,330,440	38,739.37	733.07	39,472.44	0.310	37,508.39	1,964.05		39,472.44
Streets	120,837,010	23,352,070	5,735,090	149,924,170	149,710.03	171.24	149,881.27	0.820	118,235.05	4,702.77		122,937.82
								FRT	26,943.45			26,943.45
Off Street Parking	120,837,010	23,352,070	5,735,090	149,924,170	36,312.31	419.11	36,731.42	0.245	35,326.32	1,405.10		36,731.42
Water/Sewer LID	120,837,010	23,352,070	5,735,090	149,924,170	24,608.73	1,628.00	26,236.73	0.175	25,233.09	1,003.64		26,236.73
								FRT				0.00
Water/Sewer LID 2	120,358,000	22,659,110	5,734,570	148,751,680	14,622.75	1,739.93	16,362.68	0.110	15,731.88	630.80		16,362.68
Special Area Levies:												
Minister's Levy	120,994,810		6,335,630	127,330,440	47,000.00	748.92	47,748.92	0.375	45,373.05	2,375.86		47,748.92
Hospital District												
Sanitation & Waste Removal	120,837,010	23,352,070	5,735,090	149,924,170	140,595.00	1,832.96	142,427.96	0.950	136,979.63	5,448.34		142,427.96
Per Parcel Flat Rate Garbage					169,520.00		169,520.00		160,472.00	9,048.00		169,520.00
Reserve Funds:												
RESERVE - Special Facilities	120,994,810		6,335,630	127,330,440	2,000.00	1,183.26	3,183.26	0.025	3,024.87	158.39		3,183.26
RESERVE - Mach & Equip	120,994,810		6,335,630	127,330,440	15,000.00	1,552.96	16,552.96	0.130	15,729.33	823.63		16,552.96
RESERVE - Fire Equipment	120,994,810		6,335,630	127,330,440	25,000.00	466.09	25,466.09	0.200	24,198.96	1,267.13		25,466.09
RESERVE - W&S Expansion	120,994,810		6,335,630	127,330,440	27,750.00	899.35	28,649.35	0.225	27,223.83	1,425.52		28,649.35
RESERVE - Civic Building	120,994,810		6,335,630	127,330,440	8,500.00	1,049.78	9,549.78	0.075	9,074.61	475.17		9,549.78
RESERVE - St. Infrastructure	120,994,810		6,335,630	127,330,440	10,000.00	823.09	10,823.09	0.085	10,284.56	538.53		10,823.09
RESERVE - General Reserve	120,994,810		6,335,630	127,330,440	11,723.05	1,009.99	12,733.04	0.100	12,099.48	633.56		12,733.04
General Municipal:												
Rural Area												
At Large	120,994,810		6,335,630	127,330,440	1,757,620.11	1,449.92	1,759,070.03	13.815	1,671,543.30	87,526.73		1,759,070.04
Business Tax, Fees								17.925				
Other Revenue and Transfers					1,756,996.74		1,756,996.74				1,756,996.74	1,756,996.74
Budgeted Deficit												
Total Municipal					4,277,555.94	16,578.21	4,294,134.15		2,416,075.69	121,061.71	1,756,996.74	4,294,134.16
Totals					6,187,729.94	16,528.26	6,204,258.21		4,191,353.50	255,907.96	1,756,996.74	6,204,258.22
						Page 1			Page 1	Page 1,9	Page 2	

SUNDRY REVENUE AND EXPENDITURE ANALYSES

Town of Beausejour

For the Year 2014

Part 1 - Grants in Lieu of Taxes

	Assessment					
Government or Agency	Farm/Residential	Other	Mill Rate	Amount	Frontage	Total
Attorney General -LCC		134,560	43.093	5,798.59	104.00	5,902.59
Province of Manitoba						
Government Services		2,355,550	43.093	101,507.72	312.00	101,819.72
Housing	2,024,750		31.703	64,190.65	7,904.00	72,094.65
HMQ (Canada)		115,440	43.093	4,974.66	208.00	5,182.66
CMHC	135,820		31.703	4,305.90	208.00	4,513.90
Canada Post		153,670	43.093	6,622.10	208.00	6,830.10
		520	42.808	22.26		22.26
Manitoba Public Insurance		814,780	43.093	35,111.31	104.00	35,215.31
Centra		600,540	40.508	24,326.67		24,326.67
	2,160,570	4,175,060		246,859.87	9,048.00	
				Total - Pages 1, 8		255,907.87

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	West Nile Virus Funding	7,000.00
	MPSC Funding	74,170.00
Federal Government	Gas Tax Funding	156,076.74

Total - Page 2 237,246.74

Part 3 - Transfers to Deferred Surplus - General Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 1 0.00

Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 6 0.00

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES

Town of Beausejour

For the Year 2014

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage	Other	Net Requirement	Area to be Levied
Sun Gro	1502	2027	236,052.46	17,681.04	218,371.42	6,343.34	24,024.38	nil	SICU	24,024.38	At Large
Sun Gro	1519	2028	143,990.50	10,844.13	133,146.37	3,870.86	14,714.99	nil	SICU	14,714.99	At Large
Street Paving	1612	2017	87,090.41	19,967.30	67,123.11	5,051.24	25,018.54	nil	SICU	25,018.54	LID #1
Street Paving	1615	2017	145,853.81	33,539.50	112,314.31	8,167.81	41,707.31	8,913.35	SICU	32,793.96	LID #1
Pool	1645	2020	75,051.40	9,182.81	65,868.59	3,846.38	13,029.19	nil	SICU	13,029.19	LID #1
Ice Plant	1666	2026	277,023.05	16,016.34	261,006.71	12,812.32	28,828.66	nil	province of MB	28,828.66	LID #1
Off Street Park	1658	2026	335,524.45	18,613.40	316,911.05	17,698.91	36,312.31	nil	SICU	36,312.31	LID #1
Curb & Gutter	1680	2017	54,322.40	13,008.77	41,313.63	1,561.77	14,570.54	nil	SICU	14,570.54	LID #1
3rd Street	1687	2027	588,175.95	32,750.96	555,424.99	23,042.59	55,793.55	5,415.98	sicu	50,377.57	LID #1
Woodridge Paving	1701	2021	84,531.00	9,133.19	75,397.81	3,486.90	12,620.09	12,614.12	sicu	5.97	LID #1
			2,027,615.43	180,737.44	1,846,877.99	85,882.12	266,619.56	26,943.45		239,676.11	

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 Frontage	Raised by Other Revenue	Raised by Mill Rate
At Large	120,994,810			6,335,630	127,330,440	38,739.37			38,739.37
LID #1	120,837,010		23,352,070	5,735,090	149,924,170	227,880.19	26,943.45		200,936.74

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Town of Beausejour

For the Year 2014

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage	Other	Net Requirement	Area to be Levied
					0.00		0.00				
1st Street	1594	2021	95,093.77	9,642.44	85,451.33	5,610.53	15,252.97	nil	SICU	15,252.97	LID # 1
WOODRIDGE EXT	1668	2016	26,527.54	8,593.09	17,934.45	762.67	9,355.76	nil	SICU	9,355.76	LID # 1
BETTERMENT	1669	2026	142,677.94	8,380.59	134,297.35	6,242.16	14,622.75	nil	SICU	14,622.75	LID # 2
										0.00	
			264,299.25	26,616.12	237,683.13	12,615.36	39,231.48	0.00		39,231.48	

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

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessmen	Total Assessment	Total Requirement	Raised By Frontage	Raised by Other Revenue	Raised by Mill Rate
LID # 1	120,837,010	23,352,070	5,735,090	149,924,170	39,231.48			39,231.48

CAPITAL BUDGET

Town of Beausejour
For the Year 2014

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Royal Canadian Legion	40,000.00			40,000.00	
Pathways	50,000.00			50,000.00	
Retention Pond	55,000.00			55,000.00	
Industrial Park Expension	95,000.00			95,000.00	
Utility Capital Sewer Relining	100,000.00			100,000.00	
Lagoon Expansion & Utility Line Upgrades	4,365,739.00			1,211,000.00	3,154,739.00
Sump Pump Back-Water	25,000.00			25,000.00	
Arena Roof and Wall Repairs	62,500.00			62,500.00	
624/630 Park Ave	40,000.00			40,000.00	
LLR Land Purchase	360,000.00	160,000.00		200,000.00	
Fire Dept Exhaust System Upgrade	32,000.00			32,000.00	
Fire Dept Communications & Misc Upgrade	21,000.00			21,000.00	
Splash Pool Roof & Washroom Upgrade	16,000.00			16,000.00	
Sungro Kitchen Upgrades	14,500.00			14,500.00	
Sander Spreader	20,000.00			20,000.00	
Hydraulic Attachments	2,500.00			2,500.00	
Tanker Conversion- Part in Utility Operating	5,000.00			5,000.00	
Second Street North Sewer	50,000.00			50,000.00	
	5,354,239.00				
	TOTAL	160,000.00			
		Page 5	0.00		
			Page 6	2,039,500.00	
				Part 2	3,154,739.00
					Part 3

PART 2. GENERAL AND SPECIFIC RESERVE FUND WITHDRAWALS

Reserve Name and By-Law No.	General Fund Transfers: To Operating	General Fund Transfers: To Capital	Utility Fund Transfers: To Operating	Utility Fund Transfers: To Capital	Cash Resources
Dedication Fee Reserve (Pathways)		50,000.00			
Gas Tax Reserve (Lagoon Expansion)		786,000.00			
W&S Reserve (Lagoon Expansion)		425,000.00			
Equipment Reserve # (Sander Spreader, Hydraulic Attachments, Tanker Conv)		27,500.00			
Civic Reserve (Arena Roof & Wall Repairs)		62,500.00			
Civic Reserve (Demo 624 Park Ave)		40,000.00			
General Reserve # 1118 (Legion)		40,000.00			
General Reserve # 1118 (LLR Land Purchase)	160,000.00	200,000.00			
W&S Reserve (Sewer Relining) + Misc ip		185,000.00			
W&S Reserve (Sump Pump)		25,000.00			
Fire Machinery & Equipment Reserve (Exhaust Recovery)		32,000.00			
Fire Machinery & Equipment Reserve (Communications) & Misc		21,000.00			
Dedication Fee Reserve (Industrial Park Expansion)		60,000.00			
Special Communities Reserve (Splash Pool Upgrades)		16,000.00			
Special Communities Reserve (miscellaneous Arena) as above		14,500.00			
Dedication Fee Reserve (Retention Pond)		55,000.00			
	160,000.00				
	Page 2	2,039,500.00			
		Part 1	0.00		
			Page 6	0.00	
				Part 1	

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	Temporary Financing: Bank Loan	Temporary Financing: Revenue Loan	Temporary Financing: Reserve Loan	Repayment: Amount	Repayment: Term
Lagoon Expansion	3,154,739.00			3,154,739.00	20 years
TOTAL - Part 1				$ 3,154,739.00	

Departmental Use Only

Adopted by Resolution of Council

April 29th 2014

(Head of Council)

(Chief Administrative Officer)

FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Town of Beausejour

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)							SOURCE OF FUNDS			
		2015	2016	2017	2018	2019	Total	Operating	Reserves	Debenture Sales	Other
Utility Upgrade Major			250,000			3,000,000	**3,250,000**			3,250,000	
Utility Upgrade Minor		100,000	160,000	160,000	160,000	160,000	**740,000**		740,000		
Retention Pond				150,000			**150,000**		150,000		
Sidewalks		50,000	50,000	50,000	50,000	50,000	**250,000**	250,000			
Fire Hall Replacement		50,000	50,000			500,000	**600,000**		100,000	500,000	
Fire Dept Equipment					175,000		**175,000**		175,000		
Public Works Equipment Replacement				180,000	70,000	70,000	**320,000**		320,000		
		200,000	**510,000**	**540,000**	**455,000**	**3,780,000**	**5,485,000**	**250,000**	**1,485,000**	**3,750,000**	**0**

SOURCE OF FUNDS - ANNUAL							**TOTAL**
OPERATING		50,000	50,000	50,000	50,000	50,000	**250,000**
RESERVES		150,000	210,000	490,000	405,000	230,000	**1,485,000**
DEBENTURE SALES			250,000			3,500,000	**3,750,000**
OTHER							**0**
		200,000	**510,000**	**540,000**	**455,000**	**3,780,000**	**5,485,000**

Departmental Use Only

Adopted by Resolution of Council

April 29th 20 14

(Head of Council)

(Chief Administrative Officer)