

PUBLIC HEARING

2023 Financial Plan



HIGHLIGHTS

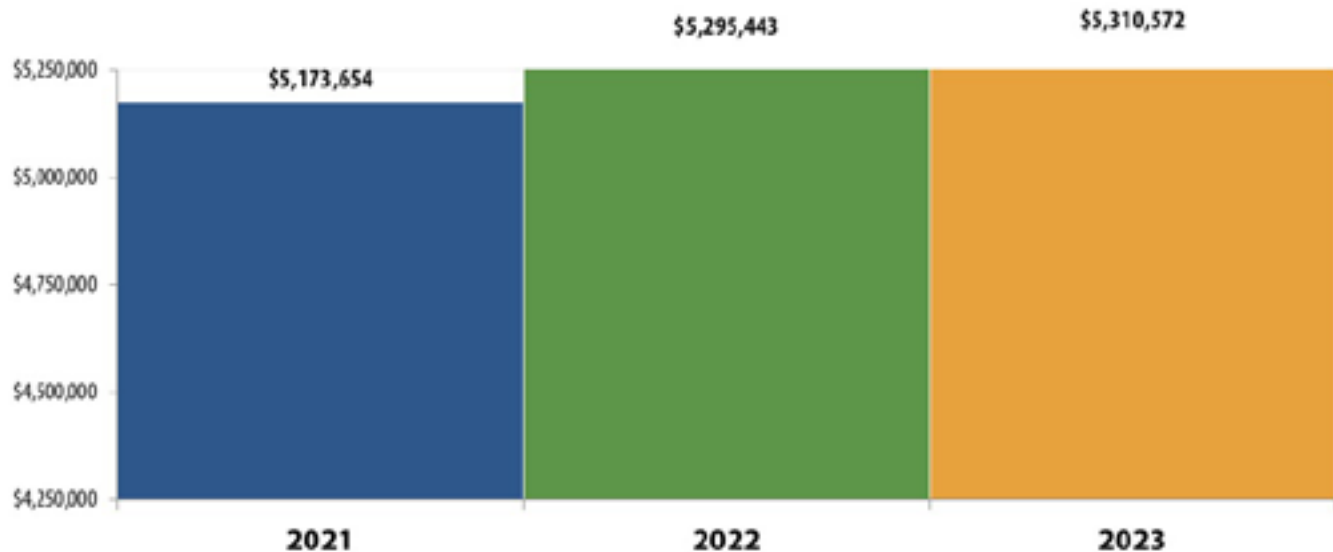
- **New outdoor pool**
Change room upgrades,
new washrooms/showers for campground
- **Year 2 of water main
valve insertion project**
- **Development planning**
- **Investing in sidewalks**
- **Cost of living (CPI 7.675%)**

***Assessment Year**

IMPORTANT ITEMS IN 2023

- **Overland flooding –
Rehabilitating rural roads**
- **Rural well and
drainage planning**
- **Municipal Relations –
municipal operating increase**
- **Asset management
development**
- **CDC planning**
- **Single mill rate**

MUNICIPAL BUDGET

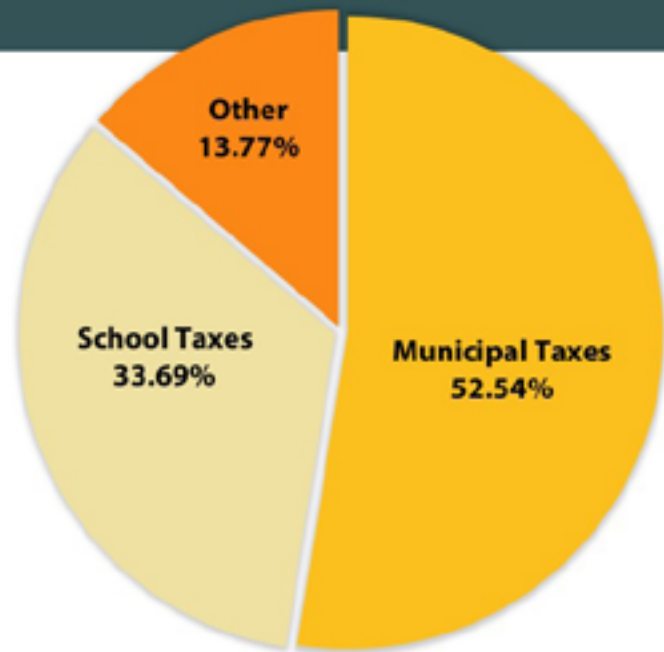


REVENUE

- **Municipal Taxes:** \$4,207,896.66
- **Other Revenue:** \$1,102,675.87

In & Out

- **School Taxes:** \$2,698,890.00

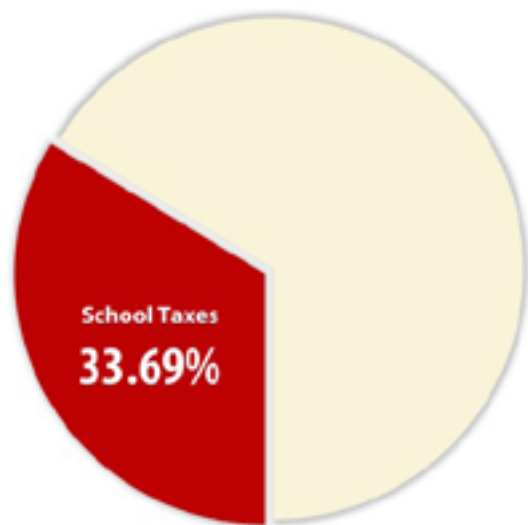


SCHOOL TAXES

Total School Taxes

\$2,698,890.00

- Turtle Mountain School Division - \$2,336,197.00
- Southwest Horizon School Division - \$99,533.00
- Education Support Levy (ESL) - \$263,160.00



EDUCATION PROPERTY TAX REBATE

Manitoba Education Property Taxes will be phased out with the Education Property Tax Rebate

- Property owners will receive an Education Property Tax Rebate cheque to reduce a portion of their education property taxes, enabling them to keep more of their hard earned money. No application is required.

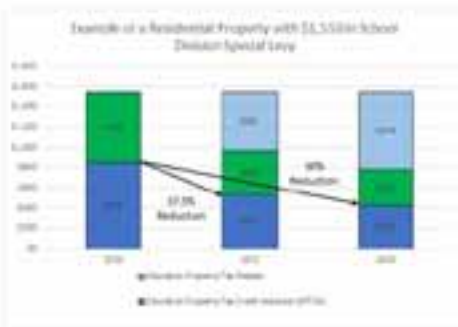
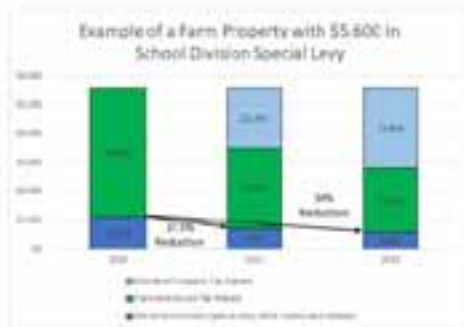
How the rebate works

- For 2023, residential and farm property owners will receive a 50 per cent rebate of the school division special levy payable.
- The Education Property Tax Rebate will be based on the school division special levy before the Education Property Tax Credit Advance.

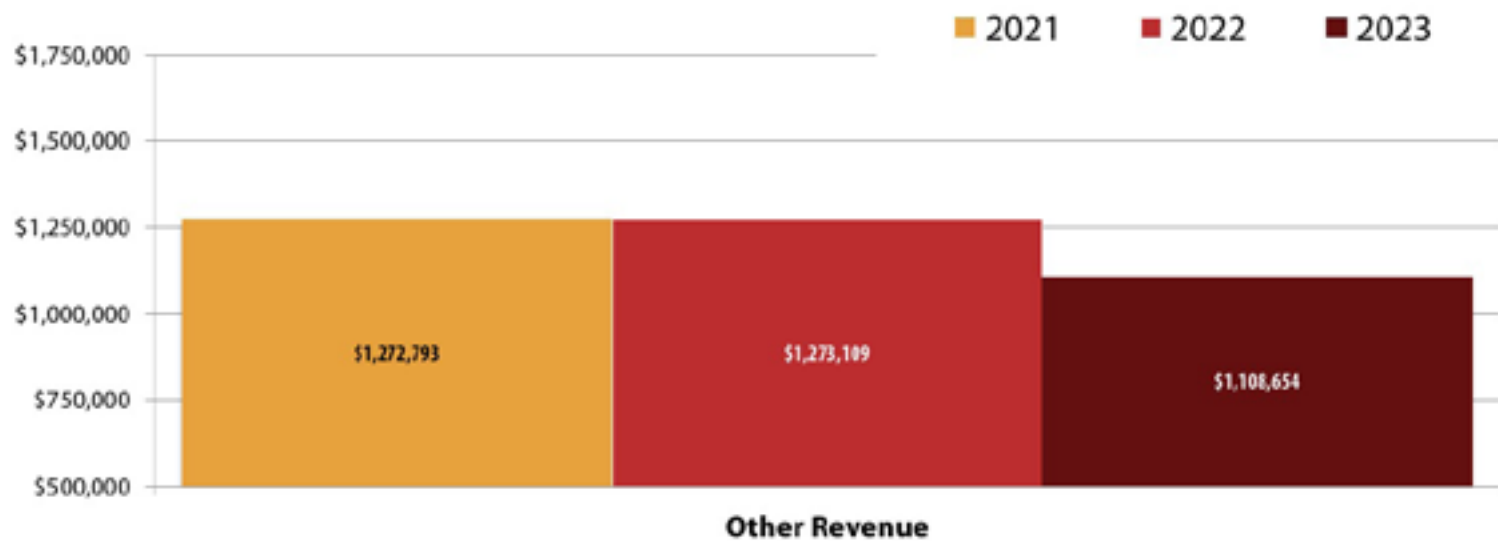
ILLUSTRATIVE SCHOOL TAX PORTION OF A 2023 RESIDENTIAL PROPERTY TAX STATEMENT:

SCHOOL TAXES	SCHOOL DIVISION NAME	\$1,548.00
	MANITOBA EDUCATION PROPERTY TAX CREDIT ADVANCE	350.00
	NET SCHOOL DIVISION LEVY	\$1,198.00
	NET SCHOOL TAXES	\$1,198.00

TOTAL REBATE OF \$774.00
65.0% of \$1,198.00



OTHER REVENUE TRENDS



OTHER REVENUE

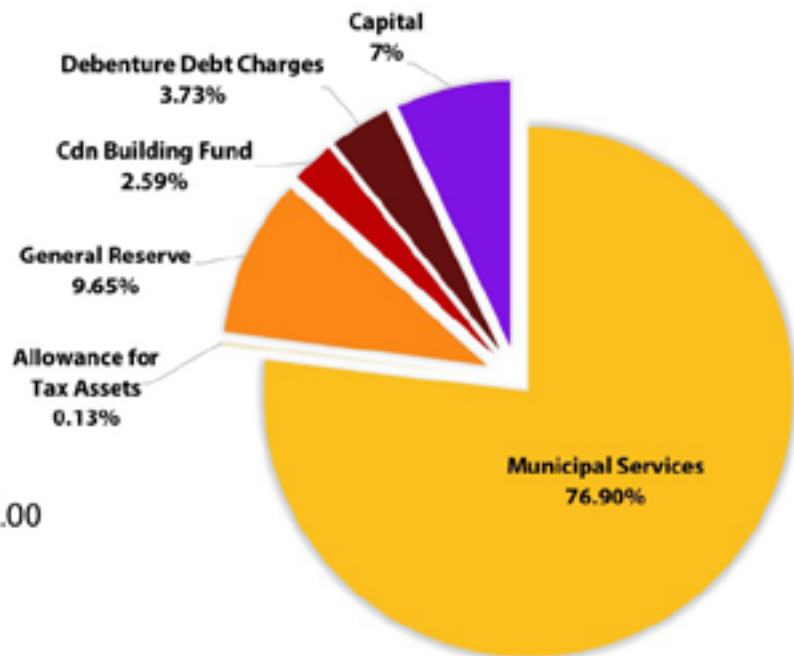
- Department of Municipal Relations – Municipal Operating: **\$316,285.77**
- Department of Justice - Urban Policing: **\$186,181.74**
- Federal Government – Canadian Building Fund (Gas Tax): **\$138,142.00**
- Department of Municipal Relations – Transportation (Handivan): **\$28,500.00**
- Culture and Heritage - Career Start: **\$6,500.00**
- Natural Resources – Dutch Elm: **\$3,150.00**

EXPENDITURES

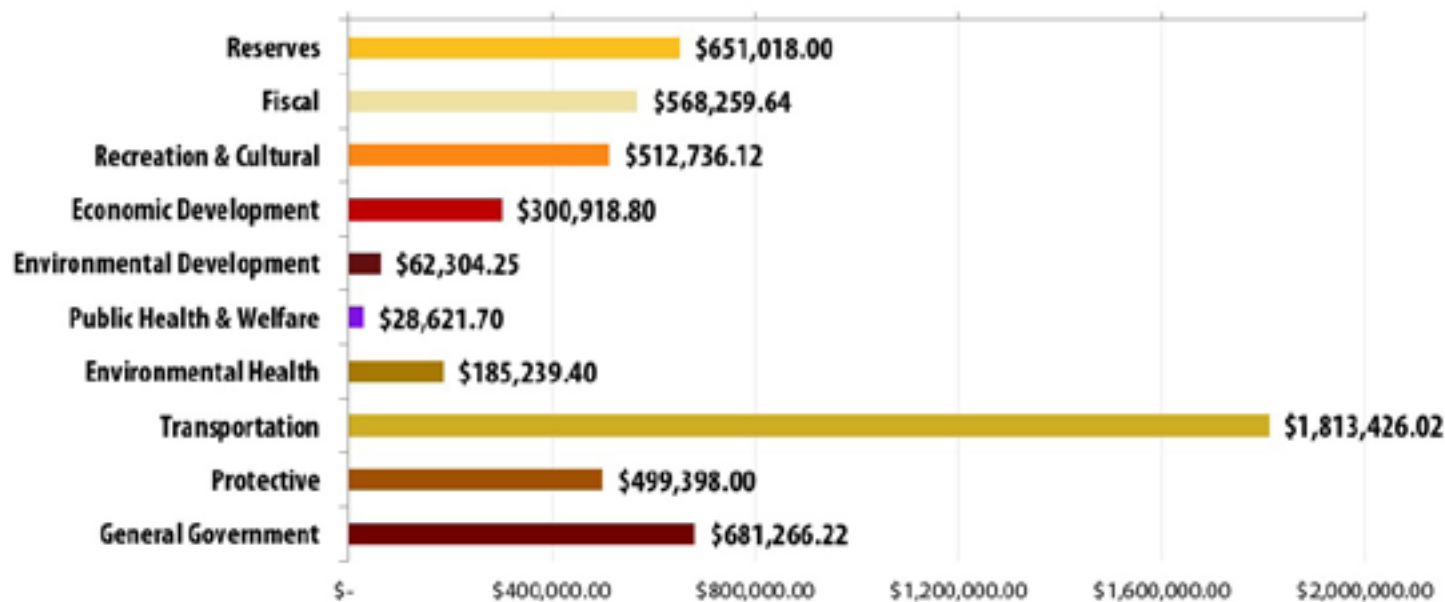
Municipal Expenditures for 2023

\$5,310,572.53

- **Municipal Services:** \$4,083,910.51
- **Capital:** \$369,613.68
- **General Reserve:** \$512,876.00
- **Debenture Debt Charges:** \$198,645.96
- **Canadian Building Fund (Gas Tax):** \$138,142.00
- **Allowance for Tax Assets:** \$7,384.38



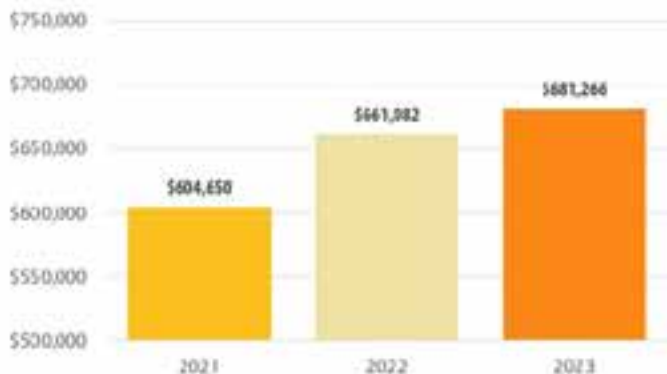
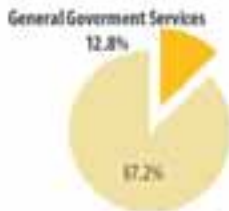
EXPENDITURES BY AREA





GENERAL GOVERNMENT SERVICES

- Legislative
- Staff, office
- Legal, audit, assessment, taxation
- Conventions, liability insurance, grants
- Elections, intergovernmental relations



Based on assessed value of \$100,000

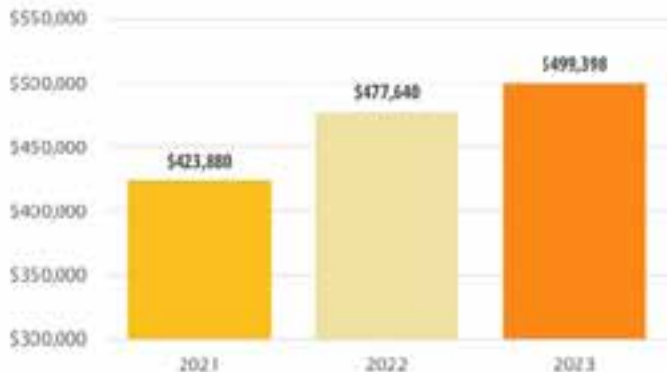
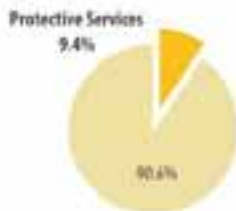
Urban Residential 45% \$179.67
 Rural Residential 45% \$81.94

Agricultural 20% \$54.17
 Commercial 65% \$244.54



PROTECTIVE SERVICES

- Police services
- Fire services
- Emergency Measures Organization
- Building inspection
- Animal & pest control



Based on assessed value of \$100,000

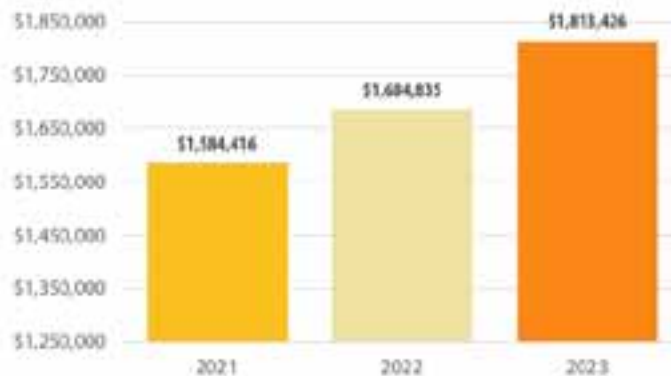
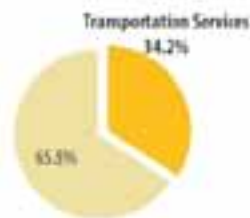
Urban Residential 45% \$131.94
Rural Residential 45% \$60.17

Agricultural 26% \$39.78
Commercial 65% \$179.58



TRANSPORTATION SERVICES

- Staff, safety
- Equipment fuel, repairs & maintenance, insurance & registration
- Road construction, gravel, street repairs, road patching, sidewalks
- Snow removal, street lighting, handivan
- Workshops, yard operations



Based on assessed value of \$100,000

Urban Residential 45%	\$480.05	Agricultural 26%	\$144.74
Rural Residential 45%	\$218.93	Commercial 65%	\$653.38



INVESTING IN RURAL ROADS

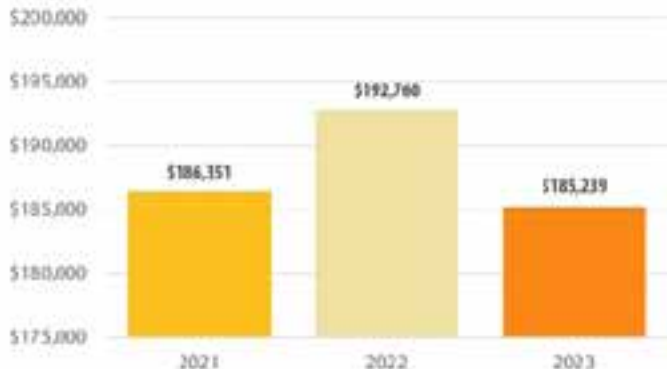
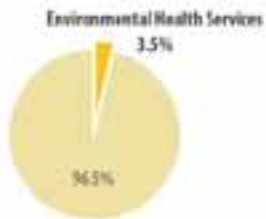
The Municipality has **improved**
5x more rural roads
annually than previously





ENVIRONMENTAL HEALTH SERVICES

- Garbage collection
- Nuisance grounds
- Municipal wells
- Recycling services



Based on assessed value of \$100,000

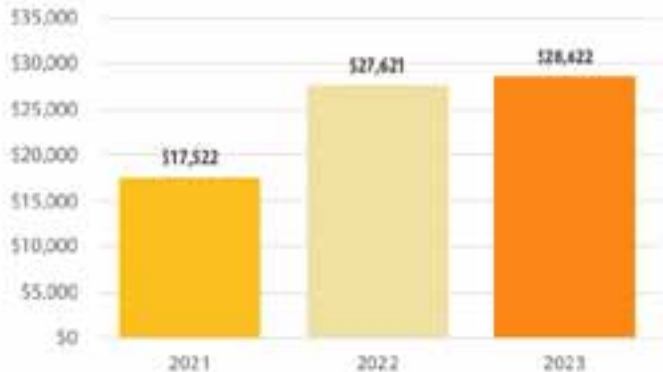
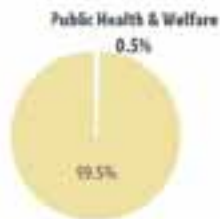
Urban Residential 45% \$49.13
Rural Residential 45% \$22.41

Agricultural 26% \$14.81
Commercial 65% \$66.87



PUBLIC HEALTH & WELFARE SERVICES

- Cemetery
- Social assistance



Based on assessed value of \$100,000

Urban Residential 45% \$7.02
Rural Residential 45% \$3.20

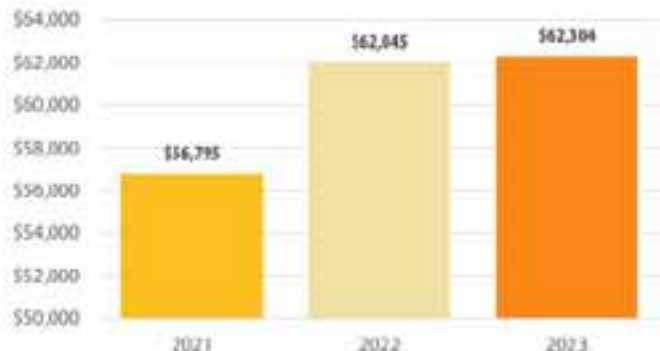
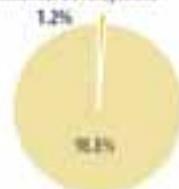
Agricultural 26% \$2.12
Commercial 65% \$9.55



ENVIRONMENTAL DEVELOPMENT SERVICES

- Trailer court
- General land assembly
- Dutch elm and tree pruning/removal
- West Nile

Environmental Development



Based on assessed value of \$100,000

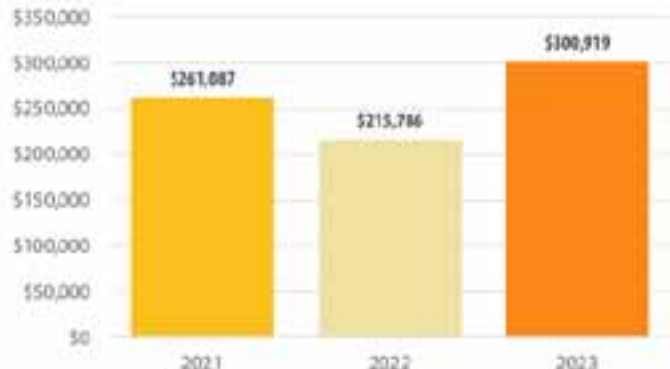
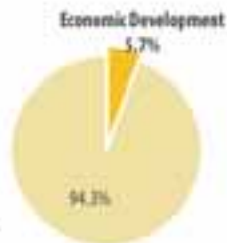
Urban Residential 45% \$16.84
Rural Residential 45% \$7.68

Agricultural 26% \$5.08
Commercial 65% \$22.93



ECONOMIC DEVELOPMENT SERVICES

- Staff, consulting, public receptions
- Building Incentive Program
- Marketing, branding, community events
- Beautification, town sign & billboard
- Rural weed control, mapping
- Water resources, conservation, vet services



Based on assessed value of \$100,000

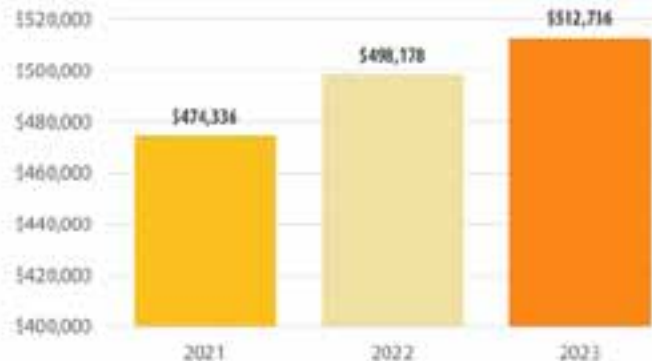
Urban Residential 45% \$80.01
Rural Residential 45% \$36.49

Agricultural 26% \$24.12
Commercial 65% \$108.90



RECREATION & CULTURAL SERVICES

- Recreation, civic centre, parks, playgrounds, campground
- Arena, outdoor skating rink, pool
- Library
- Legion Hall
- Cultural arts, museums



Based on assessed value of \$100,000

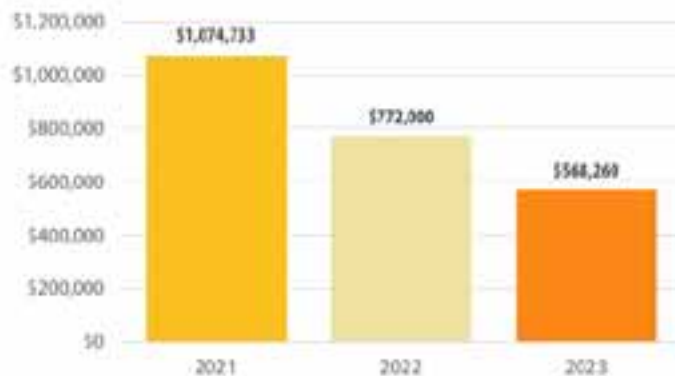
Urban Residential 45% \$136.16
Rural Residential 45% \$62.09

Agricultural 26% \$41.05
Commercial 65% \$185.32



FISCAL SERVICES

- Capital expenditures
- Transfers
- Debenture debt charges



Based on assessed value of \$100,000

Urban Residential 45% \$150.19
Rural Residential 45% \$68.50

Agricultural 26% \$45.29
Commercial 65% \$204.42



CAPITAL ITEMS

Outdoor Pool	\$1,800,750
Rural Groomer Attachment	\$18,500
Seasonal Upgrades	\$15,500
Campground Road Upgrades	\$6,500
Sidewalks, Roads	

UTILITY

Water Main Valve Insertion	\$175,000
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New pool

- Updated change rooms
- New washroom and shower facilities for campground

Anticipated Project Timeline

March 2022	Call for Proposals (RFP)
May 2022	Planning & Design
August 2022	Construction Begins
July 2023	Construction Completed
August 2023	Facility Grand Opening

RESERVES



- **Canadian Building Fund (Gas Tax) - \$138,142.00**

Purpose: Gas Tax eligible projects

2023 Projects: Year 2 of Water Main Valve Insertion Project



- **General Reserve - \$567,942.81**

Purpose: Contingency, Finance & Capital Planning

2023 Projects: New Swimming Pool

- *Change Rooms*
- *Campground Showers & Washrooms*



Based on assessed value of \$100,000

Urban Residential 45%	\$172.65	Agricultural 26%	\$52.06
Rural Residential 45%	\$78.74	Commercial 65%	\$234.99

DEBENTURES

Total Payments: \$198,645.96

- **Urban Landfill By-Law 2011-12** *Maturity 2031* Annual Payment \$37,741.82
- **Rural Landfill By Law 2011-09** *Maturity 2031* Annual Payment \$22,645.09
- **Residential Development Phase II - By-Law 2018-08** *Maturity 2032* Annual Payment \$58,461.72
- **Recycling Centre By-Law 2016-09** *Maturity 2036* Annual Payment \$36,271.52
- **Residential Development By-Law 2016-10** *Maturity 2036* Annual Payment \$43,525.82

DEBENTURE DEBT BALANCE

As of December 31

	2021	2022	2023
General Operating Fund	\$1,964,763.44	\$1,769,181.59	\$1,614,555.00
Utility Fund	\$0.00	\$0.00	\$0.00
Total	\$1,964,763.44	\$1,769,181.59	\$1,614,555.97

 - \$154,625.62

SPECIAL SERVICES

- **Urban Protection Services By-Law 2019-01** Annual Payment \$430,000.00
Cost per parcel per property levy: \$211.00
Cost on assessment: \$249,400.00
- **Urban Waste By-Law 1994-03** Annual Payment \$66,453.00 by levy
Remainder by assessment
- **C10-153 Souris River Watershed District** Annual Payment \$15,730.09
- **C7-153 Pembina Valley Watershed District** Annual Payment \$7,820.00

UTILITY IMPORTANT ITEMS

- Year 2 of water main valve insertion project
- Lift station improvements
- Filter to media
- To apply to Public Utilities Board for 3% increase

	Current Rates By-Law 2022-01 Year 1	
Quarterly Service Charge	\$	21.52
Water (per 1,000 gallons)	\$	17.88
Wastewater (per 1,000 gallons)	\$	4.17
Minimum Quarterly Charge*	\$	87.66
Minimum Quarterly Charge - Wastewater Only Customers**	\$	59.05
Bulk Water Sales(per 1,000 gallons)	\$	22.00
	Rate Rider as per Board Order No. 121/18	
		2022
Rate Rider (per 1,000 gallons)	\$	1.68
Minimum Quarterly Charge with Rate Rider*	\$	92.70

*Based on 3,000 gallons
**Based on 9,000 gallons

UTILITY WORKING CAPITAL

MUNICIPALITY OF BOISSEVAIN-MORTON
SCHEDULE OF FINANCIAL POSITION FOR UTILITY
As at December 31, 2021

SCHEDULE 8

	2021	2020
	Total	Total
FINANCIAL ASSETS		
Cash and temporary investments	\$ 1,388	\$ -
Amounts receivable	278,215	331,711
	<u>\$ 279,603</u>	<u>\$ 331,711</u>
LIABILITIES		
Bank indebtedness (Note 6)	\$ 0	\$ 222,915
Accounts payable and accrued liabilities	5,551	4,343
Unearned revenue	-	-
Long-term debt (Note 9)	-	-
Due to other funds	1,192,490	1,181,801
	<u>1,198,041</u>	<u>1,409,059</u>
	\$ (918,438)	\$ (1,077,348)
NET DEBT		
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	\$ 2,635,271	\$ 2,317,469
Inventories	164,995	223,105
	<u>2,800,266</u>	<u>2,540,574</u>
	\$ 1,881,828	\$ 1,463,226
FUND SURPLUS		

Bank indebtedness paid off in 2021

2017 \$ 757,261



LIABILITIES

Bank indebtedness (Note 6)

Accounts payable and accrued liabilities

Unearned revenue

Long-term debt (Note 9)

Due to other funds

**Goal in this term to get from
net debt to a net asset**



NET DEBT

NON-FINANCIAL ASSETS

Tangible capital assets (Schedule 1)

Inventories

Note: 2015 \$ (1,451,429)

2017 \$ (1,579,700)

CONSOLIDATED WORKING CAPITAL

Bank indebtedness paid off in 2021

2017 \$ 757,261

Note: 2015 \$ (2,506,966)
2020 \$ 493,136

MUNICIPALITY OF BOISSEVAIN-MORTON CONSOLIDATED STATEMENT OF FINANCIAL POSITION As at December 31, 2021

	2021	2020
FINANCIAL ASSETS		
Cash and temporary investments (Note 3)	\$ 2,258,976	\$ 2,198,692
Amounts receivable (Note 4)	712,169	842,914
Loans and advances	11,054	13,111
Real estate properties held for sale	484,540	480,305
Other inventories for sale (Note 5)	10,691	12,386
	<u>\$ 3,477,430</u>	<u>\$ 3,547,408</u>
LIABILITIES		
Bank indebtedness (Note 6)	\$0	\$222,915
Accounts payable and accrued liabilities (Note 7)	543,132	647,742
Unearned revenue	18,864	24,775
Landfill closure and post closure liabilities (Note 8)	6,588	5,634
Long-term debt (Note 9)	1,964,763	2,153,206
	<u>2,533,347</u>	<u>3,054,272</u>
NET FINANCIAL ASSETS (NET DEBT)		
	\$944,083	\$493,136
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	\$ 12,989,645	\$ 12,417,559
Inventories (Note 5)	286,935	428,017
Prepaid expenses	49,311	79,456
	<u>13,325,891</u>	<u>12,925,432</u>
ACCUMULATED SURPLUS (Note 14)	\$14,269,974	\$13,418,568

UTILITY REVENUE

UTILITY OPERATING FUND BUDGETED REVENUE AND EXPENDITURE Municipality of Boissevain-Morton

Boissevain Utility

For the Year 2023

	2022 Budget	2022 Actual	2023 Budget	Next Year Budget
UTILITY REVENUE				
WATER CONSUMERS SALES				
Residential	648,000.00	621,213.11	637,500.00	646,400.07
Commercial and Bulk	25,000.00	20,623.29	22,500.00	25,750.00
Industrial	107,750.00	98,057.54	100,700.00	107,727.13
Federal and Provincial				
Municipal and Schools				
SEWER SERVICE CHARGES				
Residential				
Commercial and Bulk				
Discounts, Refunds and Cancellations				
Net Consumer Revenue – Sub Total	681,750.00	639,793.90	662,750.00	679,951.10
Penalties	13,250.00	6,950.00	10,700.00	12,250.00
Hydrant Rentals	4,880.00	4,880.00	4,880.00	4,880.00
Installation Service				
Other				
Provincial Grants				
Other Revenue				
Rate Rider (Deficit Recovery)	49,650.00	43,147.41	45,660.00	46,500.00
Transfer from Revenue Fund (from Page 1)	100,000.00	100,000.00	175,000.00	175,000.00
Transfer from Reserves (from Page 11)				
Transfer from Accumulated Surplus				
TOTAL REVENUE	848,330.00	796,601.36	808,640.00	819,381.10

Rate Rider Ends in 2024



UTILITY EXPENSES

UTILITY EXPENDITURE				
WATER SUPPLY				
Administration	42,202.00	37,143.14	40,200.00	48,902.00
Customer Billings and Collections				
Purification and Treatment	238,495.00	211,593.98	224,495.00	234,495.00
Water Purchases				
Service of Supply	70,198.00	70,084.59	72,798.00	77,198.00
Transmission and Distribution	37,326.00	37,262.54	39,326.00	41,326.00
Other Water Supply Costs	30,505.00	30,138.35	30,505.00	33,505.00
Water Connections				
Water Supply Sub-Total	418,694.00	376,228.60	407,300.00	435,394.00
SEWAGE COLLECTION AND DISPOSAL				
Administration				
Sewage Collection System	66,100.00	65,975.80	68,100.00	72,667.00
Sewage Lift Station	11,384.00	8,768.84	10,384.00	14,099.00
Sewage Treatment and Disposal				
Other Sewage Collection and Disposal	9,917.00	5,846.20	10,917.00	12,412.00
Sewage Collection				
Sewer Collection Sub-Total	87,401.00	84,589.64	90,401.00	99,068.00
TRANSFER TO CAPITAL (from Page 13)				
DEBTURE DEBT CHARGES (from Page 12)				
OTHER LONG-TERM DEBT CHARGES	0.00	0.00	0.00	0.00
TRANSFERS				
Transfer to Acc. Surplus/Capital (Deficit Recovery)	233,235.00	233,235.00	212,124.00	175,134.14
Capital & Maintenance Upgrades	102,000.00	80,308.24	100,010.00	117,875.98
Transfer to Utility Reserve	7,800.00	7,601.00	82,000.00	80,900.00
Total Expenditure	849,330.00	793,909.48	898,840.00	918,381.00
NET OPERATING SURPLUS (DEFICIT)	0.00	2,690.48	0.00	0.00

Pay back to
General Operating
or Capital/Reserve



REASSESSMENT YEAR

Changes in Your Municipality's Taxable Assessment 2022 to 2023 – By Property Class

Property Class	2022 (\$)	2023 (\$)	Change (\$)	Change (%)
Single Family Residential	69,553,100	69,385,050	(168,050)	(0.2)
Apartment	2,144,530	2,279,880	135,350	6.3
Total Residential	\$71,697,630	\$71,664,930	(\$32,700)	(0.1%)
Farm	106,650,600	121,753,220	15,102,620	14.2
Commercial / Industrial	30,053,740	30,104,330	50,590	0.2
Institutional	1,239,460	1,215,070	(24,390)	(2.0)
Pipeline	1,332,200	1,439,800	107,600	8.1
Railway	365,130	408,660	43,530	11.9
Designated Recreational	51,710	54,210	2,500	4.8
Total	\$211,390,470	\$226,640,220	\$15,249,750	7.2%

- Includes all assessments subject to municipal taxation (excludes exempt assessment).

- Taxable Assessment is the portioned assessment.

If the value of your property is overstated, you can appeal your assessment with an Application for Revision of Assessment.

For more information visit <https://www.gov.mb.ca/mv/assessment> or call Souris Assessment Office 204-483-5080 or 1-866-262-9854. Application is available at <https://boissevain.ca/localgov/documents/> under Board of Revisions.

APPLICATION FOR REVISION OF ASSESSMENT
s. 402(1) of The Municipal Assessment Act (Revision of the Assessment Roll)

Applicant Information

Registered Owner
 Mortgagee in Possession of Property
 Occupier (required under terms of a lease to pay the taxes)
 Assessor
 Authorized Agent or Representative* if the application is being submitted by a representative a valid Agent/Authorization form must be included with this form.

Applicant Name _____
Mailing Address _____
Phone Number () _____ Fax () _____ Email _____

Property Information:

Municipality _____
Roll Number(s) _____
Legal description _____
Civic Address _____

Application for Revision

Liability to taxation
 Amount of an assessed value
 Classification of property
 A refusal by an assessor to amend the assessment roll under subsection 13(2) The Municipal Assessment Act

The reason(s) for my application is:

Year(s) under appeal _____

Type of application (check one)

Real Property Personal Property Business Assessment

Signature of Owner or Authorized Signatory _____ Date _____

Signature of Agent / Representative _____ Date _____

An application must be delivered to the office indicated in the public notice given under subsection 41(2), or sent to the secretary at least 45 days before the assessment roll date of the board as indicated in the public notice.

Date Received by Municipality _____

TAX IMPACT

Urban Residential: \$200,000

	Municipal Taxes	School Taxes	EPTCA	Tax Bill Total	Rebate Cheque	Net Total
2022	\$2,587.36	\$1,015.74	\$438.00	\$3,165.90	\$380.59	\$2,784.51
2023	\$2,529.34	\$957.03	\$350.00	\$3,116.37	\$478.52	\$2,657.85

Urban Commercial: \$100,000

	Municipal Taxes	School Taxes	EPTCA	Tax Bill Total	Rebate Cheque	Net Total
2022	\$1,944.76	\$1,299.94		\$3,244.70	\$129.99	\$3,114.71
2023	\$1,910.47	\$1,226.23		\$3,136.70	\$122.62	\$3,014.08

Green indicates impact from reassessment.

Rural Residential: \$300,000

	Municipal Taxes	School Taxes	EPTCA	Tax Bill Total	Rebate Cheque	Net Total
2022	\$1,973.57	\$1,523.61	\$438.00	\$3,059.18	\$571.35	\$2,487.83
2023	\$1,920.44	\$1,435.55	\$350.00	\$3,005.99	\$717.77	\$2,288.22

Rural Farm: \$400,000

	Municipal Taxes	School Taxes	EPTCA	Tax Bill Total	Rebate Cheque	Net Total
2022	\$1,520.38	\$1,173.74		\$2,694.12	\$440.15	\$2,253.97
2023	\$1,492.92	\$1,265.47		\$2,958.39	\$632.74	\$2,325.65