



grow. expand. thrive.

PUBLIC HEARING 2024 Financial Plan

**MUNICIPALITY OF
BOISSEVAIN-MORTON**



priorities

 **Keeping taxes low during difficult times**

Municipal Increase: 3.5% Cost of Living: 4.413%

 **Dealing with the single mill rate**

Special Services Levy 2024-03, consideration for rural tax shift

 **Upgrading core infrastructure**

Investing for today and future development

highlights

➤ **Land Upgrades and Acquisition**
for Future Development & Growth
Focus on residential, commercial, health care facilities

➤ **Trailer Park Expansion
& Improvements**

➤ **Zoning By-Law Update**

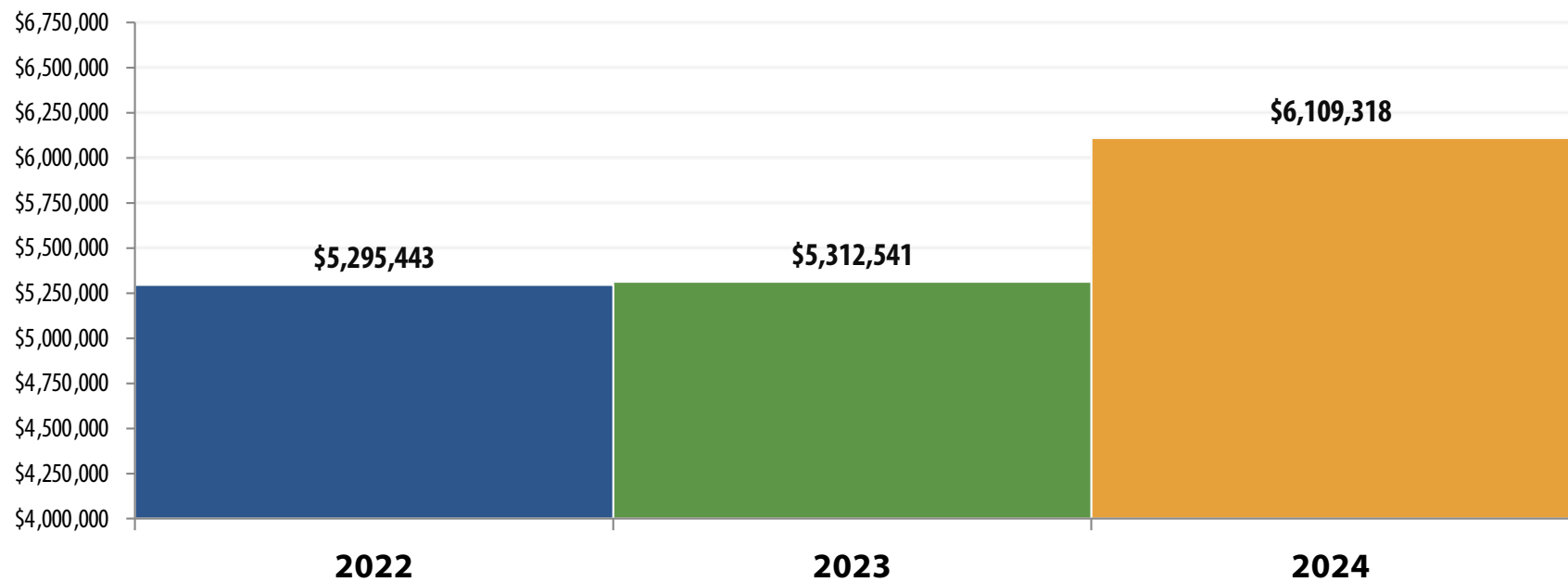
➤ **NE Storm Sewer Upgrade**

➤ **Major Utility Projects**

- Water Main Expansion
- Reservoir Aeration
- Lagoon Scope Change
- Water Plant & Treated Reservoir Study
- Water plant upgrades



Municipal Budget

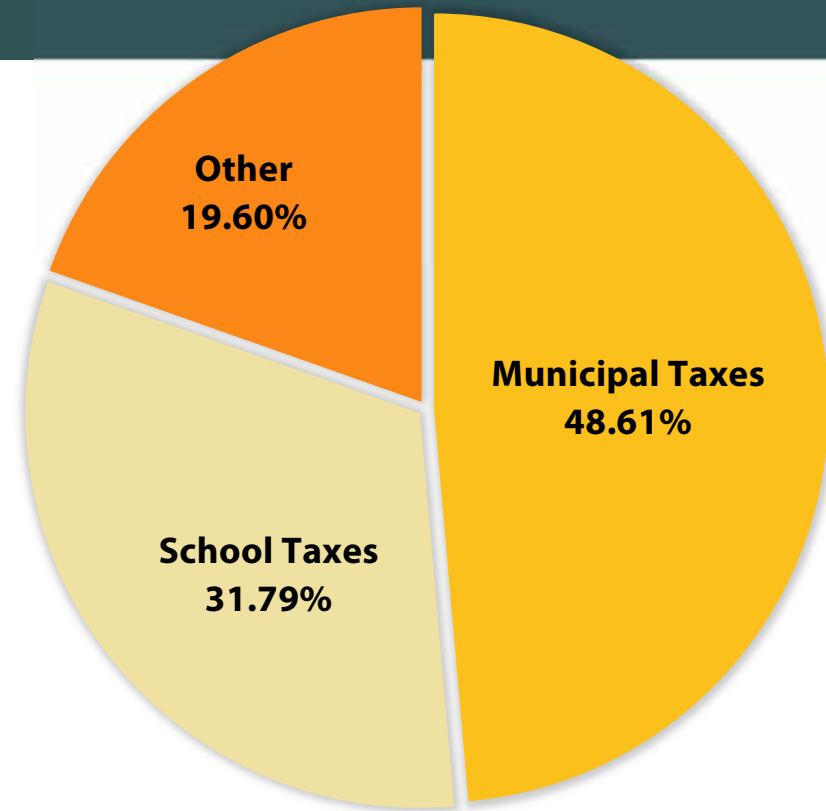


Revenue

- **Municipal Taxes:** \$4,357,937.45
- **Other Revenue:** \$1,757,751.99

In & Out

- **School Taxes:** \$2,847,027.27
 - Turtle Mountain School Division* - \$2,473,574.81
 - Southwest Horizon School Division* - \$102,901.17
 - Education Support Levy (ESL)* - \$270,551.29



Education property tax rebate

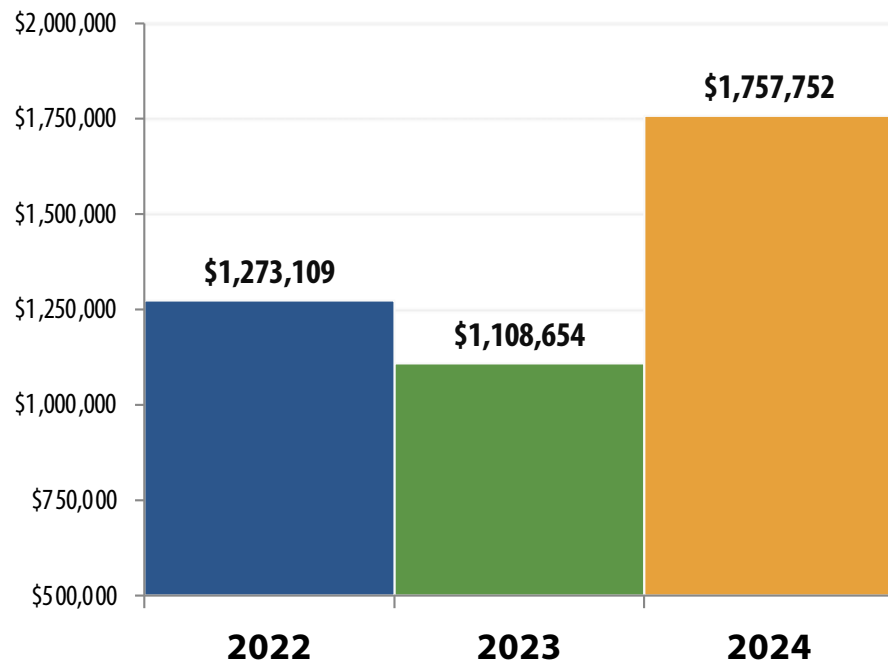
**50% rebate on school taxes,
applied directly to your
property tax notice**

How the rebate works

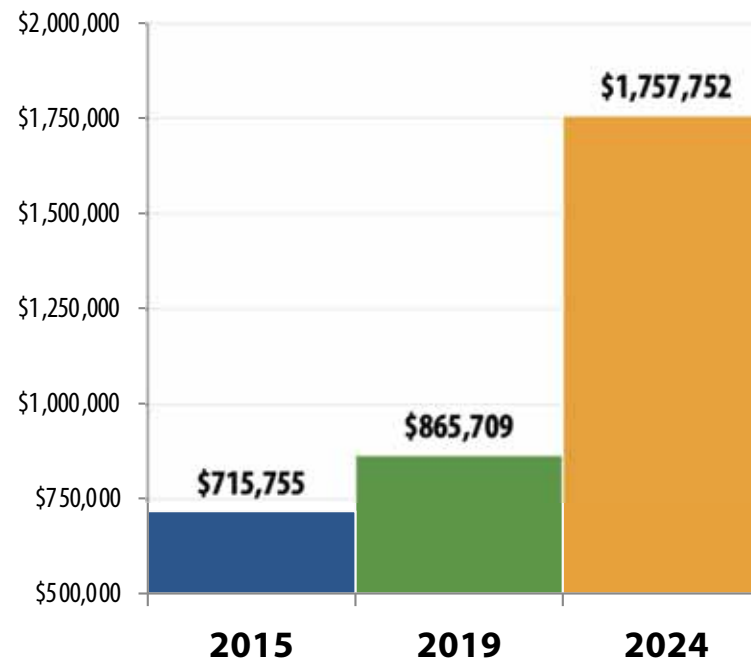
- Residential and farm property owners will receive a 50 per cent rebate on school taxes for 2024, which is applied directly to their property notice
- Other property owners will receive 10% rebate of total school division special levy and education support levy for 2024 applied to their property tax notice

Other Revenue trends

2022 – 2024 Comparison



10 Year Comparison



Other revenue

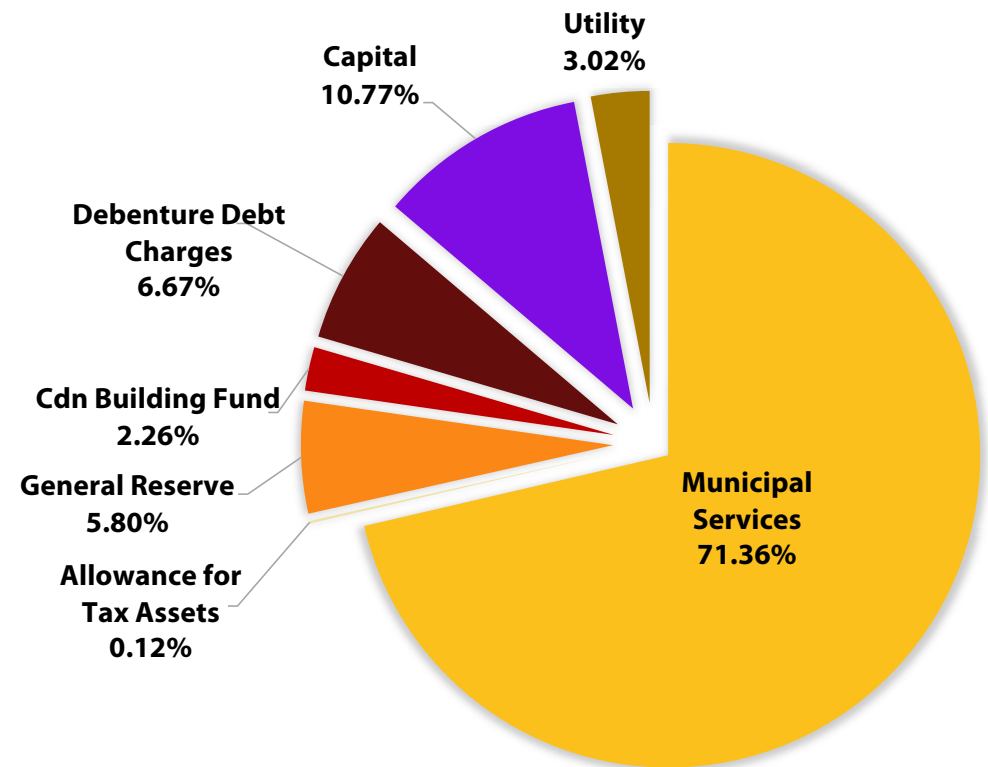
- Department of Municipal Relations – Municipal Operating: **\$316,285.78**
 - Department of Justice - Urban Policing: **\$226,943.85**
 - Federal Government – Canada Building Fund (Gas Tax): **\$138,142.00**
 - ✓ Department of Municipal Relations – Transportation (Handivan): **\$24,500.00**
 - ✓ Culture and Heritage - Career Start: **\$6,650.00**
 - ✓ Natural Resources – Dutch Elm: **\$3,250.00**
 - ✓ Manitoba Water Services: **\$235,000.00**
 - ✓ MFPP: **\$177,033.69**
 - **EMO Claim: \$150,000.00**
- ✓ *Grants applied for*

expenditures

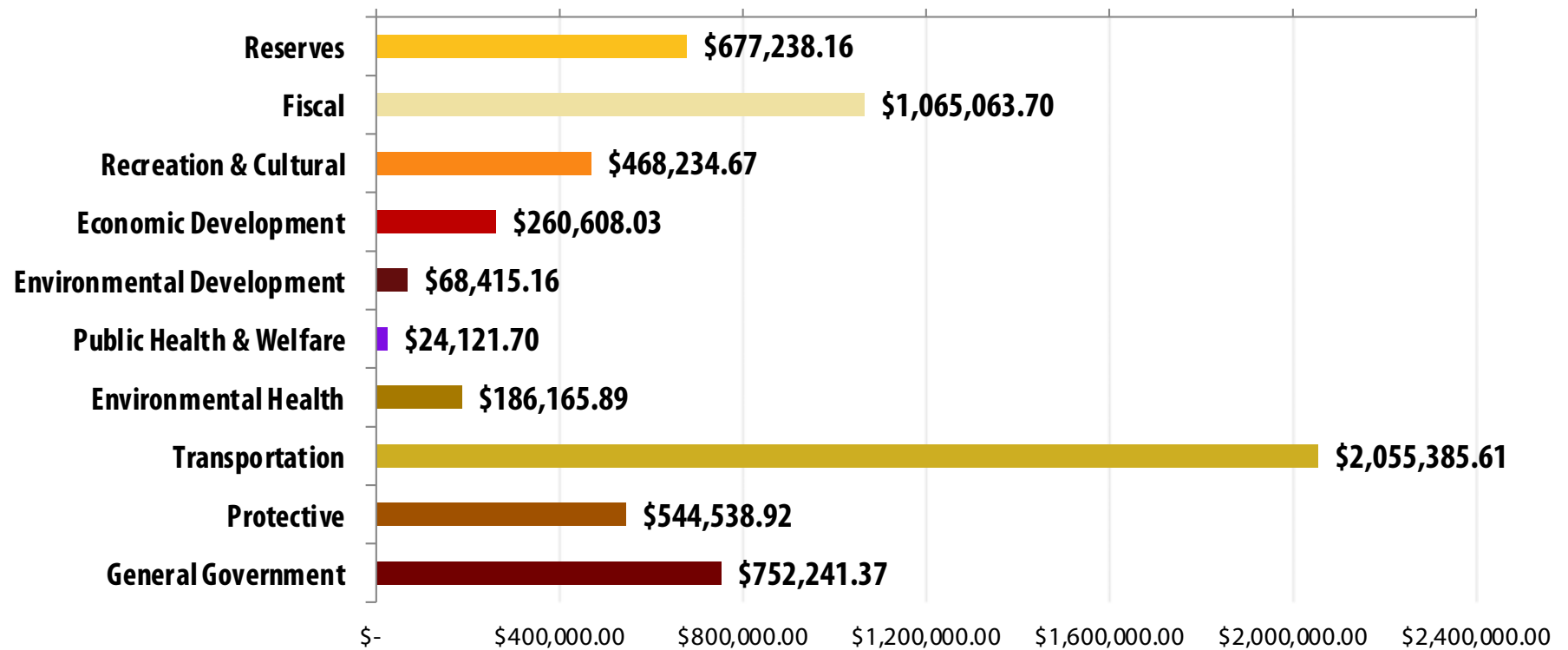
Municipal Expenditures for 2024

\$6,109,318.25

- **Municipal Services:** \$4,359,711.35
- **Capital:** \$657,808.93
- **General Reserve:** \$354,096.16
- **Debenture Debt Charges:** \$407,254.77
- **Canada Building Fund (Gas Tax):** \$138,142.00
- **Utility:** \$185,000.00
- **Allowance for Tax Assets:** \$7,305.04



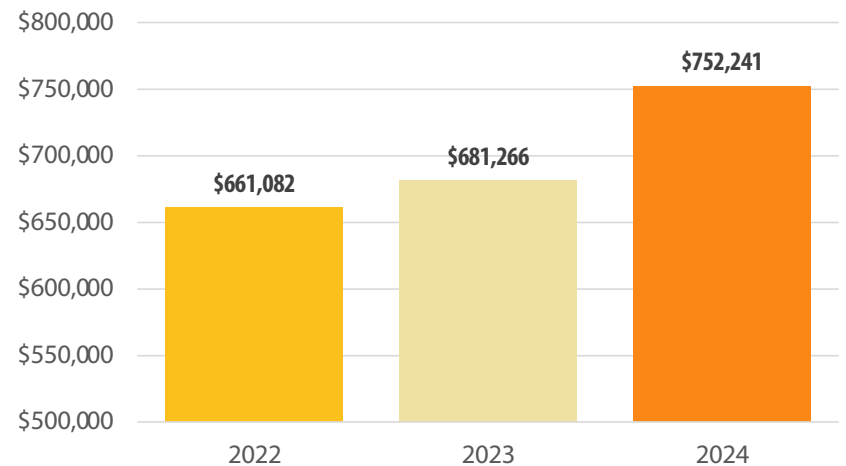
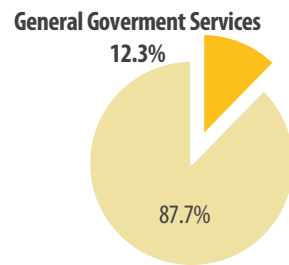
Expenditures by area





GENERAL GOVERNMENT SERVICES

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



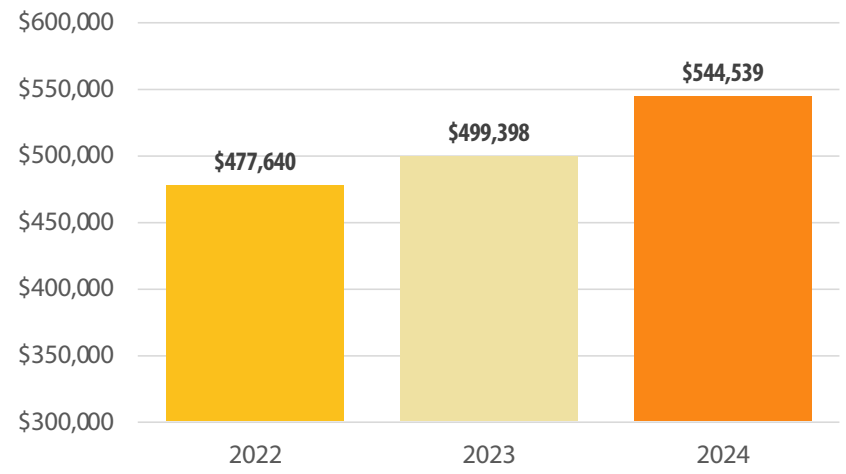
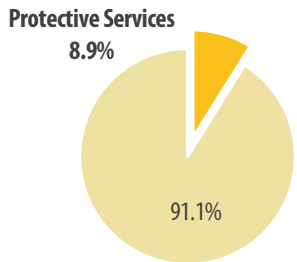
➔ **Based on assessed value of \$100,000**

Urban Residential 45%	\$177.64	Agricultural 26%	\$55.33
Rural Residential 45%	\$95.77	Commercial 65%	\$233.73



PROTECTIVE SERVICES

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



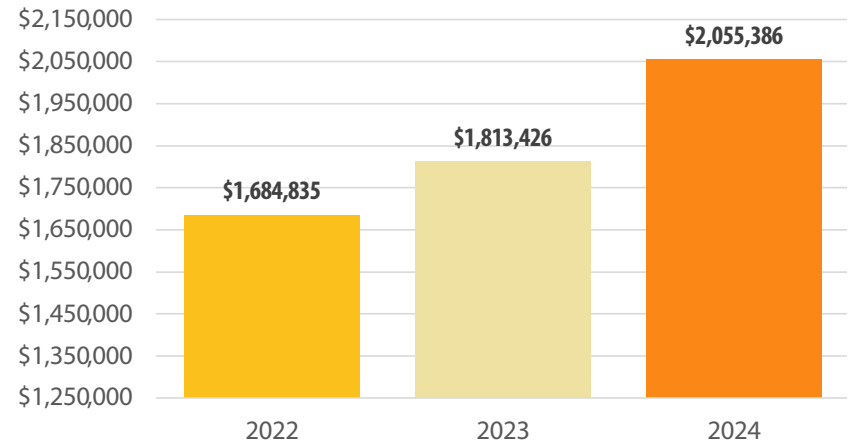
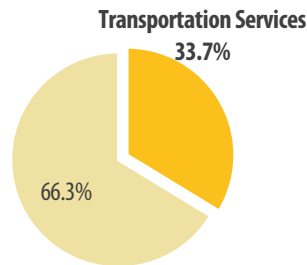
➔ **Based on assessed value of \$100,000**

Urban Residential 45%	\$130.45	Agricultural 26%	\$40.63
Rural Residential 45%	\$70.33	Commercial 65%	\$171.64



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



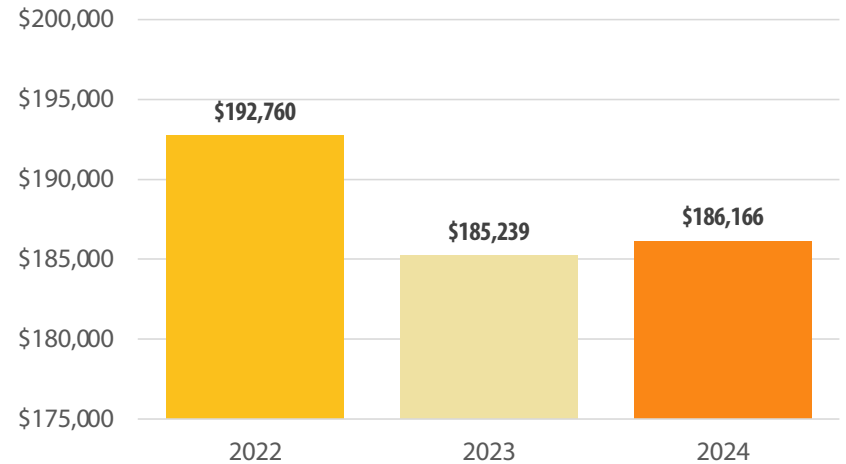
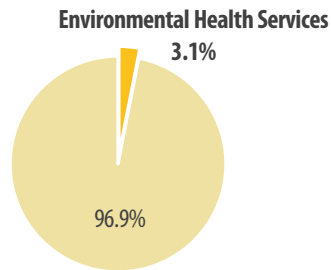
Based on assessed value of \$100,000

Urban Residential 45%	\$474.62	Agricultural 26%	\$147.84
Rural Residential 45%	\$255.87	Commercial 65%	\$624.49



ENVIRONMENTAL HEALTH SERVICES

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



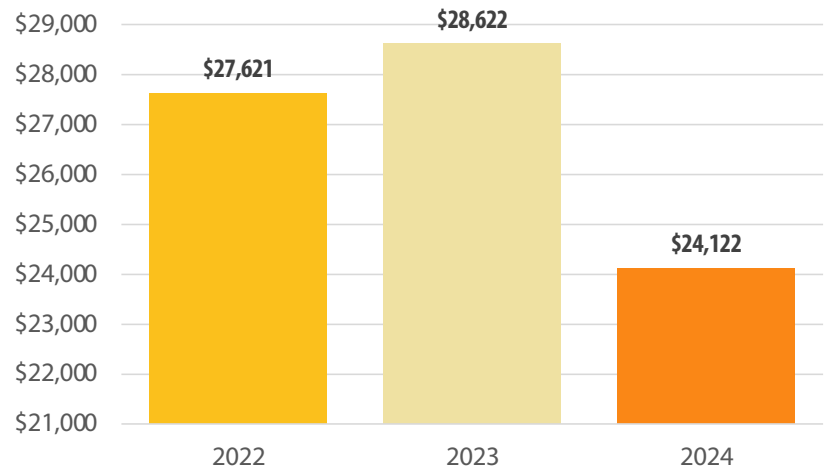
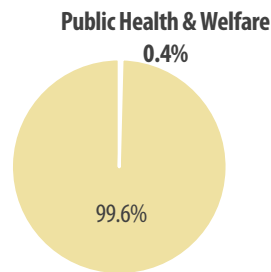
Based on assessed value of \$100,000

Urban Residential 45%	\$48.57	Agricultural 26%	\$15.13
Rural Residential 45%	\$26.19	Commercial 65%	\$63.91



PUBLIC HEALTH & WELFARE SERVICES

- Cemetery
- Social assistance



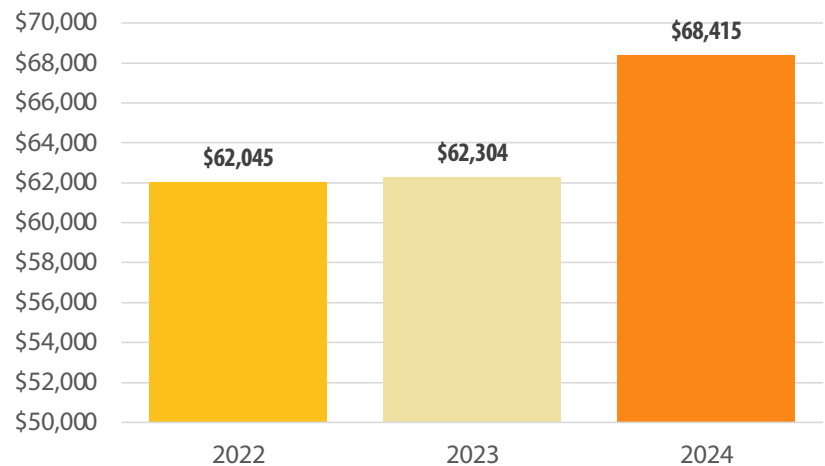
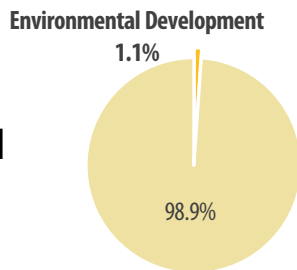
Based on assessed value of \$100,000

Urban Residential 45%	\$6.94	Agricultural 26%	\$2.16
Rural Residential 45%	\$3.74	Commercial 65%	\$9.13



ENVIRONMENTAL DEVELOPMENT SERVICES

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



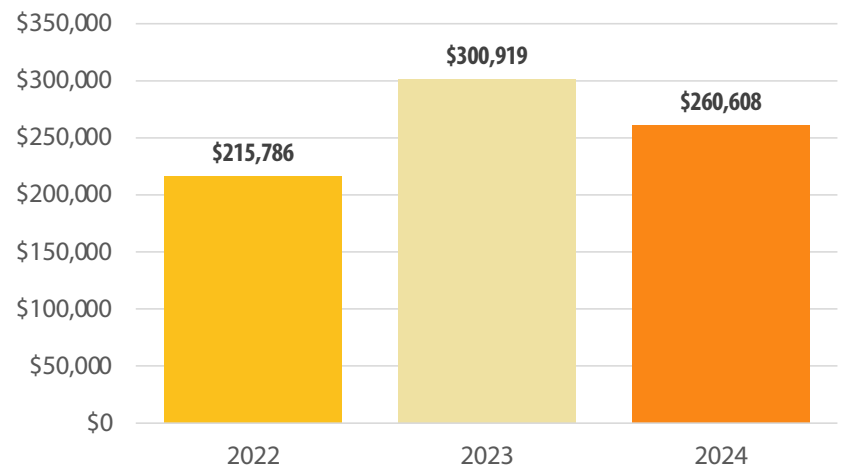
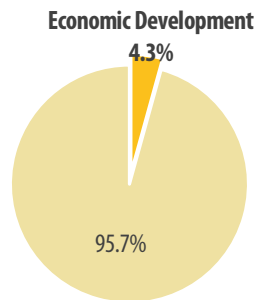
Based on assessed value of \$100,000

Urban Residential 45%	\$16.65	Agricultural 26%	\$5.19
Rural Residential 45%	\$8.98	Commercial 65%	\$21.91



ECONOMIC DEVELOPMENT SERVICES

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



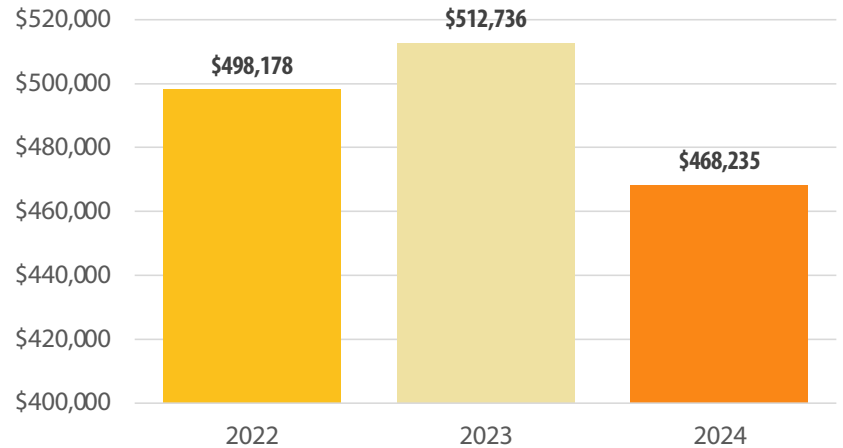
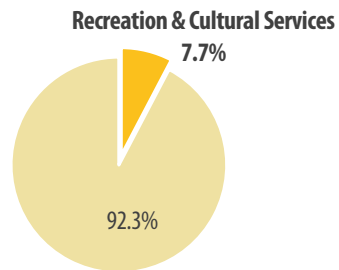
Based on assessed value of \$100,000

Urban Residential 45%	\$79.10	Agricultural 26%	\$24.64
Rural Residential 45%	\$42.65	Commercial 65%	\$104.08



RECREATION & CULTURAL SERVICES

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



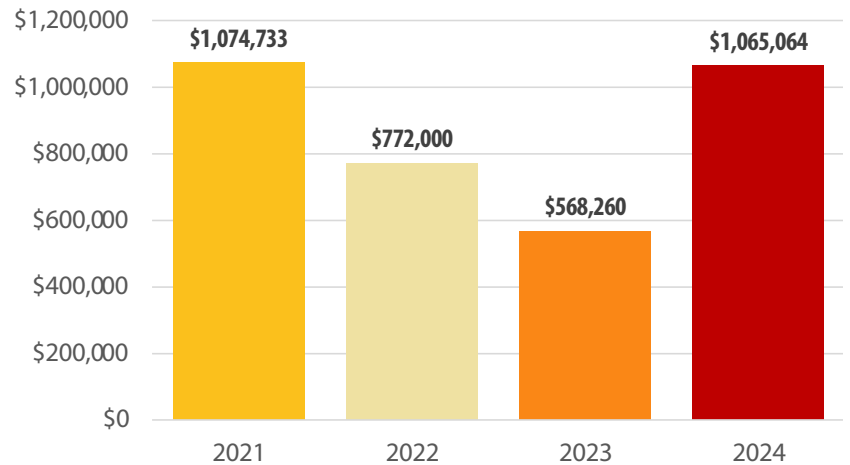
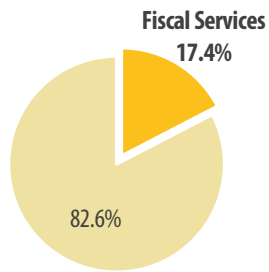
Based on assessed value of \$100,000

Urban Residential 45%	\$134.62	Agricultural 26%	\$41.93
Rural Residential 45%	\$72.57	Commercial 65%	\$177.12



FISCAL SERVICES

- Capital expenditures
- Transfers
- Debenture debt charges



Based on assessed value of \$100,000

Urban Residential 45%	\$148.49	Agricultural 26%	\$46.25
Rural Residential 45%	\$80.05	Commercial 65%	\$195.38



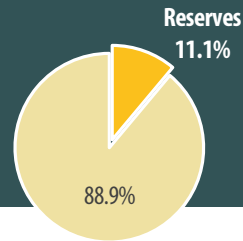
Capital items

Rural Roads* (<i>Shale \$150,504</i>)	\$833,909
Urban Roads & Sidewalks	\$162,500
Trailer Park Expansion & Improvements	\$230,250
Land Acquisition	\$234,850
For Future Development & Growth	
Zoning By-Law Update	\$27,325
Truck Acquisition	\$72,759
Building Machinery & Equipment Upgrades	\$50,000
Seasonal Upgrades	\$24,950
Campground & Pool Improvements	\$17,675

UTILITY

Lagoon Design	\$330,000
& Construction* <i>Pending funding approval</i>	
Water Plant & Treated Reservoir Pre Study	\$40,000
Boissevain Reservoir Aeration Upgrade	\$100,000
Water Main Line Expansion - Hospital Loop	\$65,000
Storm Sewer Drainage Upgrade	\$55,000
Water Plan Upgrade – Filter to Media	\$52,500

RESERVES



Canadian Building Fund **\$138,142**

Purpose: Gas Tax eligible projects

2024 Projects:

- Storm Sewer Drainage Upgrade
- Water Main Line Expansion
- Hospital Loop

General Reserve **\$354,096**

Purpose: Contingency, Finance & Capital Planning

2024 Projects:

- Building up, preparing and planning for future development & growth

Utility Reserve **\$185,000**

2024 Projects:

- Detailed Lagoon Design
- Water Plant & Treated Reservoir
- Pre-Design Study

➤ *Based on assessed value of \$100,000*

Urban Residential 45%	\$170.70	Agricultural 26%	\$53.17
Rural Residential 45%	\$92.02	Commercial 65%	\$224.60

Reserve Balances

As of December 31

	2021	2022	2023
General Reserve	\$931,182.42	\$1,306,941.87	\$447,486.17
Gas Tax Reserve	\$284,449.78	\$190,644.49	\$132,566.79
Utility Reserve	\$5,011.22	\$12,720.40	\$257,550.39
TOTAL	\$1,220,643.42	\$1,510,306.76	\$837,603.35



DEBENTURES

Total Payments: \$407,254.77

- **Urban Landfill By-Law 2011-12** *Maturity 2031* Annual Payment \$37,717.68
- **Rural Landfill By Law 2011-09** *Maturity 2031* Annual Payment \$22,650.52
- **Residential Development Phase II - By-Law 2018-08** *Maturity 2032* Annual Payment \$58,514.40
- **Recycling Centre By-Law 2016-09** *Maturity 2036* Annual Payment \$36,223.20
- **Residential Development By-Law 2016-10** *Maturity 2036* Annual Payment \$43,421.40
- ➔ **Lagoon By-Law 2024-01** *Maturity 2043* Annual Payment \$208,592.34

DEBENTURE DEBT BALANCE

As of December 31

- \$134,143.67

	2022	2023	2024
General Operating Fund	\$1,769,181.59	\$1,614,555.97	\$1,480,412.30
Utility Fund	\$0.00	\$0.00	\$2,460,588.24
Total	\$1,769,181.59	\$1,614,555.97	\$3,941,000.54
Borrowing Capacity*	10.9%	9.9%	24.2%

← First Phase of Lagoon

Total borrowing capacity: \$16,254,000.00

*Borrowing capacity based on 7% of total assessment.

SPECIAL SERVICES

Special Services By-Law 2024-03

Protection: \$509,703.92

- 50% of cost on assessment / 50% per parcel
- Cost on assessment: \$254, 851.96
- Cost per parcel: \$189.00
- *all residential, commercial, institutional properties in the entire municipality*

C10-153 Souris River Watershed District

C7-153 Pembina Valley Watershed District

Annual Payment \$789,074.51

Waste: \$74,397.31

- Urban community of Boissevain
- Cost per parcel: \$75.00

Transportation: \$204,973.28

- *100% of cost on assessment*
- *Urban community of Boissevain*

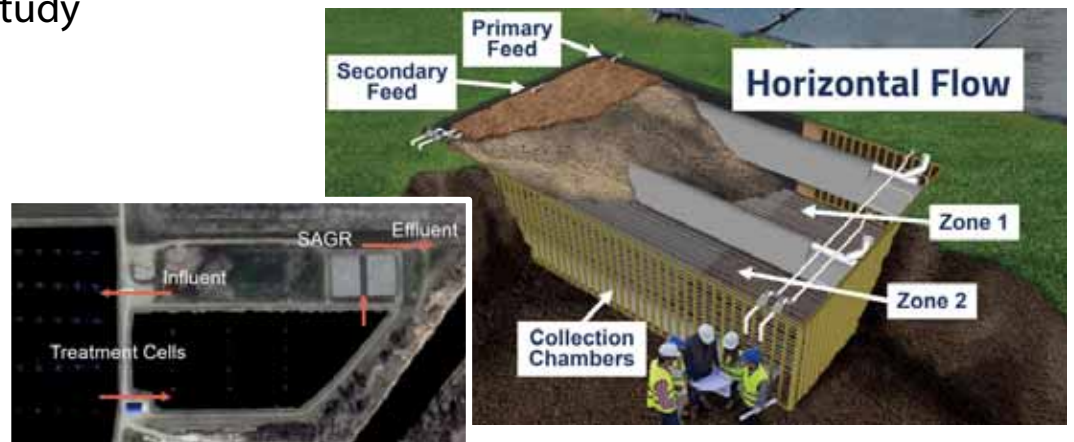
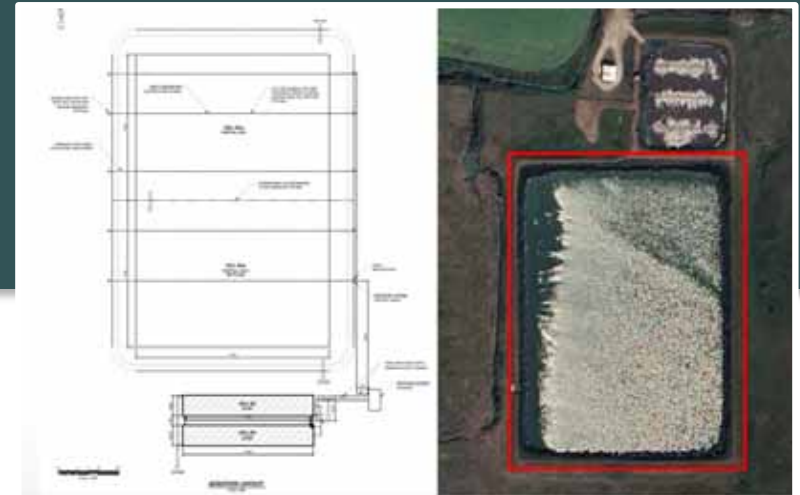
Annual Payment \$15,730.09

Annual Payment \$7,820.00

UTILITY

important items

- Lagoon Design & Construction
**Pending funding approval*
- Water Plant & Treated Reservoir Pre-Design Study
- Boissevain Reservoir Aeration Upgrade
- Water Main Line Expansion - Hospital Loop
- Storm Sewer Drainage Upgrade
- Water Plant Upgrade – Filter to Media



UTILITY REVENUE

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

Boissevain Utility

For the Year 2024

UTILITY REVENUE	2023 Budget	2023 Actual	2024 Budget	Next Year Budget
WATER CONSUMER SALES:				
Residential	537,500.00	470,747.17	497,650.00	531,468.97
Commercial and Bulk	22,500.00	19,051.55	22,500.00	33,755.00
Industrial	102,750.00	140,789.30	135,435.00	154,727.13
Federal and Provincial				
Municipal and Schools				
SEWER SERVICE CHARGES:				
Residential				
Commercial and Bulk				
Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	662,750.00	630,588.02	655,585.00	719,951.10
Penalties	10,750.00	8,622.37	10,500.00	12,250.00
Hydrant Rentals	4,680.00	4,680.00	4,680.00	4,680.00
Installation Service				
Other				
Provincial Grants			235,000.00	
Other Revenue				
Rate Rider (Deficit Recovery)	45,660.00	60,245.03	27,850.00	
Transfer from Revenue Fund (from Page 7)	175,000.00	175,000.00	208,608.81	208,608.81
Transfer from Reserves			185,000.00	
Transfer from Accumulated Surplus				
TOTAL REVENUE	898,840.00	879,135.42	1,327,223.81	945,489.91

Rate Rider ending in 2024

- Small audited deficit in 2022



Utility Reserve is funding projects:

Water plant reservoir study, lagoon detailed design



UTILITY EXPENSES

Lagoon Debenture Borrowing



Utility Reserves

Goal is to have \$100,000+ allocation per year



UTILITY EXPENDITURE				
<u>WATER SUPPLY:</u>				
Administration	40,208.00	38,780.61	41,805.00	46,902.00
Customer Billings and Collections				
Purification and Treatment	224,495.00	290,845.92	292,450.00	297,230.00
Water Purchases				
Service of Supply	72,766.00	82,862.16	83,750.00	87,166.00
Transmissions and Distribution	39,326.00	37,143.99	39,326.00	41,326.00
Other Water Supply Costs	30,505.00	16,838.37	27,500.00	33,505.00
Water Connections				
Sub Total	407,300.00	466,471.05	484,831.00	506,129.00
<u>SEWAGE COLLECTION AND DISPOSAL:</u>				
Administration				
Sewage Collection System	69,100.00	66,568.00	69,050.00	71,812.00
Sewage Lift Station	10,384.00	9,208.50	10,277.00	10,688.00
Sewage Treatment and Disposal				
Other Sewage Collection and Disposal	10,917.00	10,236.93	10,818.00	12,412.00
Sewage Collection				
Sub Total	90,401.00	86,013.43	90,145.00	94,912.00
TRANSFER TO CAPITAL (from Page 13)				
Debenture Debt Charges			208,608.81	208,608.81
OTHER LONG-TERM DEBT CHARGES				
	0.00	0.00	0.00	0.00
TRANSFERS				
Lagoon Design (Prev Deficit Recovery)	292,124.00	240,000.00	330,000.00	
Capital & Maintenance Upgrades	106,515.00	113,154.36	206,139.00	125,840.10
Transfer to Utility Reserve	2,500.00	2,500.00	7,500.00	10,000.00
TOTAL EXPENDITURE	898,840.00	908,138.84	1,327,223.81	945,489.91
NET OPERATING SURPLUS (DEFICIT)				
	0.00	-29,003.42	0.00	0.00

Tax impact

Urban Residential: \$200,000

	Municipal Taxes	School Taxes	Total Tax Bill	2023 Rebate Cheque
2023	\$2,529.34	\$607.03	\$3,136.37	\$303.52
2024	\$2,373.78	\$372.02	\$2,700.80	N/A
Change	-\$155.56	-\$280.01	-\$435.57	

Urban Commercial: \$100,000

	Municipal Taxes	School Taxes	Total Tax Bill	2023 Rebate Cheque
2023	\$1,910.47	\$1,226.23	\$3,136.70	\$122.62
2024	\$1,826.01	\$1,128.11	\$2,816.33	N/A
Change	-\$84.46	-\$98.12	-\$320.37	

Rural Residential: \$300,000

	Municipal Taxes	School Taxes	Total Tax Bill	2023 Rebate Cheque
2023	\$1,920.44	\$1,085.55	\$3,005.99	\$542.78
2024	\$2,244.51	\$578.03	\$2,822.54	N/A
Change	\$324.07	-\$507.52	-\$183.45	

Rural Farm: \$400,000

	Municipal Taxes	School Taxes	Total Tax Bill	2023 Rebate Cheque
2023	\$1,692.92	\$1,265.47	\$2,958.39	\$632.74
2024	\$1,729.10	\$580.11	\$2,309.22	N/A
Change	\$36.18	-\$685.36	-\$649.17	