

# RURAL MUNICIPALITY OF LAC DU BONNET

## TAX LEVY BY-LAW No. 01-23

**BEING** a by-law of the Rural Municipality of Lac du Bonnet to establish and provide for the 2023 Tax Levy.

**WHEREAS** Section 304 (1) of the Municipal Act, L.M. 1996, c.58 provided as follows:

“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) here 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 Rural Municipality of Lac du Bonnet has made estimates of all sums required for the lawful purposes of the corporation for the year **2023**;

**AND WHEREAS** it is necessary by by-law or by-laws to levy a rate or rates of so much on the dollar upon the assessed value of all ratable 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 ratable property within the rural Municipality of Lac du Bonnet according to the last revised assessment roll is \$459,101,190;

**AND WHEREAS** it is deemed necessary to fix the rates of taxation for the purposes aforesaid and the time for the payment of all rates and taxes so fixed and levied;

**NOW THEREFORE** the Council of the Rural Municipality of Lac du Bonnet in session assembled enact as follows:

1. **THAT** the estimates of the Rural Municipality of Lac du Bonnet of all sums required for the lawful purposes of the Corporation for the year of 2023 as set forth in **Schedule “A”** hereto attached and identified by the signature of the Head of Council and the Chief Administrative Officer is hereby approved.
  
2. **THAT** the following respective rates of so much per one thousand dollars of assessment be and hereby are levied for the year 2023 upon the assessed value of all the ratable property in the Municipality respectively liable therefore according to the last revised assessment roll of assessable property of the corporation, which said rates, assessed values and sums required are set out in **Schedule “A”**:
  - a) A mill rate of 8.140 on all other assessed property to raise the required amount for the Public Schools Finance Board, plus an allowance for tax asset.
  
  - b) A mill rate of 11.518 on all assessed property to raise the required amount for the Sunrise School Division, plus an allowance for tax asset.
  
  - c) A mill rate of 0.398 be assessed on all ratable property to raise the required amount for the Machinery Replacement Reserve (including the Handi-Van) fund plus an allowance for tax asset.

**RURAL MUNICIPALITY OF LAC DU BONNET**

**TAX LEVY  
BY-LAW No. 01-23**

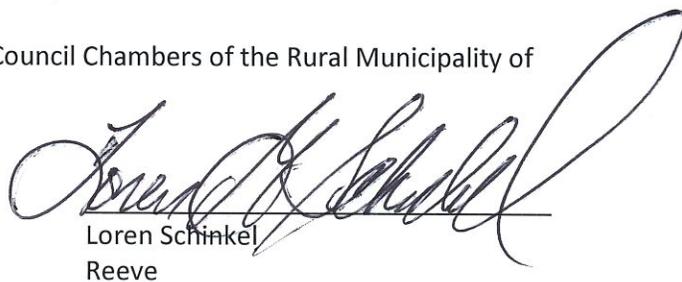
d) A mill rate of 9.972 be on the dollar, made up of the rate or rates be and is hereby levied for the year 2023 upon the assessed value of all property in the municipality liable therefore according to the last revised assessment rolls of general and personal property thereof, to provide controllable purposes of the corporation, namely:

General Government Services, Transportation Services, Protective Services, Environmental Services and Public Health & Welfare Services, Economic Development Services, Recreation and Cultural Services, Fiscal Services;

And for an allowance for tax assets as set out in Schedule "A"

3. THAT all taxes and rates imposed and levied in the Rural Municipality of Lac du Bonnet for the year 2023 shall be deemed to have been imposed and to be due and payable on the 15th day of September 2023.
4. THAT all taxes and rates imposed and unpaid for the year 2023 following the date set for payment shall be subject to a penalty beginning October 1, 2023 of 1.25 % percent per month.

**DONE, PASSED AND ENACTED** by Council duly assembled in the Council Chambers of the Rural Municipality of Lac du Bonnet, in the Province of Manitoba, this <sup>th</sup> day of 2023.



Loren Schinkel  
Reeve



Sandra Broek  
Chief Administrative Officer

READ A FIRST TIME: March 28, 2023  
READ A SECOND TIME: March 28, 2023  
READ A THIRD TIME: April 11, 2023

RESOLUTION #: 2023 0145  
RESOLUTION #: 2023 0146  
RESOLUTION #: 2023 0168

**THE FINANCIAL PLAN**

**Rural Municipality of Lac du Bonnet  
FOR THE YEAR 2023**

		Attached	Not Applicable
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Revenue	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility Of	<input type="checkbox"/>	<input type="checkbox"/>
	Utility of	<input type="checkbox"/>	<input type="checkbox"/>
	Utility of	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analyses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Estimates (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

# THE FINANCIAL PLAN

Rev: 9:06 AM  
2023-04-14

## Rural Municipality of Lac du Bonnet For the Year 2023



### REVENUE

	2022	2022	2023	2024
	LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
	BUDGETED	ACTUAL	BUDGETED	BUDGETED
Tax Levy - Page 8 (includes school taxes)	\$ 8,934,959.85	\$ 8,965,300.30	\$ 9,247,605.10	\$ 9,247,605.10
Grants in Lieu of Taxes - Pages 8	\$ 1,145,387.95	\$ 1,145,326.94	\$ 1,166,476.92	\$ 1,166,476.92
Sub-Total	\$ 10,080,347.80	\$ 10,110,627.24	\$ 10,414,082.02	\$ 10,414,082.02
Requisitions - Page 8	\$ 5,886,908.00	\$ 5,886,908.00	\$ 5,716,872.00	\$ 5,716,872.00
Net Municipal Taxes & Grants-In-Lieu of Taxes	\$ 4,193,439.80	\$ 4,223,719.24	\$ 4,697,210.02	\$ 4,697,210.02
Other Revenue - Page 2	\$ 1,538,266.16	\$ 1,720,213.16	\$ 1,735,131.80	\$ 1,735,131.80
Transfers From Reserves / Surplus- Page 2 (includes \$1,400,000 surplus)	\$ 1,640,000.00	\$ 1,606,706.79	\$ 1,771,000.00	\$ 1,771,000.00
Total Revenue	<b>\$ 7,371,705.96</b>	<b>\$ 7,550,639.19</b>	<b>\$ 8,203,341.82</b>	<b>\$ 8,203,341.82</b>

### EXPENDITURES

	LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
	BUDGETED	ACTUAL	BUDGETED	BUDGETED
	General Government Services	\$ 1,731,230.31	\$ 1,351,277.54	\$ 1,651,333.18
Protective Services	\$ 538,873.62	\$ 439,728.86	\$ 591,285.42	\$ 591,285.42
Transportation Services	\$ 2,791,875.76	\$ 2,455,390.30	\$ 2,922,537.00	\$ 2,922,537.00
Environmental Health Services	\$ 659,793.14	\$ 507,487.55	\$ 728,180.00	\$ 728,180.00
Public Health and Welfare Services	\$ 17,096.23	\$ 14,485.99	\$ 12,096.23	\$ 12,096.23
Environmental Development Services	\$ 285,898.86	\$ 264,209.62	\$ 406,691.92	\$ 406,691.92
Economic Development Services	\$ 107,304.00	\$ 120,075.37	\$ 184,860.00	\$ 184,860.00
Recreation and Cultural Services	\$ 293,956.21	\$ 219,603.58	\$ 313,778.57	\$ 313,778.57
Fiscal Services	\$ 588,584.18	\$ 601,170.78	\$ 1,034,025.37	\$ 1,034,025.37
Transfers - Deferred Surplus - Page 9 - Reserves (Levy) Page 5	\$ 356,210.77	\$ 356,596.00	\$ 358,096.00	\$ 358,096.00
Total Basic Expenditure	\$ 7,370,823.06	\$ 6,330,025.59	\$ 8,202,883.69	\$ 8,202,883.69
Allow For Tax Assets - Page 8	\$ 882.89	\$ 882.89	\$ 458.13	\$ 458.13
Total Expenditure	<b>\$ 7,371,705.95</b>	<b>\$ 6,330,908.48</b>	<b>\$ 8,203,341.82</b>	<b>\$ 8,203,341.82</b>
Net Operating Surplus (Deficit)	\$ 0.01	\$ 1,219,730.71	\$ -	\$ -



Adopted by Resolution of Council  
2023 0168

Approved

\_\_\_\_\_  
(Head of Council)

Department Use Only

April 11 2023  
Date

Certified

\_\_\_\_\_  
(Chief Administrative Officer)

# THE FINANCIAL PLAN

Rev: 9:27 AM  
2023-04-12

## Rural Municipality of Lac du Bonnet For the Year 2023



	2022 Last Year Budgeted	2022 Last Year Actual	2023 This Year Budgeted	2024 Next Year Budgeted
Other Revenue				
Taxes Added (Supplementary)	\$ 60,000.00	\$ 126,081.89	\$ 100,000.00	\$ 100,000.00
Licences - Animal, Lottery Fees and Other	\$ 200.00	\$ 405.00	\$ 300.00	\$ 300.00
Permits - Building	\$ -		\$ -	
Permits - Other	\$ -	\$ -	\$ -	\$ -
Fines	\$ -	\$ -	\$ -	\$ -
Sales of Services - General Government Services	\$ 20,000.00	\$ 13,228.50	\$ 12,200.00	\$ 12,200.00
Sales of Services - Protective Services	\$ 112,503.25	\$ 76,607.36	\$ 69,092.45	\$ 69,092.45
Sales of Services - Transportation Services	\$ 65,000.00	\$ 62,523.50	\$ 66,000.00	\$ 66,000.00
Sales of Services - Environmental Health	\$ 15,000.00	\$ 14,430.00	\$ 15,856.00	\$ 15,856.00
Sales of Services - Public Health and Welfare	\$ -		\$ -	\$ -
Sales of Services - Planning & Development Services	\$ 169,975.00	\$ 220,602.38	\$ 184,900.00	\$ 184,900.00
Sales of Services - Economic Development Services				\$ -
Sales of Services - Recreational & Cultural Services	\$ 3,000.00	\$ 9,737.65	\$ 11,000.00	\$ 11,000.00
Sales of Services - Other - Town Utility Recoveries	\$ -	\$ -	\$ -	\$ -
Sale of Goods	\$ 50,000.00	\$ 55,444.17	\$ 55,000.00	\$ 55,000.00
Rentals	\$ 9,000.00	\$ 10,845.40	\$ 9,000.00	\$ 9,000.00
Trailer Park	\$ 245,000.00	\$ 250,620.00	\$ 251,000.00	\$ 251,000.00
Returns from Investments	\$ 20,000.00	\$ 46,869.87	\$ 20,000.00	\$ 20,000.00
Tax & Redemption Penalties	\$ 80,100.00	\$ 82,924.07	\$ 80,100.00	\$ 80,100.00
Development/Dedication Fees	\$ -	\$ 11,172.51	\$ 10,000.00	\$ 10,000.00
Other Income (Miscellaneous)	\$ 65,000.00	\$ 47,328.41	\$ 62,000.00	\$ 62,000.00
Concessions and Franchises				
Unconditional Grants - Unconditional Grant (Hydro)	\$ 83,050.18	\$ 83,050.18	\$ 83,050.18	\$ 83,050.18
Unconditional Grants - Municipal Operating Grant	\$ 238,611.58	\$ 255,124.54	\$ 438,085.00	\$ 438,085.00
Conditional Grants - Provincial (Page 9)	\$ 26,615.38	\$ 178,671.73	\$ 35,452.17	\$ 35,452.17
Conditional Grants - Canada Community-Building Fund	\$ 175,210.77	\$ 175,596.00	\$ 175,596.00	\$ 175,596.00
Conditional Grants - Other Grants (Recreation)	\$ 15,000.00		\$ 15,000.00	\$ 15,000.00
Conditional Grants - Flood Claim				
Conditional Grants - Developer's Agreement				
Conditional Grants - Other Grants (Prov)	\$ 85,000.00	\$ -	\$ 41,500.00	\$ 41,500.00
Conditional Grants - Utility				
<b>Total Other Revenue - Page 1</b>	<b>\$ 1,538,266.16</b>	<b>\$ 1,721,263.16</b>	<b>\$ 1,735,131.80</b>	<b>\$ 1,735,131.80</b>
Transfer from				
Accumulated Surplus	\$ 1,350,000.00	\$ 1,350,000.00	\$ 1,400,000.00	\$ 1,400,000.00
Reserves (Non-Capital Purchases)	\$ 290,000.00	\$ 256,706.79	\$ 371,000.00	\$ 371,000.00
Reserves (Capital Purchases - Page 13)				\$ -
<b>Total Transfers - Page 1</b>	<b>\$ 1,640,000.00</b>	<b>\$ 1,606,706.79</b>	<b>\$ 1,771,000.00</b>	<b>\$ 1,771,000.00</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	<b>\$ 3,178,266.16</b>	<b>\$ 3,327,969.95</b>	<b>\$ 3,506,131.80</b>	<b>\$ 3,506,131.80</b>



# THE FINANCIAL PLAN

Rural Municipality of Lac du Bonnet  
For the Year 2023

Rev: 9:27 AM  
2023-04-12



		2022 Last Year Budgeted	2022 Last Year Actual	2023 This Year Budgeted	2024 Next Year Budgeted
<b>GENERAL GOVERNMENT SERVICES</b>					
1100-04	Legislative	\$ 109,310.65	\$ 118,877.01	\$ 118,861.18	\$ 118,861.18
General administrative					
1200-05	Clerk and staff	\$ 900,361.40	\$ 630,279.93	\$ 710,066.06	\$ 710,066.06
1212-15	Office	\$ 325,252.30	\$ 224,090.98	\$ 381,787.25	\$ 381,787.25
1216	Legal	\$ 121,000.00	\$ 121,651.49	\$ 150,000.00	\$ 150,000.00
1217	Audit	\$ 17,947.91	\$ 18,542.27	\$ 19,040.94	\$ 19,040.94
1218	Assessment	\$ 100,987.00	\$ 100,987.00	\$ 100,554.00	\$ 100,554.00
1219	Land Purchase				
1240	Taxation	\$ 8,200.00	\$ 6,339.72	\$ 8,000.00	\$ 8,000.00
1310	Elections	\$ 21,000.00	\$ 23,258.07	\$ -	\$ -
1320-24	Conventions	\$ 28,566.05	\$ 24,905.79	\$ 34,358.75	\$ 34,358.75
1330	Damage claims and liability insurance	\$ 29,000.00	\$ 29,725.69	\$ 30,000.00	\$ 30,000.00
1340	Intergovernmental relations	\$ 19,000.00	\$ 11,549.25	\$ 19,000.00	\$ 19,000.00
1350	Grants	\$ 33,050.00	\$ 33,050.00	\$ 63,013.00	\$ 63,013.00
1380	Other General government-sundry	\$ 17,555.00	\$ 8,020.34	\$ 16,652.00	\$ 16,652.00
	Consulting/Mapping Services	\$ -		\$ -	\$ -
	Staff Training Expenses	\$ -		\$ -	\$ -
	Advertising	\$ -	\$ -	\$ -	\$ -
1370	Amortization				
1372	Interest on Long Term Debt				
1375	Bad Debt Expense				
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES - To Page 1</b>		<b>\$ 1,731,230.31</b>	<b>\$ 1,351,277.54</b>	<b>\$ 1,651,333.18</b>	<b>\$ 1,651,333.18</b>
1991	Recoveries (deduct)-utility	\$ -		\$ -	
1992	Other Departments	\$ -	( )	0.00	
<b>TOTAL GENERAL GOVERNMENT SERVICES - TO PAGE 1</b>		<b>\$ 1,731,230.31</b>	<b>\$ 1,351,277.54</b>	<b>\$ 1,651,333.18</b>	<b>\$ 1,651,333.18</b>
<b>PROTECTIVE SERVICES</b>					
2100	Police				
2400-04	Fire	\$ 245,900.00	\$ 252,005.56	\$ 260,185.00	\$ 260,185.00
Emergency measures					
2500	Emergency Measures	\$ 140,237.00	\$ 27,450.26	\$ 142,165.80	\$ 142,165.80
	Flood/Emergency	\$ -		\$ -	\$ -
2540	Handi-van	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
2550	Other - 911	\$ 16,888.62	\$ 14,793.54	\$ 16,888.62	\$ 16,888.62
	Building inspection/Compliance				
	Plumbing/Electrical inspections				
	Trailer Count Fee	\$ -	\$ -	\$ -	\$ -
2650	By-Law Enforcement	\$ 130,348.00	\$ 141,979.50	\$ 166,546.00	\$ 166,546.00
2660	Civic Addressing	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,000.00
2670	Amortization				
2672	Interest on Long Term Debt				
2675	Bad Debt Expense - Fire Truck		\$ -	\$ -	
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>		<b>\$ 538,873.62</b>	<b>\$ 439,728.86</b>	<b>\$ 591,285.42</b>	<b>\$ 591,285.42</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport					
3220	Engineering	\$ 16,000.00	\$ 4,685.50	\$ 23,500.00	\$ 23,500.00
Road and Streets					
Unallocated costs - Equipment Operators' wages & benefits					
3210		\$ 1,317,045.76	\$ 1,158,703.84	\$ 1,421,174.00	\$ 1,421,174.00
3215-22	- Equipment Fuel	\$ 360,000.00	\$ 361,647.93	\$ 390,000.00	\$ 390,000.00
3230-3255	- Equipment Repairs and Maintenance	\$ 212,500.00	\$ 124,955.28	\$ 221,500.00	\$ 221,500.00
3260	- Equipment Insurance and Registration	\$ 51,500.00	\$ 44,789.22	\$ 50,500.00	\$ 50,500.00
3270	- Workshop and Yard Operations	\$ 213,400.00	\$ 176,924.49	\$ 193,700.00	\$ 193,700.00
3275	Less Recoveries	-\$ 339,570.00	-\$ 325,792.25	\$ (229,270.00)	-\$ 229,270.00
3280	Road maintenance - Labour/Materials	\$ 18,000.00	\$ 20,181.00	\$ 40,000.00	\$ 40,000.00
	- Dust Control	\$ 186,000.00	\$ 148,595.17	\$ 180,000.00	\$ 180,000.00
3288					
<b>Transportation services sub-total forward to page 4</b>		<b>\$ 2,034,875.76</b>	<b>\$ 1,714,690.18</b>	<b>\$ 2,291,104.00</b>	<b>\$ 2,291,104.00</b>



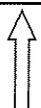
# THE FINANCIAL PLAN

Lac du Bonnet Municipality  
For the year 2023



Rev: 9:28 AM  
2023-04-12

		2022 Last Year Budgeted	2022 Last Year Actual	2023 This Year Budgeted	2024 Next Year Budgeted
Transportation services sub-total forward from page 3		\$ 2,034,875.76	\$ 1,714,690.18	\$ 2,291,104.00	\$ 2,291,104.00
3290	Road Construction - Contracts /Gravel	\$ 562,000.00	\$ 640,970.56	\$ 456,933.00	\$ 456,933.00
3290	- Limestone / Granite	\$ 20,000.00	\$ 2,043.18	\$ 25,000.00	\$ 25,000.00
3305	Sidewalks and boulevards	\$ -		\$ -	\$ -
3310	Snow and ice removal - Materials	\$ 22,500.00	\$ 7,401.81	\$ 13,000.00	\$ 13,000.00
3320	Mowing	\$ -		\$ -	
3330	Ditches & Road Drainage	\$ 63,000.00	\$ 19,632.89	\$ 42,500.00	\$ 42,500.00
3340-41	Street Lighting	\$ 17,000.00	\$ 16,847.65	\$ 17,500.00	\$ 17,500.00
	Beaver Control	\$ 6,000.00	\$ 6,750.00	\$ 8,000.00	\$ 8,000.00
	Culverts	\$ 13,000.00	\$ 16,277.02	\$ 25,000.00	\$ 25,000.00
3350	Traffic Services	\$ 36,000.00	\$ 19,309.39	\$ 22,000.00	\$ 22,000.00
3360	Other Road Transportation Services	\$ -		\$ -	
	Workplace & Safety	\$10,000.00	\$5,343.71	\$ 10,500.00	\$ 10,500.00
	Quarry / Permits	\$7,500.00	\$10,210.27	\$ 11,000.00	\$ 11,000.00
3400	Amortization				
3500	Interest on Long Term Debt				
3505	Bad Debt Expense				
<b>TOTAL TRANSPORTATION SERVICES - PAGE 1</b>		<b>\$ 2,791,875.76</b>	<b>\$ 2,455,390.30</b>	<b>\$ 2,922,537.00</b>	<b>\$ 2,922,537.00</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
Garbage and waste collection					
4320	Garbage Collection	\$ 514,983.14	\$ 397,077.87	\$ 595,420.00	\$ 595,420.00
4330	Tipping Fees	\$ 120,000.00	\$ 103,079.75	\$ 115,000.00	\$ 115,000.00
Other environmental health					
4500	Sewage Lagoons	\$ 13,500.00	\$ 3,632.51	\$ 8,700.00	\$ 8,700.00
4490	Eco Centre	\$ 3,150.00	\$ 2,450.34	\$ 3,250.00	\$ 3,250.00
	Public Restroom/RV	\$ -		\$ -	
	Municipal Wells	\$ 1,000.00	\$ 60.00	\$ 1,060.00	\$ 1,060.00
	E-Waste	\$ 2,000.00	\$ 119.56	\$ 2,000.00	\$ 2,000.00
	Lee River Study	\$ -	\$ -	\$ -	
4600	Amortization				
4605	Interest on Long Term Debt				
	WRKPL H&S	\$ 5,160.00	\$ 1,067.52	\$ 2,750.00	
4610	Bad Debt Expense				
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1</b>		<b>\$ 659,793.14</b>	<b>\$ 507,487.55</b>	<b>\$ 728,180.00</b>	<b>\$ 725,430.00</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
Public Health					
5370	Hospital Services	\$ -	\$ -	\$ -	\$ -
	Cemeteries	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,000.00
	Medical officer (recruitment)				
	Pharmaceutical services				
5375	Water Testing		\$ -		\$ -
	Larviciding	\$ 10,000.00	\$ 9,068.65	\$ 5,000.00	\$ 5,000.00
	Hospital Care(Personal Care Home)				
Social Welfare					
5420	Social Welfare Assistance	\$ 3,096.23	\$ 3,096.23	\$ 3,096.23	\$ 3,096.23
5450	Amortization				
5455	Interest On Long Term Debt				
5460	Bad Debt Expense				
<b>TOTAL PUBLIC HEALTH AND WELFARE SERVICES - TO PAGE 1</b>		<b>\$ 17,096.23</b>	<b>\$ 12,164.88</b>	<b>\$ 12,096.23</b>	<b>\$ 12,096.23</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
6100	Planning and zoning	\$ 216,898.86	\$ 210,357.03	\$ 328,156.59	\$ 328,156.59
Community Development					
	General land assembly				
	Zoning By-Law	\$ -	\$ -	\$ -	\$ -
6240	Beautification and land rehabilitation				
Land Development/Purchase					
6270	Amortization	\$ -	\$ -	\$ -	\$ -
6275	Interest on Long Term Debt				
6280	Bad Debt Expense				
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - includes weed control</b>		<b>\$ 285,898.86</b>	<b>\$ 264,209.62</b>	<b>\$ 401,256.59</b>	<b>\$ 401,256.59</b>
<b>TO PAGE 1</b>					



# THE FINANCIAL PLAN

Lac du Bonnet Municipality  
For the year 2023

Rev: 9:28 AM  
2023-04-12



		2022 Last Year Budgeted	2022 Last Year Actual	2023 This Year Budgeted	2024 Next Year Budgeted
<b>ECONOMIC DEVELOPMENT SERVICES</b>					
Natural Resources - Agriculture					
7130	Destruction Of Pests	\$ -		\$ -	\$ -
7140	Weed Control (in Enviro Dev #'s)	\$ 69,000.00	\$ 53,852.59	\$ 73,100.00	\$ 73,100.00
7145	Veterinary Services	\$ -		\$ -	\$ -
7150	Water Resources and Conservation	\$ -		\$ -	\$ -
Economic Development					
Regional Development					
7200	Tourism	\$ 85,500.00	\$ 85,500.00	\$ 66,940.00	\$ 66,940.00
7215		\$ 1,000.00	\$ 1,050.00	\$ 1,000.00	\$ 1,000.00
Other Economic Development					
7400	Public Relations				
	Airport	\$ 20,804.00	\$ 33,525.37	\$ 116,920.00	\$ 116,920.00
7500	Amortization				
7505	Interest on Long Term Debt				
7510	Bad Debt Expense				
<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1</b>		<b>\$ 107,304.00</b>	<b>\$ 120,075.37</b>	<b>\$ 184,860.00</b>	<b>\$ 184,860.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
8000	Recreation Services and Programming	\$ 71,200.00	\$ 16,875.89	\$ 86,710.40	\$ 86,710.40
8010	Community Centres And Halls	\$ 23,795.27	\$ 23,795.27	\$ 24,985.00	\$ 24,985.00
	Swimming Pools and Beaches	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
	Golf Courses				
8040	Skating Rinks and Arenas	\$ 68,592.07	\$ 60,706.84	\$ 68,592.07	\$ 68,592.07
8050	Parks and Playgrounds	\$ 27,070.00	\$ 23,062.76	\$ 27,070.00	\$ 27,070.00
8195	Boat Launches	\$ 16,000.00	\$ 7,782.02	\$ 14,500.00	\$ 14,500.00
	Lifeguards	\$ 12,500.00	\$ 12,722.08	\$ 12,500.00	\$ 12,500.00
8240	Museums	\$ 4,235.17	\$ 4,095.02	\$ 1,310.00	\$ 1,310.00
8250	Libraries	\$ 45,878.70	\$ 45,878.70	\$ 52,376.10	\$ 52,376.10
8280	Youth Centre	\$ 24,625.00	\$ 24,625.00	\$ 25,675.00	\$ 25,675.00
8290	Amortization				
8295	Interest on Long Term Debt				
8300	Bad Debt Expense				
<b>TOTAL RECREATION AND CULTURAL SERVICES - TO PAGE 1</b>		<b>\$ 293,956.21</b>	<b>\$ 219,603.58</b>	<b>\$ 313,778.57</b>	<b>\$ 313,778.57</b>
<b>FISCAL SERVICES</b>					
L.U.D. of _____ - Page 7					
9320-24	Transfer To Capital - Page 13	\$ 558,221.45	\$ 570,808.05	\$ 1,003,662.64	\$ 1,003,662.64
9330	Transfer To Utility - Page 6	\$ -		\$ -	
9410	Debenture debt charges - Page 11	\$ -	\$ -	\$ -	\$ -
Other Long-term Debt Charges - Page 11					
9430-31	Tax Discount and Short-Term Loan Interest	\$ -		\$ -	
Other Debt Charges					
	Other Fiscal Services Brookfield Utility Debenture	\$ 30,362.73	\$ 6,500.00	\$ 30,362.73	\$ 30,362.73
<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>		<b>\$ 588,584.18</b>	<b>\$ 577,308.05</b>	<b>\$ 1,034,025.37</b>	<b>\$ 1,034,025.37</b>
<b>TRANSFERS</b>					
9900	General Reserve	\$ -	\$ -	\$ -	\$ -
Specific Reserves					
9323	- Gas Tax Reserve Provision	\$ 175,210.77	\$ 175,596.00	\$ 175,596.00	\$ 175,596.00
9310	- General Reserve Provision	\$ -	\$ -	\$ -	\$ -
9311	- Machinery Replacement Reserve Provision	\$ 181,000.00	\$ 181,000.00	\$ 182,500.00	\$ 182,500.00
	- Machinery Replacement (Handi-Van Purchase Provisio	\$ -		\$ -	\$ -
9312	- Capital Development Reserve Provision	\$ 0.00	\$ -	\$ -	\$ -
9313	- Fire Equipment Reserve Provision	\$ -	\$ -	\$ -	\$ -
9318	- Road Reserve	\$ -	\$ -	\$ -	\$ -
9314	- Office Reserve Provision	\$ -	\$ -	\$ -	\$ -
9320	- Airport Reserve	\$ -	\$ -	\$ -	\$ -
9315	- Recreation Reserve	\$ -	\$ -	\$ -	\$ -
9308	- Economic Development Reserve	\$ -	\$ -	\$ -	\$ -
9321	- Personal Care Home Reserve	\$ -	\$ -	\$ -	\$ -
9324	- Building Reserve	\$ -	\$ -	\$ -	\$ -
	- Discretionary Grants Reserve	\$ -		\$ -	
9325	- Stead Reserve	\$ -	\$ -	\$ -	\$ -
9326	- Liquid and Sold Waste Res	\$ -	\$ -	\$ -	\$ -
9309	- Personal Care Home				
9326	- Reserve Appropriation	\$ -	\$ -	\$ -	\$ -
9327	- Public Works Reserve	\$ -	\$ -	\$ -	\$ -
	- Emergency Reserve(new)	\$ -	\$ -	\$ -	\$ -
<b>TOTAL TRANSFERS - TO PAGE 1</b>		<b>\$ 356,210.77</b>	<b>\$ 356,596.00</b>	<b>\$ 358,096.00</b>	<b>\$ 358,096.00</b>



# THE FINANCIAL PLAN

Rev: 9:28 AM  
2023-04-12

## Rural Municipality of Lac du Bonnet - Water Utility For the Year 2023

### REVENUE

		2022 Last Year Budgeted	2022 Last Year Actual	2023 This Year Budgeted	2024 Next Year Budgeted
300	WATER CONSUMER SALES - Residential	\$ -	\$ -	\$ -	\$ -
	- Commercial and Bulk	\$ 300.00	\$ -	\$ -	\$ -
	- Industrial	\$ -	\$ -	\$ -	\$ -
	- Federal and Provincial				
	- Municipal and Schools	\$ -		\$ -	
310	SEWER SERVICE CHARGES - Residential	\$ 9,100.00	\$ 9,031.20	\$ 9,100.00	\$ 9,100.00
	- Commercial	\$ 200.00	\$ -	\$ -	\$ -
320	Discounts, Refunds and Cancellations	\$ -		\$ -	
	Net Consumer Revenue - Sub Total	\$ 9,600.00	\$ 9,031.20	\$ 9,100.00	\$ 9,100.00
330	Penalties	\$ -		\$ -	
340	Hydrant Rentals				
350	Installation Service				
360	Connection -Net				
370	Provincial Grants				
380	Other Revenue (Admin Fees)	\$ 695.00	\$ 630.40	\$ 630.00	\$ 630.00
390	Contribution from Revenue Fund - Page 5				
396	Transfer from General Reserve - Utility				
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	\$ 10,295.00	\$ 9,661.60	\$ 9,730.00	\$ 9,730.00



### EXPENDITURE

		This Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>WATER SUPPLY</b>					
411-413	Administration				
415	Customer billings and collections		\$ -	\$ -	\$ -
417	Purification and treatment				
418	Water purchases	\$ 760.00	\$ 100.00	\$ -	\$ -
420	Service of supply				
425	Transmission and distribution				
427	Other water supply costs				
430	Standpipe				
	Connections - Net loss				
	Total	\$ 760.00	\$ 100.00	\$ -	\$ -
<b>SEWAGE COLLECTION AND DISPOSAL</b>					
440	Administration			\$ -	\$ -
445	Sewage collection system	\$ 9,535.00	\$ 7,039.00	\$ 7,500.00	\$ 7,500.00
450	Sewage lift station				
455	Sewage treatment and disposal				
458	Other sewage collection and disposal costs	\$ -	\$ -	\$ -	\$ -
	Connections - Net loss				
	Total	\$ 9,535.00	\$ 6,939.00	\$ 7,500.00	\$ 7,500.00
460	TRANSFER TO CAPITAL from Page 13				
<b>TRANSFERS TO RESERVES</b>					
465	Utility Reserve Provision			\$ 2,230.00	\$ 2,230.00
	Total	\$ -		\$ 2,230.00	\$ 2,230.00
<b>DEBENTURES</b>					
450	Debenture Debt Charges from Page 12				
460	Other Debenture Debt Charges from Page 12				
	Total				
<b>OTHER UTILITY COSTS</b>					
480	Amortization				
485	Interest				
490	Bad Debt Expense				
495	Deferred Surplus re Deficit, 2____ - Page 9				
	TOTAL EXPENDITURE	\$ 10,295.00	\$ 7,039.00	\$ 9,730.00	\$ 9,730.00
	NET OPERATING SURPLUS (DEFICIT)	\$ -	\$ 2,622.60	\$ -	\$ -



# THE FINANCIAL PLAN

Rev: 9:29 AM  
2023-04-12

## Rural Municipality of Lac du Bonnet - Brookfield Water Utility

For the Year 2023

### REVENUE

		2022 Last Year Budgeted	2022 Last Year Actual	2023 This Year Budgeted	2024 Next Year Budgeted
300	WATER CONSUMER SALES - Residential - LGD of Pinawa	\$ 30,000.00	\$ 28,407.63	\$ 33,075.00	\$ 33,075.00
		\$ 23,360.40	\$ 15,768.17	\$ 19,500.00	\$ 19,500.00
	Net Consumer Revenue - Sub Total	\$ 53,360.40	\$ 44,175.80	\$ 52,575.00	\$ 52,575.00
330	Penalties	\$ 500.00	\$ 519.21	\$ 500.00	\$ 500.00
340	Hydrant Rentals				
350	Water Connection Fees	\$ 15,000.00		\$ -	
360	Connection -Net		\$ 31,000.00		
370	Provincial Grants		\$ -		
380	Other Revenue (Admin Fees)	\$ 2,200.00	\$ 2,831.39	\$ 2,500.00	\$ 2,500.00
390	Contribution from Revenue Fund - Page 5	\$ 30,362.73	\$ 30,362.73	\$ 30,362.73	\$ 30,362.73
396	Transfer from General Reserve - Utility				
397	Transfer from Accumulated Surplus				
	<b>TOTAL REVENUE</b>	<b>\$ 101,423.13</b>	<b>\$ 108,889.13</b>	<b>\$ 85,937.73</b>	<b>\$ 85,937.73</b>

### EXPENDITURE

		This Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	<b>WATER SUPPLY</b>				
411-413	Administration	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
415	Customer billings and collections	\$ -		\$ -	\$ -
417	Purification and treatment	\$ 650.00	\$ 12,788.84	\$ 16,000.00	\$ 16,000.00
418	Water purchases	\$ 35,000.00	\$ 26,122.24	\$ 27,000.00	\$ 27,000.00
420	Service of supply		\$ 9,481.50	\$ 4,100.00	\$ 4,100.00
425	Transmission and distribution				\$ -
427	Other water supply costs	\$ 28,810.40	\$ 6,270.85	\$ 8,375.00	\$ 8,375.00
430	Standpipe				\$ -
	Connections - Net loss				\$ -
	<b>Total</b>	<b>\$ 64,560.40</b>	<b>\$ 54,763.43</b>	<b>\$ 55,575.00</b>	<b>\$ 55,575.00</b>
460	TRANSFER TO CAPITAL from Page 13				
	<b>TRANSFERS TO RESERVES</b>				
465	Utility Reserve Provision	\$ 6,500.00		\$ -	\$ -
	Total	\$ 6,500.00		\$ -	\$ -
	<b>DEBENTURES</b>				
450	Debenture Debt Charges from Page 12	\$ 30,362.73	\$ 30,362.73	\$ 30,362.73	\$ 30,362.73
460	Other Debenture Debt Charges from Page 12				\$ -
	Total				
	<b>OTHER UTILITY COSTS</b>				
480	Amortization				\$ -
485	Interest				\$ -
490	Bad Debt Expense				\$ -
495	Deferred Surplus re Deficit, 2_____ - Page 9				\$ -
					\$ -
	<b>TOTAL EXPENDITURE</b>	<b>\$ 107,923.13</b>	<b>\$ 85,126.16</b>	<b>\$ 85,937.73</b>	<b>\$ 85,937.73</b>
	<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>\$ -</b>	<b>\$ 23,762.97</b>	<b>\$ -</b>	<b>\$ -</b>











# THE FINANCIAL PLAN

Rev: 9:07 AM  
2023-04-14

**Part 1. CAPITAL EXPENDITURES**

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne By Reserves	Borne By Borrowing
Office Computers - Leg 1, Leg 3, Council, Building Inspector	\$ 6,687.50	\$ 6,687.50			
Server Upgrades	\$ 45,341.25	\$ 45,341.25			
Building Inspector Vehicle (SUV)	\$ 50,000.00	\$ 50,000.00			
Tile Drainage (Westview Drive, Edward Cres, Apsit Rd)	\$ 94,000.00	\$ 42,000.00		\$ 52,000.00	
Hobo Lane - \$89,00.74 to be completed in 2023 - entire project expensed in 2022	\$ -				
Winnipeg River Boat Launch	\$ 47,000.00			\$ 47,000.00	
Steamer (Funding of \$30,160.80)	\$ 48,685.00	\$ 48,685.00			
Zero Turn Mower	\$ 20,750.00	\$ 20,750.00			
Truck Snow Plow	\$ 12,203.35	\$ 12,203.35			
Waste Management Equipment	\$ 160,500.00	\$ 160,500.00			
3/4 ton truck - one in fleet goes to TS (\$74,960 - \$68,000)	\$ 75,000.00	\$ 75,000.00			
1/2 ton truck for public works	\$ 65,000.00	\$ 65,000.00			
TS Grader	\$ 642,385.20	\$ 467,385.20		\$ 175,000.00	
Welder	\$ 4,500.00	\$ 4,500.00			
Computer (Mechanic)	\$ 1,477.46	\$ 1,477.46			
Transfer Station Bin x 2	\$ 33,726.40			\$ 33,726.40	
Transfer Station Computer	\$ 1,391.00	\$ 1,391.00			
Transfer Station Guard Rails	\$ 26,632.00			\$ 26,632.00	
TS Scanner	\$ 2,741.88	\$ 2,741.88			
Fire Department - Building Purchase - \$8,500	\$6,545.00			\$6,545.00	
Fire Department -Concrete Pad (Spec Revision) - \$60,000	\$30,000.00			\$30,000.00	
Fire Department - 15 SCBA Composite Air Cylinders - \$28,500	\$21,945.00			\$21,945.00	
Commercial Business Opportunity	\$1,000,000.00				\$ 1,000,000.00
	\$ 2,396,511.04				
<b>TOTAL</b>		\$ 1,003,662.64			
		Page 5	\$ -	Page 6	\$ 392,848.40
				Part 2	\$ 1,000,000.00
					Part 3

**PART 2. GENERAL AND SPECIFIC RESERVE FUND WITHDRAWALS**

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	
Airport BL #42-06 RE: Crack Sealing	\$ 30,000.00				\$ 106,377.90
Airport BL #42-06 RE: Airport Fencing	\$ 66,000.00				
Liq/Sol Wste BL #08-12 RE: 2 Bins		\$ 33,726.40			\$ 468,403.22
Liq/Sol Wste BL #08-12 RE: Guard Rails		\$ 26,632.00			
Emergency Measures BL #5-13 RE: - Emergency Response	\$ 100,000.00				\$ 241,681.71
Fire Department BL #13-04 - Re: Building and Purchase		\$ 6,545.00			\$ 167,154.80
Fire Department BL #13-04 - Re: 15 SCBA Composite Air Cylinders		\$ 21,945.00			
Fire Department BL #13-04 - Re: Concrete Pad (Revised)		\$ 30,000.00			
Road Reconstruction BL # 44-06 Re: Gravel Crushing	\$ 175,000.00				\$ 374,788.39
Machinery BL #45-06 RE: Grader		\$ 175,000.00			\$ 342,784.83
Canada Community Building Fund BL #13-06 RE: Tile Drainage Contractor		\$ 52,000.00			\$ 368,658.05
Canada Community Building Fund BL #13-06 RE: Winnipeg River Boat Launch		\$ 47,000.00			
<b>Total</b>	\$ 371,000.00				
	Page 2	\$ 392,848.40	Part 1	\$ -	Page 6
				Part 1	\$ -

**PART 3. DEBENTURE FINANCING (Subject to Municipal Board Authorization)**

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Revenue Loan	Reserve Loan	Amount	Term
Commercial Business Opportunity	\$1,000,000.00			\$70,000.00	7%
<b>TOTAL, PART 1</b>				\$ 70,000.00	

Department Use Only	Adopted by Resolution of Council 2023 0168 (Head of Council)   (Chief Administrative Officer)
	2023

# THE FINANCIAL PLAN

Rev: 9:15 AM  
2023-04-14

## RM of Lac du Bonnet 5 Year Capital Plan

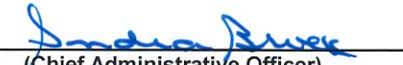
PURPOSE	Estimates	2024	2025	2026	2027	2028	Total	SOURCE OF FUNDS				
								Operating	Reserves	Debenture Sales	Other	
Technology Upgrades		\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$20,000.00	\$60,000.00	\$60,000.00				
Public Works Equipment		\$210,000.00	\$245,000.00	\$285,000.00	\$285,000.00	\$350,000.00	\$1,375,000.00	\$1,025,000.00	\$350,000.00			
Road Reconstruction		\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$400,000.00	\$1,800,000.00	\$1,300,000.00	\$500,000.00			
New Handi-Van Purchase		\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$25,000.00	\$0.00	\$25,000.00			
Regional Water Project		\$1,000,000.00										\$1,000,000.00
Fire Dept - Rescue 2		\$65,000.00					\$65,000.00		\$65,000.00			
Fire Dept - Rescue 1 - 2003 FRT Liner				\$450,000.00			\$450,000.00	\$45,000.00				
Fire Dept - Pumper 2					\$600,000.00		\$600,000.00	\$600,000.00				
		\$1,640,000.00	\$610,000.00	\$1,100,000.00	\$1,250,000.00	\$775,000.00	\$4,375,000.00	\$3,030,000.00	\$940,000.00	\$0.00	\$1,000,000.00	
<b>SOURCE OF FUNDS - ANNUAL</b>		<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>TOTAL</b>					
OPERATING		\$1,440,000.00	\$460,000.00	\$950,000.00	\$1,100,000.00	\$625,000.00	\$4,575,000.00					
RESERVES		\$200,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$150,000.00	\$800,000.00					
DEBENTURE SALES		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00					
OTHER												
		\$1,640,000.00	\$610,000.00	\$1,100,000.00	\$1,250,000.00	\$775,000.00	\$5,225,000.00					

FOR DEPARTMENTAL USE ONLY

Adopted by Resolution of Council  
2023 0168

APR 11 2023

Approved   
(Head of Council)

Certified   
(Chief Administrative Officer)