



THE TOWN OF CARMAN
BY-LAW #23/2064

Being a by-law of the Town of Carman providing for the adoption of the estimates and setting out the rates of levies for the year, A.D. 2023.

WHEREAS, pursuant to the provisions of *The Municipal Act*, L. M., 1996, c. M58, Section 304, Subsection (1),

“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 rise
 - (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.

NOW THEREFORE the Council of the Town of Carman, in open council assembled, enacts as follows:

ESTIMATES

- (1) THAT the estimates of the Town of Carman of all sums required for the lawful purposes of the corporation for the year 2023 as set forth in Schedule "A", hereto attached, and identified by the signature of the Head of Council and the Chief Administrative Officer are, hereby, approved and adopted.
- (2) THAT the capital expenditures of the Town of Carman, for the years, A.D. 2024 to 2028, both inclusive, as set forth in Schedule "A", hereto attached and identified by the signatures of the Head of Council and the Chief Administrative Officer are, hereby approved and adopted.

UNCONTROLLABLE PURPOSES

- (3) THAT the following respective rates of so much on the dollar 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 latest revised



**THE TOWN OF CARMAN
BY-LAW #23/2064**

assessment roll of the general and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A":

| RATES | | Assessment |
|-------|--|------------------------|
| (a) | Foundation Levy: Other..... | 8.14..... 30,830,050 |
| | Prairie Rose School Division | 9.516..... 166,074,010 |
| | to provide for the payments to the said School Division in the amounts required for school purposes. | |
| (b) | Special rates on the dollar of assessment (\$197,940,690) to provide for the payment of the amount due and payable in the year 2023 on utility debentures issued for By-law #23/2026 for the Water Reservoir, a special rate of 1.34 mills and By-law #08/1922 for the expansion to the water treatment plant for the sludge press, a special rate of 0.28 mills. | |
| (c) | Special rates on the dollar of assessment (\$197,940,690) to provide for the payment of the amount due and payable in the year 2023 on general debentures issued under By-law #04/1875 and #07/1896 for the Transfer Station project, a special rate of 0.23 mills, By-law #10/1947 for the renovations to Carman Dufferin Arena, a special rate of 0.26 mills, By-law #16/2010 for the renovations to Memorial Hall, a special rate of 0.45 mills, and By-law 19/2039 for the building of a Personal Care Home, a special rate of 0.37 mills. | |

CONTROLLABLE PURPOSES

- (4) (a) THAT a general rate of 18.57 mills on the dollar of assessment (\$178,182,870) be and hereby is levied for the year 2023 upon the assessed value of all the ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof, to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation and including the annual levy for Redboine Watershed District.
- (5) (a) THAT all taxes and rates imposed and levied in the Town of Carman for the year 2023 shall be deemed to have been imposed and to be due and payable on the 31st day of August, A.D. 2023.
- (b) THAT to all taxes remaining unpaid after the 31st day of August, A.D. 2023 there shall be added on the first day of each month after the day, a penalty of an equal to one-and-one-quarter (1¼) per cent, of the taxes remaining

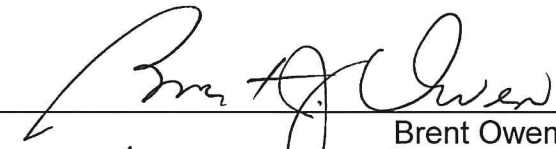


**THE TOWN OF CARMAN
BY-LAW #23/2064**

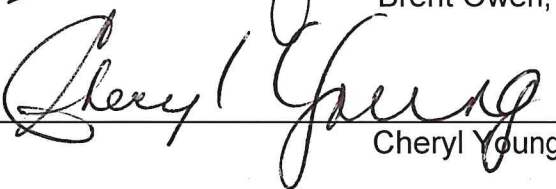
unpaid or in arrears, and that those penalties shall continue to be added until the said taxes and penalties are paid.

DONE AND PASSED in Council, duly assembled, at the Council Chamber, in the Memorial Hall, in the Town of Carman, in the Province of Manitoba 21st day of March A.D. 2023.

THE TOWN OF CARMAN



Brent Owen, Mayor



Cheryl Young, CAO

Read a first time the 9th day of March A. D. 2023.
Read a second time the 21st day of March A. D. 2023.
Read a third time the 21st day of March A. D. 2023.

THE FINANCIAL PLAN

TOWN OF CARMAN

For the Year 2023

| | | ATTACHED | NOT APPLICABLE |
|---------|---|--|--|
| Page 1 | General Operating Fund - Budgeted Revenue and Expenditure | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 2 | General Operating Fund - Budgeted Other Revenue & Transfers | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 3 | General Operating Fund - Budgeted Expenditure | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 4 | General Operating Fund - Budgeted Expenditure | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 5 | General Operating Fund - Budgeted Expenditure | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 6 | Utility Operating Fund - Budgeted Revenue and Expenditure | | |
| | Utility of <u>CARMAN</u> | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| | Utility of _____ | <input type="checkbox"/> | <input checked="checked" type="checkbox" value="X"/> |
| | Utility of _____ | <input type="checkbox"/> | <input checked="checked" type="checkbox" value="X"/> |
| Page 7 | Local Urban District - Budgeted Revenue and Expenditure | | |
| | L.U.D. of _____ | <input type="checkbox"/> | <input checked="checked" type="checkbox" value="X"/> |
| | L.U.D. of _____ | <input type="checkbox"/> | <input checked="checked" type="checkbox" value="X"/> |
| | L.U.D. of _____ | <input type="checkbox"/> | <input checked="checked" type="checkbox" value="X"/> |
| Page 8 | Calculation of Tax Levies | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 9 | Sundry Revenue and Expenditure Analysis | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 10 | Rural Area and General Municipal Requirements | <input type="checkbox"/> | <input checked="checked" type="checkbox" value="X"/> |
| Page 11 | General Operating Fund - Debenture Debt Charges | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 12 | Utility Operating Fund - Debenture Debt Charges | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 13 | Capital Budget (Current Year) | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |
| Page 14 | Capital Expenditure Program (Subsequent Five Years) | <input checked="checked" type="checkbox" value="X"/> | <input type="checkbox"/> |

**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

TOWN OF CARMAN



For the Year 2023

REVENUE

| | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|--|-----------------------|---------------------|-----------------------|-----------------------|
| Total Tax Levy - Page 8 | 5,165,055 | 5,165,021.59 | 5,560,628 | 5,792,632 |
| Total Grants in Lieu of Taxes - Page 8 | 129,841 | 129,885.70 | 129,957 | 132,684 |
| Sub-total | 5,294,896 | 5,294,907.29 | 5,690,585 | 5,925,316 |
| School Requisitions (deduct) - Page 8 | -1,801,001 | -1,801,001.00 | -1,831,394 | -1,850,000 |
| Municipal Taxes and Grants in Lieu of Taxes | 3,493,895 | 3,493,906.29 | 3,859,191 | 4,075,316 |
| Other Revenue - Page 2 | 2,974,784 | 3,378,619.95 | 2,960,454 | 3,049,268 |
| Transfers from Accumulated Surplus & Reserves - Page 2 | 420,900 | 113,394.94 | 0 | 0 |
| Total Municipal Revenue | 6,889,579 | 6,985,921.18 | 6,819,645 | 7,124,584 |

EXPENDITURE

| | | | | |
|---------------------------------------|------------------|---------------------|------------------|------------------|
| General Government Services | 740,000 | 715,386.49 | 767,000 | 790,010 |
| Protective Services | 1,223,960 | 1,188,831.75 | 996,620 | 1,117,401 |
| Transportation Services | 1,261,510 | 1,382,190.22 | 1,194,240 | 1,230,067 |
| Environmental Health Services | 411,000 | 458,377.61 | 457,045 | 470,755 |
| Public Health and Welfare Services | 30,000 | 28,224.96 | 35,925 | 36,995 |
| Environmental Development Services | 200,000 | 186,709.64 | 290,930 | 299,658 |
| Economic Development Services | 200,660 | 184,659.85 | 176,190 | 191,060 |
| Recreation and Cultural Services | 1,439,400 | 1,719,958.70 | 1,574,905 | 1,622,152 |
| Fiscal Services | 1,345,040 | 1,100,733.37 | 1,317,947 | 1,357,485 |
| Transfers - Deficit Recovery - Page 9 | | | 0 | |
| - To Reserves - Page 5 | 30,000 | 9,427.71 | 0 | 0 |
| Total Basic Expenditure | 6,881,570 | 6,974,500.30 | 6,810,802 | 7,115,583 |
| Allowance For Tax Assets - Page 8 | 8,009 | 2,078.25 | 8,843 | 9,000 |
| Total Municipal Expenditure | 6,889,579 | 6,976,578.55 | 6,819,645 | 7,124,583 |
| Net Operating Surplus (Deficit) | 0 | 9,342.63 | 0 | 0 |

| | | |
|-----------------------|---|---|
| Departmental Use Only | Adopted by Resolution of Council March 9, 2023 |  (Head of Council)  (Chief Administrative Officer) |
|-----------------------|---|---|

**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

TOWN OF CARMAN

For the Year 2023

| Other Revenue | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|---|-----------------------|---------------------|-----------------------|-----------------------|
| Taxes Added | 90,000 | 123,033.16 | 100,000 | 103,000 |
| Tax Penalties | 22,500 | 27,222.86 | 30,000 | 30,900 |
| Licenses | | | | |
| - Animal | 750 | 795.00 | 800 | 824 |
| - Business | 4,000 | 4,700.00 | 4,700 | 4,841 |
| Lottery | 2,500 | 1,976.93 | 2,000 | 2,060 |
| Trailer | 120,000 | 114,458.61 | 120,000 | 123,600 |
| Permits | | | | |
| CDGD Building | 62,500 | 75,226.34 | 80,000 | 82,400 |
| CDGD Variation Order | 7,500 | 6,710.00 | 6,650 | 6,850 |
| CDGD Conditional Use | 3,800 | 4,900.00 | 4,550 | 4,687 |
| CDGD Zoning memos | 850 | 3,000.00 | 750 | 773 |
| CDGD Demolition | 1,500 | 3,200.00 | 1,500 | 1,545 |
| CDGD Plumbing | 3,500 | 6,435.00 | 7,000 | 7,210 |
| CDGD Development | 3,000 | 3,225.00 | 4,500 | 4,635 |
| CDGD Building Inspector Revenue | 12,000 | 18,075.00 | 0 | 0 |
| CDGD Mileage Revenue | 3,000 | 6,233.10 | 0 | 0 |
| Grading TOFC | 500 | 675.00 | 648 | 667 |
| Fines | | | | |
| Parking - Animal | 0 | 120.00 | 0 | 0 |
| Sales of Service | | | | |
| - General Government | 2,000 | 2,375.00 | 2,500 | 2,575 |
| - Protective | 17,500 | 14,429.14 | 17,000 | 17,510 |
| - Transportation | 2,500 | 21,154.20 | 22,000 | 22,660 |
| - Environmental Health | 120,000 | 165,143.83 | 170,000 | 175,100 |
| - Recreation and Culture | 226,250 | 264,901.06 | 264,905 | 272,852 |
| Sales of Goods | | | | |
| General Government | 0 | 105.90 | 0 | 0 |
| Transportation | 10,000 | 0.00 | 0 | 0 |
| Environmental Health | 25,000 | 679.63 | 650 | 670 |
| Public Health & Welfare | 9,500 | 11,700.00 | 11,100 | 11,433 |
| Recreation and Cultural | 2,600 | 6,459.27 | 6,400 | 6,592 |
| Rentals | | | | |
| General Government | 2,000 | 101.00 | 0 | 0 |
| Protective | 0 | 0.00 | 0 | 0 |
| Transportation | 0 | 600.00 | 0 | 0 |
| Public Health & Welfare | 500 | 500.00 | 500 | 515 |
| Recreation and Cultural | 217,250 | 218,589.66 | 230,325 | 237,235 |
| Returns from Investments | 3,500 | 11,588.80 | 14,000 | 14,420 |
| Unconditional Grants - Municipal Operating | 575,000 | 627,402.05 | 745,000 | 767,350 |
| Conditional Grants | | | | |
| - Federal Government | | | | |
| - Federal - Gas Tax | 175,276 | 178,016.00 | 185,755 | 191,328 |
| Celebrate Canada | 650 | 840.00 | 840 | 865 |
| Service Canada | 7,500 | 8,851.00 | 9,595 | 9,883 |
| - Provincial Government | 443,733 | 495,297.50 | 46,000 | 47,380 |
| - Municipal Government | 724,072 | 749,751.41 | 774,548 | 797,784 |
| Other Grants | 52,700 | 153,438.60 | 50,180 | 51,685 |
| Other Income | | | | |
| Miscellaneous | 19,353 | 46,709.90 | 46,058 | 47,440 |
| | | | | 721 |
| Total Other Revenue - Page 1 | 2,974,784 | 3,378,619.95 | 2,960,454 | 3,049,989 |
| Transfers From | | | | |
| - Accumulated Surplus | | | | |
| - Reserves (Page 13) | 420,900 | 113,394.94 | 0 | 0 |
| Total Transfers - Page 1 | 420,900 | 113,394.94 | 0 | 0 |
| TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8 | 3,395,684 | 3,492,014.89 | 2,960,454 | 3,049,989 |

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BUDGETED EXPENDITURE

TOWN OF CARMAN

For the Year 2023

| | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|--|--|-----------------------|---------------------|-----------------------|-----------------------|
| GENERAL GOVERNMENT SERVICES | | | | | |
| 1100 | Legislative | 114,780 | 114,780.00 | 119,880 | 123,476 |
| 1200 | General Administrative | | | | |
| 1212 | Chief Administrative Officer and Staff | 300,000 | 291,880.70 | 301,000 | 310,030 |
| 1215 | Office | 32,722 | 26,382.70 | 26,900 | 27,707 |
| 1216 | Legal | 10,860 | 576.00 | 2,000 | 2,060 |
| 1217 | Audit | 31,000 | 46,196.71 | 52,000 | 53,560 |
| 1218 | Assessment | 41,640 | 41,631.00 | 42,200 | 43,466 |
| 1240 | Taxation | 5,200 | 5,954.56 | 6,000 | 6,180 |
| 1300 | Other General Government | | | | |
| 1310 | Elections | 14,000 | 14,442.55 | 5,000 | 5,150 |
| 1320 | Conventions | 30,000 | 23,278.54 | 31,000 | 31,930 |
| 1330 | Damage Claims and Liability Insurance | 32,000 | 30,921.73 | 32,000 | 32,960 |
| 1340 | Intergovernmental Relations | | | | |
| 1350 | Grants - General | 38,670 | 31,127.26 | 31,620 | 32,569 |
| 1360 | Other General Government-Sundry | 137,450 | 134,768.74 | 165,350 | 147,651 |
| | Past-Service Pension Payments | | | | |
| | Unallocated Employee Benefits | | | | |
| SUB-TOTAL GENERAL GOVERNMENT SERVICES | | 788,322 | 761,940.49 | 814,950 | 816,739 |
| 1991 | Recoveries (deduct) - Utility | -48,322 | -46,554.00 | -47,950 | -49,389 |
| TOTAL GOVERNMENT SERVICES - TO PAGE 1 | | 740,000 | 715,386.49 | 767,000 | 767,350 |
| PROTECTIVE SERVICES | | | | | |
| 2100 | Police | 535,000 | 574,180.86 | 580,000 | 597,400 |
| 2400 | Fire | 575,125 | 563,496.49 | 391,475 | 403,219 |
| 2500 | Emergency Measures | | | | |
| 2510 | Emergency Measures Organization | 96,836 | 33,111.80 | 4,424 | 4,557 |
| 2520 | Flood Control | | | | |
| 2540 | Ambulance Services | | | | |
| 2550 | Other | | | | |
| 2600 | Other Protection | | | | |
| 2621 | Building Inspection | | | | |
| 2622 | Electrical Inspection | | | | |
| 2623 | Plumbing Inspection | | | | |
| 2626 | Other Safety Inspections | 7,000 | 4,500.00 | 7,000 | 7,210 |
| 2630 | License Inspection | | | | |
| 2640 | Animal and Pest Control | 4,999 | 5,163.30 | 5,220 | 5,377 |
| 2650 | Other - Traffic Services | | | | |
| | Other __DED_____ | 5,000 | 8,379.30 | 8,501 | 8,756 |
| TOTAL PROTECTIVE SERVICES - TO PAGE 1 | | 1,223,960 | 1,188,831.75 | 996,620 | 1,026,519 |
| TRANSPORTATION SERVICES | | | | | |
| Road Transport | | | | | |
| Administration | | | | | |
| 32200 | Engineering | | | | |
| Roads and Streets | | | | | |
| Unallocated Costs | | | | | |
| 32301 | - Wages and Benefits | 710,000 | 763,660.12 | 690,200 | 710,906 |
| 32302 | - Equipment Fuel | 95,000 | 147,086.18 | 120,000 | 123,600 |
| 32303 | - Equipment Repairs and Maintenance | 106,000 | 149,600.81 | 125,000 | 128,750 |
| 32304 | - Equipment Insurance and Registration | 22,000 | 21,683.73 | 23,000 | 23,690 |
| 32305 | - Workshop and Yard Operations | 80,000 | 71,947.35 | 68,200 | 70,246 |
| | - _____ | | | | |
| | - _____ | | | | |
| Road Construction and Maintenance | | | | | |
| 32311 | - Labour | 92,000 | 83,852.89 | 40,000 | 41,200 |
| 32312 | - Materials | | | | |
| 32313 | - Rentals | | | | |
| | - _____ | | | | |
| | - _____ | | | | |
| Transportation Services Sub-Total Forward to Page 4 | | 1,105,000 | 1,237,831.08 | 1,066,400 | 1,098,392 |

BUDGETED EXPENDITURE

TOWN OF CARMAN

For the Year 2023

| | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|---|--|-----------------------|---------------------|-----------------------|-----------------------|
| Transportation Services Sub-Total Forward from Page 3 | | 1,105,000 | 1,237,831.08 | 1,066,400 | 1,098,392 |
| 32330 | Sidewalks and Boulevards | 48,000 | 63,394.07 | 63,000 | 64,890 |
| 32340 | Ditches and Road Drainage | 3,000 | 2,736.16 | 150 | 155 |
| 32350 | Storm Sewers | 7,500 | 8,663.83 | 5,000 | 5,150 |
| 32360 | Street Cleaning | | | | |
| 32371 | Snow and Ice Removal - Labour | 33,000 | 19,959.46 | 15,000 | 15,450 |
| 32372 | - Materials | | | | |
| 32373 | - Rentals | | | | |
| | - _____ | | | | |
| 32400 | Bridges | | | | |
| 32500 | Street Lighting | 82,000 | 80,390.85 | 82,000 | 84,460 |
| 32600 | Traffic Services | 7,500 | 7,496.88 | 2,500 | 2,575 |
| 32700 | Parking | 2,903 | 2,460.95 | 2,774 | 2,857 |
| 32900 | Other Road Transport -Handi Van | 20,000 | 20,000.00 | 20,000 | 20,600 |
| | Airport | 13,020 | 4,580.94 | 4,700 | 4,841 |
| | Sub-total Transportation | 1,321,923 | 1,447,514.22 | 1,261,524 | 1,299,370 |
| | PW - Recoveries - Utility | -60,413 | -65,324.00 | -67,284 | -69,303 |
| TOTAL TRANSPORTATION SERVICES - TO PAGE 1 | | 1,261,510 | 1,382,190.22 | 1,194,240 | 1,230,067 |
| ENVIRONMENTAL HEALTH SERVICES | | | | | |
| Garbage and Waste Collection | | | | | |
| 4320 | Garbage Collection | 290,000 | 371,360.92 | 360,000 | 370,800 |
| 4330 | Transfer Station | 119,000 | 86,271.69 | 96,300 | 99,189 |
| Other Environmental Health | | | | | |
| 4480 | Municipal Wells | | | | |
| 4490 | Public Rest Rooms | | | | |
| | Other _____ Recycling | 2,000 | 745.00 | 745 | 767 |
| TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1 | | 411,000 | 458,377.61 | 457,045 | 470,756 |
| PUBLIC HEALTH AND WELFARE SERVICES | | | | | |
| Public Health | | | | | |
| 5110 | Health Unit | | | | |
| 5160 | Cemeteries | 26,400 | 24,646.16 | 32,325 | 33,295 |
| 5186 | Other _____ | | | | |
| | _____ | | | | |
| Medical Care | | | | | |
| 5220 | Medical Officer | | | | |
| | Other _____ | | | | |
| Hospital Care | | | | | |
| 5370 | Hospital Care | | | | |
| | Other _____ | | | | |
| Social Assistance | | | | | |
| 5420 | Social Assistance | 3,600 | 3,578.80 | 3,600 | 3,700 |
| | Other _____ | | | | |
| TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1 | | 30,000 | 28,224.96 | 35,925 | 36,995 |
| ENVIRONMENTAL DEVELOPMENT SERVICES | | | | | |
| 6100 | Planning and Zoning | 194,156 | 171,404.04 | 278,730 | 287,092 |
| Community Development | | | | | |
| 6220 | General Land Assembly | | | | |
| 6230 | Urban Renewal | | | | |
| 6240 | Beautification and Land Rehabilitation | | | | |
| 6241 | Urban Area Weed Control | 5,844 | 15,305.60 | 12,200 | 12,566 |
| | Grant | | | | |
| | Other _____ | | | | |
| TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1 | | 200,000 | 186,709.64 | 290,930 | 299,658 |

BUDGETED EXPENDITURE

TOWN OF CARMAN

For the Year 2023

| ECONOMIC DEVELOPMENT SERVICES | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|---|--|--------------------|------------------|--------------------|--------------------|
| 7100 | Natural Resources | | | | |
| 7120 | Agriculture | | | | |
| 7121 | Destruction of Pests | | | | |
| 7122 | Protective Inspections | | | | |
| 7123 | Rural Area Weed Control | | | | |
| 7124 | Drainage of Land | | | | |
| 7125 | Veterinary Services | | | | |
| 7130 | Water Resources and Conservation Grants | 3,160 | 3,160.50 | 3,201 | 3,500 |
| | | | | | |
| 7200 | Regional Development | | | | |
| 7300 | Industrial Development | 750 | 1,735.85 | 1,800 | 1,900 |
| 7400 | Economic Development | 126,900 | 115,572.13 | 120,403 | 124,015 |
| 7405 | Economic Development-Chamber of Commerce | | | 5,500 | 15,000 |
| 7410 | Municipal Services | 69,850 | 64,191.37 | 45,286 | 46,645 |
| 7420 | Public Receptions | | | | |
| | | | | | |
| | | | | | |
| TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1 | | 200,660 | 184,659.85 | 176,190 | 191,060 |

| RECREATION AND CULTURAL SERVICES | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|--|--|--------------------|------------------|--------------------|--------------------|
| 8110 | Recreation | 1,150,212 | 1,467,893.05 | 1,273,905 | 1,312,122 |
| 8120 | Roseisle and Graysville Recreation | 5,750 | 5,320.47 | 6,250 | 6,438 |
| 8130 | Swimming Pools and Beaches | | | | |
| 8140 | Golf Courses | | | | |
| 8150 | Memorial Hall | 149,700 | 126,339.28 | 133,650 | 130,349 |
| 8180 | Parks and Playgrounds | 35,000 | 19,863.82 | 20,300 | 20,909 |
| 8190 | Other Recreational Facilities-Pathway Grants | 1,420 | 2,100.83 | 1,250 | 1,450 |
| | | | | | |
| | | | | | |
| 8240 | Museums | 8,460 | 8,460.00 | 8,510 | 8,765 |
| 8250 | Libraries | 65,168 | 65,989.52 | 106,651 | 109,851 |
| 8280 | Other Cultural Facilities - GPAC | 23,690 | 23,991.73 | 24,389 | 25,120 |
| | | | | | |
| | | | | | |
| TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1 | | 1,439,400 | 1,719,958.70 | 1,574,905 | 1,615,004 |

| FISCAL SERVICES | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|-----------------------------------|---|--------------------|------------------|--------------------|--------------------|
| 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 | 964,900 | 726,922.05 | 732,403 | 754,375 |
| 9330 | Transfer to Utility - Page 6 | 112,640 | 112,631.89 | 319,284 | 319,284 |
| 9410 | Debenture Debt Charges - Page 11 | 255,000 | 254,066.46 | 253,759 | 261,372 |
| 9420 | Other Long-term debt charges | | | | |
| 9430 | Tax discount and short-term loan interest | | | | |
| 9440 | Other Debt Charges | 7,500 | 7,112.97 | 7,500 | 7,725 |
| | Other Fiscal Services | | | | |
| | H&E Tax | 5,000 | 0.00 | 5,001 | 5,151 |
| TOTAL FISCAL SERVICES - TO PAGE 1 | | 1,345,040 | 1,100,733.37 | 1,317,947 | 1,347,907 |

| TRANSFERS | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|-----------------------------|----------------------------|--------------------|------------------|--------------------|--------------------|
| 9900 | General Reserve | | | | |
| 9910 | Specific-Purpose Reserves: | | | | |
| 9911 | - Equipment Replacement | 30,000 | 9,427.71 | 0 | 0 |
| 9912 | - Capital Development | | | | |
| 9913 | - Gas Tax | | | | |
| | | | | | |
| | | | | | |
| TOTAL TRANSFERS - TO PAGE 1 | | 30,000 | 9,427.71 | 0 | 0 |

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

TOWN OF CARMAN

For the Year 2023

REVENUE

| | | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|-----|--|-----------------------|---------------------|-----------------------|-----------------------|
| 300 | WATER CONSUMER SALES | 966,268 | 817,020.96 | 930,000 | 957,900 |
| | - Residential | | | | |
| | - Commercial and Bulk | | | | |
| | - Industrial | | | | |
| | - Federal and Provincial | | | | |
| | - Municipal and Schools | | | | |
| 310 | SEWER SERVICE CHARGES | 180,000 | 148,559.81 | 189,656 | 195,346 |
| | - Residential | | | | |
| | - Commercial | | | | |
| 320 | Discounts, Refunds and Cancellations | | | | |
| | Net Consumer Revenue - Sub Total | 1,146,268 | 965,580.77 | 1,119,656 | 1,153,246 |
| 330 | Penalties | 1,500 | 2,721.94 | 2,500 | 2,575 |
| 340 | Hydrant Rentals | 15,000 | 15,000.00 | 15,000 | 15,450 |
| 350 | Installation Service | 7,000 | 6,779.00 | 7,000 | 7,210 |
| 360 | Connection Revenue - Net | | | | |
| 370 | Government Grants | 1,766,000 | 991,426.55 | 0 | 0 |
| 380 | Other Revenue | 1,600 | 3,104.00 | 3,000 | 3,090 |
| 390 | Transfer from Revenue Fund - Page 5 | 112,640 | 112,631.89 | 319,284 | 328,863 |
| 396 | Transfer from Reserves - Utility - Page 13 | | | 0 | |
| 397 | Transfer from Accumulated Surplus | | | | |
| | TOTAL REVENUE | 3,050,008 | 2,097,244.15 | 1,466,440 | 1,510,433 |

EXPENDITURE

| | | | | | |
|-----|--|------------------|---------------------|------------------|------------------|
| 410 | WATER SUPPLY | | | | |
| 411 | Administration | 51,614 | 75,246.58 | 77,296 | 79,615 |
| 412 | Customer Billings and Collections | | | | |
| 413 | Purification and Treatment | 101,832 | 121,918.52 | 121,750 | 125,403 |
| 414 | Water Purchases | 690,500 | 592,640.57 | 625,000 | 643,750 |
| 415 | Service of Supply | | | | |
| 416 | Transmissions and Distribution | 224,294 | 218,673.94 | 226,810 | 233,614 |
| 417 | Other Water Supply Costs | | | | |
| 418 | Connections - Net Loss | | | | |
| | TOTAL | 1,068,240 | 1,008,479.61 | 1,050,856 | 1,082,382 |
| 420 | SEWAGE COLLECTION AND DISPOSAL | | | | |
| 421 | Administration | | | | |
| 422 | Sewage Collection System | 27,650 | 22,843.48 | 24,400 | 25,132 |
| 423 | Sewage Lift Station | 14,778 | 28,162.42 | 32,000 | 32,960 |
| 424 | Sewage Treatment and Disposal | 13,700 | 3,404.85 | 4,900 | 5,047 |
| 425 | Other Sewage Collection and Disposal Costs | | | | |
| 426 | Connections - Net Loss | | | | |
| | TOTAL | 56,128 | 54,410.75 | 61,300 | 63,139 |
| 430 | TRANSFER TO CAPITAL - Page 13 | 1,778,000 | 991,426.55 | 0 | |
| 450 | DEBENTURE DEBT CHARGES - Page 12 | 112,640 | 112,631.89 | 319,284 | 328,863 |
| 470 | TRANSFERS | | | | |
| 471 | Deficit Recovery, 20____ - Page 9 | | | 0 | |
| 473 | Transfer to Utility Reserve | 35,000 | 0.00 | 35,000 | 36,050 |
| 474 | Transfer to _____ Reserve | | | | |
| | TOTAL | 35,000 | 0.00 | 35,000 | 36,050 |
| | TOTAL EXPENDITURE | 3,050,008 | 2,166,948.80 | 1,466,440 | 1,510,433 |
| | NET OPERATING SURPLUS (DEFICIT) | 0 | -69,704.65 | 0 | 0 |

BUDGETED REVENUE AND EXPENDITURE

TOWN OF CARMAN

L.U.D. of _____

For the Year 2023

EXPENDITURE

| | Last Year Budgeted | Last Year Actual | This Year Budgeted | Next Year Budgeted |
|--|-----------------------|---------------------|-----------------------|-----------------------|
| General Government Services | | | | |
| Legislative (Committee) | | | | |
| Transportation Services | | | | |
| Roads and Streets | | | | |
| Sidewalks and Boulevards | | | | |
| Ditches and Road Drainage | | | | |
| Street Cleaning | | | | |
| Snow and Ice Removal | | | | |
| Street Lighting | | | | |
| Other _____ | | | | |
| Total Transportation Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Environmental Health Services | | | | |
| Garbage Collection | | | | |
| Nuisance Grounds | | | | |
| Total Environmental Health Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Environmental Development Services | | | | |
| Weed Control | | | | |
| Other _____ | | | | |
| Total Environmental Development Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Recreation and Cultural Services | | | | |
| Public Parks | | | | |
| Transfers | | | | |
| Deficit Recovery | | | | |
| Transfer to Capital | | | | |
| To Reserves | | | | |
| Total Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Operating Expenditure | 0.00 | 0.00 | 0.00 | 0.00 |

REVENUE

| | | | | |
|---|--|--|--|--|
| Previous Years' Surplus | | | | |
| L.U.D. Revenues _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| Amount required from Taxation - Page 5 and Page 8 | | | | |
| Municipal Other Revenues Allocated to L.U.D. | | | | |
| _____ | | | | |
| _____ | | | | |
| _____ | | | | |
| Tax Levy (Last Year Actual) | | | | |
| Total Operating Revenue | | | | |
| Net Operating Surplus (Deficit) | | | | |

YEAR-TO-YEAR SUMMARY:

| | | |
|--|--|--|
| Amount Required from Taxation | | |
| Assessment (Taxable and Grant-in-Lieu) | | |
| Mill Rate | | |

| L.U.D. | MUNICIPALITY |
|-------------------|------------------------------------|
| _____ Chairperson | _____ Reeve |
| | _____ Chief Administrative Officer |

CALCULATION OF TAX LEVIES
TOWN OF CARMAN

For the Year 2023

| | Assessments | | | | Expenditures | | | Mill Rate (M/R) | Revenues | | | |
|---------------------------------------|--------------------|-------------------------------------|-------------------------|--------------------|------------------|----------------------|------------------|-----------------|------------------|-------------------------|-------------------------------------|------------------|
| | Taxable | Grazing Lease and/or Converted fees | Grants in Lieu of Taxes | Total | Basic | Allowance Tax Assets | Total | | Tax Levy | Grants in Lieu of Taxes | Grazing lease and/or Converted fees | Total |
| Education (Requisition) Taxes: | | | | | | | | | | | | |
| Education Support Levy (ESL) | 29,129,330 | | 1,700,720 | 30,830,050 | 250,953 | 4 | 250,957 | 8.14 | 237,113 | 13,844 | | 250,957 |
| School Division-Prairie Rose | 158,563,080 | 3,684,060 | 3,826,870 | 166,074,010 | 1,580,441 | -81 | 1,580,360 | 9.516 | 1,508,886 | 36,416 | 35,058 | 1,580,360 |
| School Division | | | | 0 | | | 0 | | | | | 0 |
| School Division | | | | 0 | | | 0 | | | | | 0 |
| School Division | | | | 0 | | | 0 | | | | | 0 |
| School Division | | | | 0 | | | 0 | | | | | 0 |
| Total Education Taxes | 187,692,410 | 3,684,060 | 5,527,590 | 196,904,060 | 1,831,394 | -77 | 1,831,317 | | 1,745,999 | 50,260 | 35,058 | 1,831,317 |

Page 1

| | Assessments | | | | Expenditures | | | Mill Rate Fr/PP | Revenues | | | |
|--------------------------------|-------------|------------------|-------------------------|-------------|------------------|----------------------|------------------|-----------------|------------------|-------------------------|------------------------------|------------------|
| | Taxable | Otherwise Exempt | Grants in Lieu of Taxes | Total | Basic | Allowance Tax Assets | Total | | Tax Levy | Grants in Lieu of Taxes | Other Revenues and Transfers | Total |
| Municipal Taxes: | | | | | | | | | | | | |
| Local Urban Districts | | | | | | | | | | | | |
| L.U.D. | | | | 0 | | | 0 | | | | | 0 |
| L.U.D. | | | | 0 | | | 0 | | | | | 0 |
| L.U.D. | | | | 0 | | | 0 | | | | | 0 |
| Debtenture Debt Charges | | | | | | | | | | | | |
| Transfer Station | 158,463,890 | 36,530,940 | 2,945,860 | 197,940,690 | 44,472 | 1,054 | 45,526 | 0.23 | 44,849 | 677 | | 45,526 |
| Arena | 158,463,890 | 36,530,940 | 2,945,860 | 197,940,690 | 49,875 | 1,590 | 51,465 | 0.26 | 50,699 | 766 | | 51,465 |
| Memorial Hall | 158,463,890 | 36,530,940 | 2,945,860 | 197,940,690 | 87,475 | 1,598 | 89,073 | 0.45 | 87,747 | 1,326 | | 89,073 |
| Personal Care Home | 158,463,890 | 36,530,940 | 2,945,860 | 197,940,690 | 71,937 | 1,301 | 73,238 | 0.37 | 72,148 | 1,090 | | 73,238 |
| Water Plant upgrade | 158,463,890 | 36,530,940 | 2,945,860 | 197,940,690 | 54,392 | 1,031 | 55,423 | 0.28 | 54,598 | 825 | | 55,423 |
| Water Reservoir | 158,463,890 | 36,530,940 | 2,945,860 | 197,940,690 | 264,893 | 348 | 265,241 | 1.34 | 261,293 | 3,948 | | 265,241 |
| | | | | 0 | | | 0 | | | | | 0 |
| Special Services Levies | | | | | | | | | | | | |
| | | | | 0 | | | 0 | | | | | 0 |
| | | | | 0 | | | 0 | | | | | 0 |
| | | | | 0 | | | 0 | | | | | 0 |
| | | | | 0 | | | 0 | | | | | 0 |
| Deficit Recovery | | | | | | | | | | | | |
| General | | | | 0 | | | 0 | | | | | 0 |
| Utility | | | | 0 | | | 0 | | | | | 0 |
| Reserve Funds | | | | | | | | | | | | |
| General Reserve | | | | 0 | | | 0 | | | | | 0 |
| Machinery Replacement | | | | 0 | | | 0 | | | | | 0 |
| | | | | 0 | | | 0 | | | | | 0 |
| | | | | 0 | | | 0 | | | | | 0 |
| General Municipal | | | | | | | | | | | | |
| Rural Area | | | | 0 | 0 | | 0 | | | | | 0 |
| At Large | 174,356,000 | | 3,826,870 | 178,182,870 | 3,306,858 | 1,998 | 3,308,856 | 18.57 | 3,237,791 | 71,065 | | 3,308,856 |
| Business Tax, Fees | | | | 0 | 5,504 | | 5,504 | | 5,504 | | | 5,504 |
| Other Revenue and Transfers | | | | | 2,925,396 | | 2,925,396 | | | | 2,925,396 | 2,925,396 |
| Total Municipal | | | | | 6,810,802 | 8,920 | 6,819,722 | | 3,814,629 | 79,697 | 2,925,396 | 6,819,722 |

Total (Education + Municipal) Taxes

8,642,196 8,843 8,651,039

Page 1

5,560,628 129,957 2,960,454 8,651,039

Page 1

Page 1,9

Page 2

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

TOWN OF CARMAN

For the Year 2023

Part 1 - Grants in Lieu of Taxes

| Government or Agency | Assessment | | Mill Rate | Amount | Frontage | Total |
|-------------------------|------------------|---------|-----------|--------|----------|--------|
| | Farm/Residential | Other | | | | |
| Centra Gas | | 881,010 | 36.226 | 31,915 | | 31,915 |
| Centra Gas | | 26,920 | 39.156 | 1,054 | | 1,054 |
| Prov of MB HMK | | 14,500 | 39.156 | 568 | | 568 |
| Prov of MB NEC | | 6,380 | 39.156 | 250 | | 250 |
| Highways Transportation | | 29,060 | 39.156 | 1,138 | | 1,138 |
| Housing | 2,126,150 | | 31.016 | 65,945 | | 65,945 |
| Housing | | 45,640 | 39.156 | 1,787 | | 1,787 |
| MB Hydro | | 64,290 | 39.156 | 2,517 | | 2,517 |
| HMK RCMP | | 381,750 | 39.156 | 14,948 | | 14,948 |
| Canada Post | | 251,170 | 39.156 | 9,835 | | 9,835 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0 |
| | | | | | | 0.00 |

Total - Pages 1, 8 129,957

Part 2 - Conditional Transfers and Grants

| Government or Agency | Purpose | Amount |
|----------------------|----------------------|------------------|
| RM of Dufferin | Fire | 182,950 |
| RM of Dufferin | Greenwood Cemetery | 10,112 |
| RM of Dufferin | Planning District | 57,927 |
| RM of Grey | Planning District | 57,927 |
| RM of Dufferin | Memorial Hall | 32,712 |
| RM of Dufferin | Municipal Services | 22,643 |
| RM of Dufferin | Economic Development | 39,285 |
| RM of Dufferin | Recreation Services | 370,993 |
| Province of Manitoba | Dutch Elm | 10,000 |
| Province of Manitoba | Handi Van | 20,000 |
| Province of Manitoba | Green team | 16,000 |
| Government of Canada | Gas Tax | 185,755 |
| Government of Canada | Celebrate Canada | 840 |
| Government of Canada | Service Canada | 9,595 |
| | | 1,016,739 |

| Original Deficit Amount | Year | Term | Authority | Amount |
|-------------------------|------|------|-----------|--------|
| | | | | |
| | | | | |
| | | | | |

Total - Page 1 0.00

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

| Original Deficit Amount | Year | Term | Authority | Amount |
|-------------------------|------|------|-----------|--------|
| | | | | |
| | | | | |
| | | | | |

Total - Page 6 0.00

