

# THE FINANCIAL PLAN

## ROSSBURN MUNICIPALITY

For the Year 2019

		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 Other Revenue and Transfers	<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		
	Utility of <u>Town of Rossburn</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of <u>Sunset Point (6A)</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<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 type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>



**GENERAL OPERATING FUND**

**BUDGETED REVENUE AND TRANSFERS**

2019

Rosburn Municipality

				2018	2018	2019	2020
OTHER REVENUE				BUDGETED	ACTUAL	BUDGETED	BUDGETED
Taxes Added	Added Taxes			14,000.00	11,377.36	8,000.00	8,000.00
GIL Grazing Leases				-	-	-	-
Tax and Redemption Penalties				15,000.00	21,323.72	20,000.00	20,000.00
				-	-	-	-
				-	-	-	-
Licenses	Lottery			-	13.00	5.00	5.00
	Businesses			498.00	-	498.00	500.00
				-	-	-	-
				-	-	-	-
Permits	Building			10,000.00	8,810.38	7,500.00	7,500.00
	Other			-	-	-	-
				-	-	-	-
Fines				-	-	-	-
Sales of Service	General Government			3,750.00	6,872.25	4,500.00	4,500.00
	Protective			-	-	-	-
	Transportation			73,000.00	20,355.23	11,200.00	11,200.00
	Environmental Health			35,520.40	32,335.82	33,368.16	33,500.00
	Public Health and Welfare			-	-	-	-
	Economic Development			-	-	-	-
	Recreation and Culture			27,000.00	25,561.72	27,320.14	26,400.00
	Resort Revenue			133,000.00	96,358.61	125,625.00	128,125.00
				-	-	-	-
				-	-	-	-
				-	-	-	-
Sales of Goods				-	-	-	-
Rentals	Building Rental			14,827.84	10,358.01	9,000.00	9,000.00
				-	-	-	-
Recreation & Culture Grants				-	-	-	-
				-	-	-	-
Returns from Investments				1,000.00	2,711.43	-	-
Proceeds from Land Sales				14,000.00	4,200.00	11,500.00	2,000.00
				-	-	-	-
				-	-	-	-
Unconditional Grants :Provincial Municipal Operating				-	-	-	-
Conditional Transfers	- Federal Government (Gas Tax)			56,490.46	59,180.48	145,877.00	52,525.00
(Page 9)	Provincial Government			436,517.74	322,839.63	239,171.66	239,440.18
(Page 9)	Local Government			-	-	-	-
	Other			25,000.00	69,849.44	-	-
				-	-	-	-
Other Income	Miscellaneous			-	15,981.50	20,000.00	13,000.00
	Gain on Disposal of Assets			-	-	-	-
	Donations/Fundraising			-	-	-	-
	Cemetery Plots/Donations			8,000.00	1,100.00	500.00	500.00
				-	-	-	-
				-	-	-	-
				-	-	-	-
Total Other Revenue - Page 1				867,604.44	709,228.58	664,064.96	556,195.18
Transfers From							
	- Accumulated Surplus			-	-	-	-
	- Reserves - Page 13			76,000.00	10,800.00	66,700.00	-
Total Transfers - Page 1				76,000.00	10,800.00	66,700.00	-
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>				<b>943,604.44</b>	<b>720,028.58</b>	<b>730,764.96</b>	<b>556,195.18</b>

**GENERAL OPERATING FUND  
BUDGETED REVENUE AND TRANSFERS**

2019

Rossburn Municipality

**Expenditures**

	2018 BUDGETED	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
--	------------------	----------------	------------------	------------------

**Legislative**

	82,000.00	100,630.99	112,100.00	114,342.00
	-	-	-	-

**General Administrative**

Chief Administrative Officer and Staff

	133,200.00	193,323.08	250,245.00	203,749.90
--	------------	------------	------------	------------

Office

	56,000.00	61,491.98	71,252.00	70,197.04
--	-----------	-----------	-----------	-----------

Legal

	10,000.00	-	5,000.00	5,000.00
--	-----------	---	----------	----------

Audit

	20,000.00	23,464.80	17,000.00	17,000.00
--	-----------	-----------	-----------	-----------

Assessment

	15,745.00	15,745.00	15,516.44	15,826.77
--	-----------	-----------	-----------	-----------

Taxation

	4,000.00	9,622.08	65,000.00	66,300.00
--	----------	----------	-----------	-----------

Convention/Seminars

	10,000.00	12,597.92	9,000.00	13,000.00
--	-----------	-----------	----------	-----------

Elections

	10,000.00	7,979.51	1,200.00	1,100.00
--	-----------	----------	----------	----------

Damage Claims and Liability Insurance

	3,500.00	15,290.02	18,000.00	18,360.00
--	----------	-----------	-----------	-----------

Intergovernmental Relations

	16,000.00	1,721.48	2,500.00	3,000.00
--	-----------	----------	----------	----------

Grants

	11,000.00	11,519.65	12,000.00	12,000.00
--	-----------	-----------	-----------	-----------

Other General Government - Sundry

	-	-	-	-
--	---	---	---	---

Maintenance to tax titles & Rental Property

	-	-	-	-
--	---	---	---	---

**SUB-TOTAL GENERAL GOVERNMENT SERVICES**

	<b>\$ 371,445.00</b>	<b>\$ 453,386.51</b>	<b>\$ 578,813.44</b>	<b>\$ 539,875.71</b>
--	----------------------	----------------------	----------------------	----------------------

Recoveries (deduct)

	-	-	- 66,077.00	- 67,398.54
--	---	---	-------------	-------------

	-	-	-	-
--	---	---	---	---

	-	-	-	-
--	---	---	---	---

**TOTAL GOVERNMENT SERVICES TO PAGE 1**

	<b>\$ 371,445.00</b>	<b>\$ 453,386.51</b>	<b>\$ 512,736.44</b>	<b>\$ 472,477.17</b>
--	----------------------	----------------------	----------------------	----------------------

**Protective Services**

Police

	-	-	-	-
--	---	---	---	---

Fire

	55,000.00	45,991.64	55,000.00	56,100.00
--	-----------	-----------	-----------	-----------

Emergency Measures

Emergency Measures Organization

	5,000.00	3,600.00	3,600.00	3,672.00
--	----------	----------	----------	----------

First Responder Service

	-	-	-	-
--	---	---	---	---

	-	-	-	-
--	---	---	---	---

911

	4,109.00	4,108.96	4,200.00	4,284.00
--	----------	----------	----------	----------

Animal and Pest Control

	21,750.00	11,257.31	11,550.00	11,550.00
--	-----------	-----------	-----------	-----------

By-Law Enforcement

	-	-	-	-
--	---	---	---	---

	-	-	-	-
--	---	---	---	---

	-	-	-	-
--	---	---	---	---

	-	-	-	-
--	---	---	---	---

	-	-	-	-
--	---	---	---	---

	-	-	-	-
--	---	---	---	---

**TOTAL PROTECTIVE SERVICES TO PAGE 1**

	<b>\$ 85,859.00</b>	<b>\$ 64,957.91</b>	<b>\$ 74,350.00</b>	<b>\$ 75,606.00</b>
--	---------------------	---------------------	---------------------	---------------------

**Transportation Services**

Operators Wages and Benefits

	242,000.00	348,240.39	370,774.72	388,646.63
--	------------	------------	------------	------------

Training & Education

	6,000.00	1,516.00	3,500.00	3,000.00
--	----------	----------	----------	----------

Fuel & Lubes

	60,000.00	75,642.38	95,819.02	95,819.02
--	-----------	-----------	-----------	-----------

Vehical Repairs & Maintenance

	45,000.00	58,858.64	62,463.77	62,463.77
--	-----------	-----------	-----------	-----------

Workshop/Yard Operations

	39,000.00	55,662.03	64,500.00	65,790.00
--	-----------	-----------	-----------	-----------

Road Works

	394,000.00	328,081.38	317,500.00	323,850.00
--	------------	------------	------------	------------

Insurance

	12,000.00	113,071.53	13,600.00	13,872.00
--	-----------	------------	-----------	-----------

	-	-	-	-
--	---	---	---	---

	-	-	-	-
--	---	---	---	---

Transportation Services sub-total Forward to Page 4

	<b>\$ 798,000.00</b>	<b>\$ 981,072.35</b>	<b>\$ 928,157.51</b>	<b>\$ 953,441.42</b>
--	----------------------	----------------------	----------------------	----------------------



**GENERAL OPERATING FUND  
BUDGETED REVENUE AND TRANSFERS**

2019  
Rossburn Municipality

**Expenditures**

**ECONOMIC DEVELOPMENT SERVICES**

	2018 BUDGETED	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
Home Incentives	10,000.00	8,883.70	8,000.00	8,000.00
Website	-	435.00	3,975.00	1,000.00
Other Economic Development	56,612.54	28,266.03	2,226.00	1,770.00
	-	-	-	-
Economic Development and Tourism	-	-	-	-
Public Receptions	-	-	-	-
Advertising	-	-	-	-
Tourism	-	4,404.35	3,050.00	3,350.00
Utilities	-	-	-	-

<b>TOTAL ECONOMIC DEVELOPMENT SERVICES TO PAGE 1</b>	<b>\$ 66,612.54</b>	<b>\$ 41,989.08</b>	<b>\$ 17,251.00</b>	<b>\$ 14,120.00</b>
--	---------------------	---------------------	---------------------	---------------------

**RECREATION AND CULTURAL SERVICES**

Resorts	105,000.00	101,548.41	111,483.00	113,712.66
Recreation Facilities	87,000.00	82,160.48	89,400.00	91,188.00
Rec Commission	60,000.00	48,558.72	54,234.39	55,319.08
Education & Training	-	-	-	-
Operations & Supplies	-	-	-	-
Insurance	-	-	-	-
Cultural Facilities	68,088.00	61,716.00	67,903.00	69,261.06
Special Events	-	-	-	-
Skateboard Park	-	-	-	-
Stage Entertainment & Events	-	-	-	-
Recreation Programs	-	-	-	-
Recreation Centre Insurance	-	-	-	-
Parks & Playgrounds	-	-	-	-
Piers	-	-	-	-

<b>TOTAL RECREATION AND CULTURAL SERVICES TO PAGE 1</b>	<b>\$ 320,088.00</b>	<b>\$ 293,983.61</b>	<b>\$ 323,020.39</b>	<b>\$ 329,480.80</b>
---	----------------------	----------------------	----------------------	----------------------

**FISCAL SERVICES**

Transfer to Capital - Page 13	212,100.00	132,795.28	115,127.00	-
Transfer to Utility - Page 6	66,554.29	15,657.95	15,657.95	15,657.95
Debenture Debt Charges - Page 11	-	9,859.79	9,860.00	9,860.00
Other Long-term debt charges - Page 11	-	-	-	-
Tax Discount and interest	-	-	-	-
Other Debt Charges	-	21,568.83	20,650.00	21,063.00
Bad Debt	-	6,076.04	7,000.00	3,000.00
Tax sale expense	-	1,752.00	-	-
Land Assembly	10,000.00	5,840.92	6,500.00	6,630.00
Amortization	-	-	-	-

<b>TOTAL FISCAL SERVICES TO PAGE 1</b>	<b>\$ 288,654.29</b>	<b>\$ 193,550.81</b>	<b>\$ 174,794.95</b>	<b>\$ 56,210.95</b>
--	----------------------	----------------------	----------------------	---------------------

**Transfers**

Fire equipment reserve	-	-	-	-
Machinery replacement reserve	-	-	-	-
Drainage reserve	-	-	-	-
Road Improvement reserve	-	-	-	-
Economic Development	-	-	-	-
Utility	10,000.00	10,000.00	-	-
Infrastructure	-	-	-	-
Capital Lot Levy	-	-	-	-
General reserve	60,000.00	60,000.00	-	-
Municipal Buildings reserve	-	-	-	-
Fire Truck	25,000.00	25,000.00	-	-
Landfill reserve	-	-	-	-
Gas tax reserve	56,490.00	59,180.48	105,050.00	52,525.00

<b>TOTAL TRANSFERS TO PAGE 1</b>	<b>\$ 151,490.00</b>	<b>\$ 154,180.48</b>	<b>\$ 105,050.00</b>	<b>\$ 52,525.00</b>
----------------------------------	----------------------	----------------------	----------------------	---------------------



UTILITY OPERATING FUND/SUNSET POINT  
BUDGETED REVENUE AND EXPENDITURE

Rosburn Municipality  
2019

	2018 BUDGETED	2018 ACTUAL	2019 BUDGETED	2020 BUDGETED
WATER CONSUMER SALES	6,257	7,110	7,110	43,992
	0	0	0	0
	0	0	0	0
SEWER CONSUMER CHARGES	0	0	0	0
	0	0	0	0
Total Consumer Sales	6,257	7,110	7,110	43,992
Penalties	0	0	0	0
Hydrant Rentals	0	0	0	0
				0
Connection Revenue	0	0	0	0
Sewer-Service Connections	0	0	0	0
Provincial Grants	0	0	0	0
Bank Interest	0	0	0	0
Transfer from Revenue Fund - Page 5	0	0	0	0
Transfer from Reserves - Utility	0	0	0	0
Misc Revenue	0	0	0	0
Transfer from Accumulated Surplus	0	0	0	0
Total Revenue	6,257	7,110	7,110	43,992
Expenses				
WATER SUPPLY				
Administration	0	0	0	0
Customer Billings and Collections	0	0	0	0
Wages & Benefits	0	0	0	0
Fire Hydrants	0	0	0	0
Purification & Treatment	0	2,006	3,500	3,000
Transmissions and Distribution	0	0	0	0
Water Interest Charges	0	0	0	0
Admin Allocation from General Fund	0	0	0	0
PW Allocation from General Fund	0	0	0	0
WTP Utilities	0	4,420	5,000	5,175
WTP Materials and Supplies	36,790	26,038	20,000	20,400
Connections - Net Loss	0	0	0	0
TOTAL	36,790	32,464	28,500	28,575
SEWAGE COLLECTION AND DISPOSAL				
Administration	0	0	0	0
Sewage Collection System	0	0	0	0
Wages & Benefits	0	0	0	0
Sewage Lift Station	0	0	0	0
Sewage Treatment and Disposal		0	0	0
Admin Allocation from General Fund	1,000	3,028	3,073	3,134
PW Allocation from General Fund	0	12,550	12,042	12,283
Other Sewage Collection and Disposal Costs	0	0	0	0
Sewer Interest Charges	0	0	0	0
Debtenture Payment	0	0	0	0
TOTAL	1,000	15,578	15,115	15,417
TRANSFER TO CAPITAL - Page 13	15,000	0	0	0
TRANSFERS TO RESERVES	0	0	0	0
Water	0	0	0	0
Sewage	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
	0	0	0	0
TOTAL	0	0	0	0
DEBENTURE DEBT CHARGES - Page 12	0	0	0	0
OTHER LONG-TERM DEBT CHARGES - Page 12				
TRANSFERS				
Deferred Surplus re Deficit, 20____ - Page 9	0	0	0	0
Deferred Surplus re By-Law Obligation	0	0	0	0
Transfer to General Reserve - Utility	0	0	0	0
TOTAL	0	0	0	0
Total Expenditure	52,790	48,042	43,615	43,992
Surplus (Deficit)	-46,533	-40,932	-36,505	-0

CALCULATION OF TAX LEVIES  
Rossburn Municipality  
2019

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	M/R Frt	Per Parcel	Tax Levy	Grants in Lieu of Taxes	Grazing Lease	Total
<b>Requisition Taxes:</b>												
Education Support Levy (ESL)	2,467,180		185,680	25,918	0	2,652,860	9.770		24,104	1,814		25,918
School Division	63,517,040	546,810	1,152,590	685,373	0	65,216,440	10.509		667,514	12,113	5,747	685,373
<b>Total Requisition</b>	<b>65,984,220</b>	<b>546,810</b>	<b>1,338,270</b>	<b>711,291</b>	<b>0</b>	<b>67,869,300</b>			<b>691,618</b>	<b>13,927</b>	<b>5,747</b>	<b>711,291</b>

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
<b>MUNICIPAL TAXES</b>												
Special Areas												
Rural	53,002,630		498,720	-	-	53,501,350	0.000		-	-		-
Urban	11,218,020		653,870	-	-	11,871,890	0.000		-	-		-
	64,220,650		1,152,590.00			65,373,240.00						

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
<b>Debtenture Debt Charges:</b>												
Vet Dr W & S (BL 2011-991)	11,218,020	2,378,180	653,870	15,658	-	14,250,070	1.099		14,939	718		15,658
Paving Vet Dr & Lairk (BL 2014-006)	11,218,020	2,378,180	653,870	9,860	-	14,250,070	0.692		9,407	452		9,860
	-	-	-	-	-	-			-	-		-

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
<b>Special Service Levies:</b>												
RE/CULTURE				172,000		172,000			172,002		(2)	172,000
MISC RURAL				546,021		546,021			520,675		25,346	546,021
PROTECTIVE				55,000		55,000			53,379		1,621	55,000
GARB URB				60,791		60,791			60,790		1	60,791
MISC URBAN				231,356		231,356			231,356		0	231,356
				-		-			-			-
				-		-			-			-
				-		-			-			-

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
<b>Deficit Recovery</b>												
General												
Utility												
<b>Reserve Funds</b>												

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
<b>General Municipal:</b>												
At large	64,220,650		1,152,590	576,333	158	65,373,240	8.818		566,327	10,164	26,967	576,491

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
<b>Other Revenue and Transfers</b>												
				730,765		730,765						730,765

	Assessments			Expenditures		Revenues						
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
<b>Total Municipal</b>												
	2,370,818			2,370,818	158	2,370,976			1,628,876	11,335	730,765	2,370,976
<b>Totals Municipal and School</b>												
	3,082,109			3,082,109	158	3,082,267			2,320,494	25,262	730,765	3,082,267

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Revenue Account	Amount	Subtotal/ Total
Gas Tax		440-100-100	105,050	105,050
General Assistance		430-100-100	97,345	
Recreation Grant		430-100-100	5,676	103,021
Grazing Leases		430-100-110	13,409	13,409
Snow Removal Urban		440-100-110	9,330	9,330
Gravel Road Initiative		440-101-110	113,412	113,412
MMSM		420-100-140	22,868	22,868
WRARS		420-100-145	7,000	7,000
Govt of Cda-Grant for Community Hall Elevator		420-101-100	40,827	40,827
Province of Manitoba	Eco Centre	420-100-146	3,000	3,000

Total - Page 2

	417,916.82	417,917
--	------------	---------

Part 3 - Transfers to Deferred Surplus - General Operating Fund

Purpose	Year	Term	Authority			Amount

Total - Page 1

-
---

Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Purpose	Year	Term	Authority			Amount

Total - Page 6

-
---







**FIVE YEAR CAPITAL EXPENDITURE PROGRAM**



Rossburn Municipality  
For the Year  
2019

Source of Funds

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)									
	2020	2021	2022	2023	2024	Total	Operating	Reserves	Debentures	Other
Sidewalks	10,000	10,000	10,000	10,000	10,000	50,000	50,000	-		
Grader Wobbly	32,000	32,000				64,000		64,000		
Water Truck for Dust Control	15,000					15,000	15,000			
Grader Replacement				300,000		300,000			300,000	
Rossman Campground Develop	75,000					75,000		75,000		
						-				
						-				
						-				
	132,000	42,000	10,000	310,000	10,000	504,000	65,000	139,000	300,000	-

**SOURCE OF FUNDS - ANNUAL**

	2020	2021	2022	2023	2024	Total
OPERATING	25,000	10,000	10,000	10,000	10,000	65,000
RESERVES	107,000	32,000				139,000
DEBENTURE SALES				300,000		300,000
OTHER						
	132,000	42,000	10,000	310,000	10,000	504,000

FOR MUNICIPAL USE ONLY		FOR DEPARTMENTAL USE	
Adopted by Resolution of Council August 9, 2019			
 Mayor	 Chief Administrative Officer	Date Received	Authorized Signature