

**GENERAL OPERATING FUND**

**Budgeted Revenue & Expenditures**

2020

Rosburn Municipality

**REVENUE**

	2019 BUDGETED	2019 ACTUAL	2020 BUDGETED	2021 BUDGETED
Tax Levy - Page 8	\$ 1,640,211	\$ 1,634,874	\$ 1,716,471	\$ 1,719,688
Grants in Lieu of Taxes - Page 8	\$ -	\$ -	\$ 11,868	\$ -
Subtotal	\$ 1,640,211	\$ 1,634,874	\$ 1,728,339	\$ 1,719,688
Grazing Leases-School requisition portion - Page 8			\$ 5,781	
Net Municipal Taxes and Grants in Lieu of Taxes	\$ 1,640,211	\$ 1,634,874	\$ 1,722,559	\$ 1,719,688
Other Revenue - Page 2	\$ 664,065	\$ 669,868	\$ 600,533	\$ 556,670
Trsf from Accum Surplus/Reserves Pg 2	\$ 66,700	\$ 67,620	\$ 67,300	\$ 7,500
<b>Total Revenue</b>	<b>\$ 2,370,976</b>	<b>\$ 2,372,362</b>	<b>\$ 2,390,392</b>	<b>\$ 2,283,858</b>

**EXPENDITURE**

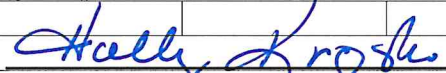
General Government Services	\$ 512,736	\$ 462,629	\$ 495,805	\$ 500,994
Protective Services	\$ 74,350	\$ 68,416	\$ 79,736	\$ 80,946
Transportation Services	\$ 1,005,858	\$ 894,251	\$ 977,893	\$ 995,844
Environmental Health Services	\$ 67,612	\$ 65,939	\$ 67,846	\$ 68,186
Public Health and Welfare Services	\$ 34,046	\$ 18,746	\$ 22,446	\$ 21,050
Environmental Development Services	\$ 43,600	\$ 39,419	\$ 45,650	\$ 45,650
Economic Development Services	\$ 17,251	\$ 14,727	\$ 17,940	\$ 15,940
Recreation and Cultural Services	\$ 335,520	\$ 330,638	\$ 340,605	\$ 343,405
Fiscal Services	\$ 174,795	\$ 193,813	\$ 194,918	\$ 59,318
Transfers - Deferred Surplus - Page 9				
- Reserves - Page 5	\$ 105,050	\$ 107,800	\$ 147,525	\$ 152,525
<b>Total Basic Expenditure</b>	<b>\$ 2,370,818</b>	<b>\$ 2,196,379</b>	<b>\$ 2,390,364</b>	<b>\$ 2,283,858</b>
Allowance for Tax Assets - Page 8	\$ 158	\$ -	\$ 28	\$ -
<b>Total Expenditure</b>	<b>\$ 2,370,976</b>	<b>\$ 2,196,379</b>	<b>\$ 2,390,392</b>	<b>\$ 2,283,858</b>
<b>Net Operating Surplus (Deficit)</b>	<b>\$ (0)</b>	<b>\$ 175,984</b>	<b>\$ -</b>	<b>\$ 0</b>

Departmental Use Only

Adopted by Resolution of Council 2020-203  
26-May-20



Mayor



Chief Administrative Officer

**GENERAL OPERATING FUND  
BUDGETED REVENUE AND TRANSFERS**

2020

Rosburn Municipality

OTHER REVENUE				2019 BUDGETED	2019 ACTUAL	2020 BUDGETED	2021 BUDGETED
Taxes Added	Added Taxes			8,000.00	7,841.98	6,000.00	6,000.00
GILGrazing Leases				-	-	-	-
Tax and Redemption Penalties				20,000.00	18,998.41	20,000.00	20,000.00
				-	-	-	-
				-	-	-	-
Licenses	Lottery			5.00	11.00	5.00	5.00
	Businesses			498.00	-	-	-
				-	-	-	-
				-	-	-	-
Permits	Building			7,500.00	5,887.68	5,000.00	5,000.00
	Other			-	-	-	-
				-	-	-	-
Fines				-	-	-	-
Sales of Service	General Government			4,500.00	4,004.08	2,825.00	2,825.00
	Protective			-	-	-	-
	Transportation			11,200.00	9,808.52	7,700.00	7,700.00
	Environmental Health			33,368.16	32,528.66	31,462.92	31,450.00
	Public Health and Welfare			-	-	-	-
	Economic Development			-	-	-	-
	Recreation and Culture			27,320.14	35,478.30	30,250.00	30,600.00
	Resort Revenue			125,625.00	129,187.21	141,550.00	144,050.00
				-	-	-	-
				-	-	-	-
				-	-	-	-
Sales of Goods				-	-	-	-
Rentals	Building Rental			9,000.00	9,326.12	8,000.00	8,000.00
				-	-	-	-
Recreation & Culture Grants				-	-	-	-
				-	-	-	-
Returns from Investments				-	23,032.84	7,400.00	3,000.00
Proceeds from Land Sales				11,500.00	4,314.65	-	-
				-	-	-	-
				-	-	-	-
Unconditional Grants :Provincial Municipal Operating				-	-	-	-
Conditional Transfers	- Federal Government			145,877.00	105,379.24	79,825.00	52,525.00
(Page 9)	Provincial Government			239,171.66	249,481.85	250,515.34	235,515.00
(Page 9)	Local Government			-	-	-	-
	Other			-	3,045.00	-	-
				-	-	-	-
Other Income	Miscellaneous			20,000.00	26,766.91	10,000.00	10,000.00
	Gain on Disposal of Assets			-	-	-	-
	Donations/Fundraising			-	4,776.00	-	-
	Cemetery Plots/Donations			500.00	-	-	-
				-	-	-	-
				-	-	-	-
				-	-	-	-
Total Other Revenue - Page 1				664,064.96	669,868.45	600,533.26	556,670.00
Transfers From							
	- Accumulated Surplus			-	-	-	-
	- Reserves - Page 13			66,700.00	67,619.92	67,300.00	7,500.00
Total Transfers - Page 1				66,700.00	67,619.92	67,300.00	7,500.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8				730,764.96	737,488.37	667,833.26	564,170.00

**GENERAL OPERATING FUND**  
**BUDGETED REVENUE AND TRANSFERS**  
2020

Rosburn Municipality

**Expenditures**

	2019 BUDGETED	2019 ACTUAL	2020 BUDGETED	2021 BUDGETED
<b>Legislative</b>	112,100.00	108,735.41	111,000.00	111,000.00
	-	-	-	-
<b>General Administrative</b>				
Chief Administrative Officer and Staff	250,245.00	228,837.42	238,322.00	242,792.44
Office	71,252.00	63,746.44	66,000.00	66,700.00
Legal	5,000.00	2,777.85	5,000.00	5,000.00
Audit	17,000.00	14,688.80	16,000.00	16,000.00
Assessment	15,516.44	15,516.44	14,889.00	15,000.00
Taxation	65,000.00	40,757.61	43,000.00	43,860.00
Convention/Seminars	9,000.00	7,911.68	10,000.00	8,500.00
Elections	1,200.00	1,788.80	1,000.00	1,000.00
Damage Claims and Liability Insurance	18,000.00	17,691.89	19,500.00	19,890.00
Intergovernmental Relations	2,500.00	2,632.73	3,250.00	3,250.00
Grants	12,000.00	22,027.04	24,000.00	25,000.00
Other General Government - Sundry	-	-	-	-
Maintenance to tax titles & Rental Property	-	-	-	-
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>\$ 578,813.44</b>	<b>\$ 527,112.11</b>	<b>\$ 551,961.00</b>	<b>\$ 557,992.44</b>
Recoveries (deduct)	- 66,077.00	- 64,482.91	- 56,156.12	- 56,998.34
	-	-	-	-
	-	-	-	-
<b>TOTAL GOVERNMENT SERVICES TO PAGE 1</b>	<b>\$ 512,736.44</b>	<b>\$ 462,629.20</b>	<b>\$ 495,804.89</b>	<b>\$ 500,994.10</b>
<b>Protective Services</b>				
Police	-	-	-	-
Fire	55,000.00	49,880.98	55,000.00	56,125.00
<b>Emergency Measures</b>				
Emergency Measures Organization	3,600.00	3,600.00	8,000.00	8,000.00
First Responder Service	-	-	-	-
	-	-	-	-
911	4,200.00	4,235.84	4,236.00	4,320.72
Animal and Pest Control	11,550.00	10,349.16	12,000.00	12,000.00
Other Protective Services	-	350.00	500.00	500.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>TOTAL PROTECTIVE SERVICES TO PAGE 1</b>	<b>\$ 74,350.00</b>	<b>\$ 68,415.98</b>	<b>\$ 79,736.00</b>	<b>\$ 80,945.72</b>
<b>Transportation Services</b>				
Operators Wages and Benefits	370,774.72	338,815.74	382,903.03	389,302.08
Training & Education	3,500.00	2,771.54	5,950.00	5,950.00
Fuel & Lubes	95,819.02	72,628.00	79,890.80	81,488.82
Vehical Repairs & Maintenance	62,463.77	71,023.89	79,660.00	81,500.00
Workshop/Yard Operations	64,500.00	61,186.80	63,989.15	65,389.17
Road Works	317,500.00	288,942.37	269,700.00	275,700.00
Insurance	13,600.00	8,397.31	9,700.00	9,804.00
	-	-	-	-
	-	-	-	-
<b>Transportation Services sub-total Forward to Page 4</b>	<b>\$ 928,157.51</b>	<b>\$ 843,765.65</b>	<b>\$ 891,792.98</b>	<b>\$ 909,134.07</b>



**GENERAL OPERATING FUND  
BUDGETED REVENUE AND TRANSFERS**

2020

Rosburn Municipality

**Expenditures**

**ECONOMIC DEVELOPMENT SERVICES**

Home Incentives  
Website  
Other Economic Development

Economic Development and Tourism  
Public Receptions  
Advertising  
Tourism  
Utilities

	2019 BUDGETED	2019 ACTUAL	2020 BUDGETED	2021 BUDGETED
	8,000.00	6,326.92	6,000.00	4,000.00
	3,975.00	3,975.00	4,280.00	4,280.00
	2,226.00	1,946.99	3,659.50	3,660.00
	-	-	-	-
	-	-	-	-
	-	-	-	-
	3,050.00	2,477.82	4,000.00	4,000.00
	-	-	-	-

**TOTAL ECONOMIC DEVELOPMENT SERVICES TO PAGE 1**

<b>\$ 17,251.00</b>	<b>\$ 14,726.73</b>	<b>\$ 17,939.50</b>	<b>\$ 15,940.00</b>
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**RECREATION AND CULTURAL SERVICES**

Resorts  
Recreation Facilities  
Rec Commission  
Education & Training  
Operations & Supplies  
Insurance  
Cultural Facilities  
Special Events  
Skateboard Park  
Stage Entertainment & Events  
Recreation Programs  
Recreation Centre Insurance  
Parks & Playgrounds  
Piers

123,975.00	117,083.62	119,861.15	120,922.55
89,400.00	88,028.30	92,968.45	94,161.59
54,234.39	54,234.39	56,000.00	56,840.00
-	-	-	-
-	-	-	-
-	-	-	-
67,911.00	71,291.29	71,775.84	71,480.84
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

**TOTAL RECREATION AND CULTURAL SERVICES TO PAGE 1**

<b>\$ 335,520.39</b>	<b>\$ 330,637.60</b>	<b>\$ 340,605.44</b>	<b>\$ 343,404.98</b>
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**FISCAL SERVICES**

Transfer to Capital - Page 13  
Transfer to Utility - Page 6  
Debenture Debt Charges - Page 11  
Other Long-term debt charges - Page 11  
Tax Discount and interest  
Other Debt Charges  
Bad Debt  
Tax sale expense  
Land Assembly  
Amortization

115,127.00	120,459.31	133,600.00	-
15,657.95	15,657.95	15,658.00	15,658.00
9,860.00	9,859.79	9,860.00	9,860.00
-	-	-	-
-	-	-	-
20,650.00	31,088.35	27,800.00	26,800.00
7,000.00	16,747.71	2,000.00	2,000.00
-	-	-	-
6,500.00	-	6,000.00	5,000.00
-	-	-	-

**TOTAL FISCAL SERVICES TO PAGE 1**

<b>\$ 174,794.95</b>	<b>\$ 193,813.11</b>	<b>\$ 194,918.00</b>	<b>\$ 59,318.00</b>
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**Transfers**

Fire equipment reserve  
Machinery replacement reserve  
Drainage reserve  
Road Improvement reserve  
Economic Development  
Utility  
Infrastructure  
Capital Lot Levy  
General reserve  
Municipal Buildings reserve  
Fire Truck  
Marconi School reserve  
Gas tax reserve

-	-	-	-
-	-	30,000.00	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	2,421.00	65,000.00	100,000.00
-	-	-	-
-	-	-	-
-	-	-	-
105,050.00	105,379.24	52,525.00	52,525.00

**TOTAL TRANSFERS TO PAGE 1**

<b>\$ 105,050.00</b>	<b>\$ 107,800.24</b>	<b>\$ 147,525.00</b>	<b>\$ 152,525.00</b>
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UTILITY OPERATING FUND/SUNSET POINT  
BUDGETED REVENUE AND EXPENDITURE

Rossburn Municipality  
2020

	2019 BUDGETED	2019 ACTUAL	2020 BUDGETED	2021 BUDGETED
WATER CONSUMER SALES	7,110	7,110	40,958	26,477
	0	0	0	0
SEWER CONSUMER CHARGES	0	0	0	0
	0	0	0	0
Total Consumer Sales	7,110	7,110	40,958	26,477
Penalties	0	0	0	0
Hydrant Rentals	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	7,110	7,110	40,958	26,477
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	3,500	2,654	3,000	3,060
Transmissions and Distribution	0	0	0	0
Water Interest Charges	0	4,095	0	0
Admin Allocation from General Fund	0	0	0	0
PW Allocation from General Fund	0	0	0	0
WTP Utilities	5,000	4,951	5,300	5,406
WTP Materials and Supplies	20,000	16,690	10,100	10,302
Connections - Net Loss	0	0	0	0
TOTAL	28,500	28,390	18,400	18,768
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	3,073	5,038	1,537	1,568
PW Allocation from General Fund	12,042	8,241	21,021	6,141
Other Sewage Collection and Disposal Costs	0	0	0	0
Sewer Interest Charges	0	0	0	0
Debenture Payment	0	0	0	0
TOTAL	15,115	13,279	22,558	7,709
TRANSFER TO CAPITAL - Page 13	0	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
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	43,615	41,669	40,958	26,477
Surplus (Deficit)	-36,505	-34,559	0	0

**CALCULATION OF TAX LEVIES**  
Rossburn Municipality  
2020

Requisition Taxes:	Assessments			Expenditures			Revenues					
	Taxable	Grazing Leases	Grants in Lieu	Basic	Allowance Tax Assets	Total	M/R Frt	Per Parcel	Tax Levy	Grants in Lieu of Taxes	Grazing Lease	Total
Education Support Levy (ESL)	2,486,470		195,170	23,674	-0	2,681,640	8.828		21,951	1,723		23,674
School Division	69,338,340	583,730	1,155,840	703,865	0	71,077,910	9.903		686,639	11,446	5,781	703,865
<b>Total Requisition</b>	<b>71,824,810</b>	<b>583,730</b>	<b>1,351,010</b>	<b>727,539</b>	<b>-0</b>	<b>73,759,550</b>			<b>708,589</b>	<b>13,169</b>	<b>5,781</b>	<b>727,539</b>

MUNICIPAL TAXES	Assessments			Expenditures			Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
Special Areas												
Rural	58,639,340		532,280	-	-	59,171,620	0.000		-	-	-	-
Urban	11,387,390		623,560	-	-	12,010,950	0.000		-	-	-	-
	70,026,730		1,155,840	-	-	71,182,570						

Debtenture Debt Charges:	Assessments			Expenditures			Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
Vet Dr. W & S (BL 2011-991)	11,387,390	2,400,670	623,560	15,658	-	14,411,620	1.086		14,980	677	-	15,658
Paving Manor Dr & Lark (BL 2014-006)	11,387,390	2,400,670	623,560	9,860	-	14,411,620	0.684		9,433	427	-	9,860
	-	-	-	-	-	-			-	-	-	-

Special Service Levies:	Assessments			Expenditures			Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
MISC RURAL				163,364	-	163,364		252.89	163,364	-	-	163,364
PROTECTIVE				530,266	-	530,266		328.75	530,266	-	-	530,266
GARB URB				53,900	-	53,900		26.47	53,900	-	-	53,900
MISC URBAN				62,417	-	62,417		Various	62,417	-	-	62,417
				229,975	-	229,975		543.68	229,975	-	-	229,975
				-	-	-			-	-	-	-
				-	-	-			-	-	-	-
				-	-	-			1,039,922	-	-	1,039,922

Deficit Recovery	Assessments			Expenditures			Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
General	70,026,730		1,155,840	95,000	29	71,182,570	1.335		93,486	1,543	-	95,029

Reserve Funds	Assessments			Expenditures			Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu	Basic	Allowance Tax Assets	Total	Mill Rate	Per Parcel	Taxes	Grants in Lieu	Other	Total
GENERAL RESERVE	70,026,730		1,155,840	-	-	71,182,570	0.000		-	-	-	-
	0		0	-	-	-	0.000		-	-	-	-
	0		0	-	-	-	0.000		-	-	-	-
	0		0	-	-	-	0.000		-	-	-	-
	0		0	-	-	-	0.000		-	-	-	-
	0		0	-	-	-	0.000		-	-	-	-
	0		0	-	-	-	0.000		-	-	-	-
<b>General Municipal:</b>	<b>70,026,730</b>		<b>1,155,840</b>	<b>567,871</b>	<b>-</b>	<b>71,182,570</b>	<b>7.978</b>		<b>558,650</b>	<b>9,221</b>	<b>-</b>	<b>567,871</b>

Other Revenue and Transfers				667,833		667,833					667,833	667,833
<b>Total Municipal</b>				<b>2,396,144</b>	<b>29</b>	<b>2,396,173</b>			<b>1,716,472</b>	<b>11,868</b>	<b>667,833</b>	<b>2,396,173</b>
<b>Totals Municipal and School</b>				<b>3,123,683</b>	<b>28</b>	<b>3,123,712</b>			<b>2,425,061</b>	<b>25,037</b>	<b>667,833</b>	<b>3,123,712</b>

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Revenue Account	Amount	Subtotal/ Total
Gas Tax		440-100-100	52,525	52,525
General Assistance		430-100-100	97,345	
Recreation Grant		430-100-100	5,676	103,021
Grazing Leases		430-100-110	9,752	9,752
Snow Removal Urban		440-100-110	9,330	9,330
Gravel Road Initiative		440-101-110	113,412	113,412
MMSM		420-100-140	23,513	23,513
WRARS		420-100-145	6,000	6,000
Province of Manitoba	Eco Centre	420-100-146	1,700	1,700
Government of Canada	Office Upgrades	440-100-100	27,300.00	27,300.00
Water Services Board	Rossman Lake Water Study	440-102-100	7,500.00	7,500.00
Water Services Board	Rossman Lake Water Study	750-103-100	7,500.00	7,500.00

Total - Page 2

	361,553.26	361,553
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Part 3 - Transfers to Deferred Surplus - General Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 1

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Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 6

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**FIVE YEAR CAPITAL EXPENDITURE PROGRAM**



Rosburn Municipality  
For the Year  
2020

Source of Funds

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						Source of Funds			
	2021	2022	2023	2024	2025	Total	Operating	Reserves	Debentures	Other
Sidewalks	15,000	15,000	15,000	15,000	15,000	75,000		75,000		
Grader Wobbly	32,000		33,000			65,000		65,000		
Lawnmower		22,500			25,000	47,500		22,500		
Pave Main St/Vic Ave Parking Area		230,000				230,000		115,000	115,000	
Sunset Point/Rossman Lake Water	400,000					400,000	200,000		200,000	
Grader		275,000		275,000		550,000			550,000.00	
						-				
						-				
	447,000	542,500	48,000	290,000	40,000	1,367,500	200,000	277,500	865,000	-

**SOURCE OF FUNDS - ANNUAL**

	2021	2022	2023	2024	2025	Total
OPERATING	200,000				25,000	225,000
RESERVES	47,000	152,500	48,000	15,000	15,000	277,500
DEBENTURE SALES	200,000	390,000		275,000		
OTHER						
	447,000	542,500	48,000	290,000	40,000	1,367,500

FOR MUNICIPAL USE ONLY		FOR DEPARTMENTAL USE	
Adopted by Resolution of Council 2020-203 26-May-20			
 Mayor		 Chief Administrative Officer	
Date Received		Authorized Signature	