

THE FINANCIAL PLAN

Rosburn Municipality

For the Year 2026

		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 Rosburn	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of Sunset Point	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure	<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 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 type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12	Debenture Debt Charges		
	Town Utility Operating Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Sunset Point Utility Operating Fund	<input type="checkbox"/>	<input checked="" 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 EXPENDITURE**

Rossburn Municipality

For the Year 2026

REVENUE

	2025 Budgeted	2025 Actual*	2026 Budgeted	2027 Budgeted
Total Tax Levy - Page 8			3,719,054.62	3,719,054.62
Total Grants in Lieu of Taxes - Page 8			45,597.00	45,597.00
Sub-total			3,764,651.62	3,764,651.62
School Requisitions (deduct) - Page 8			896,406.00	896,406.00
Municipal Taxes and Grants in Lieu of Taxes	2,706,779.51	2,692,432.06	2,868,245.62	2,868,245.62
Other Revenue - Page 2	783,998.15	879,651.59	670,974.02	656,698.82
Transfers from Accumulated Surplus & Reserves - Page 2	182,836.48	226,979.94	41,880.91	6,380.91
Total Municipal Revenue	3,673,614.14	3,799,063.59	3,581,100.55	3,531,325.35

Expenditures

General Government Services	775,660.99	768,067.27	896,616.19	785,924.19
Protective Services	117,940.69	105,440.97	117,338.79	113,890.57
Transportation Services	1,710,297.22	1,826,748.52	1,555,531.08	1,593,085.08
Environmental Health Services	107,430.00	138,943.95	209,075.00	214,907.00
Public Health and Welfare Services	73,600.00	13,880.82	22,600.00	28,400.00
Environmental Development Services	18,100.00	27,377.71	27,250.00	28,420.00
Economic Development Services	46,829.72	43,977.60	42,730.76	43,180.76
Recreation and Cultural Services	403,702.59	390,206.80	353,831.65	359,342.48
Fiscal Services	80,200.00	9,830.10	66,976.46	-
Transfers - Deficit Recovery - Page 9	98,150.00	-	-	98,150.00
- To Reserves - Page 5	221,807.00	224,460.50	287,511.00	266,861.00
Total Basic Expenditure	3,653,718.21	3,548,934.24	3,579,460.93	3,532,161.08
Allowance For Tax Assets - Page 8	395.94	-	1,639.62	-
Total Municipal Expenditure	3,654,114.15	3,548,934.24	3,581,100.55	3,531,325.35
Net Operating Surplus (Deficit)	19,500.00	250,129.35	-	-

*Unaudited

Departmental Use Only	Adopted by Resolution of Council #2026-164 <div style="text-align: right; margin-right: 100px;"> _____ Mayor </div> <div style="text-align: right; margin-right: 100px;"> _____ Chief Administrative Officer </div> Date: May 7, 2026
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GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS
 Rossturn Municipality
 For the Year 2026

Other Revenue	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
Taxes Added to Roll	-	11,122.28	-	-
Tax & Redemption Penalties	37,000.00	47,347.75	45,000.00	45,000.00
Licenses	50.00	100.00	75.00	75.00
Permits	8,000.00	11,092.04	10,000.00	10,260.00
Fines	-	1,000.00	-	-
Sales of Service	4,050.00	5,761.09	4,275.00	4,275.00
- General Government	-	-	-	-
- Protective	-	-	-	-
- Transportation	13,000.00	12,401.67	10,500.00	10,500.00
- Environmental Health	-	-	-	-
- Public Health and Welfare	-	-	-	-
- Environmental Development	-	-	-	-
- Economic Development	-	-	-	-
- Recreation and Culture	33,450.00	35,942.65	36,450.00	38,450.00
- Other	-	-	-	-
Sales of Goods	-	-	-	-
- General Government	1,350.00	1,554.44	1,350.00	1,350.00
- Transportation	4,300.00	1,347.53	1,000.00	1,000.00
- Environmental Health	950.00	-	950.00	-
- Recreation and Culture	1,000.00	1,585.00	1,250.00	1,250.00
Rentals	-	-	-	-
- Environmental Development	2,400.00	2,400.00	2,400.00	2,400.00
- Recreation and Culture	165,950.00	177,525.79	171,725.00	173,225.00
Trailer Park Rentals	-	-	-	-
Trailer Park Fees / Grazing Leases	6,682.84	on page 1	on page 1	on page 1
Concessions and Franchises	-	-	-	-
Returns from Investments	28,300.00	14,427.65	18,200.00	18,000.00
Development and Dedication Fees	-	-	-	-
Unconditional Grants	181,617.83	181,617.83	186,108.54	186,108.54
Crown Land Payment	15,022.12	15,022.12	19,512.54	19,512.54
Municipal Operating Grant	166,595.71	166,595.71	166,596.00	166,596.00
Conditional Grants	83,531.00	85,334.00	60,361.00	60,361.00
- Federal Government	4,424.00	3,973.00	4,000.00	4,000.00
Canada Summer Jobs	25,000.00	25,000.00	-	-
FCM - Building Monitor	54,107.00	56,361.00	56,361.00	56,361.00
CCBF (Gas Tax)	-	-	-	-
Active Transportation	-	-	-	-
- Provincial Government	138,916.48	70,068.16	62,544.28	62,544.28
MMSM Funding	30,456.30	30,456.30	26,061.05	26,061.05
One MB Growth Revenue Fund	8,988.23	8,988.23	8,988.23	8,988.23
Snow removal - Urban	10,195.00	10,195.00	10,195.00	10,195.00
Rural Per Capita Funding	55,000.00	-	-	-
BSC - Development Plan	-	3,748.00	-	-
Eco Centre Funding (MARRC)	3,000.00	2,787.12	4,000.00	4,000.00
Green Team	8,503.18	7,591.74	7,000.00	7,000.00
WRARS Funding	6,600.00	6,301.77	6,300.00	6,300.00
MPP 2020/2022	16,173.77	-	-	-
- Municipal Government	-	-	-	-
- Other	-	24,886.15	5,335.20	5,400.00
MB Metis Federation	-	-	5,335.20	5,400.00
Grant - Ag Rec	-	5,000.00	-	-
Grant - Drop In	-	8,978.00	-	-
Grant - Fire Dept	-	10,908.15	-	-
Rossturn Lions Club	-	-	-	-
Other Income	70,700.00	190,437.56	50,700.00	35,000.00
Miscellaneous	15,000.00	34,797.56	15,000.00	15,000.00
Insurance - Claims	15,700.00	41,740.00	15,700.00	-
Proceeds on Land Sale	40,000.00	113,900.00	20,000.00	20,000.00
Gain on Sale of TCA	-	-	-	-
Donations	2,750.00	3,700.00	2,750.00	1,500.00
Total Other Revenue - Page 1	783,998.15	879,651.59	670,974.02	656,698.82
Transfers From	-	-	-	-
- Accumulated Surplus	40,000.00	-	-	-
- Utility (UT1)	16,173.77	-	-	-
- Reserves (Page 13)	89,140.00	195,009.31	35,500.00	-
- Saving Account (Page 13)	-	2,700.00	-	-
- Transfer from Deficit Recovery UT1	31,141.80	29,270.63	-	-
- Transfer from Deficit Recovery UT2	6,380.91	-	6,380.91	6,380.91
Total Transfers - Page 1	182,836.48	226,979.94	41,880.91	6,380.91
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	966,834.63	1,106,631.53	712,854.93	663,079.73

BUDGETED EXPENDITURE

Rossburn Municipality

For the Year 2026

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
GENERAL GOVERNMENT SERVICES				
Legislative	123,170.00	115,403.83	119,570.00	119,570.00
General Administrative				
Chief Administrative Officer and Staff	304,040.00	288,681.20	324,360.00	338,238.00
Office	95,550.00	125,022.13	98,700.00	98,700.00
Legal	7,000.00	18,838.46	25,000.00	7,000.00
Audit	21,000.00	22,523.50	24,000.00	24,000.00
Assessment	13,064.00	13,064.00	13,946.00	13,946.00
Taxation	90,000.00	61,593.20	188,000.00	100,000.00
Other General Government				
Elections	6,000.00	-	20,000.00	6,000.00
Damage Claims and Liability Insurance	39,000.00	41,988.99	39,000.00	39,000.00
Intergovernmental Relations	600.00	604.55	700.00	700.00
Grants and Contributions	40,000.00	39,165.29	23,000.00	21,000.00
Other General Government-Sundry	-	-	-	-
Maintenance to Tax Titles & Property	20,000.00	19,026.55	15,000.00	15,000.00
Interest & Service Charges	40,670.00	43,945.14	29,160.00	26,590.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES	800,094.00	789,856.84	920,436.00	809,744.00
Recoveries (deduct)	- 24,433.01	- 21,789.57	- 23,819.81	- 23,819.81
TOTAL GOVERNMENT SERVICES - TO PAGE 1	775,660.99	768,067.27	896,616.19	785,924.19
PROTECTIVE SERVICES				
Police	-	-	-	-
Fire	63,950.00	70,856.70	88,000.00	83,200.00
Emergency Measures				
Emergency Measures Organization	17,490.69	9,511.84	11,588.79	12,190.57
Other Protection	-	-	-	-
Wages	30,000.00	22,438.59	15,000.00	15,750.00
Animal and Pest Control	1,500.00	1,695.40	250.00	250.00
Other - Traffic Services	-	-	-	-
By-Law Enforcement	5,000.00	938.44	2,500.00	2,500.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1	117,940.69	105,440.97	117,338.79	113,890.57
TRANSPORTATION SERVICES				
Road Transport				
Administration				
Engineering	-	-	-	-
Roads and Streets				
Unallocated Costs				
- Wages and Benefits	482,000.00	467,409.94	431,760.00	453,288.00
Salaries - Public Works Dept	420,000.00	400,998.18	369,200.00	387,660.00
Benefits - Public Works Dept	60,000.00	64,430.76	60,360.00	63,328.00
Communication Allowances	2,000.00	1,981.00	2,200.00	2,300.00
- Equipment	186,000.00	399,363.29	191,100.00	186,000.00
- Equipment Fuel	105,000.00	79,861.46	101,400.00	85,000.00
- Equipment Repairs and Maintenance	138,000.00	143,031.44	137,000.00	155,000.00
- Equipment Insurance and Registration	21,300.00	25,918.52	26,250.00	26,250.00
- Workshop and Yard Operations	47,840.00	60,554.24	61,740.00	69,740.00
- Training & Education	5,800.00	-	3,000.00	4,000.00
Road Construction and Maintenance	557,262.50	505,623.01	537,430.00	547,256.00
Contracts	-	1,917.00	-	-
Rural	551,662.50	498,065.59	530,950.00	541,175.00
Urban	5,100.00	4,882.36	5,700.00	5,281.00
Road Lease Agreement	500.00	758.06	780.00	800.00
Transportation Services Sub-Total Forward to Page 4	1,543,202.50	1,681,761.90	1,489,680.00	1,526,534.00

BUDGETED EXPENDITURE

Rossturn Municipality

For the Year 2026

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
Transportation Services Sub-Total Forward from Page 3	1,543,202.50	1,681,761.90	1,489,680.00	1,526,534.00
Sidewalks and Boulevards	21,000.00	17,395.21	1,500.00	1,400.00
Ditches and Road Drainage	74,150.00	62,856.17	27,650.00	28,650.00
Storm Sewers	-	-	-	-
Street Cleaning	-	-	-	-
Snow and Ice Removal	25,000.00	59,934.22	20,000.00	20,000.00
Bridges	40,000.00	750.00	1,000.00	1,000.00
Street Lighting	20,300.00	17,379.41	19,000.00	18,800.00
Traffic Services	8,000.00	6,957.66	7,000.00	7,000.00
Parking	-	-	-	-
Mileage/Use of Private Truck	1,000.00	1,438.93	500.00	500.00
Airport	-	-	-	-
SUB-TOTAL TRANSPORTATION SERVICES	1,732,652.50	1,848,473.50	1,566,330.00	1,603,884.00
Recoveries (deduct)	- 22,355.28	- 21,724.98	- 10,798.92	- 10,798.92
TOTAL TRANSPORTATION SERVICES - TO PAGE 1	1,710,297.22	1,826,748.52	1,555,531.08	1,593,085.08
ENVIRONMENTAL HEALTH SERVICES				
Garbage and Waste Collection				
Landfill	76,850.00	100,931.48	101,750.00	100,482.00
Garbage Collection	-	-	17,500.00	18,300.00
Recycling	25,200.00	28,897.99	68,700.00	73,900.00
Recycling Collection	-	-	12,700.00	13,800.00
Eco-Centre	730.00	1,546.82	1,625.00	1,625.00
Other Environmental Health				
Municipal Wells	4,650.00	7,567.66	6,800.00	6,800.00
Public Rest Rooms	-	-	-	-
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1	107,430.00	138,943.95	209,075.00	214,907.00
PUBLIC HEALTH AND WELFARE SERVICES				
Public Health				
Handi-Van Services	6,000.00	6,000.00	14,000.00	19,800.00
Cemeteries	-	-	-	-
Community Resource Council - Operating Grant	4,000.00	4,000.00	2,500.00	2,500.00
Medical Care	60,000.00	330.51	2,500.00	2,500.00
Other: Doctor Retention	60,000.00	330.51	2,500.00	2,500.00
Hospital Care	-	-	-	-
Social Welfare				
Social Welfare	3,600.00	3,550.31	3,600.00	3,600.00
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1	73,600.00	13,880.82	22,600.00	28,400.00
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	1,000.00	183.00	300.00	500.00
Wages	-	-	-	-
Benefits	-	-	-	-
Contracts	-	-	-	-
Materials & Supplies	1,000.00	183.00	300.00	500.00
Community Development				
Subdivision & Other Costs	1,800.00	11,720.74	3,000.00	3,000.00
Urban Renewal	10,800.00	9,257.54	17,950.00	17,920.00
Rural Renewal	3,500.00	5,952.63	5,000.00	6,000.00
Urban Area Weed Control	1,000.00	263.80	1,000.00	1,000.00
Grant	-	-	-	-
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1	18,100.00	27,377.71	27,250.00	28,420.00

BUDGETED EXPENDITURE

Rossburn Municipality

For the Year 2026

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
ECONOMIC DEVELOPMENT SERVICES				
Natural Resources	27,479.72	26,287.07	28,541.00	28,841.00
Agriculture				
Destruction of Pests	4,500.00	643.22	2,000.00	2,000.00
Rural Area Weed Control	3,000.00	6,005.00	6,200.00	6,500.00
Veterinary Services Levies	5,295.57	4,954.70	5,341.00	5,341.00
Water Resources and Conservation	14,684.15	14,684.15	15,000.00	15,000.00
Regional Development	4,100.00	4,089.76	4,089.76	4,089.76
Economic Development	10,000.00	9,320.56	7,500.00	7,500.00
Tourism	4,750.00	4,172.38	2,200.00	2,250.00
Public Receptions	500.00	107.83	400.00	500.00
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	46,829.72	43,977.60	42,730.76	43,180.76
RECREATION AND CULTURAL SERVICES				
Recreation	34,800.00	23,750.19	30,530.00	45,400.00
Community Centres and Halls (Total)	134,267.00	136,164.50	99,825.00	95,325.00
- Agri-Rec Centre/Curling Rink	45,403.00	43,173.98	40,630.00	41,240.00
- Community Hall	37,828.00	47,914.29	38,440.00	38,450.00
- Drop-In Centre	20,508.00	25,063.06	16,035.00	15,635.00
- Ukrainian Hall	30,528.00	20,013.17	4,720.00	-
Lakes, Swimming Pools and Beaches	13,325.00	13,125.38	16,375.00	13,525.00
Golf Course	20,000.00	20,413.75	20,425.00	20,425.00
Skating Rinks and Arenas	46,928.00	45,108.84	37,555.00	38,070.00
Parks and Playgrounds	3,650.00	4,789.22	4,000.00	4,000.00
Fitness Centre	18,360.00	17,856.80	17,880.00	19,325.00
Rossman Lake Resort	77,800.00	75,576.78	67,220.00	70,587.48
Museums	6,050.00	6,970.45	3,080.00	3,150.00
Libraries	20,722.59	21,240.46	21,726.65	21,985.00
Cultural Facilities	6,950.00	6,473.50	6,740.00	7,050.00
Aeration	20,850.00	18,736.93	28,475.00	20,500.00
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1	403,702.59	390,206.80	353,831.65	359,342.48
FISCAL SERVICES				
Allowance for Tax Assets	-	-	-	-
Transfer to Capital - Page 13	80,200.00	26,003.87	36,976.46	-
Transfer to Town Utility - Page 6	-	16,173.77	30,000.00	-
Transfer to Sunset Point Utility - Page 6A	-	-	-	-
Debenture Debt Charges - Page 11	-	-	-	-
TOTAL FISCAL SERVICES - TO PAGE 1	80,200.00	9,830.10	66,976.46	-
TRANSFERS				
Prior Years Deficit Recovery	98,150.00	-	-	-
General Reserve	-	-	-	-
Specific-Purpose Reserves:	221,807.00	224,460.50	287,511.00	266,861.00
- Recreation Reserve	5,000.00	5,000.00	-	-
- Health Reserve	-	-	-	-
- Fire Reserve	10,000.00	10,000.00	8,900.00	9,000.00
- Equipment Reserve	82,400.00	82,400.00	159,050.00	169,000.00
- Agri-Rec Reserve	-	-	-	-
- Rossman Lake Resort Reserve	-	-	-	-
- Roads	30,000.00	30,000.00	-	10,000.00
- Building Reserve	3,400.00	3,400.00	10,000.00	10,000.00
- Gas Tax	54,107.00	56,361.00	56,361.00	56,361.00
- Marconi School Reserve	-	-	-	-
- Infrastructure Reserve	36,900.00	37,299.50	53,200.00	12,500.00
TOTAL TRANSFERS - TO PAGE 1	221,807.00	224,460.50	287,511.00	266,861.00

Town Utility Operating Fund
BUDGETED REVENUE AND EXPENDITURE

Rossburn Municipality
For the Year 2026

REVENUE

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
Water Consumer Sales	290,000.00	304,158.00	305,000.00	305,000.00
Sewer Consumer Sales	50,000.00	51,363.44	51,000.00	51,000.00
Sewer Service Charges	10,000.00	8,279.00	8,100.00	8,100.00
Discounts, Refunds and Cancellations	-	-	-	-
Net Consumer Revenue - Sub Total	350,000.00	363,800.44	364,100.00	364,100.00
Penalties	3,500.00	9,089.27	8,000.00	8,000.00
Administrative Charges	500.00	1,110.00	1,200.00	1,200.00
Hydrant Rentals	4,800.00	4,800.00	4,800.00	4,800.00
Connection Revenue - Net	70.00	285.09	350.00	350.00
Provincial Grants	-	-	-	-
Other Revenue	500.00	193.20	100.00	100.00
Pipeline Rate Rider Revenue	35,488.89	35,488.89	35,488.89	35,488.89
Deficit Recovery	31,141.80	29,270.63	-	-
Investment Income	4,000.00	7,442.65	4,800.00	4,800.00
Transfer from Revenue Fund - Page 5	- 16,173.77	- 16,173.77	30,000.00	-
Transfer from Reserves - Utility - Page 13	-	-	-	-
Transfer from Accumulated Surplus	15,000.00	-	-	-
Net Other Revenue - Sub total	78,826.92	70,935.78	84,738.89	54,738.89
TOTAL REVENUE	428,826.92	434,736.22	448,838.89	418,838.89

EXPENDITURE

WATER SUPPLY

Administration	20,399.85	18,641.92	101,125.64	101,125.64
Customer Billings and Collections	50.00	-	50.00	50.00
Purification and Treatment	11,800.00	4,518.46	4,800.00	4,900.00
Water Purchases	175,000.00	149,175.41	150,000.00	150,000.00
Service of Supply	1,300.00	742.50	765.00	840.00
Transmissions and Distribution - WTP	29,845.00	39,062.72	42,418.14	35,368.14
Other Water Supply Costs	12,000.00	8,833.30	10,600.00	10,600.00
Connections - Net Loss	4,250.00	7,368.02	10,250.00	10,250.00
TOTAL	254,644.85	228,342.33	320,008.78	313,133.78

SEWAGE COLLECTION AND DISPOSAL

Administration	11,399.85	5,054.28	5,525.21	5,525.21
Sewage Collection System	9,000.00	2,196.71	17,500.00	17,500.00
Sewage Lift Station	15,500.00	25,880.37	17,200.00	17,200.00
Sewage Treatment and Disposal	26,845.00	16,406.48	14,872.71	14,872.71
Other Sewage Collection and Disposal Costs	7,000.00	3,496.85	5,000.00	5,000.00
Connections - Net Loss	-	-	-	-
TOTAL	69,744.85	53,034.69	60,097.93	60,097.93

TRANSFER TO CAPITAL - Page 13

	10,000.00	22,189.66	-	-
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DEBENTURE DEBT CHARGES - Page 12

	35,488.89	14,685.97	35,488.89	35,488.89
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TRANSFERS

Deficit Recovery, 2019/2020 - Page 9	31,141.80	29,270.63	-	-
Deficit Recovery, Previous Year	-	-	-	-
Transfer to GOF	-	-	-	-
Transfer to Deferred Surplus	-	-	-	-
Transfer to Utility Reserve	25,806.54	10,611.71	33,243.31	10,118.31
Transfer to Pipeline Reserve	-	860.90	-	-
TOTAL	56,948.34	40,743.24	33,243.31	10,118.31

TOTAL EXPENDITURE

	426,826.92	358,995.88	448,838.89	418,838.89
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NET OPERATING SURPLUS (DEFICIT)

	2,000.00	75,740.34	-	-
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Sunset Point Utility Operating Fund BUDGETED REVENUE AND EXPENDITURE

Rosburn Municipality
For the Year 2026

REVENUE	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
WATER CONSUMER SALES	27,400.00	27,473.60	27,000.00	27,000.00
SEWER SERVICE CHARGES	-	-	-	-
Interest on Unpaid accounts	80.00	581.61	300.00	300.00
Discounts, Refunds and Cancellations	-	-	-	-
Net Consumer Revenue - Sub Total	27,480.00	28,055.21	27,300.00	27,300.00
Penalties	-	-	-	-
Hydrant Rentals	-	-	-	-
Installation Service	-	-	-	-
Connection Revenue - Net	-	-	-	-
Provincial Grants	150,000.00	-	-	-
Other Revenue	-	-	-	-
Rate Rider - Deficit Recovery	6,380.91	6,380.91	6,380.91	6,380.91
Rate Rider - Debenture	11,953.89	-	-	-
Transfer from Revenue Fund - Page 5	-	-	-	-
Transfer from Reserves - Utility - Page 13	-	-	-	-
Transfer from Accumulated Surplus	-	-	-	-
TOTAL REVENUE	195,814.80	34,436.12	33,680.91	33,680.91
EXPENDITURE				
WATER SUPPLY				
Administration	-	1,425.22	1,500.00	1,500.00
Customer Billings and Collections	-	-	-	-
Purification and Treatment	7,200.00	8,611.17	9,000.00	9,000.00
Water Purchases	-	-	-	-
Service of Supply	-	-	-	-
Transmissions and Distribution	15,298.59	15,402.70	16,152.03	16,152.03
Other Water Supply Costs	-	-	-	-
Connections - Net Loss	-	-	-	-
TOTAL	22,498.59	25,439.09	26,652.03	26,652.03
SEWAGE COLLECTION AND DISPOSAL				
Administration	-	-	-	-
Sewage Collection System	-	-	-	-
Sewage Lift Station	-	-	-	-
Sewage Treatment and Disposal	-	-	-	-
Other Sewage Collection and Disposal Costs	-	-	-	-
Connections - Net Loss	-	-	-	-
TOTAL	-	-	-	-
TRANSFER TO CAPITAL - Page 13	150,000.00	22,151.09	-	-
DEBENTURE DEBT CHARGES - Page 12	11,953.89	-	-	-
TRANSFERS				
Deficit Recovery, 2013-2019 - Page 9	6,380.91	-	6,380.91	6,380.91
Deficit Recovery, Previous Year	-	-	-	-
Transfer to Utility Reserve	4,981.41	-	647.97	647.97
TOTAL	11,362.32	-	7,028.88	7,028.88
TOTAL EXPENDITURE	195,814.80	47,590.18	33,680.91	33,680.91
NET OPERATING SURPLUS (DEFICIT)	-	- 13,154.06	-	-

CALCULATION OF TAX LEVIES

Rossburn Municipality

For the Year 2026

	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 & Other Rev	Total
Education (Requisition) Taxes:												
Education Support Levy (ESL)	3,134,890.00		153,040.00	3,287,930.00	24,367.00	3.13	24,370.13	7.412	23,235.80	1,134.33	-	24,370.13
Park West School Division	97,850,550.00	842,410.00	1,132,740.00	99,825,700.00	872,039.00	437.62	872,476.62	8.740	855,213.81	9,900.15	7,362.66	872,476.62
Total Education Taxes	100,985,440.00	842,410.00	1,285,780.00	103,113,630.00	896,406.00	440.75	896,846.75		878,449.61	11,034.48	7,362.66	896,846.75

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

Watershed District												
Assiniboine West								-				

Debenture Debt Charges from p.11												

Special Services Levies												
By-Law 2026-02					51,751.16	398.84	52,150.00	varied	49,550.00	2,600.00	-	52,150.00
Total					51,751.16	398.84	52,150.00		49,550.00	2,600.00	-	52,150.00

Deficit Recovery												

Reserve Funds for pg 14 projects												
Agri-Rec	98,629,810.00		1,132,740.00	99,762,550.00	-		-	-	-	-	-	-
Building	98,629,810.00		1,132,740.00	99,762,550.00	10,000.00	76.02	10,076.02	0.101	9,961.61	114.41	-	10,076.02
Equipment	98,629,810.00		1,132,740.00	99,762,550.00	159,050.00	570.08	159,620.08	1.600	157,807.70	1,812.38	-	159,620.08
Fire	98,629,810.00		1,132,740.00	99,762,550.00	8,900.00	78.63	8,978.63	0.090	8,876.68	101.95	-	8,978.63
Health	98,629,810.00		1,132,740.00	99,762,550.00	-		-	-	-	-	-	-
Infrastructure	98,629,810.00		1,132,740.00	99,762,550.00	53,200.00	73.20	53,273.20	0.534	52,668.32	604.88	-	53,273.20
Marconi	98,629,810.00		1,132,740.00	99,762,550.00	-		-	-	-	-	-	-
Recreation	98,629,810.00		1,132,740.00	99,762,550.00	-		-	-	-	-	-	-
Roads	98,629,810.00		1,132,740.00	99,762,550.00	-		-	-	-	-	-	-
Rossman Lake	98,629,810.00		1,132,740.00	99,762,550.00	-		-	-	-	-	-	-
Skating Rink	98,629,810.00		1,132,740.00	99,762,550.00	-		-	-	-	-	-	-
Total					231,150.00	797.93	231,947.93		229,314.31	2,633.62	-	231,947.93

General Municipal												
At Large	98,629,810.00		1,132,740.00	99,762,550.00	2,583,049.84	2.10	2,583,051.94	25.892	2,553,723.04	29,328.90	-	2,583,051.94
Business Tax, Fees	-			-	655.00		655.00	-	655.00	-	-	655.00
Other Revenue and Transfers					712,854.93		712,854.93				712,854.93	712,854.93
Total Municipal					3,579,460.93	1,198.87	3,580,659.80		2,833,242.35	34,562.52	712,854.93	3,580,659.80

Total (Education + Municipal) Taxes					4,475,866.93	1,639.62	4,477,506.55	28.217	3,719,054.62	45,597.00	712,854.93	4,477,506.55
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Page 1

Page 1

Page 1,9

Page 2

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Rosburn Municipality For the Year 2026

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Amount School	Amount Levy	SSL	Total
	Farm/Residential	Other				
HMK - (MAN) MISC	12,840	0	112.22	362.31	#REF!	#REF!
MB - AG - NEC	24,250	0	211.95	684.26	#REF!	#REF!
MB - SUST DEV - NEC	44,480	0	388.76	1,255.09	#REF!	#REF!
MB - SUST DEV - CROWN L	170,090	115,840	3357.63	8,068.08	#REF!	#REF!
MB - SUST DEV - WILDLIFE	167,520	3,900	1527.12	4,836.96	#REF!	#REF!
MB - HIGHWAYS	30	12,820	207.33	362.59	#REF!	#REF!
MB - HOUSING	560,490	0	4898.68	15,815.35	#REF!	#REF!
MB - HYDRO	0	20,480	330.80	577.88	#REF!	#REF!

Total - Pages 1, 8 #REF!

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
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Municipal

		-
Total - Page 2		-

Provincial

MMSM - Multi-Material Stewardship Manitoba	2026 Municipal Recycling Funding	26,061.05
Transportation & Infrastructure	Urban Snow Removal	10,195.00
MARCC	Eco-Centre Grant	4,000.00
Minister of Environment and Climate	WRARS	6,300.00
Green Team	Summer Students	7,000.00
Municipal and Northern Relations Dept	One Manitoba Growth Revenue Fund	8,988.23
Total - Page 2		62,544.28

Federal

Canada Summer Job	Summer Students	4,000.00
Prov of MB - Capital Project Planning and Delivery Division	CCBF	56,361.00
Total - Page 2		60,361.00

Other

MB Metis Federation	Summer Student	5,335.20
Total - Page 2		5,335.20

Part 2 - Conditional Transfers and Grants - Utility Sunset Point

Government or Agency	Purpose	Amount
Total - Page 6UT2		-

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1 -

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

Original Deficit Amount	Order #	Year	Term	Authority	Amount

Total - Page 6 UT1 -

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

Original Deficit Amount	Order #	Year	Term	Authority	Amount
\$ 92,172.00	PUB 106/21	2013-2019	15 yrs	Public Utilities Board	6,380.91

Total - Page 6 UT2 6,380.91

CAPITAL BUDGET

Rossburn Municipality

For the Year 2026

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund (UT1)	Borne by Utility Fund (UT2)	Borne by Reserves	Borne by Borrowing
AED & Emergency	6,500.00	6,500.00				
Agri-Rec Project	25,000.00				25,000.00	
Animal Control Equipment	5,000.00	5,000.00				
Bridges - Project	17,000.00				17,000.00	
Camera/FOB system - facilities	8,000.00				8,000.00	
Community Sign - Insurance	18,200.00	2,500.00			15,700.00	
Fire Fighter - Turn Out Gear	23,100.00				23,100.00	
Fitness Centre - Stairmaster	10,000.00				10,000.00	
Grader - Lease	125,280.00				125,280.00	
Landfill Project	45,000.00				45,000.00	
Office Equipment Upgrades	5,000.00	5,000.00				
Road Upgrade - 138.5&119	30,000.00				30,000.00	
Road Upgrade - BS Canyon	25,000.00				25,000.00	
Road Upgrade - Glen Elmo Valley	10,000.00				10,000.00	
Rossman Lake - UV system	10,000.00	8,988.23			1,011.77	
Rossman Lake Westside Washroom	20,000.00	8,988.23			11,011.77	
Sidewalk Cobblestone Project	20,000.00				20,000.00	
Sidewalk - Projects	20,000.00				20,000.00	
Sidewalk Upgrades	50,000.00				50,000.00	
Box blade for loader	20,000.00				20,000.00	
Truck	50,000.00				50,000.00	
UT1 - Curbstop Replacement	20,000.00				20,000.00	
UT1 - Distribution Pump	60,000.00				60,000.00	
UT1- WTP repair (Bulk station)	15,000.00				15,000.00	
UT1 - Key FOB/Card system WTP	5,000.00				5,000.00	
	643,080.00					
		36,976.46				
			Page 5	-	-	
				Page 6 Town	Page 6 Sunset	606,103.54
						Part 2
						Part 3

PART 2. GENERAL AND SPECIFIC-PURPOSE 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	Opening Balance
Agri-Rec 2025-014					30,748.72
Building 2025-015		8,000.00			38,728.51
Deferred Revenue Saving A/C		90,301.03			94,129.20
Equipment 2025-016		195,280.00			300,838.46
Fire 2025-017	30,000.00	23,100.00			122,842.21
CCBF (Gas Tax) 2025-018		107,000.00			349,737.09
General 2025-019					716,489.63
Handi-Van 2025-020					21.94
Health 2025-021	2,500.00	10,000.00			83,224.22
Infrastructure 2025-022		50,398.97			145,431.92
Marconi School 2025-023					320.72
Recreation 2025-027	3,000.00				12,238.03
Roads 2025-025		10,000.00			33,750.00
Rossman Lake Resort 2025-024		12,023.54			72,864.72
Skating Rink 2025-026					5,808.82
Pipeline (UT Town) PUB195/19					63,390.93
Sunset Point Reserve PUB106/21					612.62
Town Utility Reserve PUB64/21				100,000.00	181,844.07
	35,500.00				
	Page 2	506,103.54			
		Part 1	-		
			Page 6	100,000.00	606,103.54
				Part 1	Total Part 1

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT		
	Bank Loan	Operating Loan	Reserve Loan	Principal	Interest	Term
TOTAL - Part 1	-	-	-	-		
					Annual Repayment of:	

Departmental Use Only	Adopted by Resolution of Council #2026-164 Date: May 7, 2026	_____ Mayor	_____ Chief Administrative Officer
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FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Rossburn Municipality

	PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS						
		2027	2028	2029	2030	2031	Total	Operating	Utility UT1	Reserves	Borrowing	Grant	Total
EA	AED & Emergency	6,500	6,500	6,500	6,500	6,500	32,500	32,500					32,500
2030	Audio & Video Upgrade Town Hall				32,000		32,000			16,000		16,000	32,000
2027	Community Hall - Basement Upgrade	20,000					20,000	10,000		10,000			20,000
2028	Community Hall - Basement Upgrade		20,000				20,000			10,000		10,000	20,000
EA	Computers (2/year on rotation)	5,000	5,000	5,200	5,200	5,200	25,600	25,600					25,600
2029	Crocus Waterline			180,000			180,000			90,000		90,000	180,000
EA	Curbstop Replacement Program	20,000	20,000	20,000			60,000		60,000				60,000
2031	Curbstop Replacement Program					10,000	10,000		10,000				10,000
2027	Distribution Pump - Spare	60,000					60,000		30,000				60,000
2027	Drop-In Bathroom	10,000					10,000	5,000				5,000	10,000
2029	Dump Truck Replace			100,000			100,000	30,000		70,000			100,000
2027	Emergency Portable Generator	50,000					50,000	50,000					50,000
2028	Fire Truck		300,000				300,000				250,000	50,000	300,000
2027	Fire Dept - Radios	3,700					3,700	3,700					3,700
2027	Garage Doors	5,000					5,000	5,000					5,000
2027	Garbage Truck	40,000					40,000	20,000		10,000		10,000	40,000
2029	Grader 2 - Replace			600,000			600,000				600,000		600,000
2031	Grader 1 - Replace					600,000	600,000				600,000		600,000
2027	Gravel Pit - Fencing	16,000					16,000	16,000					16,000
2028	Landfill Closure - Phase 4		20,000				20,000	10,000				10,000	20,000
2029	Landfill Closure - Phase 5			600,000			600,000				550,000	50,000	600,000
2029	Leak Detection System - UT1			90,000			90,000			90,000			90,000
2027	UT1 - Manhole Repairs	20,000					20,000		10,000	10,000			20,000
2029	Metal Detector			3,000			3,000	3,000					3,000
2028	Mower - Rural		28,000				28,000			28,000			28,000
2027	Mower - Urban	5,000					5,000			5,000			5,000
2030	Mower - Urban				4,000		4,000			4,000			4,000
2031	Public Electronic Sign					20,000	20,000	10,000				10,000	20,000
2029	Road Upgrade - Cemetery Hill			25,000			25,000			25,000			25,000
2027	Road Upgrade - Rd 145	15,000					15,000	7,500		7,500			15,000
2027	Road Upgrade - Rd 143 & 120	30,000					30,000	15,000		15,000			30,000
2027	Road Upgrade - Rd 140 & 116	20,000					20,000	10,000		10,000			20,000
2028	Road Upgrade - Rd 148		10,000				10,000			10,000			10,000
2030	Road - Upgrade Urban				100,000		100,000				100,000		100,000
2028	Sanding Truck and Unit		30,000				30,000	15,000		15,000			30,000
2027	Server (Syr cycle, last in 2023)	5,000					5,000	5,000					5,000
2028	Sewer Camera		3,000				3,000		3,000				3,000
EA	Sidewalk Repairs	50,000	50,000	50,000	50,000	50,000	250,000			125,000		125,000	250,000
2028	Skid Steer		80,000				80,000				80,000		80,000
2030	Tractor				175,000		175,000				175,000		175,000
2031	Tractor - Sidewalk					20,000	20,000			20,000			20,000
2027	Trailer - Dump	25,000					25,000	12,500		12,500			25,000
2031	Trailer - Gooseneck					25,000	25,000			25,000			25,000
2029	Truck - Rural			50,000			50,000			50,000			50,000
2031	Truck - Urban					50,000	50,000			50,000			50,000
2029	Truck Flatdeck			45,000			45,000			45,000			45,000
		406,200	572,500	1,774,700	372,700	786,700	3,912,800	285,800	113,000	783,000	2,355,000	376,000	3,912,800

SOURCE OF FUNDS - ANNUAL	TOTAL					
OPERATING	231,200	59,500	64,700	11,700	31,700	398,800
RESERVES	160,000	113,000	395,000	20,000	95,000	783,000
BORROWING	-	330,000	1,150,000	275,000	600,000	2,355,000
OTHER	15,000	70,000	165,000	66,000	60,000	376,000
TOTAL	406,200	572,500	1,774,700	372,700	786,700	3,912,800

Departmental Use Only	Adopted by Resolution of Council May 7, 2026 Date: May 7, 2026	_____ Mayor _____ Chief Administrative Officer
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