

RURAL MUNICIPALITY OF ROSSER

By-law No. 3-19

Being a By-law to Levy Taxes for the Year 2019

WHEREAS the "The Municipal Act", S.M. 1996, c. 58 – Cap. M225 provides as follows:

"Section 304(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 raise
  - (i) the revenue to be raised by property taxes as set out in the operating budget, and
  - (ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;
- (b) impose taxes
  - (i) in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under "The Municipal Assessment Act" to that tax, and
  - (ii) 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.

Section 345 A council may by by-law

- (a) allow taxes to be paid in instalments;

Section 346(2) A council may by by-law

- (a) set a rate, subject to any limitation prescribed by the minister by regulation, at which penalties may be imposed in respect of tax arrears; and
- (b) impose penalties at that rate."

AND WHEREAS the Council of The Rural Municipality of Rosser has made estimates of all sums required by the corporation for the year 2019, which estimates are attached hereto as Schedule "A" and form part of this By-law;

AND WHEREAS it is necessary by by-law or by-laws to levy a rate or rates of so much on the dollar upon the assessed value of all rateable property liable therefore in the Municipality as the Council deems sufficient to raise the sums required for the lawful purposes of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole rateable real property within The Rural Municipality of Rosser according to the latest revised assessment roll is \$353,714,290;

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

NOW THEREFORE the Council of The Rural Municipality of Rosser in open council assembled enacts as follows:

ESTIMATES

1. THAT the Financial Plan of the Council of The Rural Municipality of Rosser, of all sums required for the lawful purposes of the corporation for the year 2019 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

2. THAT the following respective rates of so much on the dollar be and are hereby levied for the year 2019 upon the assessed value of all the rateable property in the Rural Municipality of Rosser respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A", viz:

RURAL MUNICIPALITY OF ROSSER

By-law No. 3-19

- (a) The following foundations rates of so many mills on the dollar, levied under Section 184 "The Public Schools Act":

Commercial and Other 9.77 mills.

- (b) The following respective special rates of so many mills on the dollar, levied under Section 187 "The Public Schools Act":

Interlake School Division #21 13.587 mills.

- (c) The following respective debenture debt charges per parcel, levied on all rateable property, liable therefore, to provide for annual payments for the installation of a rural water system:

By-law No. 5-09 \$1,186.86 per parcel  
By-law No. 3-11 \$1,554.07 per parcel.

- (d) The following respective debenture debt charges per parcel, levied on all rateable property, liable therefore, to provide for annual payments for the installation of a Grosse Isle sewer and water system:

By-law No. 12-15 0.093 mills  
By-law No. 9-10, Schedule C \$3.9134 per foot  
By-law No. 9-10, Schedule D \$216.53 per parcel  
By-law No. 9-10, Schedule E \$30.00 foot, plus, connection fee varies from \$81.68 to \$83.91

- (e) The following respective debenture debt charges per parcel, levied on all rateable property, liable therefore, to provide for annual payments for repairs to the Grosse Isle wastewater lines from the main line to connection at building:

By-law No. 1-15 0.188 mills

- (f) The following respective debenture debt charges per parcel, levied on all rateable property liable, therefore, to provide for annual payments to provide for a contribution for the construction of a water treatment plant, water feedermain and reservoir by the Cartier Regional Water Cooperative:

By-law No. 2-16 0.897 mills

CONTROLLABLE PURPOSES

3. THAT the following respective rates of so much on the dollar be and are hereby levied for the year 2019 upon the assessed value of all the rateable property in the Rural Municipality of Rosser respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sum required for the controllable purposes of the corporation, which said rates, assessed values and sums required are set out in Schedule "A";

- (a) The general rate of 6.330 mills on the dollar levied upon the assessed value of all the rateable property in the Municipality, liable therefore according to the last revised assessment roll thereof.

PAYMENT OF TAXES

4. (a) THAT all taxes and rates imposed and levied in the Rural Municipality of Rosser for the year 2019 shall be deemed to have been imposed and to be due and payable on the 30<sup>th</sup> day of September, A.D. 2019.
- (b) THAT upon all taxes remaining unpaid after the 30<sup>th</sup> day of September A.D. 2019 there shall be added a penalty on the first day of each month and every month thereafter an

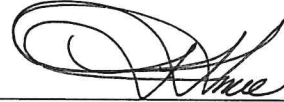
RURAL MUNICIPALITY OF ROSSER

By-law No. 3-19

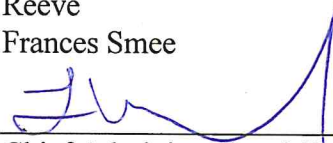
amount calculated at the rate of one and one quarter (1 ¼%) percent per month until such taxes are paid or the land sold for arrears of taxes and costs.

(c) THAT all taxes may be paid in instalments.

**DONE AND PASSED** as a by-law of The Rural Municipality of Rosser at 0 077 E PR 221, Rosser in the Province of Manitoba this 23<sup>rd</sup> day of APRIL, A.D. 2019.



Reeve  
Frances Smee



Chief Administrative Officer  
Larry Wandowich

Read a first time this 9<sup>th</sup> day of April, A.D. 2019.  
Read a second time this 23<sup>rd</sup> day of April, A.D. 2019.  
Read a third time this 23<sup>rd</sup> day of April, A.D. 2019.

**THE FINANCIAL PLAN**

**Municipality of Rosser**

**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 Revenue	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of Grosse Isle Sewer & Water and Rural Water	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of Rosser CentrePort	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analyses	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital 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**

**Municipality of Rosser**

**For the Year 2019**

**REVENUE**


	2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
Tax Levy - Page 8	8,506,337.65	8,503,440.20	8,909,483.52	
Grants in Lieu of Taxes - Page 8	623,618.67	623,618.63	710,118.24	
Other Revenue - Page 2	2,589,228.12	3,170,481.84	2,506,830.54	1,093,930.54
Transfers from Accumulated Surplus & Reserves - Page	445,000.00	142,438.39	503,500.00	-
<b>Total Revenue</b>	<b>12,164,184.44</b>	<b>12,439,979.06</b>	<b>12,629,932.30</b>	
Less: Education Requisitions - Page 8	6,569,631.88	6,566,733.62	6,936,076.59	
<b>Net Municipal Revenue</b>	<b>5,594,552.56</b>	<b>5,873,245.44</b>	<b>5,693,855.71</b>	

**EXPENDITURE**

General Government Services	773,205.00	903,310.10	1,011,296.00	1,071,386.92
Protective Services	432,675.00	404,428.41	431,730.00	440,364.60
Transportation Services	1,287,182.00	1,350,845.68	1,462,565.00	1,479,438.80
Environmental Health Services	78,670.00	65,094.38	68,905.00	70,283.10
Public Health and Welfare Services	6,989.74	4,739.52	12,010.00	12,238.00
Environmental Development Services	18,820.77	9,210.77	45,005.00	45,905.10
Economic Development Services	567,045.05	567,604.66	615,442.24	622,688.81
Recreation and Cultural Services	212,247.92	175,946.16	160,250.00	140,000.00
Fiscal Services	529,453.54	424,453.54	539,453.62	529,628.97
Transfers - Deficit Recovery - Page 9		-	-	-
- Reserves - Page 5	1,676,493.32	1,910,002.60	1,333,836.00	218,836.00
<b>Total Basic Expenditure</b>	<b>5,582,782.34</b>	<b>5,815,635.82</b>	<b>5,680,492.86</b>	<b>4,630,770.30</b>
Allowance For Tax Assets - Page 8	11,770.22	11,770.22	13,362.85	20,000.00
<b>Total Expenditure</b>	<b>5,594,552.56</b>	<b>5,827,406.04</b>	<b>5,693,855.71</b>	<b>4,650,770.30</b>
<b>Net Operating Surplus (Deficit)</b>	<b>0.00</b>	<b>45,839.40</b>	<b>0.00</b>	

Departmental Use Only

Adopted by Resolution No. 19 216  
by Council on May 14, 2019

  
(Head of Council)

  
(Chief Administrative Officer)

**GENERAL OPERATING FUND  
BUDGETED REVENUE AND TRANSFERS**

**Municipality of Rosser**

**For the Year 2019**

	2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
Other Revenue				
Taxes Added	75,000.00	438,413.63	350,000.00	75,000.00
Licenses				
- Animal				
- Bicycle				
- Business				
- Other				
Permits				
- Building				
- Other <u>Fees, Licenses</u>	1,000.00	1,816.00	1,000.00	1,000.00
Fines				
Sales of Service				
- General Government	1,550.00	2,136.00	1,525.00	1,600.00
- Protective	45,000.00	69,394.26	30,000.00	30,000.00
- Transportation	18,000.00	17,419.44	15,000.00	15,000.00
- Environmental Health	17,500.00	19,474.63	18,000.00	18,000.00
- Public Health and Welfare				
- Environmental Development				
- Economic Development				
- Recreation and Culture				
- Other				
- Sundry				
Sales of Goods - Maps & Souvenirs	425.00	670.00	500.00	425.00
Rentals				
Trailer Park				
- Rentals				
- Other				
Concessions and Franchises - B.F.I.	625,000.00	688,709.21	680,000.00	690,000.00
Returns from Investments	10,000.00	33,208.40	30,000.00	30,000.00
Tax and Redemption Penalties	25,000.00	29,744.70	25,000.00	25,000.00
Development and Dedication Fees	1,600,000.00	1,672,823.44	1,150,000.00	-
Unconditional Grants - Municipal Operating	75,359.80	75,297.74	117,969.54	117,969.54
- Other	-	-	-	-
Conditional Transfers - Federal Government	76,493.32	76,493.32	73,836.00	73,836.00
(Page 9) - Provincial Government	2,000.00	21,600.00	2,000.00	2,000.00
- Local Government	1,900.00	2,054.74	2,000.00	2,100.00
- Other				
- Other				
Other Income				
<u>Misc.</u>	15,000.00	21,226.33	10,000.00	12,000.00
<b>Total Other Revenue - Page 1</b>	<b>2,589,228.12</b>	<b>3,170,481.84</b>	<b>2,506,830.54</b>	<b>1,093,930.54</b>
Transfers From				
- Accumulated Surplus	100,000.00	-	100,000.00	-
- Reserves - Page 13	305,000.00	142,438.39	403,500.00	-
<b>Total Transfers - Page 1</b>	<b>405,000.00</b>	<b>142,438.39</b>	<b>503,500.00</b>	<b>-</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	<b>2,994,228.12</b>	<b>3,312,920.23</b>	<b>3,010,330.54</b>	<b>1,093,930.54</b>



## BUDGETED EXPENDITURE

## Municipality of Rosser

For the Year 2019

GENERAL GOVERNMENT SERVICES		2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
1100	Legislative	90,700.00	90,299.69	139,800.00	142,596.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff - Benefits	362,800.00	363,758.48	386,100.00	393,822.00
1215	Office	64,060.00	80,625.68	116,400.00	118,728.00
1216	Legal	82,000.00	33,351.24	63,000.00	64,260.00
1217	Audit	7,500.00	7,776.00	8,250.00	8,500.00
1218	Assessment	87,645.00	87,645.00	89,756.00	91,551.12
1240	Taxation				
1300	Other General Government				
1310	Elections	7,500.00	6,601.40	-	-
1320	Conventions	20,500.00	30,618.17	37,500.00	38,250.00
1330	Damage Claims and Liability Insurance	11,500.00	11,014.59	11,400.00	11,628.00
1350	Grants	27,500.00	24,355.98	29,000.00	29,580.00
1360	Other General Government-Sundry	39,500.00	178,374.36	140,090.00	142,891.80
1380	Unallocated Employee Benefits	5,000.00	26,725.08	29,000.00	29,580.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		806,205.00	941,145.67	1,050,296.00	1,071,386.92
Recoveries (deduct)					
1991	- Utility	(33,000.00)	(37,835.57)	(39,000.00)	(39,780.00)
1992	- Capital				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		773,205.00	903,310.10	1,011,296.00	1,031,606.92
PROTECTIVE SERVICES					
2100	Police				
2400	Fire	377,425.00	356,922.15	380,850.00	388,467.00
2560	Emergency Measures				
	Emergency Measures	23,950.00	19,274.19	19,700.00	20,094.00
	Flood Control				
	Ambulance Services & Fire Radios				
	Other - Handi-van	14,300.00	13,943.57	13,680.00	13,953.60
2626	Other Protection				
	Building Inspection				
	Other Protection				
	Plumbing Inspection				
2626	Other Safety Inspections				
2640	Animal and Pest Control Dog Catching, Mosquito Spraying	17,000.00	14,288.50	17,500.00	17,850.00
	Other - Traffic Services				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		432,675.00	404,428.41	431,730.00	440,364.60
TRANSPORTATION SERVICES					
Road Transport					
Administration					
3211	Road Commissioners' Fees and Mileage				
3220	Engineering	-	-	-	-
Roads and Streets					
Unallocated Costs					
3230	- Equipment Operators' Wages and Benefits	432,100.00	411,877.54	490,400.00	500,208.00
	- Equipment Fuel	73,000.00	77,666.90	78,000.00	79,560.00
	- Equipment Repairs and Maintenance	32,100.00	34,701.09	45,850.00	46,767.00
	- Equipment Insurance and Registration	19,057.00	19,364.11	19,990.00	20,389.80
	- Workshop and Yard Operations	50,800.00	49,139.99	50,700.00	51,714.00
3231	Road Maintenance - Gravel - Annual Haul	458,000.00	388,519.23	427,000.00	435,540.00
	- Other Roadside Street Cleaning	2,000.00	525.00	1,000.00	1,020.00
	- Dust Control	60,000.00	78,779.10	65,000.00	66,300.00
Transportation Services Sub-Total Forward to Page 4		1,127,057.00	1,060,572.96	1,177,940.00	1,201,498.80

## BUDGETED EXPENDITURE

## Municipality of Rosser

For the Year 2019

		2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
Transportation Services Sub-Total Forward from Page 3		1,127,057.00	1,060,572.96	1,177,940.00	1,201,498.80
3232	Road Re-Construction - Labour				
	- Materials				
	- Projects	95,000.00	184,486.77	125,000.00	120,000.00
3233	Sidewalks and Boulevards				
3234	Ditches and Road Drainage	30,125.00	23,533.00	112,625.00	110,000.00
	Storm Sewers				
3236	Street Cleaning				
3237	Snow and Ice Removal - Labour	7,000.00	5,515.83	22,000.00	22,440.00
	- Materials				
	- Rentals				
	- _____				
3240	Bridges				
3250	Street Lighting	10,000.00	5,642.35	6,000.00	6,120.00
3260	Traffic Services - Signs				
3270	Parking - Signs Road No.'s				
	Other Road Transport - Licences				
3290	Other Transportation Services & CPR Crossing Arms & Signals	18,000.00	71,094.77	19,000.00	19,380.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,287,182.00	1,350,845.68	1,462,565.00	1,479,438.80
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection to BFI				
4330	Nuisance Grounds	74,895.00	62,496.38	65,435.00	66,743.70
	Signs				
Other Environmental Health					
4480	Municipal Wells	3,775.00	2,598.00	3,470.00	3,539.40
4491	Lagoon - Rockwood				-
4490	Other Environmental Health				-
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		78,670.00	65,094.38	68,905.00	70,283.10
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	6,380.00	4,129.78	11,400.00	11,628.00
5186	Other _____				
	_____				
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Welfare					
5410	Administration				
5420	Social Welfare Assistance	609.74	609.74	610.00	610.00
5430	Social Welfare Services				
	Other - Work projects				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		6,989.74	4,739.52	12,010.00	12,238.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	18,820.77	9,210.77	45,005.00	45,905.10
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control				
	Other				
	Other				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		18,820.77	9,210.77	45,005.00	45,905.10



## BUDGETED EXPENDITURE

## Municipality of Rosser

For the Year 2019

ECONOMIC DEVELOPMENT SERVICES		2018	2018	2019	2020
		Budgeted	Actual	Budgeted	Budgeted
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control	34,580.00	34,534.25	35,580.00	37,000.00
7124	Drainage of Land				
7125	Veterinary Services				
7130	Water Resources and Conservation Permits				
	EICD - Conservation District	3,688.81	3,688.81	3,700.00	3,688.81
	Conservation	3,000.00	740.00	2,000.00	2,000.00
7200	Regional Development - Shared Services - Winnipeg				
7300	Development - CentrePort	332,000.00	271,555.55	235,000.00	250,000.00
7400	Other Economic Development - Lagoon Study				
7410	Tourism	-	-	-	-
7420	Public Receptions				
	GIS Software and Implementation	30,000.00	17,021.52	30,000.00	30,000.00
	City of Winnipeg Sewer Service Sharing	163,776.24	240,064.53	309,162.24	300,000.00
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		567,045.05	567,604.66	615,442.24	622,688.81
RECREATION AND CULTURAL SERVICES					
8110	Recreation	25,000.00	25,000.00	28,000.00	25,000.00
8120	Community Centers and Halls	160,000.00	123,698.24	104,000.00	85,000.00
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds				
8190	Other Recreational Facilities				
	Joint Interlake Recreation Commission				
8240	Museums				
8250	Libraries	27,247.92	27,247.92	28,250.00	30,000.00
8280	Other Cultural Facilities				
	Grants				
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		212,247.92	175,946.16	160,250.00	140,000.00
FISCAL SERVICES					
9111	L.U.D. of _____				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9114	L.U.D. of _____ -- Page 7				
9320	Contribution to Capital -- Page 13	5,000.00	-	-	-
9410	Transfer to Utility -- Page 12	424,453.54	424,453.54	439,453.62	429,628.97
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
9450	Other Fiscal Services	100,000.00	-	100,000.00	100,000.00
TOTAL FISCAL SERVICES - TO PAGE 1		529,453.54	424,453.54	539,453.62	529,628.97
TRANSFERS					
9900	General Reserve	-	-	-	-
9910	Machinery Reserve	-	80,000.00	110,000.00	100,000.00
9912	Fire Equipment Reserve	-	-	-	40,000.00
9913	Office Equipment Reserve	-	80,000.00	-	5,000.00
	Machinery Warranty Reserve	-	-	-	-
	Recreation Reserve	-	685.84	-	-
9911	Capital Levy Reserve	1,600,000.00	1,672,823.44	1,150,000.00	-
	P/W & F/D New Shop - CentrePort Reserve	-	-	-	-
	Gas Tax Funding Reserve	76,493.32	76,493.32	73,836.00	73,836.00
TOTAL TRANSFERS - TO PAGE 1		1,676,493.32	1,910,002.60	1,333,836.00	218,836.00

**UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE  
Grosse Isle Sewer & Water and Rural Water**

Municipality of Rosser

For the Year 2019

**REVENUE**

	2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
300 WATER CONSUMER SA - Residential	75,000.00	80,910.88	81,200.00	81,500.00
- Commercial and Bulk	15,000.00	16,533.02	16,600.00	16,750.00
- Industrial	11,500.00	10,514.12	10,600.00	10,750.00
- Federal and Provincial	0.00	0.00	0.00	0.00
- Municipal and Schools	0.00	0.00	0.00	0.00
310 SEWER SERVICE CHAF - Residential	32,000.00	31,174.85	31,200.00	31,500.00
- Commercial	0.00	0.00	0.00	0.00
- Municipal and Schools	0.00	0.00	0.00	0.00
315 Customer Service Charge	16,500.00	18,247.80	18,200.00	18,200.00
320 Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	150,000.00	157,380.67	157,800.00	158,700.00
330 Penalties	750.00	1,055.53	980.00	950.00
340 Hydrant Rentals	3,450.00	3,450.00	3,450.00	3,450.00
350 Installation Service				
360 Connection Revenue - Net	0.00	0.00	0.00	0.00
370 Provincial Grants				
380 Other Revenue	69,181.43	35,495.48	90,200.00	79,111.00
390 Transfer from General Fund - Page 5	106,990.09	106,990.09	121,990.17	121,990.17
396 Transfer from Reserves - Utility - Page 13	0.00	0.00	16,500.00	0.00
397 Transfer from Accumulated Surplus				
<b>TOTAL REVENUE</b>	<b>330,371.52</b>	<b>304,371.77</b>	<b>390,920.17</b>	<b>364,201.17</b>

**EXPENDITURE**

410 WATER SUPPLY				
411 Administration	10,170.00	7,829.52	10,430.00	10,743.00
412 Customer Billings and Collections	6,200.00	5,408.40	8,990.00	9,260.00
413 Purification and Treatment	2,300.00	2,993.59	3,400.00	3,502.00
414 Water Purchases	70,000.00	70,126.15	73,000.00	66,000.00
415 Service of Supply	39,000.00	40,902.51	54,245.00	55,972.00
416 Transmissions and Distribution	500.00	0.00	1,000.00	550.00
417 Other Water Supply Costs	2,350.00	1,771.17	1,700.00	2,500.00
418 Connections - Net Loss (Contingency)	2,000.00	0.00	2,000.00	2,500.00
<b>TOTAL</b>	<b>132,520.00</b>	<b>129,031.34</b>	<b>154,765.00</b>	<b>151,027.00</b>
420 SEWAGE COLLECTION AND DISPOSAL				
421 Administration	25,280.00	23,734.55	25,850.00	26,626.00
422 Sewage Collection System	1,000.00	0.00	200.00	206.00
423 Sewage Lift Station	3,150.00	2,438.40	3,165.00	3,260.00
424 Sewage Treatment and Disposal	5,750.00	2,584.10	3,700.00	3,811.00
425 Other Sewage Collection and Disposal Costs	1,500.00	1,415.30	1,050.00	1,081.00
426 Connections - Net Loss (Contingency)				
<b>TOTAL</b>	<b>36,680.00</b>	<b>30,172.35</b>	<b>33,965.00</b>	<b>34,984.00</b>
430 TRANSFER TO CAPITAL - Page 13	0.00	0.00	33,000.00	0.00
440 TRANSFERS TO RESERVES				
441 Grosse Isle & Rural Utility Reserve B/L 5-14	7,000.00	7,000.00	0.00	9,000.00
442 _____ B/L _____				
<b>TOTAL</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00</b>	<b>9,000.00</b>
450 DEBENTURE DEBT CHARGES - Page 12	106,990.09	106,990.09	121,990.17	121,990.17
460 OTHER LONG-TERM DEBT CHARGES - Page 12				
470 TRANSFERS				
471 Deferred Surplus re Deficit - Page 9	47,181.43	0.00	47,200.00	47,200.00
472 Deferred Surplus re By-Law Obligation				
473 Transfer to General Reserve - Utility				
<b>TOTAL</b>				
<b>TOTAL EXPENDITURE</b>	<b>330,371.52</b>	<b>273,193.78</b>	<b>390,920.17</b>	<b>364,201.17</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>31,177.99</b>	<b>0.00</b>	<b>0.00</b>

**UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

Rosser CentrePort Utility

Municipality of Rosser

For the Year 2019

**REVENUE**

	2018 Budgeted	2018 Actual	2019 Budgeted	2020 Budgeted
300 WATER CONSUMER SA - Residential	0.00	0.00	0.00	0.00
- Commercial and Bulk	34,500.00	48,843.06	52,750.00	54,332.00
- Industrial	0.00		0.00	0.00
- Federal and Provincial	0.00		0.00	0.00
- Municipal and Schools	0.00		0.00	0.00
310 SEWER SERVICE CHAF - Residential	0.00		0.00	0.00
- Commercial	0.00		1,000.00	1,181.00
- Municipal and Schools	0.00		0.00	0.00
315 Customer Service Charge	5,000.00	4,686.00	6,000.00	6,180.00
320 Discounts, Refunds and Cancellations	0.00		0.00	0.00
<b>Net Consumer Revenue - Sub Total</b>	<b>39,500.00</b>	<b>53,529.06</b>	<b>59,750.00</b>	<b>61,693.00</b>
330 Penalties	50.00	710.07	75.00	77.00
340 Hydrant Rentals	1,350.00	1,350.00	1,350.00	1,390.00
350 Installation Service	0.00		0.00	0.00
360 Connection Revenue - Net	0.00		0.00	0.00
370 Provincial Grants	1,000.00	5,101.74	5,000.00	5,000.00
380 Other Revenue	0.00		0.00	0.00
390 Transfer from General Fund - Page 5	317,463.45	317,463.45	317,463.45	317,463.45
396 Transfer from Reserves - Utility - Page 13	257,000.00	0.00	304,000.00	0.00
397 Transfer from Accumulated Surplus				
<b>TOTAL REVENUE</b>	<b>616,363.45</b>	<b>378,154.32</b>	<b>687,638.45</b>	<b>385,623.45</b>

**EXPENDITURE**

410 WATER SUPPLY				
411 Administration	4,050.00	2,215.10	3,540.00	3,646.00
412 Customer Billings and Collections	1,750.00	1,269.36	1,580.00	1,628.00
413 Purification and Treatment	1,100.00	942.22	980.00	1,009.00
414 Water Purchases	5,000.00	5,830.23	6,100.00	6,283.00
415 Service of Supply	19,500.00	31,949.17	46,275.00	47,663.00
416 Transmissions and Distribution	5,000.00	0.00	500.00	515.00
417 Other Water Supply Costs	6,200.00	1,685.34	6,700.00	6,901.00
418 Connections - Net Loss (Contingency)	2,300.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>44,900.00</b>	<b>43,891.42</b>	<b>65,675.00</b>	<b>67,645.00</b>
420 SEWAGE COLLECTION AND DISPOSAL				
421 Administration	0.00	0.00	0.00	0.00
422 Sewage Collection System	0.00	0.00	0.00	0.00
423 Sewage Lift Station	0.00	0.00	0.00	0.00
424 Sewage Treatment and Disposal	0.00	0.00	500.00	515.00
425 Other Sewage Collection and Disposal Costs	0.00	0.00	0.00	0.00
426 Connections - Net Loss (Contingency)	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>515.00</b>
430 TRANSFER TO CAPITAL - Page 13	254,000.00	0.00	304,000.00	0.00
440 TRANSFERS TO RESERVES				
441 _____ B/L _____	0.00	0.00	0.00	0.00
442 _____ B/L _____	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
450 DEBENTURE DEBT CHARGES - Page 12	317,463.45	317,463.45	317,463.45	317,463.45
460 OTHER LONG-TERM DEBT CHARGES - Page 12				
470 TRANSFERS				
471 Deferred Surplus re Deficit, 2010 - Page 9				
472 Deferred Surplus re By-Law Obligation				
473 Transfer to General Reserve - Utility				
<b>TOTAL</b>				
<b>TOTAL EXPENDITURE</b>	<b>616,363.45</b>	<b>361,354.87</b>	<b>687,638.45</b>	<b>385,623.45</b>
<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>16,799.45</b>	<b>0.00</b>	<b>0.00</b>

**CALCULATION OF TAX LEVIES**  
**Municipality of Rosser**  
**For the Year 2019**

	Assessments			Expenditures		M/R Frt	Revenues					
	Taxable	Otherwise Exempt	Grants	Total	Basic		Allowance Tax Assets	Total	Tax Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
<b>Requisition Taxes:</b>												
Education Support Levy - Other	168,783,100		21,429,250	190,212,350	1,858,375.00	(0.34)	1,858,374.66	1,649,010.89	209,363.77		1,858,374.66	
Special - Interlake S.D. #21	299,299,050		23,794,170	323,093,220	4,389,901.00	(33.42)	4,389,867.58	4,066,576.19	323,291.39		4,389,867.58	
Community Revitalization-Foundatio	29,447,300			29,447,300	287,700.12		287,700.12	287,700.12			287,700.12	
Community Revitalization-School	29,447,300			29,447,300	400,100.47		400,100.47	400,100.47			400,100.47	
Hospital District												
<b>Total Requisition</b>					6,936,076.59	(33.76)	6,936,042.83	6,403,387.67	532,655.16		6,936,042.83	
<b>Local Urban Districts</b>												
<b>Debtenture Debt Charges:</b>												
By-law 5-09	1,119,220			1,119,220	9,824.65		9,824.65	9,824.65			9,824.65	
By-law 9-10	1,123,160			1,123,160	10,065.55		10,065.55	10,065.55			10,065.55	
By-law 3-11	128,450			128,450	4,662.16		4,662.16	4,662.16			4,662.16	
By-law 1-15	328,760,450		22,789,460	351,549,910	65,000.00	1,091.38	66,091.38	61,806.96	4,284.42		66,091.38	
By-law 12-15	328,760,450	5,928,610	22,789,460	357,478,520	32,437.81	807.69	33,245.50	31,126.08	2,119.42		33,245.50	
By-law 2-16	328,760,450	5,928,610	22,789,460	357,478,520	317,463.45	3,194.78	320,658.23	300,216.09	20,442.14		320,658.23	
<b>Deferred Surplus</b>												
General												
Utility												
<b>Reserve Funds</b>												
<b>General Municipal:</b>												
Rural Area												
At Large	329,920,120		23,794,170	353,714,290	2,230,708.70	8,302.76	2,239,011.46	2,088,394.36	150,617.10		2,239,011.46	
Business Tax, Fees					3,010,330.54	-	3,010,330.54			3,010,330.54	3,010,330.54	
Other Revenue and Transfers					5,680,492.86	13,396.61	5,693,889.47	2,506,095.85	177,463.08	3,010,330.54	5,693,889.47	
<b>Total Municipal</b>					12,616,569.45	13,362.85	12,629,932.30	8,909,483.52	710,118.24	3,010,330.54	12,629,932.30	

## SUNDRY REVENUE AND EXPENDITURE ANALYSES

Municipality of Rosser  
For the Year 2019

### Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Her Majesty (Can) WAA 3		412,620	30.865	12,735.52		12,735.52
Her Majesty (Can) - Misc 2700		71,380	30.865	2,203.14		2,203.14
Manitoba Hydro 1770	2,102,250		21.095	44,346.96		44,346.96
Manitoba Hydro 1770		16,381,780	30.865	505,623.64		505,623.64
City of Winnipeg 3822	59,060		21.095	1,245.87		1,245.87
Centra 705		2,656,010	30.865	81,977.75		81,977.75
Centra 705		1,004,710	29.687	29,826.83		29,826.83
Her Majesty-MB - Miscellaneous 102	9,490		21.095	200.19		200.19
Her Majesty-MB - Miscellaneous 1020		236,540	30.865	7,300.81		7,300.81
Her Majesty-MB.-Nat. Res. 1120		4,230	30.865	130.56		130.56
Her Majesty-MB.-Nat. Res. 1121	7,210		21.095	152.09		152.09
Her Majesty-MB.-Nat. Res. 1121		5,590	30.865	172.54		172.54
Her Majesty-MB.-Nat. Res. 1122	134,960		21.095	2,846.98		2,846.98
Her Majesty-MB-Highways 1150	51,950		21.095	1,095.89		1,095.89
Her Majesty-MB-Highways 1150		289,200	30.865	8,926.16		8,926.16
Her Majesty-MB-Flood Control 1180		367,190	30.865	11,333.31		11,333.31
		23,794,170		710,118.24		
				Total - Pages 1, 8		710,118.24

### Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Hometown Green Team	2,000.00
Total Provincial		2,000.00
Government of Canada	Federal Gas Tax Fund	73,836.00
Total Federal		73,836.00
RM of Woodlands	Marquette Curling Club - contribution - insurance	2,000.00
Total Local Government		1,900.00

Total - Page 2 77,736.00

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

Purpose	Year	Term	Authority	Amount

Total - Page 1 0.00

### Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Purpose	Year	Term	Authority	Amount
Grosse Isle and Rosser Rural Regional Water System - 2012, 2013 and 2014 Deficit	2012,2013 & 2014	3	Resolution No. 17 128	47,181.43

Total - Page 6 47,181.43










**2019**  
**FIVE YEAR CAPITAL EXPENDITURE PROGRAM**  
 Municipality of Rosser


PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS				
	2020	2021	2022	2023	2024	Total	Operating	Reserves	Debenture Sales	Other
Office - Server & backup system					25,000	25,000		25,000		
Office - Computer	1,200	1,250	1,300	1,350	1,400	6,500	6,500			
Office - Photo Copier					15,000	15,000		15,000		
Office - New Air Conditioning Units				35,000		35,000		35,000		
F/D - Equipment Purchases	51,500	53,050	54,650	56,300	58,000	273,500	273,500			
F/D - Fleetnet Replacement	89,000					89,000		89,000		
F/D - New Aerial Truck		400,000				400,000		400,000		
F/D - New Pumper Truck	50,000			450,000		500,000		50,000		
PW - Half Ton truck (Shop)						300,000		300,000		
PW - Grader		300,000				15,000		15,000		
PW - Mower	15,000					60,000		60,000		
PW - Packers			10,000		50,000	60,000		60,000		
PW Excavator			160,000			160,000		160,000		
PW - Sander			25,000			25,000		25,000		
Farmers Road between Wheatfield & Route 90	250,000					250,000		250,000		
Road Projects	70,000	250,000	800,000	8,000,000		320,000	35,000	285,000		
PW & F/D Shop - CentrePort Area						8,800,000		2,933,334		2,933,333
<b>TOTAL</b>	526,700	1,004,300	1,050,950	8,542,650	149,400	11,274,000	315,000	5,092,334	2,933,333	2,933,333

SOURCE OF FUNDS - ANNUAL	TOTAL
OPERATING	315,000
RESERVES	5,092,334
DEBENTURE SALES	2,933,333
OTHER	2,933,333
	11,274,000

Departmental Use Only

Adopted by Resolution No. 19 216  
 by Council on May 14, 2019

  
 (Head of Council)

  
 (Chief Administrative Officer)