

DRAFT

THE FINANCIAL PLAN

RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2025

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	☒	☐
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	☒	☐
Page 3	General Operating Fund - Budgeted Expenditure	☒	☐
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Page 5	General Operating Fund - Budgeted Expenditure	☒	☐
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of _____	☐	☒
	Utility of _____	☐	☒
	Utility of _____	☐	☒
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	☐	☒
	L.U.D. of _____	☐	☒
	L.U.D. of _____	☐	☒
Page 8	Calculation of Tax Levies	☒	☐
Page 9	Sundry Revenue and Expenditure Analysis	☒	☐
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RURAL MUNICIPALITY OF ARMSTRONG

REVENUE

EXPENDITURE

Net Operating Surplus (Deficit)	1	430,933	0
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Departmental Use Only	Adopted by Resolution of Council _____ (Head of Council) _____ (Chief Administrative Officer) _____ 20____
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GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS

RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2025

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added (Supplementary)	30,000	32,791	30,000	30,600
Licences				
Water/Lottery/Animal	600	107	600	612
Planning/Zoning	600	450	600	612
Permits				
Building	500	540	500	510
Other (hay/wood)	300	50	300	306
Fines				
Sales of Services				
General Government Services	1,800	2,256	2,000	2,040
Protective Services		15,694		
Transportation Services	15,000	11,830	15,000	15,300
Environmental Health Services				
Public Health and Welfare Services				
Environmental Development Services				
Economic Development Services				
Recreational & Cultural Services				
Other Services				
Sale of Goods - culverts, gravel, maps	3,125	5,585	3,125	3,188
Rentals				
Crown/RM Grassing/Forage	293,333	285,886	278,698	284,272
Other (tower)	3,000	2,750	3,000	3,060
Returns from Investments (Bank Interest)				
Tax and Redemption Penalties	35,000	206,849	100,000	102,000
Development/Dedication Fees	32,000	48,164	35,000	35,700
Other Income				
Misc- Rebates, Tax Sale	42,700	117,012	91,200	93,024
50/50 Road Contributions				
Land Sales				
Waste/Recycling	1,230	4,656	1,500	1,530
Fire	0			
Land Transaction improvements				
Unconditional Grants				0
Municipal Operating Grant	479,000	488,761	495,000	504,900
Disaster Financial Assistance	2,266,000	83,483	2,266,000	0
Conditional Grants				
Provincial (page 9)	38,405	37,709	42,858	43,715
Federal Gas Tax Funding	105,207	109,382	111,500	113,730
Local Government/Other				
Road Repair Grant	150,813	150,813		
DFA Deductible Refund	16,651	16,651		

Total Other Revenue - Page 1	3,515,263	1,621,418	3,476,881	3,546,418
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Transfers From				
- Accumulated Surplus	0	0	145,825	0
- Reserves (Page 13)	576,500	102,010	1,322,000	1,348,440

Total Transfers - Page 1	576,500	102,010	1,467,825	1,348,440
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TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	4,091,763	1,723,428	4,944,706	4,894,858
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BUDGETED EXPENDITURE

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	GENERAL GOVERNMENT SERVICES				
1200	Legislative	132,600	80,180	130,000	132,600
1200	General Administrative				
1212	Chief Administrative Officer and Staff	209,500	166,413	280,000	285,600
1215	Office	90,900	136,422	138,000	140,760
1216	Legal	22,500	18,070	22,500	22,950
1217	Audit	15,000	15,000	25,000	25,500
1218	Assessment	23,169	23,169	23,685	24,159
1240	Taxation	14,800	43,836	16,500	16,830
1300	Other General Government				
1310	Elections	8,450	18,069	2,000	2,040
1320	Conventions	0			0
1330	Damage Claims and Liability Insurance	43,100	43,179	45,000	45,900
1340	Intergovernmental Relations				
1350	Grants and Support	84,000	82,658	35,000	35,700
1370	Other General Government-Land Management	20,000	20,940	20,000	20,400
	Unallocated Insurance Premium	0			
	Unallocated Employee Benefits				

SUB-TOTAL GENERAL GOVERNMENT SERVICES	664,019	647,936	737,685	752,439
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Recoveries (deduct)	- Utility

TOTAL GOVERNMENT SERVICES - TO PAGE 1	664,019	647,936	737,685	752,439
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PROTECTIVE SERVICES

2100	Police				
2400	Fire	240,030	208,961	245,000	249,900
2500	Emergency Measures				
2510	Emergency Measures Organization	8,000	9,420	10,000	10,200
2520	Flood Control				
2540	Mutual Aid		500		
2550	Other 911	9,600	9,599	9,894	10,092
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	4,000	2,485	7,000	7,140
2650	Other - Traffic Services				
	Other WCB				

261,630	230,966	271,894	277,332
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TRANSPORTATION SERVICES

32200	Road Transport Administration Engineering	0	1,268	0	0
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	- Public Works Wages and Benefits	280,350	192,341	206,000	210,120
	Road Side Cutting				
32302	- Equipment Fuel	59,000	45,168	59,000	60,180
32303	- Equipment Repairs and Maintenance	47,200	54,743	50,000	51,000
32304	- Equipment Insurance and Registration	7,000	14,435	15,000	15,300
32305	- Workshop and Yard Operations	15,800	8,171	12,000	12,240
3300-30	- Advertising	5,000	6,234	6,500	6,630
	- Road Commissioners' Fees and Mileage				
	Road Construction and Maintenance DFA		83,483		
32311	- Labour				
32312	Materials (gravel)	480,000	459,500	600,000	612,000
32313	Rentals/Mtce (1/2grader, bobcat)	260,000	349,810	93,000	94,860
	Rentals Tractor Road Side Cutting				
	Miscellaneous Road Repair	100,000	2,885	141,744	144,579
	Dust Control	30,000	11,200	40,000	40,800
	Brushing/Roadside Cutting	80,000	21,310	50,000	51,000

Transportation Services Sub-Total	Forward to Page 4
1,364,350	1,250,548
	1,273,244
	1,298,709

BUDGETED EXPENDITURE

RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2025

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3	1,364,350	1,250,548	1,273,244	1,298,709
Sidewalks and Boulevards				
Ditches and Road Drainage Ditch Cleanout/Culvert Installation	65,000	1,889	65,000	66,300
Culverts	35,000	13,932	35,000	35,700
Beaver Control	7,500	5,691	15,000	15,300
Surveys & Water Licences	7,500	285	7,500	7,650
- Labour				
- Materials				
- Snow Clearing - Contract	235,000	259,350	315,000	321,300
-				
Bridges				
Street Lighting	15,000	17,241	18,000	18,360
Traffic Services (road signs & posts)	10,000	235	5,000	5,100
Parking				
Other Road Transport				
Airport				
Other Transportation Services				

TOTAL TRANSPORTATION SERVICES - TO PAGE 1

1,739,350	1,549,171	1,733,744	1,768,419
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ENVIRONMENTAL HEALTH SERVICES

4330	Garbage and Waste Collection			
	Nuisance Grounds	81,101	107,200	109,344
	Push/Haul/Recycle/Maintenance	44,221	60,000	61,200
	Wages and Benefits			
	Other Environmental Health			
4480	Municipal Wells		2,000	2,040
4490	Public Rest Rooms			
4500-10	Other - Sewage Tipping Fees (lagoons)	23,974	25,000	25,500

TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1

177,380	149,296	194,200	198,084
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PUBLIC HEALTH AND WELFARE SERVICES

5110	Public Health			
5160	Health Unit			
5186	Cemeteries	500	500	510
	Other			
5220	Medical Care			
	Medical Officer			
	Other			
5370	Hospital Care			
	Hospital Care			
	Other			
5420	Social Assistance			
	Social Assistance	10,720	10,720	10,720
	Other			

TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1

10,720	11,220	11,220	11,230
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ENVIRONMENTAL DEVELOPMENT SERVICES

6100	Planning and Zoning Building			
	Community Development			
6220	General Land Assembly			
6230	Urban Renewal			
6240	Beautification and Land Rehabilitation			
6241	Urban Area Weed Control			
	Grant			
	Levy - Fisher Armstrong Planning District			

TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1

6,000	32,693	20,000	20,400
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BUDGETED EXPENDITURE

RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2025

ECONOMIC DEVELOPMENT SERVICES					
	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted	
7100 Natural Resources					
7120 Agriculture					
7121 Destruction of Pests					
7122 Protective Inspections					
7123 Rural Area Weed Control	85,250	74,339	100,000	102,000	
7124 Drainage of Land (watershed districts East/West)	6,300	6,274	6,300	6,426	
7125 Veterinary Services	6,807	6,806	6,807	6,943	
7130 Water Resources and Conservation					
7200 Regional Development					
7300 Industrial Development					
7400 Other Economic Dev (tax incentive)	10,000	8,436	10,000	10,200	
7410 Tourism					
7420 Public Reception					

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1

108,357	95,856	123,107	125,569
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RECREATION AND CULTURAL SERVICES					
8110 Recreation Commission Administration					
8120 Community Centers and Halls					
8130 Swimming Pools and Beaches					
8140 Golf Courses					
8150 Skating Rinks and Arenas					
8180 Parks and Playgrounds VG					
8190 Other Recreational Facilities					
			80,000		
8240 Museums					
8250 Libraries					
8280 Other Cultural Facilities					

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1

0	0	0	80,000	0
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FISCAL SERVICES					
9111 L.U.D. of					-- Page 7
9112 L.U.D. of					-- Page 7
9113 L.U.D. of					-- Page 7
9114 L.U.D. of					-- Page 7
9320 Transfer to Capital - Page 13	2,993,312	123,537	3,592,100	110,000	
9330 Transfer to Utility - Page 6					
9410 Debenture Debt Charges - Page 11					
9420 Other Long-term debt charges --					Page 11
9430 Tax discount and short-term loan interest					
9440 Other Debt Charges					
					Other Fiscal Services

TOTAL FISCAL SERVICES - TO PAGE 1

2,993,312	123,537	3,592,100	110,000
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TRANSFERS					
9900 General Reserve	20,000	20,000	20,000		
9910 Specific-Purpose Reserves:					
	20,000	101,651	20,000		- PW Equipment Replacement
	50,000	115,000	50,000		- Flood Mitigation and Capital Development
	105,207	109,382	111,500		- Gas Tax
	2,000	7,000	5,000		- Election
9911		150,000	50,000		- Snow Removal
9912	15,000	15,000	15,000		- Waste Management
9913	66,000	81,000	115,000		- Fire Equipment
					- Land Sale
					- Emergency

TOTAL TRANSFERS - TO PAGE 1

278,207	599,033	386,500	0
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CALCULATION OF TAX LEVIES
RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2025

Education (Requisition) Taxes:	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	Otherwise Exempt	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education Support Levy (ESL)	2,577,400		411,210	2,988,610	21,270.00	-0.06	21,269.94	7.117	18,343.36		2,926.58		21,269.94
Special - Interlake SD #21	14,567,620	29,690	192,960	14,790,270	163,683.00	0.92	163,683.92	11.067	161,219.85		2,135.49	328.58	163,683.92
Special - Evergreen SD #22	69,002,470	1,762,010	1,275,590	72,040,070	707,289.00	0.41	707,289.41	9.818	677,466.25		12,523.74	17,299.41	707,289.41
Special - Lakeshore SD #23	37,468,400	2,772,770	5,203,690	45,444,860	505,895.00	42.63	505,937.63	11.133	417,135.70		57,932.68	30,869.25	505,937.63
Total Education Taxes					1,398,137.00	43.89	1,398,180.89		1,274,165.15	0.00	Crown Lands	48,497.24	1,398,180.89
Page 1													
Municipal Taxes:	Assessments				Expenditures			Mill Rate Fr/PP	Revenues				
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Local Urban Districts													
Debenture Debt Charges													
Special Services Levies													
Deficit Recovery													
General													
Reserve Funds													
PW Equipment	121,058,120		6,672,240	127,730,360	20,000.00	53.67	20,053.67	0.157	19,006.12	0.00	1,047.54		20,053.67
Snow Removal	121,058,120		6,672,240	127,730,360	50,000.00	70.30	50,070.30	0.392	47,454.78	0.00	2,615.52		50,070.30
Election	121,058,120		6,672,240	127,730,360	5,000.00	109.21	5,109.21	0.040	4,842.32	0.00	266.89		5,109.21
Waste Management	121,058,120		6,672,240	127,730,360	15,000.00	72.18	15,072.18	0.118	14,284.86	0.00	787.32		15,072.18
Flood Mitigation & Capital Projects	121,058,120		6,672,240	127,730,360	50,000.00	70.30	50,070.30	0.392	47,454.78	0.00	2,615.52		50,070.30
General	121,058,120		6,672,240	127,730,360	20,000.00	53.67	20,053.67	0.157	19,006.12	0.00	1,047.54		20,053.67
Fire Equipment Reserve	121,058,120		6,672,240	127,730,360	115,000.00	85.05	115,085.05	0.901	109,073.37	0.00	6,011.69		115,085.05
General Municipal													
Rural Area									0.00	0.00	0.00		0.00
At Large	121,058,120		6,672,240	127,730,360	1,979,241.21	68.45	1,979,309.66	15.496	1,875,916.63	0.00	103,393.03		1,979,309.66
Business Tax, Fees									0.00	0.00	0.00		0.00
Other Revenue and Transfers					4,896,208.97		4,896,208.97		0.00	0.00	0.00	4,896,208.97	4,896,208.97
Total Municipal					7,150,450.18	582.83	7,151,033.01		2,137,038.99	0.00	117,785.05	4,896,208.97	7,151,033.01
Total (Education + Municipal) Taxes					8,548,587.18	626.72	8,549,213.90		3,411,204.15	0.00	193,303.55	4,944,706.21	8,549,213.90
Page 1Page 1*Page 1,9Page 2													

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2025

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
I.S.D. # 21						0.00
Residential			28.720	0		0.00
Agricultural	166,110		28.720	4,771		4,770.68
Commercial		26,850	35.837	962		962.22
E.S.D. # 22						0.00
Residential	330,000		27.471	9,065		9,065.43
Agricultural	631,050		27.471	17,336		17,335.57
Commercial		314,540	34.588	10,879		10,879.31
L.S.D. # 23						0.00
Residential	555,990		28.786	16,005		16,004.73
Agricultural	4,577,880		28.786	131,779		131,778.85
Commercial		69,820	35.903	2,507		2,506.75
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00

Total - Pages 1, 8

193,303.54

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose		Amount
Monument and Restoration	Surveys		3,000.00
Manitoba Summer Student Grants	Summer Students		4,000.00
MMSM	Recycling		20,358.00
Manitoba Association For Resource Recovery Corp.	EcoCentres		8,000.00
Tire Stewardship Board	Tire Recycling		1,500.00
WRARS	Recycling		6,000.00

Total - Page 2

42,858.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 6

0.00

CAPITAL BUDGET
(current year)

RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2025

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure		Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
General Reserve						
	municipal buildings renovations (Admin)	30,000.00			30,000.00	
	Christmas lights	5,000.00			5,000.00	
	Laptops, Computer, monitors, cameras	20,000.00			20,000.00	
	Municipal Accounting Program (i.e. Muniware) & upgrades (as required)	100,000.00			100,000.00	
Public Works Reserve						
	Mower	35,000.00			35,000.00	
	Communication upgrades	5,000.00			5,000.00	
	Tractor upgrades	10,000.00			10,000.00	
	Tractor purchase	85,000.00			85,000.00	
	Extension of compound and building	150,000.00			150,000.00	
	Skid Steer	75,000.00			75,000.00	
Gas Tax Funding						
	Fraserwood Fire Hall	500,000.00			500,000.00	
	Sidewalks	25,000.00			25,000.00	
	Speed Signs x 2 (Inwood)	7,000.00			7,000.00	
	Fraserwood Washroom Upgrades	25,000.00			25,000.00	
Fire Reserve						
	Truck - Inwood FD	25,000.00			25,000.00	
	Fraserwood Fire hall Windows	10,000.00			10,000.00	
	Chatfield well	50,000.00			50,000.00	
	Protective Gear	30,000.00			30,000.00	
Waste Management						
	Fencing	15,000.00			15,000.00	
	New cell	120,000.00			120,000.00	
Other Capital Projects						
	Road "0" DFA 2022	2,266,000.00	2,266,000.00			
	Walking Bridge	4,100.00	4,100.00			
		3,592,100.00				
TOTAL		2,270,100.00				
		Page 5	0.00	Page 6	1,322,000.00	Part 2
						0.00

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	Operating	To Capital	Opening balances
Public Works BL 3-2007	360,000.00				439,836
Gas Tax BL 3-2006	557,000.00				872,147
Flooding Mitigation & Capital Projects BL 2-2009					286,794
General	155,000.00				326,638
Fire Equipment BL 2 -2007	115,000.00				329,718
Waste Management BL 1-2007	135,000.00				545,301
Snow Removal BL 5-2002					153,239
Chic Canal BL 15-2010					504
Emergency Res BL 2-2021					108,870
Land Sale Reserve BL 1-2021					387,838
Election Reserve BL 3-2011					9,219
Drainage Reserve BL 1-2009					
	1,322,000.00				
	Page 2	0.00	Page 1	0.00	Page 6
					0.00
					Part 1

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
				0.00	

Departmental Use Only

Adopted by Resolution of Council _____
 (Head of Council)

_____ 20_____
 (Chief Administrative Officer)

FIVE YEAR CAPITAL EXPENDITURE PROGRAM RURAL MUNICIPALITY OF ARMSTRONG

PURPOSE		CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)							SOURCE OF FUNDS			
		2026	2027	2028	2029	2030	Total	Operating	Reserves	Borrowing	Other	
Parks Beautification/Accessible Washrooms (Fraserwood)		50,000.00					50,000.00		50,000.00			
							0.00		0.00			
Fire Department Protective Gear Replacements		30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	150,000.00		150,000.00			
							0.00		0.00			
Inwood Fire Hall Expansion						300,000.00	300,000.00		200,000.00		100,000.00	
Admin/PW municipal building					1,250,000.00		1,250,000.00		1,250,000.00			
Compactor		25,000.00					25,000.00		25,000.00			
PW Truck				75,000.00			75,000.00		75,000.00			
Christmas Lighting		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	25,000.00		25,000.00			
Mower			25,000.00		27,000.00		52,000.00		52,000.00			
							0.00					
							0.00					
Fire Truck (every ~20 - 25 years)							0.00					
							0.00					
							0.00					
							0.00					
							0.00					
		110,000.00	60,000.00	110,000.00	1,312,000.00	335,000.00	1,927,000.00	0.00	1,827,000.00	0.00	100,000.00	
SOURCE OF FUNDS - ANNUAL		TOTAL										
OPERATING												
RESERVES		110,000.00	60,000.00	110,000.00	1,312,000.00	335,000.00	1,927,000.00					
BORROWING		0.00										
OTHER		0.00										
TOTAL		1,927,000.00										

Departmental Use Only	Adopted by Resolution of Council