

**THE FINANCIAL PLAN**

**DRAFT**

Rural Municipality of Piney

For the Year 2014

		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 _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" 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 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**

**DRAFT**

Rural Municipality of Piney

For the Year 2014

**REVENUE**

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Tax Levy - Page 8	2,120,022	2,120,022	2,232,983	2,201,650
Grants in Lieu of Taxes - Page 8	84,364	84,364	98,051	99,000
<b>Sub-total</b>	<b>2,204,386</b>	<b>2,204,386</b>	<b>2,331,034</b>	<b>2,300,650</b>
Requisitions (deduct) - Page 8	1,335,126	1,335,126	1,428,128	1,430,000
Net Municipal Taxes and Grants in Lieu of Taxes	869,260	869,260	902,906	870,650
Other Revenue - Page 2	945,572	985,566	1,313,686	887,450
Transfers from Accumulated Surplus and Reserves - Page 2	750,000	750,000	547,800	0
<b>Total Revenue</b>	<b>2,564,832</b>	<b>2,604,826</b>	<b>2,764,392</b>	<b>1,758,100</b>

**EXPENDITURE**

General Government Services	347,550	345,603	384,435	374,600
Protective Services	120,241	143,442	171,376	95,300
Transportation Services	727,500	702,555	755,350	704,000
Environmental Health Services	163,750	133,834	126,000	126,000
Public Health and Welfare Services	14,916	14,916	14,916	15,000
Environmental Development Services	9,500	8,987	7,000	7,000
Economic Development Services	48,500	34,077	42,700	47,700
Recreation and Cultural Services	84,500	89,666	90,500	100,500
Fiscal Services	933,500	797,306	988,300	105,000
Transfers - Deferred Surplus - Page 9	0		0	
- Reserves - Page 5	110,000	249,886	178,800	178,000
<b>Total Basic Expenditure</b>	<b>2,559,957</b>	<b>2,520,270</b>	<b>2,759,377</b>	<b>1,753,100</b>
Allowance For Tax Assets - Page 8	4,875	4,875	5,015	5,000
<b>Total Expenditure</b>	<b>2,564,832</b>	<b>2,525,145</b>	<b>2,764,392</b>	<b>1,758,100</b>
<b>Net Operating Surplus (Deficit)</b>	<b>0</b>	<b>79,681</b>	<b>0</b>	<b>0</b>

Departmental Use Only	<p align="center">Adopted by Resolution of Council</p> <p align="center">_____</p> <p align="center">(Head of Council)</p> <p align="center">_____</p> <p align="center">2014 (Chief Administrative Officer)</p>
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**GENERAL OPERATING FUND  
BUDGETED REVENUE AND TRANSFERS**

**DRAFT**

Rural Municipality of Piney

For the Year 2014

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
<b>Other Revenue</b>				
Taxes Added	40,000	90,018	40,000	40,000
Licenses				
- Animal				
- Bicycle				
- Business				
- Other <u>Amusement</u>	500	47	500	500
_____				
_____				
Permits				
- Building				
- Other <u>Miscellaneous</u>	500	544	500	500
_____				
Fines				
Sales of Service				
- General Government	2,000	2,445	2,500	2,500
- Protective	0	1,213	5,000	5,000
- Transportation	3,500	19,151	5,000	5,000
- Environmental Health	1,000	5,939	1,000	1,000
- Public Health and Welfare				
- Environmental Development		69		
- Economic Development	250,000	205,774	190,000	200,000
- Recreation and Culture				
- Other		0		
- Sundry	200	101	200	200
Sales of Goods	2,500	3,523	2,500	2,500
Rentals	5,000	5,000	5,000	5,000
Trailer Park				
- Rentals				
- Other <u>G.S.T.</u>	0	0	0	0
Concessions and Franchises				
Returns from Investments	24,000	20,936	17,500	20,000
Tax and Redemption Penalties	11,000	12,723	11,000	11,000
Development and Dedication Fees	14,000	2,400	14,000	14,000
Video Lottery Terminal Transfers	30,500	29,912	30,000	30,000
Provincial Municipal Tax Sharing (Pop. _____)	68,500	68,212	68,500	68,500
Conditional Trans - Federal Government	96,000	95,786	296,000	96,000
(Page 9) - Provincial Government	315,750	337,400	537,000	315,750
- Local Government				
- Other <u>Tax Sale Costs Recovery</u>		3,702		
<u>Insurance Refund</u>	7,500	22,753	15,000	
Other Income				
<u>Miscellaneous</u>	20,000	6,934	8,322	8,000
<u>Recycling Programs</u>	28,000	33,633	45,000	45,000
<u>Insurance Program - Non-Profit</u>	14,000	16,957	15,000	15,000
<u>Survey Monument Restoration</u>	8,800	394	2,000	2,000
<u>Grazing Lease</u>			2,164	
<b>Total Other Revenue - Page 1</b>	<b>943,250</b>	<b>985,566</b>	<b>1,313,686</b>	<b>887,450</b>
Transfers From				
- Accumulated Surplus	750,000	441,500	272,800	0
- Reserves - Page 13		308,500	275,000	
<b>Total Transfers - Page 1</b>	<b>750,000</b>	<b>750,000</b>	<b>547,800</b>	<b>0</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	<b>1,693,250</b>	<b>1,735,566</b>	<b>1,861,486</b>	<b>887,450</b>

BUDGETED EXPENDITURE

Rural Municipality of Piney

For the Year 2014

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GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative	42,000	56,042	54,000	54,000
1200	General Administrative				
1212	Chief Administrative Officer and Staff	164,450	162,454	187,635	187,500
1215	Office	37,000	38,130	40,000	40,000
1216	Legal	4,500	1,604	4,000	4,000
1217	Audit	6,100	6,547	6,600	6,600
1218	Assessment	28,000	28,067	28,100	28,000
1240	Taxation	3,500	6,326	7,500	7,500
1300	Other General Government				
1310	Elections	500	0	10,000	500
1320	Conventions	23,000	12,725	13,600	15,000
1330	Damage Claims and Liability Insurance	13,000	19,353	14,500	13,000
1340	Intergovernmental Relations	2,500	492	2,000	14,500
1350	Grants	1,000	600	1,000	1,000
1360	Other General Government-Sundry	22,000	13,263	15,500	3,000
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		347,550	345,603	384,435	374,600
1991	Recoveries (deduct) - Utility				
1992	- Capital				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		347,550	345,603	384,435	374,600
PROTECTIVE SERVICES					
2100	Police	176	176	176	200
2400	Fire	75,000	124,966	151,100	75,000
2500	Emergency Measures				
2510	Emergency Measures Organization	1,200	1,200	1,200	1,200
2520	SOLE Response	28,100	6,646	7,000	7,000
2540	Ambulance Services				
2550	Other	9,000	5,143	5,200	5,200
2600	Other Protection				
2621	Building Inspection	5,265	5,160	5,200	5,200
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	1,500	152	1,500	1,500
2650	Other - Traffic Services				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		120,241	143,442	171,376	95,300
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32110	Road Commissioners' Fees and Mileage	80,500	79,372	84,350	84,500
	Fleet Operation	15,000	17,001	18,000	18,000
32200	Engineering				
Roads and Streets					
Unallocated Costs - Equipment, Workshop & Yard Operations					
3219	Road Maintenance - Road Repairs	65,000	84,478	65,000	65,000
3221	- Blading	115,000	101,320	115,000	115,000
3222	- Graveling	160,000	162,627	120,000	140,000
3223	- Brushing	7,500	20,518	11,000	15,000
3224	- Mowing	31,000	29,331	30,000	30,000
3225	- Patching	10,500	27,485	6,000	7,500
3226	- Dust Control	24,000	19,431	21,000	25,000
3245	- Culverts	32,000	2,981	20,000	20,000
3297	- CNR Crossings	1,000	0	1,000	1,000
	-				
Transportation Services Sub-Total Forward to Page 4		541,500	544,544	491,350	521,000

BUDGETED EXPENDITURE

Rural Municipality of Piney

For the Year 2014

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		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		541,500	544,544	491,350	521,000
3230	Road Re-Constru - Services	500	580	5,000	5,000
3230	- Materials				
3230	- Rentals				
	- _____				
3233	Sidewalks and Boulevards				
3300	Ditches and Road Drainage	29,500	15,733	23,000	18,500
32350	Storm Sewers				
32360	Street Cleaning				
3237	Snow and Ice Re - Winter Blading	85,000	84,036	135,000	85,000
3237	- Ice Removal/Sanding	13,000	7,855	13,000	7,500
3237	- _____				
3245	Bridges	12,000	0	32,000	10,000
3250	Street Lighting	35,000	34,763	41,000	41,000
3260	Traffic Control Devices	12,000	5,389	4,000	5,000
32700	Parking				
32900	Other Road Transport				
3296	Other Transportation Services				
	- Airport	11,000	9,654	11,000	11,000
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		739,500	702,555	755,350	704,000
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection				
4330	Nuisance Grounds	126,000	100,525	90,000	90,000
Other Environmental Health					
4480	Lagoon	750	940	1,000	1,000
4490	Public Rest Rooms				
	Other <u>Recycling Program</u>	37,000	32,369	35,000	35,000
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		163,750	133,834	126,000	126,000
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries				
5186	Other _____				
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Welfare					
5410	Administration				
5420	Social Welfare Assistance	14,916	14,916	14,916	15,000
5430	Social Welfare Services				
	Other - Work projects				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		14,916	14,916	14,916	15,000
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	3,500	505	1,000	1,000
Community Development					
6220	General Land Assembly	500	477	500	500
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	500	440	500	500
6241	Urban Area Weed Control				
	Other : <u>Cost of Sales - Land</u>	5,000	7,565	5,000	5,000
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		9,500	8,987	7,000	7,000

**BUDGETED EXPENDITURE**

Rural Municipality of Piney

For the Year 2014

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**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	35,000	23,270	30,000	35,000
7124	Drainage of Land				
7125	Veterinary Services	2,000	2,180	5,200	5,200
7130	Water Resources and Conservation	5,000	5,800	6,000	6,000
	_____				
	_____				
7200	Regional Development	0	0	0	0
7300	Industrial Development				
7400	Other Economic Development				
7410	Tourism	1,500	1,160	1,500	1,500
7420	Public Receptions				
	<u>Cell Development</u>	5,000	1,666	0	0
	_____				
	_____				
	<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1</b>	<b>48,500</b>	<b>34,077</b>	<b>42,700</b>	<b>47,700</b>

**RECREATION AND CULTURAL SERVICES**

8110	Recreation				
8120	Community Centers and Halls	19,000	25,391	24,000	24,000
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds				
8190	Other Recreational Facilities				
	<u>Community Insurance Refund (VLT's)</u>				
	<u>Community Grant Program</u>	55,500	64,275	66,500	66,500
	_____				
8240	Museums				
8250	Libraries				
8280	Other Cultural Facilities	10,000	0	0	10,000
	_____				
	_____				
	<b>TOTAL RECREATION &amp; CULTURAL SERVICES - TO PAGE 1</b>	<b>84,500</b>	<b>89,666</b>	<b>90,500</b>	<b>100,500</b>

**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	933,307	775,534	983,300	100,000
9330	Transfer to Utility - Page 6				
9410	Debenture Debt Charges - Page 11	0		0	0
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Other Fiscal Services	5,000	26,647	5,000	5,000
	_____				
	_____				
	<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>	<b>938,307</b>	<b>802,181</b>	<b>988,300</b>	<b>105,000</b>

**TRANSFERS**

9900	General Reserve				
9910	Specific Reserves:				
9911	- Replacement Reserve				
9912	- Capital Development	14,000	154,100	82,800	82,800
9913	- Other _____				
	<u>Gas Tax Reserve</u>	96,000	95,786	96,000	96,000
	_____				
	_____				
	<b>TOTAL TRANSFERS - TO PAGE 1</b>	<b>1,048,307</b>	<b>1,052,067</b>	<b>1,167,100</b>	<b>283,800</b>

**CALCULATION OF TAX LEVIES**  
Rural Municipality of Piney  
For the Year 2014

**DRAFT**

	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>												
Foundation - Residential				0.00			0.00					0.00
Foundation - Other	18,769,580.00		649,750.00	19,419,330.00	221,186.00		221,186.00	11.39	213,786	7,401		221,186
Special - Seine River No. 14	22,338,900.00	25,850.00	608,070.00	22,970,820.00	333,082.00	15.00	333,077.00	14.50	323,914	8,788	375	333,077
Special - Border Land No. 18	49,330,210.00	106,500.00	2,579,960.00	52,016,670.00	873,880.00		873,880.00	16.80	828,748	43,343	1,789	873,880
Special				0.00			0.00					0
Special							0.00					0
Special							0.00					0
Hospital District							0.00					0
Hospital District							0.00					0
<b>Total Requisition</b>	<b>90,438,690.00</b>	<b>132,350.00</b>	<b>3,835,780.00</b>	<b>94,406,820.00</b>	<b>1,428,128.00</b>	<b>15.00</b>	<b>1,428,143.00</b>		<b>1,368,447</b>	<b>59,532</b>	<b>2,164</b>	<b>1,428,143</b>
<b>Local Urban Districts</b>					Page 1							
L.U.D.				0.00			0.00					0.00
L.U.D.							0.00					0.00
L.U.D.							0.00					0.00
L.U.D.							0.00					0.00
<b>Debenture Debt Charges:</b>				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
<b>Special Services Levies:</b>				0.00			0.00					0.00
				0.00			0.00					0.00
<b>Deferred Surplus</b>												
General							0.00					
Utility							0.00					
<b>Reserve Funds</b>												
General Reserve				0.00			0.00					0.00
Machinery Replacement				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
<b>General Municipal:</b>												
Rural Area	71,673,790.00		3,186,030.00	74,859,820.00	2,759,377	5,000	2,764,377	12.09	866,536	38,519		905,055
At Large				0.00			0					0
Business Tax, Fees				0.00			0					0
Other Revenue and Transfers							0				1,859,322	1,859,322
Budgeted Deficit							0					
<b>Total Municipal</b>					<b>2,759,377</b>	<b>5,000</b>	<b>2,764,377</b>		<b>866,536</b>	<b>38,519</b>	<b>1,859,322</b>	<b>2,764,377</b>
<b>Totals</b>					<b>4,187,505</b>	<b>5,015</b>	<b>4,192,520</b>		<b>2,232,983</b>	<b>98,051</b>	<b>1,861,486</b>	<b>4,192,520</b>



**SUNDRY REVENUE AND EXPENDITURE ANALYSES**

Rural Municipality of Piney

**DRAFT**

For the Year 2014

**Part 1 - Grants in Lieu of Taxes**

	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
<b>Siene River SD 14</b>						
1121 Province of Manitoba	86,390		26.59	2297		2297
1122 Province of Manitoba	358,560		26.59	9536		9536
1300 MHRC	130,300		26.59	3465		3465
1020 Province of Manitoba		4,290	37.98	163		163
1121 Province of Manitoba		5,270	37.98	200		200
1770 Manitoba Hydro		21,260	37.98	808		808
<b>Borderland SD 16</b>						
1020 Province of Manitoba	522,500		28.89	15097		15097
1080 Province of Manitoba	30,200		28.89	873		873
1120 Province of Manitoba	1,850		28.89	53		53
1121 Province of Manitoba	276,810		28.89	7998		7998
1124 Province of Manitoba	1,800		28.89	52		52
1127 Province of Manitoba	36,690		28.89	1060		1060
1150 Province of Manitoba	2,240		28.89	65		65
1300 MHRC	809,110		28.89	23378		23378
1770 Manitoba Hydro	1,660		28.89	48		48
2700 Federal Government	96,400		28.89	2785		2785
2710 CMHC	83,130		28.89	2402		2402
2714 Federal Government	55,260		28.89	1597		1597
2715 Federal Government	43,380		28.89	1253		1253
1020 Province of Manitoba		8,710	40.28	351		351
1120 Province of Manitoba		1,690	40.28	68		68
1121 Province of Manitoba		59,940	40.28	2415		2415
1127 Province of Manitoba		20,740	40.28	835		835
1150 Province of Manitoba		171,870	40.28	6924		6924
1770 Manitoba Hydro		71,900	40.28	2896		2896
2700 Federal Government		5,660	40.28	228		228
2714 Federal Government		248,390	40.28	10006		10006
2715 Federal Government		30,030	40.28	1210		1210
				0		0
				0		0
				0		0
				0		0
				0		0
				0		0
<b>Total</b>	<b>2,536,280</b>	<b>649,750</b>		<b>98,064</b>	<b>0</b>	<b>98064</b>

Total - Pages 1, 8 98064

**CAPITAL BUDGET**

Rural Municipality of Piney

For the Year 2014

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**Part 1 - CAPITAL EXPENDITURES**

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Office Capital	5,500.00	5,500.00			
Office Copier	14,000.00	14,000.00			
RM Signage	1,500.00	1,500.00			
Road Resurfacing	200,000.00	200,000.00			
Transportation Capital	27,500.00	27,500.00			
Fire Department: Station 1 Capital	9,500.00	9,500.00			
Fire Department: Station 2 Capital	21,800.00	21,800.00			
Fire Department: Station 3 Capital	43,500.00	43,500.00			
Water Tanker	60,000.00	60,000.00			
Waste Transfer Station Construction & Landfill Closure	600,000.00	600,000.00			
	983,300.00				

<b>TOTAL</b>	<b>983,300.00</b>				
	Page 5	0.00			
	Page 6	0.00			
	Part 2	0.00			
	Part 3	0.00			

**PART 2. GENERAL AND SPECIFIC 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	
Protective Reserve #68/2011	30,000				107,316.43
Transportation Op. Reserve #88/2012	15,000				91,065.99
Gas Tax Reserve	230,000				594,327.83
	275,000.00				

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Part 1	0.00				
Page 6	0.00				
Part 1	0.00				

**PART 3. BORROWING (Subject to Municipal Board Approval)**

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Revenue Loan	Reserve Loan	Amount	Term
<b>TOTAL - Part 1</b>				<b>0.00</b>	

Departmental Use Only	Adopted by Resolution of Council
	_____ (Head of Council)
	_____ 2014 (Chief Administrative Officer)

