

THE FINANCIAL PLAN

Municipality of Minitonas-Bowsman

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 <u>Minitonas</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Utility of <u>Bowsman</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Utility of _____	<input 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"/>
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 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 Minitonas-Bowsman

For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	6,730,222.08	6,728,095.79	7,426,475.80	7,546,648.08
Total Grants in Lieu of Taxes - Page 8	56,643.34	69,150.56	105,896.37	109,073.26
Education / Grazing Leases			10,265.04	10,572.99
Sub-total	6,786,865.42	6,797,246.35	7,542,637.21	7,655,721.34

School Requisitions (deduct) - Page 8	2,654,473.58	2,654,473.58	2,908,736.00	2,908,736.00
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Municipal Taxes and Grants in Lieu of Taxes	4,132,391.84	4,142,772.77	4,633,901.21	4,746,985.34
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Other Revenue - Page 2	659,555.22	638,991.33	534,517.30	550,552.82
Transfers from Accumulated Surplus & Reserves - Page 2	0.00	0.00	0.00	0.00

Total Municipal Revenue	4,791,947.06	4,781,764.10	5,168,418.51	5,297,538.16
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EXPENDITURE

General Government Services	945,664.28	746,506.64	845,203.26	877,562.28
Protective Services	233,499.25	172,415.52	245,531.50	262,277.45
Transportation Services	2,067,184.00	2,398,055.28	3,117,672.15	3,206,166.02
Environmental Health Services	153,203.65	164,256.81	222,799.30	229,483.28
Public Health and Welfare Services	75,009.35	40,652.97	51,712.00	52,475.50
Environmental Development Services	4,683.67	27,334.01	8,450.00	8,703.50
Economic Development Services	69,525.00	37,355.81	64,025.00	50,609.00
Recreation and Cultural Services	217,487.21	161,559.08	183,361.30	188,862.14
Fiscal Services	409,328.52	214,925.00	129,472.00	129,472.00



Transfers - Deficit Recovery - Page 9	161,386.00	163,562.06		
- To Reserves - Page 5	455,310.66	455,310.60	291,927.00	291,927.00

Total Basic Expenditure	4,792,281.59	4,581,933.78	5,160,153.51	5,297,538.16
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Allowance For Tax Assets - Page 8	-334.53	0.00	8,265.00	0.00
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Total Municipal Expenditure	4,791,947.06	4,581,933.78	5,168,418.51	5,297,538.16
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Net Operating Surplus (Deficit)	0.00	199,830.32	0.00	0.00
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Departmental Use Only	Adopted by Resolution of Council  (Head of Council)  (Chief Administrative Officer)
	May 12 th 2026

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

Municipality of Minitonas-Bowsman

For the Year 2026

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue	0.00	1,213.68	15,000.00	15,000.00
Taxes Added	30,000.00	51,519.79	30,000.00	30,000.00
Tax Penalties				
Licenses				
- Animal	800.00	360.00	500.00	500.00
- Business	500.00	100.00	0.00	0.00
- Other				
- Building	3,054.00	1,178.00	2,000.00	1,500.00
- Other				
Permits				
Fines	500.00	240.00	500.00	500.00
Sales of Service	3,100.00	5,442.00	3,100.00	3,193.00
- General Government				
- Protective	0.00	24,436.02	0.00	0.00
- Transportation	34,100.00	35,797.00	26,000.00	27,300.00
- Environmental Health	25,125.14	36,672.60	23,125.00	23,818.75
- Public Health and Welfare	6,600.00	0.00	0.00	0.00
- Environmental Development	5,780.00			
- Economic Development	12,902.24			
- Recreation and Culture				
- Other Local Improvements	0.00	28,000.00	0.00	0.00
Sales of Goods				
Rentals	2,825.00	16,265.00	16,025.00	16,000.00
Trailer Park Rentals				
Trailer Park Fees / Grazing Leases	12,533.39	19,150.56	13,000.00	15,000.00
Concessions and Franchises				
Returns from Investments	700.00	0.00	0.00	0.00
Development and Dedication Fees				
Unconditional Grants - Municipal Operating				
- Other	40,427.24	55,946.91	56,000.00	56,000.00
- Other Mining & Trade	0.00	908.82	0.00	0.00
Conditional Grants				
- Federal Government	180,177.00	0.00	91,927.00	91,927.00
- Federal - Gas Tax	268,107.23	251,627.56	232,540.30	232,540.30
- Provincial Government	0.00	0.00	0.00	0.00
- Municipal Government	0.00	77,532.91	0.00	0.00
- Other Beaver/Green Team/Age Fr				
- Other MMSM/WRARS	26,558.74	19,919.10	19,000.00	19,000.00
Equity & Refunds	5,765.24	12,681.38	5,800.00	5,800.00
Total Other Revenue - Page 1	659,555.22	638,991.33	534,517.30	538,079.05
Transfers From				
- Accumulated Surplus				
- Reserves (Page 13)	0.00	0.00	0.00	0.00
Total Transfers - Page 1	0.00	0.00	0.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	659,555.22	638,991.33	534,517.30	538,079.05

BUDGETED EXPENDITURE

Municipality of Minitonas-Bowsman

For the Year 2026

GENERAL GOVERNMENT SERVICES

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100 Legislative	191,334.11	139,310.58	175,180.00	180,435.40
1200 General Administrative				
1212 Chief Administrative Officer and Staff	445,888.52	368,994.26	365,538.76	376,504.92
1215 Office	59,134.08	83,831.53	126,403.50	130,195.61
1216 Legal	53,000.00	2,710.00	3,605.00	3,713.15
1217 Audit	35,000.00	16,912.00	36,050.00	37,131.50
1218 Assessment	26,600.00	26,231.00	27,810.00	28,644.30
1240 Taxation	15,000.00	791.67	15,450.00	15,913.50
1300 Other General Government				
1310 Elections	10,700.00	245.26	13,000.00	13,000.00
1320 Conventions	8,876.58	20,178.92	1,236.00	8,900.00
1330 Damage Claims and Liability Insurance	15,000.00	34,980.00	36,050.00	37,131.50
1340 Intergovernmental Relations	6,025.00	0.00	0.00	0.00
1350 Grants - General	10,800.00	17,156.02	7,800.00	7,800.00
1360 Other General Government-Sundry	57,350.00	24,517.07	25,750.00	26,522.50
COR/Safety	5,600.00	6,080.99	5,768.00	5,941.04
WCB	5,355.99	4,567.34	5,562.00	5,728.86

SUB-TOTAL GENERAL GOVERNMENT SERVICES

	945,664.28	746,506.64	845,203.26	877,562.28
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Recoveries (deduct) - Utility

1991	0.00			
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TOTAL GOVERNMENT SERVICES - TO PAGE 1

	945,664.28	746,506.64	845,203.26	877,562.28
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PROTECTIVE SERVICES

2100 Police	0.00			
2400 Fire	123,499.25	150,484.50	149,298.50	153,777.46
2500 Emergency Measures				
2510 Emergency Measures Organization	1,800.00	2,696.19	2,781.00	2,864.43
2520 GIS	66,800.00	0.00	54,000.00	65,000.00
2540 Ambulance Services	0.00			
2550 Other - 911	8,000.00	7,982.61	8,240.00	8,487.20
2600 Other Protection				
2621 Building Inspection	5,600.00	6,112.39	6,337.00	6,527.11
2622 Other	0.00			0.00
2623 Other	0.00			0.00
2626 Other Safety Inspections	0.00			0.00
2630 License Inspection	0.00			0.00
2640 Animal and Pest Control	4,000.00	5,139.83	12,875.00	13,261.25
2650 Other - Bylaw Compliance	23,800.00	0.00	12,000.00	12,360.00
Other				0.00

TOTAL PROTECTIVE SERVICES - TO PAGE 1

	233,499.25	172,415.52	245,531.50	262,277.45
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TRANSPORTATION SERVICES

Road Transport Administration				
Road Commission (Council)	2,600.00	4,747.00	4,889.61	0.00

Roads and Streets

Unallocated Costs				
32301	820,134.00	1,099,677.09	1,331,069.00	1,371,001.07
32302	230,000.00	168,642.70	294,000.00	302,820.00
32303	224,400.00	363,073.11	364,508.54	375,443.80
32304	25,900.00	29,562.57	37,000.00	38,110.00
32305	81,400.00	107,076.62	73,851.00	76,066.53
	40,500.00	34,454.30	0.00	0.00
	0.00	0.00	160,132.00	164,935.96
				0.00
				0.00
32311 Road Construction and Maintenance				0.00
32312 - Labour				0.00
32312 - Materials	485,200.00	452,724.00	481,628.00	496,076.84
32313 - Rentals				0.00
	59,400.00	58,860.00	61,182.00	63,017.46
	0.00	1,022.00	200,850.00	206,875.50

Transportation Services Sub-Total Forward to Page 4

	1,969,534.00	2,319,839.39	3,009,110.15	3,094,347.16
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BUDGETED EXPENDITURE

Municipality of Minitonas-Bowman

For the Year 2026

Transportation Services Sub-Total Forward from Page 3

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
	1,969,534.00	2,319,839.39	3,009,110.15	3,094,347.16
32330 Sidewalks and Boulevards	24,000.00	0.00	25,750.00	26,522.50
32340 Ditches and Road Drainage				0.00
32350 Storm Sewers				0.00
32360 Street Cleaning				0.00
32371 Snow and Ice Removal - Labour				0.00
32372 - Materials				0.00
32373 - Rentals				0.00
				0.00
32400 Other				0.00
32500 Street Lighting	14,900.00	18,021.84	18,952.00	19,520.56
32600 Traffic Services	7,400.00	0.00	0.00	0.00
32700 Parking				0.00
32900 Other Road Transport				0.00
	31,250.00	31,250.00	32,960.00	33,948.80
	20,100.00	28,944.05	30,900.00	31,827.00

TOTAL TRANSPORTATION SERVICES - TO PAGE 1

2,067,184.00	2,398,065.28	3,117,672.15	3,206,166.02
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ENVIRONMENTAL HEALTH SERVICES

Garbage and Waste Collection

4320 Garbage Collection	35,728.94	22,063.00	32,960.00	33,948.80
4330 Nuisance Grounds	31,820.22	28,874.67	68,299.30	70,348.28

Other Environmental Health

4480 Municipal Wells				
4490 Public Rest Rooms				
	85,654.49	113,319.14	121,540.00	125,186.20

TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1

153,203.65	164,256.81	222,799.30	229,483.28
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PUBLIC HEALTH AND WELFARE SERVICES

Public Health

5110 Health Unit				
5160 Cemeteries	17,500.00	14,393.62	25,450.00	26,213.50
5186 Other				

Medical Care

5220 Medical Officer				
	56,642.00	25,392.00	25,392.00	25,392.00

Hospital Care

5370 Hospital Care				

Social Assistance

5420 Social Assistance	867.35	867.35	870.00	870.00

TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1

75,009.35	40,652.97	51,712.00	52,475.50
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ENVIRONMENTAL DEVELOPMENT SERVICES

Planning and Zoning

6100 Community Development	3,283.67	3,107.01	3,300.00	3,399.00

General Land Assembly

6220 General Land Assembly				
6230 Urban Renewal				
6240 Beautification and Land Rehabilitation - Gravel Pits	0.00	0.00	0.00	0.00
6241 Urban Area Weed Control				

Urban Area Weed Control

Grant

Other Monument Restoration

	1,400.00	24,227.00	5,150.00	5,304.50

TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1

4,683.67	27,334.01	8,450.00	8,703.50
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**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of Minitonas-Bowsman

For the Year 2026

REVENUE - Minitonas Utility

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300 WATER CONSUMER SALES	99,956.49	104,790.73	105,000.00	108,150.00
- Residential				
- Commercial and Bulk	5,600.00	7,430.00	6,500.00	6,695.00
- Industrial				
- Federal and Provincial				
- Municipal and Schools				
310 SEWER SERVICE CHARGES				
- Residential				
- Commercial				
320 Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	105,556.49	112,220.73	111,500.00	114,845.00
330 Penalties	1,800.00	2,635.00	2,000.00	2,000.00
340 Hydrant Rentals	3,600.00	3,900.00	3,900.00	3,900.00
350 Installation Service	0.00	24,030.00	0.00	0.00
360 Connection Revenue - Net	0.00	1,000.00	0.00	0.00
370 Provincial Grants	0.00			
380 Other Revenue - Rate Rider	197,645.71	11,526.27	11,500.00	11,500.00
390 Transfer from Revenue Fund - Page 5	155,000.00	20,176.00	20,176.00	20,176.00
396 Transfer from Reserves - Utility - Page 13	0.00		0.00	
397 Transfer from Accumulated Surplus				
TOTAL REVENUE	463,602.20	175,488.00	149,076.00	152,421.00

EXPENDITURE

410 WATER SUPPLY	8,133.54	0.00	3,400.00	3,400.00
Administration	39,000.00			
Customer Billings and Collections	44,836.33	50,358.11	51,805.00	53,359.15
Purification and Treatment & Wages	3,800.00	0.00	1,545.00	2,000.00
Training & Certification				
Service of Supply	14,600.00	18,157.11	10,815.00	11,139.45
Transmissions and Distribution	9,727.88			
Other Water Supply Costs	15,700.00	40,069.18	25,000.00	25,000.00
Repairs & Improvements	135,797.75	108,584.40	92,565.00	94,898.60
TOTAL	0.00			
420 SEWAGE COLLECTION AND DISPOSAL				
Administration				
Sewage Collection System	18,300.00	7,592.55	8,500.00	8,500.00
Sewage Lift Station	3,400.00	276.55	3,500.00	3,500.00
Sewage Treatment and Disposal				
Other Sewage Collection and Disposal Costs				
Connections - Net Loss	21,700.00	7,869.10	12,000.00	12,000.00
TOTAL	300,000.00		0.00	
430 TRANSFER TO CAPITAL - Page 13				
450 DEBENTURE DEBT CHARGES - Page 12	44,556.78	20,176.00	20,176.00	42,834.00
470 TRANSFERS				
Deficit Recovery, 2022 - Page 9	6,384.00		0.00	
Transfer to Utility Reserve				
Transfer to _____ Reserve	6,384.00	0.00	0.00	0.00
TOTAL	508,438.53	136,629.50	124,741.00	149,732.60
TOTAL EXPENDITURE	-44,836.33	38,858.50	24,335.00	2,688.40
NET OPERATING SURPLUS (DEFICIT)				

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Municipality of Minitonas-Bowsman

For the Year 2026

REVENUE - Bowsman Utility

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300 WATER CONSUMER SALES	53,541.58	79,740.30	82,000.00	84,460.00
- Residential				
- Commercial and Bulk	8,000.00	8,575.00	8,500.00	8,500.00
- Industrial				
- Federal and Provincial				
- Municipal and Schools				
310 SEWER SERVICE CHARGES				
- Residential				
- Commercial				
320 Discounts, Refunds and Cancellations				
Net Consumer Revenue - Sub Total	61,541.58	88,315.30	90,500.00	92,960.00
330 Penalties	700.00	2,627.72	1,500.00	1,500.00
340 Hydrant Rentals	1,650.00	1,650.00	1,650.00	1,650.00
350 Installation Service	0.00			
360 Connection Revenue - Net	0.00			
370 Provincial Grants	0.00			
380 Other Revenue - Rate Rider	165,787.46	10,034.12	10,000.00	10,000.00
390 Transfer from Revenue Fund - Page 5	90,766.50		20,176.00	20,176.00
396 Transfer from Reserves - Utility - Page 13	0.00		0.00	
397 Transfer from Accumulated Surplus				
TOTAL REVENUE	320,445.54	102,627.14	123,826.00	126,286.00
EXPENDITURE				
410 WATER SUPPLY	4,066.77	0.00	2,270.00	2,338.10
Administration	0.00			0.00
Customer Billings and Collections				
Purification and Treatment & Wages	30,000.00	38,876.33	39,350.00	40,530.50
Training & Certification	1,200.00	0.00	1,236.00	1,273.08
Service of Supply				0.00
Transmissions and Distribution	11,100.00	10,344.96	10,815.00	11,139.45
Other Water Supply Costs	0.00			0.00
Repairs & Improvements	44,600.00	27,255.11	45,938.00	47,316.14
TOTAL	90,966.77	76,476.40	99,609.00	102,597.27
420 SEWAGE COLLECTION AND DISPOSAL	4,066.77	0.00	2,270.00	2,338.10
Administration				0.00
Sewage Collection System				
Sewage Lift Station	11,300.00	8,709.50	10,000.00	10,300.00
Sewage Treatment and Disposal	5,600.00	0.00	5,700.00	5,871.00
Other Sewage Collection and Disposal Costs				0.00
Connections - Net Loss				0.00
TOTAL	20,966.77	8,709.50	17,970.00	18,509.10
430 TRANSFER TO CAPITAL - Page 13	181,533.00	0.00	0.00	0.00
450 DEBENTURE DEBT CHARGES - Page 12	0.00	0.00	0.00	107,568.00
470 TRANSFERS	26,979.00	0.00	0.00	0.00
Deficit Recovery, 2022 - Page 9				
Transfer to Utility Reserve				
Transfer to _____ Reserve	26,979.00	0.00	0.00	0.00
TOTAL	320,445.54	85,185.90	117,579.00	228,674.37
TOTAL EXPENDITURE	0.00	17,441.24	6,247.00	-102,388.37
NET OPERATING SURPLUS (DEFICIT)				

CALCULATION OF TAX LEVIES
Municipality of Minitonas-Bowsman

For the Year 2026

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	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education Support Levy (ESL)	21,770,970.00		941,740.00	22,712,710.00	168,324.00	-0.11	168,323.89	7.411	161,344.66	6,979.24		168,323.89
School Division - SVSD	193,193,400.00	736,320.00	2,645,080.00	196,574,800.00	2,740,412.00	37.29	2,740,449.29	13.941	2,693,309.19	36,875.06	10,265.04	2,740,449.29
Total Education Taxes	214,964,370.00	736,320.00	3,586,820.00	219,287,510.00	2,908,736.00	37.18	2,908,773.18		2,854,653.85	43,854.30	10,265.04	2,908,773.18

Page 1

Municipal Taxes:	Assessments				Expenditures			Mill Rate Frt/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
Debenture Debt Charges												
By-Law 04/2017 - Lagoon Minitonas				0.00	20,176.50		20,176.50	PP	20,176.50			20,176.50
				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
Special Services Levies												
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
				0.00			0.00					0.00
Deficit Recovery												
2022	194,053,240.00		2,645,080.00	196,698,320.00	109,296.00	0.00	109,296.00	0.556	107,826.25	1,469.75		109,296.00
Utility				0.00			0.00					0.00
Reserve Funds												
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
General Municipal												
Rural Area				0.00	0.00		0.00					0.00
At Large	194,053,240.00		2,645,080.00	196,698,320.00	4,496,163.71	8,227.82	4,504,391.53	22.900	4,443,819.20	60,572.33		4,504,391.53
Business Tax, Fees				0.00	513.00		513.00				513.00	513.00
Other Revenue and Transfers					534,004.30		534,004.30				534,004.30	534,004.30
Total Municipal					5,160,153.51	8,227.82	5,168,381.33		4,571,821.95	62,042.08	534,517.30	5,168,381.33

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Total (Education + Municipal) Taxes	8,068,889.51	8,265.00	8,077,154.51		7,426,475.80	105,896.37	544,782.34	8,077,154.51
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* Added to Total Tax Levy on page 1

