

**MUNICIPALITY OF ROBLIN**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

**MUNICIPALITY OF ROBLIN**  
**TABLE OF CONTENTS**  
**For the year ended December 31, 2024**

---

	Page
<b>STATEMENT OF RESPONSIBILITY</b>	3
<b>INDEPENDENT AUDITOR'S REPORT</b> , dated December 9, 2025	4 - 5
<b>CONSOLIDATED FINANCIAL STATEMENTS</b>	
Consolidated Statement of Financial Position	6
Consolidated Statement of Operations	7
Consolidated Statement of Change in Net Financial Assets	8
Consolidated Statement of Cash Flows	9
Consolidated Statement of Remeasurement Gains (Losses)	10
Notes to the Consolidated Financial Statements	11 - 27
Schedule 1 - Consolidated Schedule of Tangible Capital Assets	28
Schedule 2 - Consolidated Schedule of Revenues	29
Schedule 3 - Consolidated Schedule of Expenses	30 - 31
Schedule 4 - Consolidated Statement of Operations by Program	32 - 33
Schedule 5 - Consolidated Details and Reconciliation to Core Government Results	34
Schedule 6 - Schedule of Changes in Reserve Fund Balances	35 - 37
Schedule 7 - Schedule of L.U.D. Operations	38
Schedule 8 - Schedule of Financial Position for Utility	39
Schedule 9 - Schedule of Utility Operations	40 - 41
Schedule 10 - Reconciliation of the Financial Plan to the Budget	42
Schedule 11 - Analysis of Taxes on Roll	43
Schedule 12 - Analysis of Tax Levy	44
Schedule 13 - Schedule of General Operating Fund Expenses	45 - 46
Schedule 14 - Reconciliation of Annual Surplus (Deficit)	47

---

## **STATEMENT OF RESPONSIBILITY**

To the Ratepayers of the Municipality of Roblin:

The Municipality's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the consolidated financial statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management are required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting, budget, and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

The Council is composed of elected officials who are not employees of the Municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfills these responsibilities by reviewing the financial information prepared by administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

Sensus Chartered Professional Accountants Ltd., as the Municipality's appointed external auditors, have audited the consolidated financial statements. The Auditor's Report is addressed to the Council Members and appears on the following page. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.

---

Robert Misko  
Head Of Council

## INDEPENDENT AUDITOR'S REPORT

To the Head of Council and Council of:  
Municipality of Roblin  
Roblin, Manitoba

### Qualified Opinion

We have audited the consolidated financial statements of Municipality of Roblin, which comprise of the statement of financial position as at December 31, 2024 and the consolidated statement of operations, consolidated statement of changes in net financial assets, consolidated statement of cash flows, and consolidated statement of remeasurement gains (losses) for the year then ended, and notes to the consolidated financial statements including a summary of significant accounting policies.

In our opinion, except for the effects of the matters described in the Basis of Qualified Opinion paragraph, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Municipality of Roblin as at December 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Qualified Opinion

The Public Sector Accounting Board introduced section PS 3280 which is a standard establishing guidance on the accounting and reporting on the retirement of tangible capital assets controlled by the Municipality. The Municipality has not provided a reasonable estimate for the asset retirement costs associated with their landfills, lagoon, wells or buildings containing asbestos, to determine the asset retirement obligations. As such, we have qualified our audit opinion due to the departure from Canadian public sector accounting standards. The effects of this departure on the financial statements for the year ended December 31, 2024 and 2023 have not been determined, as there is insufficient information available.

We were not able to observe the counting of the physical inventories or satisfy ourselves concerning inventory quantities by alternative means for the stock materials, fuel and culvert inventory balances. Our audit opinion on the consolidated financial statements for the year ended December 31, 2024, was modified accordingly because of the possible effects of this limitation in scope. Accordingly, we were unable to determine whether any adjustments might have been found necessary in inventory, the consolidated statement of operations, consolidated statement of changes in net financial assets, and consolidated statement of cash flows.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the consolidated financial statements section of our report. We are independent of the Municipality of Roblin in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing Municipality of Roblin's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality of Roblin or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality of Roblin's financial reporting process.

## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian auditing standards, we exercise our professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality of Roblin's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality of Roblin's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality of Roblin to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the directions, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Brandon, Manitoba  
December 9, 2025

  
Chartered Professional Accountants Ltd.

**MUNICIPALITY OF ROBLIN**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2024**

	2024	2023
<b>FINANCIAL ASSETS</b>		
Cash (Note 3)	\$ 7,068,294	\$ 4,809,867
Amounts receivable (Note 4)	1,208,934	1,264,189
Portfolio investments (Note 5)	2,405,922	2,279,554
Loans and advances		7,000
	<b>10,683,150</b>	<b>8,360,610</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 7)	490,753	729,845
Sick leave payable	77,824	67,459
Deferred revenue	553,272	294,669
Asset retirement obligations (Note 8)	13,793	13,793
Long-term debt (Note 9)	1,831,058	933,344
	<b>2,966,700</b>	<b>2,039,110</b>
<b>NET FINANCIAL ASSETS</b>	<b>7,716,450</b>	<b>6,321,500</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	15,957,125	15,911,321
Inventories (Note 6)	122,066	122,066
Prepaid expenses	108,232	113,496
Real estate properties held for sale (Note 2)	110,701	125,026
	<b>16,298,124</b>	<b>16,271,909</b>
<b>ACCUMULATED SURPLUS (Note 14)</b>	<b>\$ 24,014,574</b>	<b>\$ 22,593,409</b>
Accumulated surplus is comprised of:		
Accumulated surplus (deficit) excluding remeasurement gains (losses)	\$ 24,014,574	\$22,593,409
Accumulated remeasurement gains (losses)		
	<b>\$ 24,014,574</b>	<b>\$22,593,409</b>

**MUNICIPALITY OF ROBLIN**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**For the year ended December 31, 2024**

	2024 Budget (Note 13)	2024 Actual	2023 Actual
<b>REVENUE</b>			
Property taxes	\$ 5,208,407	\$ 5,797,111	\$ 5,842,947
Grants in lieu of taxation	223,490	146,448	72,773
User fees	671,095	701,738	845,195
Permits, licences and fines	44,550	40,268	31,895
Investment income	140,766	436,731	356,622
Other revenue	117,550	372,861	231,728
Water and sewer	780,000	795,574	792,267
Grants - Province of Manitoba	1,112,000	1,499,387	1,134,764
Grants - Other	23,500	177,156	209,793
Total revenue (Schedules 2, 4 and 5)	8,321,358	9,967,274	9,517,984
<b>EXPENSES</b>			
General government services	934,547	1,522,108	1,372,220
Protective services	904,891	838,127	751,045
Transportation services	3,200,187	3,139,828	3,112,853
Environmental health services	545,847	538,714	531,676
Public health and welfare services	392,650	284,954	352,691
Regional planning and development	112,710	100,188	80,023
Resource conservation and industrial development	118,772	98,164	111,815
Recreation and cultural services	950,582	960,837	983,078
Water and sewer services	994,549	1,063,189	937,563
Total expenses (Schedules 3, 4 and 5)	8,154,735	8,546,109	8,232,964
<b>ANNUAL SURPLUS</b>	\$ 166,623	1,421,165	1,285,020
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>		22,593,409	21,308,389
<b>ACCUMULATED SURPLUS, END OF YEAR</b>		\$ 24,014,574	\$ 22,593,409

**MUNICIPALITY OF ROBLIN**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**For the year ended December 31, 2024**

	<b>2024 Budget (Note 13)</b>	<b>2024 Actual</b>	<b>2023 Actual</b>
<b>ANNUAL SURPLUS</b>	<b>\$ 166,623</b>	<b>\$ 1,421,165</b>	<b>\$ 1,285,020</b>
Acquisition of tangible capital assets	<b>(2,832,748)</b>	<b>(1,408,392)</b>	(3,456,918)
Amortization of tangible capital assets	<b>1,078,997</b>	<b>1,078,997</b>	1,077,698
Loss (gain) on sale of tangible capital assets		<b>(42,659)</b>	81,046
Proceeds on sale of tangible capital assets		<b>326,250</b>	735,000
Increase in inventories			(35,166)
Decrease (increase) in prepaid expenses		<b>5,265</b>	(35,275)
Decrease (increase) in properties held for sale		<b>14,324</b>	(15,118)
	<b>(1,753,751)</b>	<b>(26,215)</b>	(1,648,733)
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>\$ (1,587,128)</b>	<b>1,394,950</b>	(363,713)
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>		<b>6,321,500</b>	6,685,213
<b>NET FINANCIAL ASSETS, END OF YEAR</b>		<b>\$ 7,716,450</b>	<b>\$ 6,321,500</b>



**MUNICIPALITY OF ROBLIN**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the year ended December 31, 2024

	2024	2023
<b>OPERATING TRANSACTIONS</b>		
Annual surplus	\$ 1,421,165	\$ 1,285,020
Changes in non-cash items:		
Amounts receivable	55,255	(145,322)
Inventories		(35,165)
Prepays	5,265	(35,275)
Accounts payable and accrued liabilities	(228,727)	83,468
Deferred revenue	258,603	227,944
Gain on sale of properties held for resale	(2,441)	
Loss (gain) on sale of tangible capital assets	(42,659)	81,046
Amortization	1,078,997	1,077,698
Cash provided by operating transactions	2,545,458	2,539,414
<b>CAPITAL TRANSACTIONS</b>		
Proceeds on sale of tangible capital assets	326,250	735,000
Cash used to acquire tangible capital assets	(1,408,392)	(3,456,918)
Cash applied to capital transactions	(1,082,142)	(2,721,918)
<b>INVESTING TRANSACTIONS</b>		
Proceeds on loans and advances	7,000	
Proceeds on sale of real estate properties	16,765	
Purchase of portfolio investments	(126,368)	(119,313)
Acquisition of real estate properties		(15,118)
Cash applied to investing transactions	(102,603)	(134,431)
<b>FINANCING TRANSACTIONS</b>		
Proceeds of long-term debt	1,316,500	
Debt repayment	(418,786)	(139,226)
Cash applied to financing transactions	897,714	(139,226)
<b>INCREASE (DECREASE) IN CASH</b>	2,258,427	(456,161)
<b>CASH, BEGINNING OF YEAR</b>	4,809,867	5,266,028
<b>CASH, END OF YEAR</b>	\$ 7,068,294	\$ 4,809,867

**MUNICIPALITY OF ROBLIN**  
**CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS (LOSSES)**  
**For the year ended December 31, 2024**

	2024 Actual	2023 Actual
<b>ACCUMULATED REMEASUREMENT GAINS (LOSSES), BEGINNING OF YEAR</b>	\$	\$
Unrealized gains (losses) attributable to:		
Portfolio investments		
Foreign exchange		
Derivatives		
Amounts reclassified to the statement of operations:		
Portfolio investments		
Foreign exchange		
Derivatives		
<b>NET REMEASUREMENT GAINS (LOSSES) FOR THE YEAR</b>		
<b>ACCUMULATED REMEASUREMENT GAINS (LOSSES), END OF YEAR</b>	\$	\$

# **MUNICIPALITY OF ROBLIN**

## **NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**

### **For the year ended December 31, 2024**

---

#### **1. STATUS OF THE MUNICIPALITY OF ROBLIN**

The incorporated Municipality of Roblin ("the Municipality") is a Municipality that was established as of January 1, 2015 pursuant to The Municipal Amalgamations Act. The Municipality of Roblin reflects the amalgamation of the former Rural Municipality of Hillsburg, Rural Municipality of Shell River, and Town of Roblin. The Municipality provides or funds municipal services such as police, fire, public works, planning, parks and recreation, library and other general government operations. The Municipality owns one utility, has several designated special purpose reserves and provides funding support for other financial entities involved in economic development, recreation and tourism.

#### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements have been prepared in accordance with public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada and reflect the following significant accounting policies:

##### **Reporting Entity**

The consolidated financial statements include the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all the funds, agencies, local boards, and committees of the Council which are controlled by the Municipality. Control is defined as the power to govern the financial and reporting policies of another organization with the expected benefits or risk of loss to the Municipality. The controlled organizations are consolidated after adjusting their accounting policies to a basis consistent with the accounting policies of the Municipality. Inter-fund and inter-company balances and transactions have been eliminated. The controlled organizations include:

Roblin & District Clinic Board  
Roblin & District Community Development Corporation

The Municipality has several partnership agreements in place, and as such, consistent with generally accepted accounting treatment for government partnerships, the following local agencies, boards and commissions are accounted for on a proportionate consolidation basis whereby the Municipality's pro-rata share of each of the assets, liabilities, revenues and expenses are combined on a line by line basis in the consolidated financial statements. Inter-company balances and transactions have been eliminated. The government partnerships include:

Shellmouth Assiniboine Valley Economic Development (S.A.V.E.D.) - 28% (2023 - 28%)

The taxation with respect to the operations of the school divisions are not reflected in the Municipality surplus of these consolidated financial statements.

Trust funds and their related operations administered by the Municipality are not consolidated in these consolidated financial statements. The trust funds administered by the Municipality are presented in Note 16.

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Accounting**

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon the receipt of goods and services or the creation of an obligation to pay.

**Financial Instruments**

The Municipality as part of its operations carries a number of financial instruments. It is management's opinion that the Municipality is not exposed to significant interest, currency or credit risk arising from these financial instruments, except as otherwise disclosed. Unless otherwise noted, the fair value of these financial instruments approximates carrying values.

The Municipality classifies its financial instruments as either fair value, cost, or amortized cost. The Municipality's accounting policy for each category is as follows:

**Fair value:**

This category includes derivatives and equity instruments quoted in an active market. The Municipality has not designated any of its portfolio investments or borrowings at fair value that would otherwise be classified in the amortized cost category.

Financial instruments in the fair value category are initially recognized at cost and subsequently carried at fair value. Unrealized changes in fair value on unrestricted investments are recognized in the consolidated statement of remeasurement gains (losses) until they are realized. When realized they are transferred to the consolidated statement of operations. Changes in fair value on restricted investments are recognized as unearned revenue until the restriction on its use is realized. At that time, the balance is transferred to the consolidated statement of operations.

**Cost or amortized cost:**

This category includes cash and cash equivalents, accounts receivable, portfolio investments, accounts payable and long-term debt. They are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets, except for donated financial assets, which are initially recognized at fair value.

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Foreign Currency Translation**

The Municipality's foreign currency risk is reflected in its consolidated financial statements. Monetary assets and liabilities, denominated in a foreign currency, are translated at the year-end rate of exchange. Revenue and expense arising from a foreign currency transaction are translated into Canadian dollars at exchange rates approximating those in effect at the transaction date.

At each consolidated financial statement date, monetary assets, and liabilities, must be adjusted to reflect the exchange rate in effect at that date. Unrealized foreign exchange gains or losses that arise prior to settlement are recognized in the consolidated statement of remeasurement gains (losses).

In the period of settlement, the cumulative amount of foreign exchange gains and losses is removed from the consolidated statement of remeasurement gains (losses) and is recognized in the consolidated statement of operations.

**Cash and Cash Equivalents**

Cash equivalents include short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to insignificant risk of changes in value.

**Portfolio Investments**

Portfolio investments are initially recognized at cost and subsequently carried at amortized cost using the effective interest rate method.

Portfolio investments denominated in a foreign currency are translated to the Canadian dollar equivalent at the exchange rate in effect at December 31st. Changes in the value of portfolio investments due to foreign currency changes are recorded in the consolidated statement of remeasurement gains (losses) until the investments are sold.

Investment income on portfolio investments, denominated in a foreign currency, are translated to Canadian dollar equivalents at the exchange rate in effect at the date of the transaction.

**Real Estate Properties Held for Sale**

Real estate properties held for sale are recorded at the lower of cost and net realizable value. Cost includes the amount of acquisition, legal fees, and improvements to prepare the properties for sale or servicing.

**Landfill Closure and Post Closure Liabilities**

The estimated cost to close and maintain solid waste landfill sites are based on estimated future expenses, in current dollars, adjusted for estimated inflation, and are charged to expenses as the landfill capacity is used.

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Non-Financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

Real estate properties and inventories held for sale are classified as non-financial assets if it is anticipated that the sale will not be completed within one year of the reporting date.

Purchased intangible assets are identifiable non-monetary economic resources without physical substance, which are acquired through an arm's length transaction. Purchased intangible assets are recognized in the financial statements when they meet the definition of an asset and general criteria in PS 1000, Financial Statement Concepts. This guideline came into effect on January 1, 2024.

**Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Donated assets are recorded at their estimated fair value upon acquisition. Certain tangible capital assets for which historical cost information is not available have been recorded at current fair market values discounted by a relevant inflation factor. Certain assets are disclosed at a nominal value as the determination of current fair market value was not available. The Municipality does not capitalize internal finance charges as part of the cost of its tangible capital assets.

**General Tangible Capital Assets**

Land	Indefinite
Land improvements	10 to 30 years
Buildings and leasehold improvements	
Buildings	25 to 40 years
Leasehold improvements	Life of lease
Vehicles and equipment	
Vehicles	5 years
Machinery, equipment and furniture	10 years
Maintenance and road construction equipment	15 years
Computer hardware and software	4 years

**Infrastructure Assets**

Transportation	
Land	Indefinite
Road surface	20 to 30 years
Road grade	40 years
Bridges	25 to 50 years
Traffic lights and equipment	10 years
Water and Sewer	
Land	Indefinite

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Tangible Capital Assets (continued)**

Land improvements	30 to 50 years
Buildings	25 to 40 years
Underground networks	40 to 60 years
Machinery and equipment	10 to 20 years
Dams and other surface water structures	40 to 60 years

Certain assets which have historical or cultural value including works of art, historical documents as well as historical and cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of the future benefits associated with such property cannot be made. Intangibles, Crown lands that have not been purchased by the Municipality, forests, water, and other natural resources are not recognized as tangible capital assets.

**Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to the ownership or property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**Revenue Recognition**

Effective January 1, 2024, the Municipality adopted PS 3400 Revenue. PS 3400 addressed how to account for, and report on, revenues. The Municipality used prospective application in the adoption of PS 3400, and the accounting standard has not been applied retroactively. Under prospective application, prior periods are not restated, including the opening accumulated surplus. Adjustments are only applied to events and transactions from January 1, 2024 onwards.

**Fees and Other Revenues**

Exchange transactions are transactions with performance obligations. A performance obligation is a promise to provide a distinct good or service or series of distinct goods or services to a payor for consideration. The Municipality recognizes revenue when the performance obligations are satisfied, and the payor obtains control of the asset or benefits from the service provided.

Non-exchange transactions are transactions or events where there is no direct transfer of goods or services to a payor. The Municipality receives an increase in economic resources for which the payor does not receive any direct goods or services in return. Revenue from non-exchange transactions is recognized when the Municipality has the authority and identifies a past transaction or event that gives rise to an asset.

Revenue from product sales is recognized when the significant rewards of ownership of the products have passed to the buyer, usually on delivery of products

Revenue from contracts with customers is recognized at an amount equal to the transaction price allocated to the specific distinct performance obligation when the performance obligation is satisfied. Revenue from contracts with customers is evaluated and separated into distinct performance obligations when there is a distinct good or service to be transferred in the future.

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Government Transfers**

Transfer payments from other governments include all accruals determined for current year entitlements that have been authorized by December 31st, for which any eligibility criteria have been met and that can be reasonably estimated. A liability is recorded to the extent that a transfer gives rise to an obligation that meets the definition of a liability in accordance with the criteria in PS 3200 Liabilities.

**Property Taxes**

Revenues from property taxes are accrued in the year they are authorized by Council. Property taxes are recorded net of tax concessions and other adjustments. Transfers made through the tax system are recognized as an expense.

**Externally Restricted Inflows**

Externally restricted inflows are recognized as revenue in the period in which expenses are incurred for the purposes specified. Externally restricted inflows received before the expenses are incurred are reported as a liability.

**Asset Retirement Obligations**

Asset retirement obligations reflect the legal obligations arising from the retirement of the Municipality's tangible capital assets, and are recognized when:

- There is a legal obligation for the Municipality to incur costs in relation to a specific tangible capital asset,
- There is a past transaction or event causing the liability that has occurred,
- When economic benefits will need to be given up to remediate the liability, and
- When a reasonable estimate of the liability can be made.

Tangible capital assets that are in use, no longer in use, or that are leased may all give rise to asset retirement obligations.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

At remediation, the Municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.



**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Liability for Contaminated Site(s)**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- i. An environmental standard exists;
- ii. Contamination exceeds the environmental standard;
- iii. The Municipality:
  - a. Is directly responsible; or
  - b. Accepts responsibility; and
- iv. A reasonable estimate of the amount can be made.

**Inventories**

Inventories held for sale are recorded at the lower of cost and net realizable value.

Inventories held for consumption are recorded at the lower of cost and replacement value.

**Measurement Uncertainty**

Estimates are used to accrue revenues and expenses in circumstances where the actual accrued amounts are unknown at the time the consolidated financial statements are prepared. Uncertainty in the determination of the amount at which an item is recognized in the consolidated financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized amount and another reasonable possible amount, as there is whenever estimates are used.

Measurement uncertainty in these consolidated financial statements exists in the estimate of asset retirement obligations. The liability associated with asset retirement obligations reflects the best estimates by management of the amount required to remediate such liabilities, the timing when such remediation will occur, and the estimated future cash flows associated with asset retirement discounted to the consolidated financial statement date. The actual future cash flows and timing of obligations arising from asset retirement may differ significantly from these estimates.

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2024

---

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Future Changes in Accounting Standards**

A number of new and amended Canadian public sector accounting standards have been issued and not applied in preparing these consolidated financial statements. These standards will come into effect as follows:

- The Conceptual Framework for Financial Reporting in the Public Sector replaces the conceptual aspects of PSAS 100 (Financial Statement Concepts) and PSAS 1100 (Financial Statement Objectives) for fiscal years beginning on or after January 1, 2027. The Conceptual Framework is applied prospectively.
- PSAS 1202, Financial Statement Presentation, replaces PSAS 1201 for fiscal years beginning January 1, 2027.

These new accounting standards have not been applied in preparing these consolidated financial statements.

The Municipality is currently assessing the impact of the new standards, and the extent of the impact of their adoption on the consolidated financial statements has not yet been determined.

**3. CASH**

The Municipality has designated \$3,823,798 (2023 - \$2,560,910) to reserves for debt principal repayments and tangible capital asset acquisitions. See Schedule 6 – Schedule of Change in Reserve Fund Balances.

The Municipality has a line of credit of \$500,000 (2023 - \$500,000) with Fusion Credit Union Ltd. The account has an authorized overdraft interest rate of 5.45% (2023 - 7.20%) and an unauthorized overdraft interest rate of 24.00% (2023 - 24.00%).

**4. AMOUNTS RECEIVABLE**

Amounts receivable are valued at their net realized value.

	<b>2024</b>	<b>2023</b>
Taxes on roll (Schedule 11)	\$ 593,594	\$ 684,053
Utility customers (Schedule 8)	182,229	178,933
Accrued interest	29,665	29,665
Organizations and individuals	374,478	323,861
Other governments	28,968	47,677
	<b>\$ 1,208,934</b>	<b>\$ 1,264,189</b>

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**5. PORTFOLIO INVESTMENTS**

	2024	2023
Marketable securities:		
Term deposit	\$ 2,405,922	\$ 2,279,554

Portfolio investments are comprised of a term deposit earning annual interest of 5.54% (2023 - 5.54%) with a maturity date of February 2027. The Municipality has designated \$2,405,922 (2023 - \$2,279,554) to reserves for debt principal repayment and tangible capital asset acquisitions. See Schedule 6 - Schedule of Change in Reserve Fund Balances.

**6. INVENTORIES**

	2024	2023
Inventories for use:		
Culverts	\$ 90,426	\$ 79,066
Fuel	21,445	21,794
Stock materials	9,415	20,426
Paving stones	780	780
	<u>\$ 122,066</u>	<u>\$ 122,066</u>

**7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	2024	2023
Accounts payable	\$ 278,955	\$ 467,821
Accrued expenses	70,304	54,974
School levies	141,494	207,050
	<u>\$ 490,753</u>	<u>\$ 729,845</u>

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**8. ASSET RETIREMENT OBLIGATIONS**

	<b>2024</b>	<b>2023</b>
Balance, beginning of year	\$ 13,793	\$ 13,793
Balance, end of year	<u>\$ 13,793</u>	<u>\$ 13,793</u>

The balance represents closure and post closure costs for landfill sites. PS 3280 Asset Retirement Obligations was introduced in the previous year and the accounting standard addresses the reporting of legal obligations associated with the retirement of tangible capital assets. However, the Municipality does not have a qualified closure & post closure assessment report, therefore the audit report has been qualified due to a departure from section PS 3280.

The Municipality operates four Class 3 landfill's and one Class 2 landfill. No assessments have been performed as of the audit date.

Roblin Waste Disposal Site (Class 2)  
 Boggy Creek Waste Disposal Site (Class 3)  
 Lake of the Prairies Waste Disposal Site (Class 3)  
 Merridale Waste Disposal Ground (Class 3)  
 Bield Waste Disposal Ground (Class 3)

**Landfill Site**

Legislation requires the Municipality to conduct closure and post-closure care of solid waste landfill sites. Closure costs include final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post closure care requirements include cap maintenance, groundwater monitoring, gas management system operations, inspections and annual reports.

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2024

---

**9. LONG-TERM DEBT**

	2024	2023
<b>General Authority</b>		
Debenture, payable at \$382,326 annually including interest at 6.275%, maturing December 2027.	\$ 1,016,784	\$
<b>Utility Funds</b>		
Debenture, payable at \$154,071 annually including interest at 3.75%, maturing December 2030.	814,274	933,344
	<u>\$ 1,831,058</u>	<u>\$ 933,344</u>

Principal payments due in the next five years are as follows:

2025	\$ 442,058
2026	466,678
2027	492,726
2028	137,691
2029	143,134
	<u>\$ 1,682,287</u>

**10. DEBENTURES PENDING**

<u>Authority</u>	<u>Purpose</u>	<u>Authorized</u>
		\$

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**11. RETIREMENT BENEFITS**

The majority of the employees of the Municipality are members of the Municipal Employees' Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. MEPP members will receive benefits based on 1.5% of their final average yearly Canada Pension Plan (CPP) earnings times years of service, plus 2.0% of their final average yearly non-CPP earnings times years of service. The costs of the retirement plan are not allocated to the individual entities within the related group. As a result, individual entities within the related group are not able to identify their share of the underlying assets and liabilities. Therefore, the plan is accounted for as a defined contribution plan in accordance with the requirements of the Chartered Professional Accountants of Canada Handbook section PS3250.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by MEPP by placing plan assets in trust and through MEPP investment policy. The pension expense is based on the contribution rate. The MEPP required that employees contribute 8.3% of basic annual earnings up to the CPP ceiling plus 9.5% of basic annual earnings in excess of the CPP ceiling, plus an additional 0.1% of earnings below and in excess of the CPP ceiling from employees that are not members of the Municipal Disability Income Plan. The employers are required to match the employee contributions to the MEPP. Actual contributions to MEPP made during the year by the Municipality on behalf of its employees amounted to \$123,176 (2023 - \$116,405) and are included in the statement of operations.

Subject to the following paragraph, any unfunded liabilities are to be funded by the participating employers. The most recent actuarial valuation as of December 31, 2023 indicated the plan was 111.4% funded on a going concern basis and has an unfunded solvency liability of \$24.3 million. The solvency position of the plan is determined by comparing the plan assets to the actuarial present value of the benefits accrued in respect of credited service up to the valuation date, calculated as if the plan were wound up on December 31, 2023.

In 2010, the Government of Manitoba enacted a regulation which permits sponsors of public sector pension plans, including MEPP, to elect permanent exemption from solvency funding requirements subject to certain conditions stated in the regulation. MEPP has elected permanent exemption from solvency funding requirements. As a result, solvency funding is no longer required by MEPP.

**12. FINANCIAL INSTRUMENTS**

The Municipality as part of its operations carries a number of financial instruments. It is management's opinion the Municipality is not exposed to significant interest, currency or credit risk arising from these financial instruments, except as otherwise disclosed. Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**13. BUDGET**

The financial plan is prepared on a revenue and expenditure basis. For comparative purposes, the Municipality has modified its financial plan to prepare a budget that is consistent with the scope and accounting principles used to report the actual results. The budget figures used in these consolidated financial statements have been approved by council.

The reconciliation between the financial plan and the budget figures used in these statements is disclosed in Schedule 10 - Reconciliation of the Financial Plan to the Budget.

**14. ACCUMULATED SURPLUS**

	<b>2024</b>	<b>2023</b>
Accumulated surplus consists of the following:		
General Operating Fund - Nominal Surplus	\$ 3,306,243	\$ 2,577,224
Utility Operating Fund(s) - Nominal Surplus (Deficit)	153,504	(3,591)
TCA net of related borrowings	14,116,918	14,965,768
Reserve Funds	6,229,720	4,840,464
Accumulated Surplus of Municipality Unconsolidated	<b>23,806,385</b>	22,379,865
Accumulated Surpluses of Consolidated Entities	<b>208,189</b>	213,544
Accumulated Surplus per Consolidated Statement of Financial Position	<b>\$ 24,014,574</b>	\$22,593,409

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

**15. PUBLIC SECTOR COMPENSATION DISCLOSURE**

It is a requirement of the Public Sector Compensation Disclosure Act that annual public disclosure be made of aggregate compensation paid to members of council, and of individual compensation in an amount exceeding \$85,000 annually to any member of council, officer or employee of the Municipality. For the year ended December 31, 2024:

a) Compensation paid to members of council amounted to \$81,929 in aggregate.

b) There were no members of council receiving compensation in excess of \$85,000 individually.

Council Members:

	<u>Compensation</u>	<u>Expenses</u>	<u>Total</u>
Robert Misko	\$ 15,028	\$ 1,191	\$ 16,219
Gail Chescu	11,862	1,813	13,675
Michael Friesen	11,122	935	12,057
Trevor Kehrer	11,575	1,094	12,669
Richard Dereniwski	11,575	47	11,622
Chad Jones	10,251	20	10,271
Walter Hammond	10,516	47	10,563
	<u>\$ 81,929</u>	<u>\$ 5,147</u>	<u>\$ 87,076</u>

c) The following employees received compensation in excess of \$85,000:

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Dione Cherneski	Chief Administrative Officer	\$ 116,785
Langdon Campbell	Public Work Manager	89,107

**16. TRUST FUNDS**

The Municipality administers the following trust funds that are not consolidated into these consolidated financial statements:

	<u>Balance, beginning of year</u>	<u>Excess (deficiencies) of receipts over disbursements</u>	<u>Balance, end of year</u>
Makaroff Hall Trust	\$ 292	\$ 15	\$ 307
Fishing Enhancements Trust	12,542	12	12,554
Legacy Park Trust	667	(633)	34
	<u>\$ 13,501</u>	<u>\$ (606)</u>	<u>\$ 12,895</u>



**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**17. PUBLIC UTILITIES BOARD**

The Public Utilities Board (PUB) regulates the rates charged by all water and sewer utilities, except the City of Winnipeg utility and those utilities operated by the Manitoba Water Services Board. PUB has the authority to order any owner of a utility to adopt uniform and prescribed accounting policies. PUB's prescribed accounting policies on tangible or contributed capital assets and government transfers allow for adjustments to be made, for rate setting purposes, which do not meet PSAB standards.

For information purposes, the Municipality has deferred the capital grants and/or contributed assets it has received in the past for its utilities and amortized them over the useful life of the related tangible or contributed capital asset.

No capital grants have been deferred and amortized in these consolidated financial statements.

The following table provides historical information on capital grants for tangible or contributed capital assets with a remaining net book value.

**Water services:**

<u>Description of Utility</u>	<u>Unamortized Opening Balance</u>	<u>Additions During Year</u>	<u>Amortization During Year</u>	<u>Unamortized Balance Ending</u>
Roblin	\$ 2,952,508	\$	\$ 109,362	\$ 2,843,146

**Sewer services:**

<u>Description of Utility</u>	<u>Unamortized Opening Balance</u>	<u>Additions During Year</u>	<u>Amortization During Year</u>	<u>Unamortized Balance Ending</u>
Roblin	\$ 33,116	\$	\$ 6,079	\$ 27,037

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**18. SEGMENTED INFORMATION**

The Municipality of Roblin provides a wide range of services to its residents. Segment information has been provided in Schedule 4 for the following services:

- General government services
- Protective services
- Transportation services
- Environmental health services
- Public health and welfare services
- Regional planning and development
- Resource conservation and industrial development
- Recreation and cultural services
- Water and sewer services

Revenues and expenses represent amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies of the segments are consistent with those followed in the preparation of the consolidated financial statements as described in the summary of significant accounting policies.

**19. GOVERNMENT PARTNERSHIPS**

The Municipality has several partnership agreements for municipal services. The consolidated financial statements include the Municipality's proportionate interest, as disclosed in Note 2. The aggregate financial statements of the government partnerships, in condensed summary, are as follows:

	2024	2023
<b>Financial Position</b>		
Financial assets	\$ 12,406	\$ 11,589
Liabilities	369	371
Net financial assets	<u>12,037</u>	<u>11,218</u>
Non-financial assets		
Accumulated surplus	<u>\$ 12,037</u>	<u>\$ 11,218</u>
<b>Result of Operations</b>		
Revenues	\$ 1,051	\$ 2,048
Expenses	651	3,086
Intercompany revenue and expense eliminations	<u>419</u>	<u>1,232</u>
Annual surplus	<u>\$ 819</u>	<u>\$ 194</u>

**MUNICIPALITY OF ROBLIN**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2024**

---

**20. COMMITMENTS**

The Municipality negotiated a 5 year contract from January 2023 to December 2027 with Roblin Sanitation for garbage collection and disposal services in the amount of \$109,200 plus GST annually.

The Municipality negotiated a 5 year contract from January 2023 to December 2027 with Ken Stephanow Trucking for operating and managing the Roblin Waste Disposal Ground in the amount of \$150,000 plus GST annually.

The Municipality has also committed to the Waste Disposal Cell & Leachate Evaporation Pond Construction project with an estimated project cost of \$732,120 plus taxes to be completed by Russell Redi Mix Concrete. This capital expenditure will be primarily financed by a Manitoba GRO grant totaling \$468,453 with the remaining balance being covered by municipal debenture financing. Actual costs incurred as of the audit report date are \$830,070.

**21. PUBLIC PRIVATE PARTNERSHIPS**

The Municipality is not a party to any public private partnerships.

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 1 - CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**For the year ended December 31, 2024**

Cost	General Capital Assets					Infrastructure			Totals	
	Land and Land Improvements	Building and Leasehold Improvements	Vehicles and Equipment	Computer Hardware and Software	Assets Under Construction	Roads, Streets, and Bridges	Water and Sewer	Assets Under Construction	2024	2023
Opening costs	\$ 2,584,136	3,414,317	6,600,892	104,370	249,229	18,489,678	13,097,945	53,698	\$ 44,594,265	\$ 42,412,747
Additions during the year	17,358		914,703	16,665	273,208	165,650	20,808		1,408,392	3,456,918
Disposals and write downs	(919)		(328,072)					(53,698)	(382,689)	(1,275,400)
Transfers										
Closing costs	<u>2,600,575</u>	<u>3,414,317</u>	<u>7,187,523</u>	<u>121,035</u>	<u>522,437</u>	<u>18,655,328</u>	<u>13,118,753</u>		<u>45,619,968</u>	<u>44,594,265</u>
<b>Accumulated Amortization</b>										
Opening accum'd amortization	1,004,402	1,585,393	2,855,745	94,818		16,397,763	6,744,823		28,682,944	28,064,599
Amortization	74,048	103,912	442,785	7,666		129,195	321,391		1,078,997	1,077,698
Disposals and write downs			(99,098)						(99,098)	(459,353)
Closing accum'd amortization	<u>1,078,450</u>	<u>1,689,305</u>	<u>3,199,432</u>	<u>102,484</u>		<u>16,526,958</u>	<u>7,066,214</u>		<u>29,662,843</u>	<u>28,682,944</u>
Net Book Value of Tangible Capital Assets	<u>\$ 1,522,125</u>	<u>1,725,012</u>	<u>3,988,091</u>	<u>18,551</u>	<u>522,437</u>	<u>2,128,370</u>	<u>6,052,539</u>		<u>\$ 15,957,125</u>	<u>\$ 15,911,321</u>

Water and sewer underground networks contributed to the Municipality totals \$4,807,665 and were capitalized at their fair value at the time of their receipt.

The Municipality has 877 km of roads that were capitalized at a nominal value of \$15,578,730.

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 2 - CONSOLIDATED SCHEDULE OF REVENUES**  
For the year ended December 31, 2024

	2024 Actual	2023 Actual
<b>Property taxes:</b>		
Municipal taxes levied (Schedule 12)	\$ 5,740,658	\$ 5,776,951
Taxes added	56,453	72,119
Discounts		(6,123)
	<u>5,797,111</u>	<u>5,842,947</u>
<b>Grants in lieu of taxation:</b>	<u>146,448</u>	<u>72,773</u>
<b>User fees:</b>		
Sales of service	638,043	775,881
Rentals	63,695	69,314
	<u>701,738</u>	<u>845,195</u>
<b>Permits, licences and fines:</b>		
Permits	19,690	20,019
Licences	3,491	4,054
Fines	17,087	7,822
	<u>40,268</u>	<u>31,895</u>
<b>Investment income:</b>	<u>436,731</u>	<u>356,622</u>
<b>Other revenue:</b>		
Gain on sale of tangible capital assets	96,357	
Gain on sale of real estate held for sale	2,441	
Tax sale fees	55,790	26,457
Penalties and interest	75,070	64,114
Miscellaneous	143,203	141,157
	<u>372,861</u>	<u>231,728</u>
<b>Water and sewer</b>		
Municipal utility	<u>795,574</u>	<u>792,267</u>
<b>Grants - Province of Manitoba:</b>		
Urban police grant	245,940	245,940
Municipal operating grants	452,386	444,463
Conditional grants	801,061	444,361
	<u>1,499,387</u>	<u>1,134,764</u>
<b>Grants - other:</b>		
Federal government - gas tax funding	171,774	188,691
Federal government - other	4,542	19,142
Other municipal governments	840	1,960
	<u>177,156</u>	<u>209,793</u>
<b>Total revenue</b>	<u>\$ 9,967,274</u>	<u>\$ 9,517,984</u>

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 3 - CONSOLIDATED SCHEDULE OF EXPENSES**  
**For the year ended December 31, 2024**

	2024 Actual	2023 Actual
<b>General government services:</b>		
Legislative	\$ 100,191	\$ 89,687
General administrative	817,344	692,383
Other	121,804	109,093
Agricultural tax credit program	482,769	481,057
	<b>1,522,108</b>	<b>1,372,220</b>
<b>Protective services:</b>		
Police	373,414	389,788
Fire	418,558	321,924
Emergency measures	17,125	12,767
Other protection	29,030	26,566
	<b>838,127</b>	<b>751,045</b>
<b>Transportation services:</b>		
Road transport		
Administration and engineering	52,579	25,747
Road and street maintenance	2,954,477	2,863,235
Street lighting	45,985	54,120
Loss on sale of tangible capital assets		81,046
Air transport	18,404	20,931
Public transit	68,383	67,774
	<b>3,139,828</b>	<b>3,112,853</b>
<b>Environmental health services:</b>		
Waste collection and disposal	354,504	355,754
Recycling	184,210	175,922
	<b>538,714</b>	<b>531,676</b>
<b>Public health and welfare services:</b>		
Public health	26,194	35,256
Medical care	249,814	308,489
Social assistance	8,946	8,946
	<b>284,954</b>	<b>352,691</b>
<b>Regional planning and development:</b>		
Planning and zoning	42,198	42,276
Beautification and land rehabilitation	57,990	37,747
	<b>100,188</b>	<b>80,023</b>
<b>Sub-total</b>	<b>\$ 6,423,919</b>	<b>\$ 6,200,508</b>

**MUNICIPALITY OF ROBLIN****SCHEDULE 3 - CONSOLIDATED SCHEDULE OF EXPENSES - Continued****For the year ended December 31, 2024**

	<b>2024 Actual</b>	<b>2023 Actual</b>
<b>Sub-total (Carry forward)</b>	<b>\$ 6,423,919</b>	<b>\$ 6,200,508</b>
<b>Resource conservation and industrial development:</b>		
Veterinary services	15,148	15,148
Water resources and conservation	43,093	34,751
Regional development	6,849	10,921
Industrial development	9,455	4,446
Other	23,619	46,549
	<b>98,164</b>	<b>111,815</b>
<b>Recreation and cultural services:</b>		
Administration	430,867	399,130
Community centres and halls	89,504	68,300
Swimming pools and beaches	53,343	81,498
Skating and curling rinks	276,777	316,025
Parks and playgrounds	70,651	78,971
Libraries	39,695	39,154
	<b>960,837</b>	<b>983,078</b>
<b>Water and sewer (Schedule 9)</b>		
Municipal utility	1,063,189	937,563
<b>Total expenses</b>	<b>\$ 8,546,109</b>	<b>\$ 8,232,964</b>

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 4 - CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM**  
For the year ended December 31, 2024

	<b>General Government*</b>		<b>Protective Services</b>		<b>Transportation Services</b>		<b>Environmental Health Services</b>		<b>Public Health and Welfare Services</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
<b>REVENUE</b>										
Property taxes	\$ 5,643,040	\$ 5,663,860								
Grants in lieu of taxation	146,448	72,773								
User fees	73,375	77,050	46,352	128,264	82,227	63,061	103,890	99,206	223,702	261,728
Grants - other	176,316	207,833								
Permits, licences and fines	40,268	31,895								
Investment income	429,203	351,716							7,305	4,783
Other revenue	305,940	191,584	3,750	9,620					3,465	12,196
Water and sewer										
Prov of MB - unconditional grants	727,205	701,457								
Prov of MB - conditional grants	11,434	4,351	318,308		422,440	408,956			20,000	20,000
<b>Total revenue</b>	<b>7,553,229</b>	<b>7,302,519</b>	<b>368,410</b>	<b>137,884</b>	<b>504,667</b>	<b>472,017</b>	<b>103,890</b>	<b>99,206</b>	<b>254,472</b>	<b>298,707</b>
<b>EXPENSES</b>										
Personnel services	456,815	466,385			1,027,393	950,149	17,004	24,069	105,108	122,519
Contract services	400,159	324,925	605,994	547,746	508,525	493,810	471,273	463,615	125,191	168,257
Utilities	8,349	10,680	21,462	21,662	91,524	106,341	4,364	6,704	8,708	8,064
Maintenance, materials and supplies	32,014	41,522	133,067	97,280	899,078	973,950	14,521	5,008	11,946	16,957
Grants and contributions	1,250	3,256	3,750	9,620					13,850	22,996
Amortization	27,068	26,619	73,854	74,737	515,785	507,557	31,552	32,280	12,900	12,997
Interest on long-term debt					97,523					
Other	596,453	498,833				81,046			7,251	901
<b>Total expenses</b>	<b>1,522,108</b>	<b>1,372,220</b>	<b>838,127</b>	<b>751,045</b>	<b>3,139,828</b>	<b>3,112,853</b>	<b>538,714</b>	<b>531,676</b>	<b>284,954</b>	<b>352,691</b>
<b>Surplus (Deficit)</b>	<b>\$ 6,031,121</b>	<b>\$ 5,930,299</b>	<b>(469,717)</b>	<b>(613,161)</b>	<b>(2,635,161)</b>	<b>(2,640,836)</b>	<b>(434,824)</b>	<b>(432,470)</b>	<b>(30,482)</b>	<b>(53,984)</b>

\* The general government category includes revenue and expenses that cannot be attributed to a particular sector.



**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 4 - CONSOLIDATED STATEMENT OF OPERATIONS BY PROGRAM**  
For the year ended December 31, 2024

	<b>Regional Planning and Development</b>		<b>Resource Conservation and Industrial Dev</b>		<b>Recreation and Cultural Services</b>		<b>Water and Sewer Services</b>		<b>Total</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
<b>REVENUE</b>										
Property taxes							154,071	179,087	\$ 5,797,111	\$ 5,842,947
Grants in lieu of taxation									146,448	72,773
User fees					172,192	215,886			701,738	845,195
Grants - other			840	1,960					177,156	209,793
Permits, licences and fines									40,268	31,895
Investment income			223	123					436,731	356,622
Other revenue	49,407				10,299	18,328			372,861	231,728
Water and sewer							795,574	792,267	795,574	792,267
Prov of MB - unconditional grants									727,205	701,457
Prov of MB - conditional grants									772,182	433,307
<b>Total revenue</b>	<b>49,407</b>		<b>1,063</b>	<b>2,083</b>	<b>182,491</b>	<b>234,214</b>	<b>949,645</b>	<b>971,354</b>	<b>9,967,274</b>	<b>9,517,984</b>
<b>EXPENSES</b>										
Personnel services	14,093	7,809			368,384	346,782	238,000	209,969	2,226,797	2,127,682
Contract services	30,327	41,745	13,777	14,086	151,140	130,786	95,036	63,239	2,401,422	2,248,209
Utilities	359	388	13,673	21,713	151,612	170,163	45,804	52,927	345,855	398,642
Maintenance, materials and supplies	55,409	30,081	9,925	22,500	153,367	193,208	274,260	241,999	1,583,587	1,622,505
Grants and contributions			60,472	53,199	40,204	45,817			119,526	134,888
Amortization			317	317	96,130	96,322	321,391	326,869	1,078,997	1,077,698
Interest on long-term debt							35,000	42,560	132,523	42,560
Other							53,698		657,402	580,780
<b>Total expenses</b>	<b>100,188</b>	<b>80,023</b>	<b>98,164</b>	<b>111,815</b>	<b>960,837</b>	<b>983,078</b>	<b>1,063,189</b>	<b>937,563</b>	<b>8,546,109</b>	<b>8,232,964</b>
<b>Surplus (Deficit)</b>	<b>(50,781)</b>	<b>(80,023)</b>	<b>(97,101)</b>	<b>(109,732)</b>	<b>(778,346)</b>	<b>(748,864)</b>	<b>(113,544)</b>	<b>33,791</b>	<b>\$ 1,421,165</b>	<b>\$ 1,285,020</b>

# MUNICIPALITY OF ROBLIN

## SCHEDULE 5 - CONSOLIDATED DETAILS AND RECONCILIATION TO CORE GOVERNMENT RESULTS

For the year ended December 31, 2024

	Core Government		Controlled Entities		Government Partnerships		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
<b>REVENUE</b>								
Property taxes	\$ 5,797,111	\$ 5,842,947					\$ 5,797,111	\$ 5,842,947
Grants in lieu of taxation	146,448	72,773					146,448	72,773
User fees	518,241	625,351	183,497	219,844			701,738	845,195
Grants - other	176,316	207,833			840	1,960	177,156	209,793
Permits, licences and fines	40,268	31,895					40,268	31,895
Investment income	429,203	351,716	7,317	4,818	211	88	436,731	356,622
Other revenue	372,861	231,728					372,861	231,728
Water and sewer	795,574	792,267					795,574	792,267
Prov of MB - unconditional grants	727,205	701,457					727,205	701,457
Prov of MB - conditional grants	772,182	433,307					772,182	433,307
<b>Total revenue</b>	<b>9,775,409</b>	<b>9,291,274</b>	<b>190,814</b>	<b>224,662</b>	<b>1,051</b>	<b>2,048</b>	<b>9,967,274</b>	<b>9,517,984</b>
<b>EXPENSES</b>								
Personnel services	2,121,689	2,005,163	105,108	122,519			2,226,797	2,127,682
Contract services	2,340,483	2,173,033	60,551	72,101	388	3,075	2,401,422	2,248,209
Utilities	337,147	390,578	8,708	8,064			345,855	398,642
Maintenance, materials and supplies	1,573,244	1,609,649	10,080	12,845	263	11	1,583,587	1,622,505
Grants and contributions	117,295	134,888	2,231				119,526	134,888
Amortization	1,075,938	1,074,542	3,059	3,156			1,078,997	1,077,698
Interest on long-term debt	132,523	42,560					132,523	42,560
Other	650,151	579,879	7,251	901			657,402	580,780
<b>Total expenses</b>	<b>8,348,470</b>	<b>8,010,292</b>	<b>196,988</b>	<b>219,586</b>	<b>651</b>	<b>3,086</b>	<b>8,546,109</b>	<b>8,232,964</b>
<b>Surplus (Deficit)</b>	<b>\$ 1,426,939</b>	<b>\$ 1,280,982</b>	<b>(6,174)</b>	<b>5,076</b>	<b>400</b>	<b>(1,038)</b>	<b>\$ 1,421,165</b>	<b>\$ 1,285,020</b>

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 6 - SCHEDULE OF CHANGES IN RESERVE FUND BALANCES**  
**For the year ended December 31, 2024**

	Utility Reserve	Economic Stimulus Reserve	2024 Special Projects Reserve	Handivan Reserve	Health Care Reserve	Sub Total
<b>REVENUE</b>						
Investment income	\$ 10,704	1,944	20,859	2,055		\$ 35,562
Other income						
Total revenue	10,704	1,944	20,859	2,055		35,562
<b>EXPENSES</b>						
Investment charges						
Other expenses						
Total expenses						
<b>NET REVENUES</b>	10,704	1,944	20,859	2,055		35,562
<b>TRANSFERS</b>						
Debt repayment						
Transfers from operating fund			32,250	5,000	65,300	102,550
Transfers to operating fund			(14,885)			(14,885)
Transfers from utility fund	56,180					56,180
Transfers to utility fund	(11,967)					(11,967)
Acquisition of tangible capital assets						
<b>CHANGE IN RESERVE FUND BALANCES</b>	54,917	1,944	38,224	7,055	65,300	167,440
<b>FUND SURPLUS, BEGINNING OF YEAR</b>	168,688	48,023	302,322	38,870	260,507	818,410
<b>FUND SURPLUS, END OF YEAR</b>	<u>\$ 223,605</u>	<u>49,967</u>	<u>340,546</u>	<u>45,925</u>	<u>325,807</u>	<u>\$ 985,850</u>

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 6 - SCHEDULE OF CHANGES IN RESERVE FUND BALANCES**  
**For the year ended December 31, 2024**

	2024						
	Equipment Replacement Reserve	Fire Protection Equipment Reserve	Public Works Reserve	Recreation Reserve	Airport Reserve	Gas Tax Reserve	Sub Total
<b>REVENUE</b>							
Investment income	\$ 44,464	10,887	10,594	11,727	22,116	55,320	\$ 155,108
Other income							
Total revenue	44,464	10,887	10,594	11,727	22,116	55,320	155,108
<b>EXPENSES</b>							
Investment charges							
Other expenses							
Total expenses							
<b>NET REVENUES</b>	44,464	10,887	10,594	11,727	22,116	55,320	155,108
<b>TRANSFERS</b>							
Debt repayment							
Transfers from operating fund	280,000	65,433	25,000	50,000	22,500	171,774	614,707
Transfers to operating fund	(221,614)		(36,222)	(29,954)		(167,559)	(455,349)
Transfers from utility fund							
Transfers to utility fund						(79,641)	(79,641)
Acquisition of tangible capital assets							
<b>CHANGE IN RESERVE FUND BALANCES</b>	102,850	76,320	(628)	31,773	44,616	(20,106)	234,825
<b>FUND SURPLUS, BEGINNING OF YEAR</b>	522,581	230,221	199,649	99,219	409,383	1,296,778	2,757,831
<b>FUND SURPLUS, END OF YEAR</b>	\$ 625,431	306,541	199,021	130,992	453,999	1,276,672	\$ 2,992,656

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 6 - SCHEDULE OF CHANGES IN RESERVE FUND BALANCES**  
**For the year ended December 31, 2024**

	<b>2024</b>			<b>2023</b>	
	<b>Infrastructure Reserve</b>	<b>Public Reserve</b>	<b>General Reserve</b>	<b>Total</b>	<b>Total</b>
<b>REVENUE</b>					
Investment income	40,181	\$ 696	28,092	\$ 259,639	\$ 240,263
Other income					
<b>Total revenue</b>	<b>40,181</b>	<b>696</b>	<b>28,092</b>	<b>259,639</b>	<b>240,263</b>
<b>EXPENSES</b>					
Investment charges					
Other expenses					
<b>Total expenses</b>					
<b>NET REVENUES</b>	<b>40,181</b>	<b>696</b>	<b>28,092</b>	<b>259,639</b>	<b>240,263</b>
<b>TRANSFERS</b>					
Debt repayment					
Transfers from operating fund			1,338,000	2,055,257	662,769
Transfers to operating fund	(18,734)		(401,244)	(890,212)	(796,009)
Transfers from utility fund				56,180	68,791
Transfers to utility fund				(91,608)	(48,897)
Acquisition of tangible capital assets					
<b>CHANGE IN RESERVE FUND BALANCES</b>	<b>21,447</b>	<b>696</b>	<b>964,848</b>	<b>1,389,256</b>	<b>126,917</b>
<b>FUND SURPLUS, BEGINNING OF YEAR</b>	<b>749,999</b>	<b>12,719</b>	<b>501,505</b>	<b>4,840,464</b>	<b>4,713,547</b>
<b>FUND SURPLUS, END OF YEAR</b>	<b>771,446</b>	<b>\$ 13,415</b>	<b>1,466,353</b>	<b>\$ 6,229,720</b>	<b>\$ 4,840,464</b>

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 7 - SCHEDULE OF L.U.D. OPERATIONS -**  
**For the year ended December 31, 2024**

	2024 Budget	2024 Actual	2023 Actual
<b>REVENUE</b>	\$	\$	\$
<b>EXPENSES</b>			
General government			
Transportation services			
Environmental health			
Regional planning and development			
Recreation and cultural services			
<b>TRANSFERS</b>			
<b>CHANGES IN L.U.D. BALANCES</b>	\$		
<b>UNEXPENDED BALANCE, BEGINNING OF YEAR</b>			
<b>UNEXPENDED BALANCE, END OF YEAR</b>		\$	\$

**MUNICIPALITY OF ROBLIN****SCHEDULE 8 - SCHEDULE OF FINANCIAL POSITION FOR UTILITY**

For the year ended December 31, 2024

	2024	2023
<b>FINANCIAL ASSETS</b>		
Cash	\$ 561,180	\$ 401,979
Amounts receivable (Note 4)	182,229	178,933
	<b>743,409</b>	<b>580,912</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities		6,433
Deferred revenue		6,432
Long-term debt (Note 9)	814,274	933,344
Due to other funds	598,077	572,047
	<b>1,412,351</b>	<b>1,518,256</b>
<b>NET DEBT</b>	<b>(668,942)</b>	<b>(937,344)</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 1)	6,052,539	6,406,820
Prepaid expenses	8,172	409
	<b>6,060,711</b>	<b>6,407,229</b>
<b>FUND SURPLUS</b>	<b>\$ 5,391,769</b>	<b>\$ 5,469,885</b>
<b>REMEASUREMENT GAINS (LOSSES)</b>		
Accumulated gains (losses), beginning of year	\$	\$
Unrealized gains (losses)		
Amounts reclassified to statement of operations		
Accumulated gains (losses) end of year	\$	\$
<b>FUND SURPLUS (DEFICIT) CONSISTS OF:</b>		
Accumulated operating surplus	\$ 5,391,769	\$ 5,469,885
Accumulated remeasurement gains (losses)		
	<b>\$ 5,391,769</b>	<b>\$ 5,469,885</b>

**MUNICIPALITY OF ROBLIN****SCHEDULE 9 - SCHEDULE OF UTILITY OPERATIONS - Roblin****For the year ended December 31, 2024**

	<b>Budget</b>	<b>2024</b>	<b>2023</b>
<b>REVENUE</b>			
<b>Water</b>			
Water fees	<b>\$ 715,000</b>	<b>\$ 760,607</b>	<b>\$ 733,738</b>
Sub-Total - Water	<b>715,000</b>	<b>760,607</b>	<b>733,738</b>
<b>Sewer</b>			
Lagoon tipping fees		<b>7,200</b>	<b>6,040</b>
Sub-Total - Sewer		<b>7,200</b>	<b>6,040</b>
<b>Property taxes</b>	<b>154,071</b>	<b>154,071</b>	<b>179,087</b>
<b>Government transfers</b>			<b>24,734</b>
<b>Other</b>			
Hydrant rentals	<b>20,800</b>	<b>23,300</b>	<b>23,300</b>
Penalties	<b>3,500</b>	<b>3,674</b>	<b>3,735</b>
Other income	<b>40,700</b>	<b>793</b>	<b>720</b>
Sub-Total - Other	<b>65,000</b>	<b>27,767</b>	<b>27,755</b>
<b>Total revenue</b>	<b>\$ 934,071</b>	<b>\$ 949,645</b>	<b>\$ 971,354</b>



**MUNICIPALITY OF ROBLIN****SCHEDULE 9 - SCHEDULE OF UTILITY OPERATIONS (continued) - Roblin****For the year ended December 31, 2024**

	Budget	2024	2023
<b>EXPENSES</b>			
<b>General</b>			
Administration	\$ 62,188	\$ 241,808	\$ 214,608
Loss on disposal of tangible capital assets		53,698	
Sub-Total - General	62,188	295,506	214,608
<b>Water General</b>			
Purification and treatment	282,750	341,952	262,818
Other water supply costs	158,520	12,395	20,104
Sub-Total - Water General	441,270	354,347	282,922
<b>Water Amortization, Accretion &amp; Interest</b>			
Amortization		282,719	287,952
Interest on long-term debt		35,000	42,560
Sub-Total - Water Amortization, Accretion & Interest		317,719	330,512
<b>Sewer General</b>			
Collection system costs	74,150	22,745	33,819
Treatment and disposal cost	24,700	21,350	14,388
Lift station costs	35,850	12,850	22,396
Sub-Total - Sewer General	134,700	56,945	70,603
<b>Sewer Amortization, Accretion &amp; Interest</b>			
Amortization		38,672	38,918
Sub-Total - Sewer Amortization, Accretion & Interest		38,672	38,918
Total expenses	638,158	1,063,189	937,563
<b>NET REVENUES (DEFICIT)</b>	\$ 295,913	(113,544)	33,791
<b>TRANSFERS</b>			
Transfers from (to) reserve funds		35,428	(19,894)
<b>CHANGE IN UTILITY FUND BALANCE</b>		(78,116)	13,897
<b>FUND SURPLUS, BEGINNING OF YEAR</b>		5,469,885	5,455,988
<b>FUND SURPLUS, END OF YEAR</b>		\$ 5,391,769	\$ 5,469,885

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 10 - RECONCILIATION OF THE FINANCIAL PLAN TO THE BUDGET**  
**For the year ended December 31, 2024**

	Financial Plan General	Financial Plan Utility	Amortization & Accretion	Interest Expense	Transfers	Consolidated Entities	PSAB Budget
<b>REVENUE</b>							
Property taxes	\$ 5,054,336	154,071					\$ 5,208,407
Grants in lieu of taxation	223,490						223,490
User fees	432,095					239,000	671,095
Grants - Province of Manitoba	1,112,000						1,112,000
Grants - other	19,000					4,500	23,500
Permits, licences and fines	44,550						44,550
Investment income	140,000					766	140,766
Other revenue	117,550						117,550
Water and sewer		780,000					780,000
Transfers from accumulated surplus							
Transfers from reserves							
Total revenue	<u>7,143,021</u>	<u>934,071</u>				<u>244,266</u>	<u>8,321,358</u>
<b>EXPENSES</b>							
General government services	907,480		27,067				934,547
Protective services	831,037		73,854				904,891
Transportation services	2,589,640		513,024	97,523			3,200,187
Environmental health services	514,295		31,552				545,847
Public health and welfare services	148,750		9,841			234,059	392,650
Regional planning and development	112,710						112,710
Resource cons and industrial dev	113,898		317			4,557	118,772
Recreation and cultural services	854,452		96,130				950,582
Water and sewer services		638,158	321,391	35,000			994,549
Fiscal services:							
Transfer to capital	244,202	7,600	(251,802)				
Debt charges	397,239	154,071		(551,310)			
Short-term interest							
Transfer to reserves	429,318	56,180			(485,498)		
Deficit recovery		78,062			(78,062)		
Total expenses	<u>7,143,021</u>	<u>934,071</u>	<u>821,374</u>	<u>(418,787)</u>	<u>(563,560)</u>	<u>238,616</u>	<u>8,154,735</u>
<b>Surplus (Deficit)</b>	<u>\$</u>		<u>(821,374)</u>	<u>418,787</u>	<u>563,560</u>	<u>5,650</u>	<u>\$ 166,623</u>

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 11 - ANALYSIS OF TAXES ON ROLL**  
**For the year ended December 31, 2024**

	2024	2023
<b>Balance, beginning of year</b>	<b>\$ 684,053</b>	<b>\$ 447,195</b>
<b>Add:</b>		
Tax levy (Schedule 12)	9,721,149	9,427,807
Taxes added	56,453	72,119
Penalties or interest	75,070	64,114
Other accounts added	76,092	64,545
<b>Sub-total</b>	<b>9,928,764</b>	<b>9,628,585</b>
<b>Deduct:</b>		
Cash collections - current	7,437,222	8,573,486
Writeoffs	23,639	17,642
Title value of tax titles acquired		14,797
Tax discounts		6,123
E.P.T.C. - cash advance	303,604	298,622
Other credits (AG Tax Credit)	482,769	481,057
Manitoba School Tax Rebate	1,771,989	
<b>Sub-total</b>	<b>10,019,223</b>	<b>9,391,727</b>
<b>Balance, end of year</b>	<b>\$ 593,594</b>	<b>\$ 684,053</b>

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 12 - ANALYSIS OF TAX LEVY**  
**For the year ended December 31, 2024**

	<b>2024</b>			<b>2023</b>
	<b>Assessment</b>	<b>Mill Rate</b>	<b>Levy</b>	<b>Levy</b>
Debt charges:				
9-16A Sewer & Water recovery	65,801,190		\$ 74,882	\$ 74,960
9-16 Water & Sewer			74,272	74,624
22-23 Graders	289,876,560		391,913	
22-23 Graders	289,876,560			24,335
Sub-Total - Debt charges			<u>541,067</u>	<u>173,919</u>
Deficit Recovery:				
Hillsburg Area				25,682
Sub-Total - Reserves				<u>25,682</u>
General Municipal- At Large	275,277,540	13.545	3,728,634	4,048,803
Special levies:				
Waste			274,141	302,395
Essential Services			388,033	394,150
Policing			209,435	213,124
Recycling			92,768	99,440
Recreation			504,603	517,370
Sub-Total - Special levies			<u>1,468,980</u>	<u>1,526,479</u>
Business tax			<u>1,977</u>	<u>2,068</u>
<b>Total municipal taxes (Schedule 2)</b>			<u>5,740,658</u>	<u>5,776,951</u>
Education support levy	24,805,360	8.128	<u>201,618</u>	<u>189,362</u>
Special levy:				
Mountain View School Division	272,449,420	13.870	3,778,873	3,461,494
Sub-Total - Special levies			<u>3,778,873</u>	<u>3,461,494</u>
<b>Total education taxes</b>			<u>3,980,491</u>	<u>3,650,856</u>
<b>Total tax levy (Schedule 11)</b>			<u>\$ 9,721,149</u>	<u>\$ 9,427,807</u>

# MUNICIPALITY OF ROBLIN

## SCHEDULE 13 - SCHEDULE OF GENERAL OPERATING FUND EXPENSES

For the year ended December 31, 2024

	2024	2023
<b>General government services:</b>		
Legislative	\$ 100,191	\$ 89,687
General administrative	817,344	692,383
Other	121,804	109,093
Agricultural tax credit program	482,769	481,057
	<b>1,522,108</b>	<b>1,372,220</b>
<b>Protective services:</b>		
Police	373,414	389,788
Fire	418,558	321,924
Emergency measures	17,125	12,767
Other	29,030	26,566
	<b>838,127</b>	<b>751,045</b>
<b>Transportation services:</b>		
Road transport		
Administration and engineering	52,579	25,747
Road and street maintenance	2,954,477	2,863,235
Street lighting	45,985	54,120
Loss on sale of tangible capital assets		81,046
Air transport	18,404	20,931
Public transit	68,383	67,774
	<b>3,139,828</b>	<b>3,112,853</b>
<b>Environmental health services:</b>		
Waste collection and disposal	354,504	355,754
Recycling	184,210	175,922
	<b>538,714</b>	<b>531,676</b>
<b>Public health and welfare services:</b>		
Public health	26,194	35,256
Medical care	55,057	88,903
Social assistance	8,946	8,946
	<b>90,197</b>	<b>133,105</b>
<b>Regional planning and development:</b>		
Planning and zoning	42,198	42,276
Beautification and land rehabilitation	57,990	37,747
	<b>100,188</b>	<b>80,023</b>
<b>Sub-total</b>	<b>\$ 6,229,162</b>	<b>\$ 5,980,922</b>

**MUNICIPALITY OF ROBLIN****SCHEDULE 13 - SCHEDULE OF GENERAL OPERATING FUND EXPENSES - continued****For the year ended December 31, 2024**

	2024	2023
<b>Sub-total (carry forward)</b>	<b>\$ 6,229,162</b>	<b>\$ 5,980,922</b>
<b>Resource conservation and industrial development:</b>		
Veterinary services	15,148	15,148
Water resources and conservation	43,093	34,751
Regional development	3,967	7,835
Industrial development	9,874	5,678
Other	23,619	46,549
	<b>95,701</b>	<b>109,961</b>
<b>Recreation and cultural services:</b>		
Administration	430,867	399,130
Community centres and halls	89,504	68,300
Swimming pools and beaches	53,343	81,498
Skating and curling rinks	276,777	316,025
Parks and playgrounds	70,651	78,971
Libraries	39,695	39,154
	<b>960,837</b>	<b>983,078</b>
<b>Total expenses</b>	<b>\$ 7,285,700</b>	<b>\$ 7,073,961</b>

**MUNICIPALITY OF ROBLIN**  
**SCHEDULE 14 - RECONCILIATION OF ANNUAL SURPLUS (DEFICIT)**  
**For the year ended December 31, 2024**

	2024			2023	
	General	Utility	Total	Total	
<b>MUNICIPAL SURPLUS (DEFICIT) UNDER THE MUNICIPAL ACT</b>	<b>\$ 729,019</b>	<b>79,033</b>	<b>\$ 808,052</b>	<b>\$ (654,324)</b>	
<b>Adjustments for reporting under public sector accounting standards</b>					
Eliminate expense - transfers to reserves	2,055,257	56,180	2,111,437	731,559	
Eliminate revenue - transfers from reserves	(890,212)	(91,608)	(981,820)	(844,907)	
Increase revenue - reserve funds interest	259,639		259,639	240,261	
Increase (decrease) revenue - net surplus (deficit) of consolidated entities	(5,355)		(5,355)	5,270	
Eliminate expense - deficit recovery		78,062	78,062	103,740	
Increase expense - amortization of tangible capital assets	(754,546)	(321,391)	(1,075,937)	(1,074,542)	
Decrease expense - principal portion of debenture debt	299,716	119,070	418,786	139,226	
Increase (decrease) revenue - gain (loss) on sale of tangible capital assets	96,357	(53,698)	42,659	(81,046)	
Eliminate revenue - proceeds on new debenture debt	(1,316,500)		(1,316,500)		
Eliminate revenue - proceeds on sale of tangible capital assets	(326,250)		(326,250)	(735,000)	
Eliminate expense - acquisitions of tangible capital assets	1,387,584	20,808	1,408,392	3,454,783	
<b>NET SURPLUS (DEFICIT) PER STATEMENT OF OPERATIONS</b>	<b>\$ 1,534,709</b>	<b>(113,544)</b>	<b>\$ 1,421,165</b>	<b>\$ 1,285,020</b>	