

**RURAL MUNICIPALITY OF ELTON  
BY-LAW NO. 1670**

**BEING A BY-LAW OF THE RURAL MUNICIPALITY OF ELTON FOR THE ADOPTION OF THE ESTIMATES OF REVENUES AND EXPENDITURES FOR THE YEAR 2026.**

WHEREAS Section 162(1) of the Municipal Act requires every municipal corporation to adopt a financial plan for each year consisting of:

- ◆ an operating budget
- ◆ a capital budget
- ◆ an estimate of operating revenue and expenditures for the following fiscal year; and
- ◆ a five-year capital expenditure program;

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

AND WHEREAS the assessed value of the whole ratable at large property within the Rural Municipality of Elton according to the latest revised assessment roll is **\$232,926,770**;

AND WHEREAS the assessed value of the ratable personal property within the Rural Municipality of Elton according to the latest revised personal property assessment roll is **\$12,308,850**;

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

AND WHEREAS Section 346 of The Municipal Act permits a municipality by by-law to set a penalty rate for tax arrears subject to a regulated maximum of 1.25% per month;

**NOW THEREFORE**, the Council of the Rural Municipality of Elton, in open session assembled, enacts as follows:

**ESTIMATES**

1. THAT the estimates of the Rural Municipality of Elton of all sums required for lawful purposes of the corporation for the year **2026** as set forth in Schedule 'A' hereto attached and identified by the signatures of the Head of Council and the Chief Administrative Officer, are hereby approved, and adopted.

**UNCONTROLLABLE PURPOSES**

2. THAT the following respective rates of so much on the dollar be, and hereby are, levied for the year **2026** upon the assessed value of all ratable property in the municipality respectively liable therefore according to the latest revised assessment roll of general and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation, which rates, assessed value and sums required are set out in Schedule 'A' viz.:

	<u>SCHOOL DIVISION</u>	<u>OTHER</u>	<u>SPECIAL</u>
a)	Beautiful Plains School Division No. 31	7.411	11.445
	Rolling River School Division No. 39	7.411	10.625
	Brandon School Division No. 40	7.411	15.111

b) A general rate of **0.737** mills on the dollar to provide for the payment of the amount due and payable in the year **2026** to the Brookdale-Oberon Community District.

**CONTROLLABLE PURPOSES**

3. THAT a general rate of **0.714** mills on the dollar be and hereby is levied for the year **2026** upon the assessed value of all ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the **Machinery Replacement Reserve** for the corporation.

4. THAT a general rate of **0.408** mills on the dollar be and hereby is levied for the year **2026** upon the assessed value of all ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the **Road Reserve** for the corporation.

5. THAT a general rate of **0.408** mills on the dollar be and hereby is levied for the year **2026** upon the assessed value of all ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the **Municipal Building Reserve** for the corporation.

6. THAT a general rate of **0.082** mills on the dollar be and hereby is levied for the year **2026** upon the assessed value of all ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the **Recreation Reserve** for the corporation.

7. THAT a general rate of **0.163** mills on the dollar be and hereby is levied for the year **2026** upon the assessed value of all ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the **Emergency Reserve** for the corporation.
8. THAT a general rate of **0.301** mills on the dollar be and hereby is levied for the year **2026** upon the assessed value of all ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the **Canada Community-Building Fund Reserve** for the corporation.
9. THAT a general rate of **0.020** mills on the dollar be and hereby is levied for the year **2026** upon the assessed value of all ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the **Capital Development Reserve** for the corporation.
10. THAT a general rate of **6.404** mills on the dollar be and hereby is levied for the year **2026** upon the assessed value of the ratable property in the municipality liable therefore, according to the latest revised general and personal property assessment rolls thereof to provide for the payment of the amount estimated as required for general controllable purposes of the corporation.
11. THAT a special charge be levied against parcels in the Rural Waterline Local Improvement Plan No. 2010-1 for payment of debenture charges in accordance with Schedule "B" as attached to amending By-law No. 1416.
12. THAT a special charge be levied against parcels in the Rural Waterline Local Improvement Plan No. 2011-1 for payment of debenture charges in accordance with Schedule "A" as attached to amending By-law No. 1442.
13. THAT a special charge be levied against parcels in the Rural Waterline Local Improvement Plan No. 2013-1 for payment of debenture charges in accordance with Schedule "A" as attached to amending By-law No. 1472.
14. THAT a special charge be levied against parcels in the Rural Waterline Local Improvement Plan No. 2015-1 for payment of debenture charges in accordance with Schedule "A" as attached to amending By-law No. 1543.
15. THAT a special charge be levied against parcels in the Rural Waterline Local Improvement Plan No. 2016-1 for payment of debenture charges in accordance with Schedule "A" as attached to amending By-law No. 1564.
16. THAT a special charge be levied against parcels in the Rural Waterline Local Improvement Plan No. 2017-1 for payment of debenture charges in accordance with Schedule "A" as attached to amending By-law No. 1585.

**PAYMENT OF TAXES**

17. THAT all taxes and rates imposed and levied in the Rural Municipality of Elton for the year **2026** shall be deemed to have been imposed as at January 1, **2026**, and shall be due and payable on the **31<sup>st</sup> day of October A.D. 2026**.
18. THAT the rate of penalty to be added to the taxes remaining to be paid after the due date shall be one and one-quarter per cent (1¼%) per month as set out by Section 346 of The Municipal Act.

**DONE AND PASSED** in Council assembled at the Council Chambers of the Rural Municipality of Elton at Forrest, in the Province of Manitoba, this 12<sup>th</sup> day of May A.D. 2026.

RURAL MUNICIPALITY OF ELTON



REEVE



CHIEF ADMINISTRATIVE OFFICER

Given First Reading this 28<sup>th</sup> day of April A.D. 2026.  
Given Second Reading this 12<sup>th</sup> day of May A.D. 2026.  
Given Third Reading this 12<sup>th</sup> day of May A.D. 2026.

I, Shawna LeBlanc, Chief Administrative Officer for the Rural Municipality of Elton, hereby certify this to be a true and correct copy of By-law No. 1667 of the Rural Municipality of Elton to provide for the adoption of the Estimates of Revenues and Expenditures of the Municipality for the year 2026.



Shawna LeBlanc  
Chief Administrative Officer

# THE FINANCIAL PLAN



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>Elton</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure	<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 checked="" type="checkbox"/>	<input 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**

**Rural Municipality of Elton**



**For the Year 2026**

**REVENUE**

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
Total Tax Levy - <b>Page 8</b>	4,937,798.51	4,937,798.34	<b>5,273,188.55</b>	0.00
Total Grants in Lieu of Taxes - <b>Page 8</b>	315,900.37	315,900.44	<b>332,544.63</b>	0.00
Sub-total	5,253,698.88	5,253,698.78	<b>5,605,733.18</b>	0.00
School Requisitions (deduct) - <b>Page 8</b>	3,075,535.00	3,075,353.00	<b>3,323,828.33</b>	0.00
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	2,178,163.88	2,178,345.78	<b>2,281,904.85</b>	2,551,355.19
Other Revenue - <b>Page 2</b>	541,309.00	619,115.99	<b>1,823,690.24</b>	416,966.11
Transfers from Accumulated Surplus & Reserves - <b>Page 2</b>	1,342,640.00	959,514.33	<b>259,500.00</b>	405,000.00
<b>Total Municipal Revenue</b>	4,062,112.88	3,756,976.10	<b>4,365,095.09</b>	3,373,321.30

**EXPENDITURE**

General Government Services	640,012.75	612,080.61	<b>671,712.50</b>	628,525.00
Protective Services	126,300.00	123,706.60	<b>209,560.00</b>	133,000.00
Transportation Services	1,255,509.40	1,144,487.46	<b>1,082,725.00</b>	1,036,500.00
Environmental Health Services	117,400.00	124,524.29	<b>160,800.00</b>	126,600.00
Public Health and Welfare Services	1,653.40	1,653.40	<b>1,653.40</b>	1,653.40
Environmental Development Services	74,000.00	59,584.30	<b>33,000.00</b>	25,000.00
Economic Development Services	255,009.03	127,237.69	<b>32,810.91</b>	221,000.00
Recreation and Cultural Services	42,158.50	48,998.63	<b>45,358.00</b>	28,859.84
Fiscal Services	951,446.06	892,716.14	<b>1,613,446.06</b>	518,446.06
Transfers - Deficit Recovery - <b>Page 9</b>	0.00	0.00	<b>0.00</b>	2,000.00
- To Reserves - <b>Page 5</b>	598,623.74	600,580.74	<b>513,913.00</b>	649,737.00
Total Basic Expenditure	4,062,112.88	3,735,569.86	<b>4,364,978.87</b>	3,371,321.30
Allowance For Tax Assets - <b>Page 8</b>	486.12		<b>116.22</b>	2,000.00
<b>Total Municipal Expenditure</b>	4,062,599.00	3,735,569.86	<b>4,365,095.09</b>	3,373,321.30
<b>Net Operating Surplus (Deficit) *MUST BALANCE = 0*</b>	(486.12)	21,406.24	<b>0.00</b>	0.00

Departmental Use Only	Adopted by Resolution of Council <i>Resolution # 2026-106</i> <i>May 12 2026</i>	 (Head of Council)	 (Chief Administrative Officer)
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**GENERAL OPERATING FUND  
BUDGETED OTHER REVENUE AND TRANSFERS**

**Rural Municipality of Elton**

**For the Year 2026**

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
<b>Other Revenue</b>				
Taxes Added	15,000.00	44,162.53	10,000.00	20,000.00
Tax Penalties	10,000.00	7,772.48	10,000.00	10,000.00
Fines				
- False Alarms	250.00	500.00	500.00	500.00
- Animal Control	250.00	0.00	0.00	500.00
- Improper Waste Disposal	0.00	1,750.00	500.00	750.00
Sales of Service				
- Transportation Services	5,000.00	6,875.00	5,000.00	5,000.00
- Derry Community Well	1,500.00	1,566.67	1,500.00	1,200.00
- Elton Southwest Group Well	8,000.00	9,408.35	9,000.00	3,500.00
- Forrest Bulk Water	15,000.00	22,466.75	17,500.00	10,000.00
- Forrest Bulk Water Keys	0.00		0.00	100.00
- Ward 3 Well Key Replacement	0.00		0.00	100.00
- Tile Drainage Application Fee	200.00	100.00	200.00	300.00
- Planning & Development Fee	50,000.00	49,000.00	53,500.00	5,000.00
Rentals	0.00		0.00	1,350.00
Miscellaneous Revenue	45,000.00	49,789.14	45,000.00	45,000.00
Municipal Service Agreements	9,500.00	9,931.04	15,000.00	10,000.00
Investment Income	50,000.00	42,562.72	35,000.00	45,000.00
Forrest Subdivison			1,300,000.00	
<b>Unconditional Grants - Municipal Operating</b>	190,653.00	191,345.23	195,175.00	183,929.11
- From the Ground Up (Walking Trails)	70,000.00	70,000.00	30,000.00	0.00
- From the Ground Up (Zoning BL)		17,385.00	7,615.00	
<b>Conditional Grants</b>				
- Mitigation & Preparedness Grant	0.00	10,801.34	0.00	0.00
- Federal - Gas Tax	70,956.00	71,912.50	73,913.00	74,737.00
- Provincial Government				
- Federal Government				
- One MB Growth Revenue Fund		11,787.24	11,787.24	
- Other _____				
Other Income			2,500.00	
BASF (Thomas Sill Grant)				
_____				
_____				
_____				
_____				
<b>Total Other Revenue - Page 1</b>	541,309.00	619,115.99	<b>1,823,690.24</b>	416,966.11
Transfers From				
- Accumulated Surplus	375,000.00	0.00		0.00
- Reserves (Page 13)	967,640.00	959,514.33	<b>259,500.00</b>	405,000.00
<b>Total Transfers - Page 1</b>	1,342,640.00	959,514.33	<b>259,500.00</b>	405,000.00
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>	1,883,949.00	1,578,630.32	<b>2,083,190.24</b>	821,966.11

**BUDGETED EXPENDITURE**

**Rural Municipality of Elton**

**For the Year 2026**

	2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
<b>GENERAL GOVERNMENT SERVICES</b>				
Legislative Idemnities and Benefits	97,950.00	89,417.10	97,950.00	97,950.00
Expenses	33,800.00	28,693.20	35,000.00	33,800.00
General Administrative				
Chief Administrative Officer and Staff	295,000.00	268,960.06	300,000.00	300,000.00
Contract Services - General	30,700.00	22,717.27	27,100.00	31,000.00
Contract Services - Office	26,750.00	27,998.16	31,000.00	30,000.00
Legal - Contract Services	20,000.00	24,017.50	25,000.00	20,000.00
Audit - Contract Services	19,000.00	20,330.00	21,000.00	20,000.00
Assessment - Contract Services	45,500.00	44,625.00	45,500.00	46,000.00
Taxation - Contract Services	650.00	571.02	650.00	650.00
Education Seminars	7,000.00	2,897.12	7,000.00	7,000.00
Damage Claims and Liability Insurance	28,000.00	35,488.71	37,000.00	29,000.00
Office - Utilities	6,975.00	6,828.09	7,425.00	7,000.00
Grants and Contributions	6,019.00	6,019.00	6,000.00	7,500.00
Office - Materials and Supplies	41,000.00	25,369.91	36,500.00	18,000.00
Other Government - Materials and Supplies	9,400.00	7,106.83	13,000.00	9,400.00
Asset Management	0.00	0.00	0.00	0.00
Strategic Plan	500.00	513.73	0.00	0.00
Intergovernmental Relations	1,000.00	527.91	500.00	1,000.00
Elections	0.00	0.00	13,000.00	0.00
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>669,244.00</b>	<b>612,080.61</b>	<b>703,625.00</b>	<b>658,300.00</b>
Recoveries Utility (to be deducted)	30,731.25	28,794.21	31,912.50	29,775.00
<b>TOTAL GOVERNMENT SERVICES - TO PAGE 1</b>	<b>638,512.75</b>	<b>583,286.40</b>	<b>671,712.50</b>	<b>628,525.00</b>
<b>PROTECTIVE SERVICES</b>				
Fire	103,500.00	100,741.11	176,060.00	104,000.00
Emergency Measures	18,000.00	18,146.87	27,500.00	20,000.00
Community Services Officer	0.00	0.00	0.00	0.00
Animal & Pest Control	4,800.00	4,818.62	6,000.00	9,000.00
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>	<b>126,300.00</b>	<b>123,706.60</b>	<b>209,560.00</b>	<b>133,000.00</b>
<b>TRANSPORTATION SERVICES</b>				
Equipment Operators Wages & Benefits	239,000.00	238,817.51	252,000.00	240,000.00
Transportation Services - Education	500.00	0.00	1,500.00	500.00
Equipment Fuel	80,000.00	59,915.03	90,000.00	80,000.00
Carbon Tax	10,000.00	3,932.35	0.00	13,000.00
Equipment Insurance	15,500.00	16,105.34	18,000.00	15,000.00
Equipment Repairs & Maintenance	44,000.00	33,891.59	75,500.00	38,500.00
Equipment Rentals	7,500.00	13,299.53	15,000.00	7,500.00
Workshop & Yard - Operations	16,000.00	26,092.27	49,000.00	20,000.00
Workshop & Yard - Utilities	13,000.00	8,063.77	11,000.00	12,000.00
Signs and Culverts	36,000.00	42,546.90	20,500.00	55,000.00
Road Maintenance - Contracts	260,000.00	271,341.23	219,475.00	195,000.00
Road Maintenance - Materials	301,000.00	290,977.45	264,450.00	210,000.00
<b>SUB-TOTAL TRANSPORTATION SERVICES</b>	<b>1,022,500.00</b>	<b>1,004,982.97</b>	<b>1,016,425.00</b>	<b>886,500.00</b>
Road Reconstruction	127,000.00	87,219.91	0.00	90,000.00
Sidewalks & Boulevards (Snow Removal)	4,000.00	1,709.62	15,000.00	5,000.00
Ditches and Road Drainage	93,009.40	41,885.30	40,300.00	45,000.00
Street Lighting	9,000.00	8,689.66	11,000.00	10,000.00
<b>TOTAL TRANSPORTATION SERVICES - TO PAGE 1</b>	<b>1,255,509.40</b>	<b>1,144,487.46</b>	<b>1,082,725.00</b>	<b>1,036,500.00</b>

**BUDGETED EXPENDITURE**

**Rural Municipality of Elton**

**For the Year 2026**

<b>ENVIRONMENTAL HEALTH SERVICES</b>		2025	2025	2026	2027
		Budgeted	Actual	Budgeted	Budgeted
<b>Garbage and Waste Collection</b>					
<input type="checkbox"/>	Garbage Collection	65,000.00	62,714.41	107,500.00	70,000.00
<input type="checkbox"/>	Nuisance Grounds	37,000.00	43,454.28	45,000.00	40,000.00
<b>Municipal Wells</b>					
<input type="checkbox"/>	Municipal Wells - Repairs, Maintenance & Hydro	0.00	0.00	0.00	0.00
<input type="checkbox"/>	Forrest Bulk - Water Purchases	7,500.00	8,935.49	0.00	8,000.00
<input type="checkbox"/>	Elton SW Group (Ward 3 Well)	750.00	477.09	0.00	750.00
<input type="checkbox"/>	Forrest Bulk - Contracts	1,200.00	1,171.65	0.00	1,200.00
<input type="checkbox"/>	Elton SW Group (Ward 3 Well) Misc.	750.00	720.00	1,200.00	750.00
<input type="checkbox"/>	Derry Community Well- Hydro	600.00	6,064.08	600.00	600.00
<b>Utilities</b>					
<input type="checkbox"/>	Douglas Waste Transfer Site - Hydro	500.00	281.09	500.00	500.00
<input type="checkbox"/>	Douglas Waste Transfer Site - Internet & Cameras	4,100.00	706.20	6,000.00	4,800.00
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1</b>		117,400.00	124,524.29	160,800.00	126,600.00
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
<b>Public Health</b>					
<input type="checkbox"/>	Social Welfare Assistance	1,653.40	1,653.40	1,653.40	1,653.40
<b>TOTAL PUBLIC HEALTH &amp; WELFARE SERVICES-TO PAGE 1</b>		1,653.40	1,653.40	1,653.40	1,653.40
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
<input type="checkbox"/>	Planning and Zoning - Levy, Projects, KPD	74,000.00	59,584.30	33,000.00	25,000.00
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1</b>		74,000.00	59,584.30	33,000.00	25,000.00

**BUDGETED EXPENDITURE**

**Rural Municipality of Elton  
For the Year 2026**

<b>ECONOMIC DEVELOPMENT SERVICES</b>		2025 Budgeted	2025 Actual	2026 Budgeted	2027 Budgeted
	Destruction of Pests				
	Larvaciding, Grasshoppers, Gophers, Beavers	2,000.00	1600.00	<b>2000.00</b>	2,000.00
	Rural Weed Control				
	Weed Control- Contract & Materials	16,925.00	5,187.79	<b>2,000.00</b>	2,000.00
	Conservation Districts				
	Whitemud - Annual Levy	2,122.11	2,122.11	<b>2,111.97</b>	2,000.00
	Assiniboine West - Annual Levy	822.43	822.43	<b>759.94</b>	1,000.00
	Central Assiniboine - Annual Levy	8,036.40	8,036.40	<b>8,036.40</b>	9,000.00
	Vet District				
	Minnedosa & Area Vet District	4,603.09	4,603.09	<b>17,902.60</b>	5,000.00
	Other Economic Development				
		220,500.00	104,865.87	<b>0.00</b>	200,000.00

<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1</b>	255,009.03	127,237.69	<b>32,810.91</b>	221,000.00
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<b>RECREATION AND CULTURAL SERVICES</b>					
8110	Brookdale-Oberon Levy	3,858.50	3,858.50	<b>3,858.00</b>	3,859.84
8120	Douglas Hall and Rink	22,800.00	22,800.00	<b>8,000.00</b>	15,000.00
8130	Elton Community Center	8,500.00	8,599.83	<b>21,000.00</b>	5,000.00
8140	Justice Community Centre	2,000.00	2,000.00	<b>2,000.00</b>	2,500.00
	Library Memberships	1,500.00	2,950.00	<b>3,000.00</b>	
8150	Other Cultural Facilities	5,000.00	8,790.30	<b>7,500.00</b>	2,500.00

<b>TOTAL RECREATION &amp; CULTURAL SERVICES - TO PAGE 1</b>	43,658.50	48,998.63	<b>45,358.00</b>	28,859.84
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<b>FISCAL SERVICES</b>					
9111					
9112					
9113					
9114					
9320	Transfer to Capital <b>Page 13</b>	758,000.00	892,716.14	<b>1,420,000.00</b>	
9330	Transfer to Utility <b>Page 6</b>	193,446.06	0.00	<b>193,446.06</b>	
9410	Debenture Debt Charges <b>Page 11</b>			<b>0.00</b>	
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges				
	Other Fiscal Services				

<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>	951,446.06	892,716.14	<b>1,613,446.06</b>	0.00
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<b>TRANSFERS</b>					
9900	Machinery Replacement Reserve Provision	150,000.00	150,000.00	<b>175,000.00</b>	200,000.00
9910	Capital Development Reserve Provision	50,000.00	49,000.00	<b>5,000.00</b>	50,000.00
9911	Road Reconstruction Reserve Provision	75,000.00	75,000.00	<b>100,000.00</b>	75,000.00
9912	Canada Community Building Fund Reserve Provision	70,956.00	73,913.00	<b>73,913.00</b>	74,737.00
9913	Recreation/Community Serv. Reserve Provision	20,000.00	20,000.00	<b>20,000.00</b>	20,000.00
	Municipal Buildings Reserve Provision	150,000.00	150,000.00	<b>100,000.00</b>	150,000.00
	Emergency Reserve Provision	80,000.00	80,000.00	<b>40,000.00</b>	80,000.00
	Allowance for Tax Assets	2,667.74	2,667.74	<b>0.00</b>	2,000.00

<b>TOTAL TRANSFERS - TO PAGE 1</b>	598,623.74	600,580.74	<b>513,913.00</b>	651,737.00
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**UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE**

**Rural Municipality of Elton**

**For the Year 2026**

<b>REVENUE</b>				2025	2025	2026	2027
				Budgeted	Actual	Budgeted	Budgeted
	WATER CONSUMER SALES	- Residential		375,000.00	476,401.50	393,000.00	445,000.00
		- Schools		14,200.00	13,098.48	13,500.00	16,000.00
	SEWER SERVICE CHARGES	- Residential		15,000.00	18,725.30	15,000.00	17,000.00
		- Schools		4,000.00	4,596.91	5,000.00	5,400.00
<b>Net Consumer Revenue - Sub Total</b>				408,200.00	512,822.19	426,500.00	483,400.00
	Penalties			3,200.00	4,812.95	5,000.00	3,300.00
	Other Revenue			0.00	0.00	0.00	0.00
	Connection Revenue - Net			25,000.00	0.00	0.00	60,000.00
	Grants - Federal			0.00	0.00	0.00	0.00
	Grants - Provincial/Municipal			0.00	0.00		500,000.00
	Investment Income			20,000.00	28,857.40	30,000.00	25,000.00
	Contribution from Restart Fund			0.00	0.00	0.00	0.00
	Transfer from Revenue Fund Page 5			193,446.06	0.00	193,466.06	193,466.06
	Transfer from Reserves - Utility Page 13			1,159,375.00		0.00	
	Transfer from Accumulated Surplus						
<b>TOTAL REVENUE</b>				1,809,221.06	546,492.54	654,966.06	1,265,166.06

<b>EXPENDITURE</b>				2025	2025	2026	2027
				Budgeted	Actual	Budgeted	Budgeted
	<b>WATER SUPPLY</b>						
	Salary & Benefits			33,000.00	0.00	0.00	35,000.00
	Administration & Billings			25,000.00	28,754.50	29,620.00	26,000.00
	Purification and Treatment (Chemicals)			2,000.00	2,814.38	3,000.00	3,000.00
	Transmissions and Distribution			6,000.00	5,046.42	5,200.00	7,000.00
	Customer Collections			1,000.00	0.00	1,000.00	0.00
	Water Supply Administration			0.00	0.00	0.00	0.00
	Transmissions and Distribution - Utilities			8,700.00	5,048.26	8,700.00	1,400.00
	Transmissions and Distribution - Materials			0.00	0.00	0.00	0.00
	Water Purchases			267,000.00	266,199.24	300,000.00	270,000.00
	Other Water Supply Costs			3,200.00	2,984.37	3,500.00	5,000.00
	Other Costs - Water Connections			50,000.00	0.00	50,000.00	50,000.00
	Connections - Net Loss			0.00	0.00	0.00	0.00
	<b>TOTAL</b>			395,900.00	310,847.17	401,020.00	397,400.00
	<b>SEWAGE COLLECTION AND DISPOSAL</b>						
	Administration			1,500.00	1,192.37	1,500.00	1,600.00
	Sewage Treatment and Disposal			9,000.00	3,758.82	9,000.00	4,000.00
	Other Sewage Collection and Disposal Costs			0.00	0.00	0.00	0.00
	<b>TOTAL</b>			10,500.00	4,951.19	10,500.00	5,600.00
	<b>TRANSFER TO CAPITAL Page 13</b>			1,159,375.00	0.00	0.00	0.00
	<b>DEBENTURE DEBT CHARGES Page 12</b>			193,446.06	0.00	193,446.06	193,446.06
	<b>TRANSFERS</b>						
	<b>Deficit Recovery, Page 9</b>			0.00	0.00	0.00	0.00
	Contributions to Capital			0.00	0.00	0.00	168,720.00
	Transfer to Utility Reserve			50,000.00	0.00	50,000.00	0.00
	Transfer to _____ Reserve					0.00	
	<b>TOTAL</b>			50,000.00	0.00	50,000.00	168,720.00
<b>TOTAL EXPENDITURE</b>				1,809,221.06	0.00	654,966.06	765,166.06
<b>Net Operating Surplus (Deficit) *MUST BALANCE = 0*</b>				0.00	546,492.54	0.00	500,000.00

**CALCULATION OF TAX LEVIES**  
Rural Municipality of Elton

For the Year 2026

	Assessments			Expenditures			Mill Rate (M/R)	Revenues		
	Taxable	Grazing lease and / or converted fees	In Lieu of Taxes	Basic	Allowance Tax Assets	Total		Tax Levy	In Lieu of Taxes	Grazing lease and / or converted fees
<b>Education (Requisition) Taxes:</b>										
Education Support Levy (ESL)	61,596,020.00		11,958,340.00	544,667.00	-0.30	544,666.70	7.411	456,043.44	88,623.26	544,666.70
Beautiful Plains #31	16,227,070.00		114,680.00	187,031.33	0.00	187,031.33	11.445	185,718.82	1,312.51	187,031.33
Rolling River #39	182,858,780.00		10,317,090.00	2,052,405.00	88.62	2,052,493.62	10.625	1,942,874.54	109,619.08	2,052,493.62
Brandon #40	33,840,920.00		1,877,080.00	539,725.00	9.70	539,734.70	16.111	511,370.14	28,364.56	539,734.70
						0.00				0.00
<b>Total Education Taxes</b>	294,462,790.00		24,267,190.00	3,323,828.33	98.02	3,323,926.35		3,096,006.94	227,919.41	3,323,926.35

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	Taxable	Otherwise Exempt	In Lieu of Taxes	Total	Expenditures		Mill Rate (M/R)	Revenues		
					Basic	Allowance Tax Assets		Tax Levy	In Lieu of Taxes	Other Revenues and Transfers
<b>Municipal Taxes:</b>										
<b>Debtenture Debt Charges</b>										
Water 2010 By-law 1416	2,468,920.00			2,468,920.00	23,227.37		Ftt	23,227.37		23,227.37
Water 2011 By-law 1442	1,423,890.00			1,423,890.00	8,081.95		Ftt	8,081.95		8,081.95
Water 2013 By-law 1472	217,730.00			217,730.00	2,592.17		Ftt	2,592.17		2,592.17
Water 2015 By-law 1543	5,509,070.00			5,509,070.00	59,407.20		Ftt	59,407.20		59,407.20
Water 2016 By-law 1564	1,353,140.00			1,353,140.00	15,040.08		Ftt	15,040.08		15,040.08
Water 2017 By-law 1585	10,387,300.00			10,387,300.00	85,097.29		Ftt	85,097.29		85,097.29
				0.00						0.00
<b>Special Services Levies</b>										
Brookdale-Oberton	5,234,710.00			5,234,710.00	3,858.00		0.737	3,858.00		3,858.00
				0.00						0.00
				0.00						0.00
				0.00						0.00
<b>Deficit Recovery</b>										
General				0.00						0.00
Utility				0.00						0.00
<b>Reserve Funds</b>										
Machinery Reserve	232,926,770.00		13,308,850.00	245,235,620.00	175,000.00	98.23	0.714	166,309.71	8,788.52	175,088.23
Road Reserve	232,926,770.00		12,308,850.00	245,235,620.00	100,000.00	56.13	0.408	95,034.12	5,022.01	100,056.13
Municipal Building Reserve	232,926,770.00		12,308,850.00	245,235,620.00	100,000.00	56.13	0.408	95,034.12	5,022.01	100,056.13
Emergency Reserve	232,926,770.00		12,308,850.00	245,235,620.00	40,000.00	-26.59	0.163	37,967.06	2,006.34	39,973.41
Capital Development Reserve	232,926,770.00		12,308,850.00	245,235,620.00	5,000.00	-95.29	0.020	4,658.54	246.18	4,904.71
Canada Comm. Building Fund	232,926,770.00		12,308,850.00	245,235,620.00	73,913.00	-97.08	0.301	70,110.96	3,704.96	73,815.92
Recreation & Comm. Reserve	232,926,770.00		12,308,850.00	245,235,620.00	20,000.00	109.32	0.082	19,100.00	1,009.33	20,109.32
				0.00						0.00
<b>General Municipal</b>										
Freret-Aves										
At Large	232,926,770.00		12,308,850.00	245,235,620.00	1,570,571.6	-82.66	6.404	1,491,663.04	78,925.88	1,570,488.91
Business Tax, Fees				0.00	2,083,190.24		8.500	0.00		2,083,190.24
Other Revenue and Transfers					4,364,978.87	18.20	9.237	2,177,181.61	104,625.23	2,083,190.24
<b>Total Municipal</b>					7,688,807.20	116.22		5,273,188.55	332,544.63	7,688,923.42

**Total (Education + Municipal) Taxes**

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