

**RURAL MUNICIPALITY OF ELTON**  
**BY-LAW NO. 1658**

---

**BEING A BY-LAW OF THE RURAL MUNICIPALITY OF ELTON FOR THE ADOPTION OF THE ESTIMATES OF REVENUES AND EXPENDITURES FOR THE YEAR 2023.**

---

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 **\$198,754,480**;

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 **\$10,488,710**;

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 **2023** 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 **2023** 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	8.140	10.103
	Rolling River School Division No. 39	8.140	10.149
	Brandon School Division No. 40	8.140	13.748

- 
- b) A general rate of **0.891** mills on the dollar to provide for the payment of the amount due and payable in the year **2023** to the Brookdale-Oberon Community District.

**CONTROLLABLE PURPOSES**

3. THAT a general rate of **1.052** mills on the dollar be and hereby is levied for the year **2023** 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 **0.359** mills on the dollar be and hereby is levied for the year **2023** 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 Replacement Reserve for the corporation.

5. THAT a general rate of **0.479** mills on the dollar be and hereby is levied for the year **2023** 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 **0.085** mills on the dollar be and hereby is levied for the year **2023** 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 **5.684** mills on the dollar be and hereby is levied for the year **2023** 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.
8. 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.
9. 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.
10. 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.
11. 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.
12. 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.
13. 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**

14. THAT all taxes and rates imposed and levied in the Rural Municipality of Elton for the year **2023** shall be deemed to have been imposed as at January 1, 2023 and shall be due and payable on the **31<sup>st</sup> day of October A.D. 2023.**
15. 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 9<sup>th</sup> day of May A.D. 2023.

RURAL MUNICIPALITY OF ELTON



REEVE



CHIEF ADMINISTRATIVE OFFICER

Given First Reading this 20<sup>th</sup> day of April A.D. 2023.

Given Second Reading this 9<sup>th</sup> day of May A.D. 2023.

Given Third Reading this 9<sup>th</sup> day of May A.D. 2023.

I, Shawna Paulsen, Chief Administrative Officer for the Rural Municipality of Elton, hereby certify this to be a true and correct copy of By-law No. 1658 of the Rural Municipality of Elton to provide for the adoption of the Estimates of Revenues and Expenditures of the Municipality for the year 2023.

Shawna Paulsen,  
Chief Administrative Officer

**RURAL MUNICIPALITY OF ELTON**

**THE FINANCIAL PLAN  
FOR THE YEAR 2023**


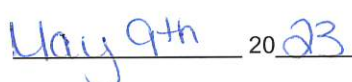

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	X	
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	X	
Page 3	General Operating Fund - Budgeted Expenditure	X	
Page 4	General Operating Fund - Budgeted Expenditure	X	
Page 5	General Operating Fund - Budgeted Expenditure		X
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of Elton	X	
Page 7	Local Urban District - Budgeted Revenue and Expenditure		X
Page 8	Calculation of Tax Levies	X	
Page 9	Sundry Revenue and Expenditure Analysis	X	
Page 10	Rural Area and General Municipal Requirements	X	
Page 11	General Operating Fund - Debenture Debt Charges		X
Page 12	Utility Operating Fund - Debenture Debt Charges	X	
Page 13	Capital Budget (Current Year)	X	
Page 14	Capital Expenditure Program (Subsequent Five Years)	X	



RURAL MUNICIPALITY OF ELTON

GENERAL OPERATING FUND  
SUMMARY OF REVENUE & EXPENSES  
FOR THE YEAR 2023

<u>Revenue</u>	2022 BUDGET =====	2022 ACTUAL =====	2023 BUDGET =====	2024 BUDGET =====
Tax Levy - Page 8	4,264,485.20	4,264,485.20	4,276,949.51	0.00
Grants in Lieu of Taxes - Page 8	267,888.63	267,888.63	273,949.95	0.00
Sub-Total	4,532,373.83	4,532,373.83	4,550,899.46	0.00
Requisitions (deduct) - Page 8	2,838,364.00	2,838,364.00	2,750,908.00	0.00
Net Municipal Taxes & Grants	1,694,009.83	1,694,009.83	1,799,991.46	1,854,872.30
Other Revenue - Page 2	289,988.31	1,035,173.38	599,726.11	368,287.00
Transfers Accumulated Surplus/Reserves	525,263.00	303,640.00	459,513.78	280,000.00
<b>Total Revenue</b>	<b><u>\$2,509,261.14</u></b>	<b><u>\$3,032,823.21</u></b>	<b><u>\$2,859,231.35</u></b>	<b><u>\$2,503,159.30</u></b>
<b><u>Expenditure</u></b>				
General Gov't Services	502,660.00	513,622.82	591,140.00	635,700.00
Protective Services	120,600.00	475,416.75	130,950.00	137,000.00
Transportation Services	1,050,050.50	901,719.07	931,588.00	963,500.00
Environmental Health Services	95,300.00	92,675.77	99,250.00	101,000.00
Public Health & Welfare	1,653.40	1,653.40	1,653.40	1,653.40
Environmental Development	36,904.08	37,004.08	26,909.87	30,000.00
Economic Development Services	19,261.69	13,165.98	17,085.60	18,500.00
Recreation & Cultural Services	23,159.84	23,345.84	20,859.84	20,859.84
Fiscal Services	5,300.00	464,349.94	542,959.84	193,446.06
Transfers - Deferred Surplus	0.00	0.00	0.00	0.00
- Reserves	451,623.00	419,811.50	487,237.00	392,500.00
<b>Total Basic Expenditure</b>	<b><u>2,306,512.51</u></b>	<b><u>2,942,765.15</u></b>	<b><u>2,849,633.55</u></b>	<b><u>2,494,159.30</u></b>
Allowance for Tax Assets	0.00	9,302.57	9,597.80	9,000.00
<b>Total Expenditure</b>	<b><u>\$2,306,512.51</u></b>	<b><u>\$2,952,067.72</u></b>	<b><u>\$2,859,231.35</u></b>	<b><u>\$2,503,159.30</u></b>
<b>Net Operating Surplus ( Deficit)</b>	<b><u>\$202,748.63</u></b>	<b><u>\$80,755.49</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>

Departmental Use Only	Adopted by Resolution of Council	 (Head of Council)
	 May 9 <sup>th</sup> 20 23	 (Chief Administrative Officer)

**RURAL MUNICIPALITY OF ELTON  
GENERAL OPERATING FUND  
BUDGETED REVENUE AND TRANSFERS  
FOR THE YEAR 2023**

(Page 2)

	2022 BUDGET =====	2022 ACTUAL =====	2023 BUDGET =====	2024 BUDGET =====
410-100-110 Taxes Added to Roll	5,000.00	33,778.94	7,500.00	10,000.00
450-100-100 Business Licences	0.00	0.00	0.00	0.00
450-100-140 Fines - Animal Control	500.00	0.00	500.00	500.00
450-100-141 Fines - Improper Waste Disposal	1,500.00	(250.00)	1,500.00	1,500.00
420-100-130 Sales - Transportation Services	5,000.00	7,000.00	5,000.00	5,000.00
420-100-141 Sales - Derry Community Well	1,200.00	1,200.00	1,200.00	1,200.00
420-100-142 Sales - Elton Southwest Group Well	3,500.00	6,166.68	3,500.00	3,500.00
420-100-143 Sales - Forrest Bulk Water	10,000.00	9,456.50	10,000.00	10,000.00
420-100-... Sales - Forrest Bulk Water Keys	100.00	0.00	100.00	100.00
420-100-146 Sales - Ward 3 Well Key Replacement	100.00	100.00	100.00	100.00
450-100-125 Tile Drainage - Application Fee	300.00	300.00	300.00	300.00
420-100-149 Water Connection Fee	0.00	0.00	0.00	0.00
420-100-161 Planning & Development - Development Fee	5,000.00	4,000.00	5,000.00	5,000.00
420-100-200 Rentals	1,500.00	780.00	1,350.00	1,350.00
460-100-100 Investment Income	18,000.00	52,950.69	35,000.00	20,000.00
410-100-120 Tax and Redemption Penalties	10,000.00	10,623.93	10,000.00	10,000.00
490-100-100 Miscellaneous Income	40,000.00	67,737.34	45,000.00	40,000.00
490-100-120 Gain (Loss) on Sale of TCA - Vehicles & Equipment	0.00	0.00	0.00	0.00
490-100-110 Gain (Loss) on Sale of TCA - Land & Buildings	0.00	0.00	0.00	0.00
430-100-130 Federal Gov't - Restart Operating Grant (2021)	0.00	6,139.76	0.00	0.00
440-100-130 Federal Restart Program (Water Plant Upgrades)	0.00	236,400.00	0.00	0.00
430-100-140 Support Sector Program	6,000.00	0.00	0.00	0.00
430-100-100 Provincial Municipal Operating Grant	107,665.31	107,665.31	183,939.11	185,000.00
430-100-120 Provincial Municipal Programs Grant	0.00	6,000.00	0.00	0.00
440-100-100 Conditional Grants - Federal Government	0.00	0.00	0.00	0.00
440-100-110 Conditional Grants - Provincial Government	3,000.00	388,080.98	215,000.00	0.00
440-100-120 Conditional Grants - Municipal Government	0.00	0.00	0.00	0.00
440-100-140 Conditional Grant - Provincial Government (Road Repair Grant)	0.00	15,067.58	0.00	0.00
440-100-150 Mitigation & Preparedness Programs Grant	0.00	10,352.67	0.00	0.00
430-100-131 Conditional Grants - CCBF	71,623.00	71,623.00	74,737.00	74,737.00
<b>Total Other Revenue</b>	<b>289,988.31</b>	<b>1,035,173.38</b>	<b>599,726.11</b>	<b>368,287.00</b>
590-900-900 Transfers from - Road Reserve	33,640.00	33,640.00	173,500.00	80,000.00
590-900-910 Transfers from - Machinery Reserve	270,000.00	270,000.00	176,013.78	200,000.00
590-900-911 Transfers from - General Reserve	0.00	0.00	0.00	0.00
590-900-912 Transfers from - Gas Tax Reserve	71,623.00	0.00	0.00	0.00
590-900-913 Transfers from - Recreation/Comm Serv Res	0.00	0.00	10,000.00	0.00
Total Transfers from Reserves	375,263.00	303,640.00	359,513.78	280,000.00
590-900-920 Transfers from - Accumulated Surplus	150,000.00	0.00	100,000.00	0.00
Total Transfers	525,263.00	303,640.00	459,513.78	280,000.00
<b>Total Other Revenue &amp; Transfers</b>	<b>\$815,251.31</b>	<b>\$1,338,813.38</b>	<b>\$1,059,239.89</b>	<b>\$648,287.00</b>

**RURAL MUNICIPALITY OF ELTON  
BUDGETED EXPENDITURE  
FOR THE YEAR 2023**

(Page 3)

			2022	2022	2023	2024
GENERAL GOVERNMENT SERVICES			<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>
510-100-100	Legislative	Indemnities & Benefits	83,200.00	87,528.68	83,200.00	85,000.00
510-200-100	Legislative	Expenses	26,040.00	22,334.97	28,540.00	30,000.00
510-100-115	Clerk & Staff ①	Wages & Benefits	190,000.00	207,420.10	270,000.00	300,000.00
510-200-109	Contract Services - General		30,000.00	23,497.11	35,500.00	40,000.00
510-200-201	Contract Services - Office ①		25,000.00	29,828.61	32,500.00	40,000.00
510-200-210	Legal - Contract Services		15,000.00	5,873.57	12,500.00	15,000.00
510-200-220	Audit - Contract Services ①		15,500.00	15,500.00	15,500.00	17,000.00
510-200-230	Assessment - Contract Services		45,170.00	45,170.00	44,775.00	45,000.00
510-200-240	Taxation - Contract Services		700.00	567.94	700.00	700.00
510-200-250	Education Seminars		3,000.00	4,104.11	6,000.00	10,000.00
510-200-266	Damage Claims and Liability Insurance ①		21,000.00	18,278.58	21,000.00	25,000.00
510-300-200	Office - Utilities ①		6,150.00	6,870.43	8,175.00	9,000.00
510-500-500	Grants & Contributions		5,500.00	5,258.29	15,250.00	10,000.00
510-400-200	Office - Materials & Supplies ①		14,700.00	15,237.16	16,500.00	18,000.00
510-400-360	Other Government - Materials & Supplies		6,650.00	5,584.56	9,000.00	10,000.00
510-200-245	Asset Management		24,050.00	32,463.30	8,500.00	10,000.00
	STRAT Plan		0.00	0.00	10,000.00	0.00
	Intergovernmental Relations		1,000.00	260.68	1,000.00	1,000.00
510-200-310	Elections		10,000.00	7,725.80	0.00	0.00
	<b>Sub-Total Government Services</b>		<b>522,660.00</b>	<b>533,503.89</b>	<b>618,640.00</b>	<b>665,700.00</b>
590-990-990	Recoveries (deduct) - Utility ①	7.50%	20,000.00	19,881.07	27,500.00	30,000.00
	<b>Total Government Services</b>		<b><u>\$502,660.00</u></b>	<b><u>\$513,622.82</u></b>	<b><u>\$591,140.00</u></b>	<b><u>\$635,700.00</u></b>
PROTECTIVE SERVICES						
520-200-110	Fire		91,600.00	84,756.54	93,800.00	95,000.00
520-200-130	Emergency Measures		22,000.00	386,885.14	25,000.00	25,000.00
	By-law Enforcement		4,000.00	762.50	2,000.00	2,000.00
520-200-260	Animal & Pest Control		3,000.00	3,012.57	10,150.00	15,000.00
	<b>Total Protective Services</b>		<b><u>\$120,600.00</u></b>	<b><u>\$475,416.75</u></b>	<b><u>\$130,950.00</u></b>	<b><u>\$137,000.00</u></b>
TRANSPORTATION SERVICES						
530-100-110	Equipment Operators Wages/Benefits		230,000.00	220,055.13	233,000.00	235,000.00
530-200-101	Transportation Services - Education		2,000.00	150.00	2,000.00	2,000.00
530-400-111	Equipment Fuel		100,000.00	107,117.99	102,000.00	105,000.00
530-400-110	Carbon Tax		0.00	10,701.79	13,000.00	15,000.00
530-200-116	Equipment Insurance		15,000.00	11,924.28	15,000.00	17,500.00
530-200-115	Equipment Repairs & Maintenance		30,100.00	55,214.08	32,500.00	35,000.00
530-400-125	Equipment Rentals		50,000.00	34,140.00	25,000.00	25,000.00
530-200-122	Workshop & Yard-Operations		14,100.00	9,653.18	14,500.00	16,500.00
530-300-116	Workshop & Yard-Utilities		9,000.00	8,073.00	12,300.00	13,000.00
530-400-138	Signs & Culverts		55,000.00	79,435.73	57,000.00	57,000.00
530-200-130	Road Maintenance, Contracts		250,000.00	207,258.14	189,988.00	200,000.00
530-400-130	Road Maintenance, Materials		205,050.50	120,824.27	182,800.00	200,000.00
	Sub-Total		<u>960,250.50</u>	<u>864,547.59</u>	<u>879,088.00</u>	<u>921,000.00</u>
530-200-140	Road Reconstruction		62,900.00	27,230.00	40,000.00	30,000.00
530-200-150	Sidewalks & Boulevards		1,200.00	180.00	2,000.00	2,000.00
530-200-160	Ditches & Road Drainage		17,000.00	1,052.50	1,500.00	1,500.00
530-200-210	Street Lighting		8,700.00	8,708.98	9,000.00	9,000.00
	<b>Total Transportation Services</b>		<b><u>\$1,050,050.50</u></b>	<b><u>\$901,719.07</u></b>	<b><u>\$931,588.00</u></b>	<b><u>\$963,500.00</u></b>

**RURAL MUNICIPALITY OF ELTON  
BUDGETED EXPENDITURE  
FOR THE YEAR 2023**

(Page 4)

	2022	2022	2023	2024
	<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>
<b>ENVIRONMENTAL HEALTH SERVICES</b>				
540-200-100 Garbage Collection	45,000.00	51,291.77	50,000.00	50,000.00
540-200-110 Nuisance Grounds	38,000.00	32,158.77	38,000.00	39,000.00
540-200-130 Municipal Wells      Community Wells	3,300.00	2,676.99	2,250.00	3,000.00
Douglas WTS      Utilities/Internet	1,000.00	701.35	3,000.00	3,000.00
540-200-131 Municipal Wells      Forrest Bulk	8,000.00	5,846.89	6,000.00	6,000.00
<b>Total Env Health Services</b>	<b><u>\$95,300.00</u></b>	<b><u>\$92,675.77</u></b>	<b><u>\$99,250.00</u></b>	<b><u>\$101,000.00</u></b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>				
550-200-190 Social Welfare	1,653.40	1,653.40	1,653.40	1,653.40
<b>Total Public Health &amp; Welfare</b>	<b><u>\$1,653.40</u></b>	<b><u>\$1,653.40</u></b>	<b><u>\$1,653.40</u></b>	<b><u>\$1,653.40</u></b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>				
560-200-100 Planning & Zoning	36,904.08	37,004.08	26,909.87	30,000.00
560-200-150 Other Environmental Development	0.00	0.00	0.00	0.00
<b>Total Environmental Development</b>	<b><u>\$36,904.08</u></b>	<b><u>\$37,004.08</u></b>	<b><u>\$26,909.87</u></b>	<b><u>\$30,000.00</u></b>
<b>ECONOMIC DEVELOPMENT SERVICES</b>				
570-200-120 Destruction of Pests	2,000.00	1,280.00	2,000.00	2,000.00
570-200-140 Rural Area Weed Control	1,500.00	1,150.00	1,500.00	1,500.00
570-200-170 Conservation Programs	10,761.69	10,611.69	11,085.60	12,000.00
570-200-150 Other Economic Development - General	5,000.00	124.29	2,500.00	3,000.00
570-200-200 Other Economic Development - Drainage	0.00	0.00	0.00	0.00
<b>Total Economic Development</b>	<b><u>\$19,261.69</u></b>	<b><u>\$13,165.98</u></b>	<b><u>\$17,085.60</u></b>	<b><u>\$18,500.00</u></b>
<b>RECREATION AND CULTURAL SERVICES</b>				
580-200-110 Community Centres & Halls	3,859.84	3,859.84	3,859.84	3,859.84
580-200-190 Other Cultural Facilities	3,000.00	3,186.00	3,500.00	3,500.00
580-500-110 Grants - Community Centres & Halls	16,300.00	16,300.00	13,500.00	13,500.00
<b>Total Recreation &amp; Cultural Services</b>	<b><u>\$23,159.84</u></b>	<b><u>\$23,345.84</u></b>	<b><u>\$20,859.84</u></b>	<b><u>\$20,859.84</u></b>
<b>FISCAL SERVICES</b>				
590-700-700 Debenture Debt Charges	0.00	0.00	0.00	0.00
590-990-992 Transfer to Capital - Page 13	5,300.00	270,903.88	349,513.78	0.00
590-990-993 Transfer to Utility - Page 6	0.00	193,446.06	193,446.06	193,446.06
<b>Total Fiscal Services</b>	<b><u>\$5,300.00</u></b>	<b><u>\$464,349.94</u></b>	<b><u>\$542,959.84</u></b>	<b><u>\$193,446.06</u></b>
<b>TRANSFERS</b>				
590-990-997 Machinery Replacement Reserve Provision	195,000.00	195,000.00	220,000.00	200,000.00
590-990-996 Road Reconstruction Reserve Provision	80,000.00	80,000.00	75,000.00	75,000.00
590-990-998 Canada Building Fund (Gas Tax) Reserve Provision	71,623.00	35,811.50	74,737.00	
590-990-999 Recreation/Community Serv. Reserve Prov.	5,000.00	5,000.00	17,500.00	17,500.00
590-990-981 Municipal Buildings Reserve Provision	100,000.00	100,000.00	100,000.00	100,000.00
590-990-980 Capital Development Reserve	0.00	4,000.00	0.00	0.00
590-990-995 Surplus Appropriation-General Reserve	0.00	0.00	0.00	0.00
<b>Total Transfers</b>	<b><u>\$451,623.00</u></b>	<b><u>\$419,811.50</u></b>	<b><u>\$487,237.00</u></b>	<b><u>\$392,500.00</u></b>

**RURAL MUNICIPALITY OF ELTON**  
**UTILITY OPERATING FUND**  
**BUDGETED REVENUE & EXPENDITURE**  
**FOR THE YEAR 2023**

(Page 6)

REVENUE			2022	2022	2023	2024
			<u>Budgeted</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Budgeted</u>
750-100-101	WATER CONSUMER SALES	"-Residential	350,000.00	321,996.29	375,000.00	380,000.00
750-100-102		"-Schools	7,600.00	13,350.20	8,000.00	9,000.00
750-100-111	SEWER SERVICE CHARGES	"-Residential	12,000.00	10,830.20	13,000.00	15,000.00
750-100-112		"-Schools	1,500.00	3,940.54	4,000.00	5,000.00
	SUB-TOTAL - NET CONSUMER REVENUE		371,100.00	350,117.23	400,000.00	409,000.00
750-100-130	Penalties		3,000.00	2,642.57	3,000.00	3,000.00
750-100-180	Other Revenue		0.00	0.00	0.00	0.00
750-100-160	Connection Revenue - Net		60,000.00	85,500.00	60,000.00	60,000.00
750-100-165	Grants - Federal		0.00	0.00	0.00	0.00
750-100-170	Grants - Provincial/Municipal		0.00	0.00	1,075,000.00	0.00
780-100-113	Contribution from Restart Fund		0.00	223,820.45	0.00	0.00
780-100-100	Transfer from Revenue Fund - Page 4		193,446.06	193,446.06	193,446.06	193,466.06
750-200-100	Investment Income		3,000.00	12,587.14	4,000.00	4,000.00
780-100-111	Transfer from Utility Capital Reserve		0.00	100,000.00	375,000.00	0.00
780-100-112	Transfer from Utility Distribution Reserve		0.00	376,344.06	150,000.00	0.00
780-100-120	Transfer from Surplus		0.00	0.00	0.00	0.00
	<b>TOTAL REVENUE</b>		<b><u>\$630,546.06</u></b>	<b><u>\$1,344,457.51</u></b>	<b><u>\$2,260,446.06</u></b>	<b><u>\$669,466.06</u></b>
<b>EXPENDITURE</b>						
WATER SUPPLY						
760-100-140	Salary and Benefits		29,000.00	11,647.15	32,000.00	35,000.00
760-200-100	Administration and Billings		25,000.00	18,887.01	25,000.00	25,000.00
760-200-120	Purification and Treatment (Chemicals)		3,000.00	1,624.67	5,000.00	5,000.00
760-200-150	Transmission and Distribution		20,000.00	1,926.00	20,000.00	20,000.00
760-200-110	Customer Collections		0.00	(11.50)	0.00	0.00
760-300-100	Water Supply Administration		0.00	2,614.09	0.00	0.00
760-300-150	Transmission & Distribution - UT		0.00	5,867.63	0.00	0.00
760-400-150	Transmission & Distribution - Material		0.00	28,224.61	0.00	0.00
760-200-130	Water Purchases		256,100.00	208,547.45	279,000.00	290,000.00
760-200-160	Other Water Supply Costs		3,000.00	2,802.61	5,000.00	5,000.00
760-200-170	Other Costs - Water Connections		50,000.00	0.00	50,000.00	5,000.00
	TOTAL WATER SUPPLY COSTS		386,100.00	282,129.72	416,000.00	385,000.00
SEWAGE COLLECTION AND DISPOSAL						
770-200-100	Administration		1,000.00	994.06	1,000.00	1,000.00
770-200-130	Sewage Treatment and Disposal		8,000.00	25,758.35	8,000.00	8,000.00
770-200-140	Sewage Collection System - Other		2,000.00	0.00	2,000.00	2,000.00
	TOTAL SEWAGE SUPPLY COSTS		11,000.00	26,752.41	11,000.00	11,000.00
790-100-100	TRANSFER TO CAPITAL from Page 13		0.00	0.00	1,600,000.00	0.00
760-700-720	Debenture Water - Principle Paid		109,751.36	109,751.36	114,319.93	115,466.06
760-700-700	Debenture Water - Interest Charges		83,694.70	83,694.70	79,126.13	78,000.00
770-700-720	Debenture Sewer - Principle Paid		0.00	0.00	0.00	0.00
770-700-700	Debenture Sewer - Interest Charges		0.00	0.00	0.00	0.00
	DEBENTURE DEBT CHARGES from Page 12		193,446.06	193,446.06	193,446.06	193,466.06
	TRANSFER-Deferred Surplus re: Deficit		0.00	0.00	0.00	0.00
790-100-100	Contributions to Capital		0.00	779,701.90	0.00	0.00
790-100-110	TRANSFER-Utility Capital Reserve		10,000.00	10,000.00	10,000.00	30,000.00
790-100-111	TRANSFER-Distribution System Reserve		30,000.00	30,000.00	30,000.00	50,000.00
	TOTAL TRANSFERS		40,000.00	819,701.90	40,000.00	80,000.00
	<b>TOTAL EXPENDITURE</b>		<b><u>\$630,546.06</u></b>	<b><u>\$1,322,030.09</u></b>	<b><u>\$2,260,446.06</u></b>	<b><u>\$669,466.06</u></b>
	<b>NET OPERATING SURPLUS (DEFICIT)</b>		<b><u>\$0.00</u></b>	<b><u>\$22,427.42</u></b>	<b><u>\$0.00</u></b>	<b><u>\$0.00</u></b>



**RURAL MUNICIPALITY OF ELTON  
CALCULATION OF TAX LEVIES  
FOR THE YEAR 2023**

(Page 8)

	ASSESSMENT			EXPENDITURE			MILL RATE or Frontage	REVENUE			
	TAXABLE	GRANT	TOTAL	Basic	Allowance for Tax Assets	TOTAL		Tax Levy	Grants in Lieu of Taxes	Other Revenue and Transfers	TOTAL
<b>EDUCATION</b>											
Education Support Levy	53,352,090	10,031,790	63,383,880	515,938.00	6.78	515,944.78	<b>8.140</b>	434,286.01	81,658.77		515,944.78
<b>SPECIAL</b>											
Beautiful Plains	13,664,070	95,610	13,759,680	139,006.00	8.05	139,014.05	<b>10.103</b>	138,048.11	965.95		139,014.05
Rolling River	155,480,250	8,861,380	164,341,630	1,667,862.00	41.21	1,667,903.21	<b>10.149</b>	1,577,969.06	89,934.15		1,667,903.21
Brandon	29,610,160	1,531,720	31,141,880	428,102.00	36.55	428,138.55	<b>13.748</b>	407,080.46	21,058.08		428,138.55
<b>Total Education Revenue</b>				<b>2,750,908.00</b>	<b>92.58</b>	<b>2,751,000.58</b>		<b>2,557,383.64</b>	<b>193,616.94</b>		<b>2,751,000.58</b>
<b>Debenture Debt Charges:</b>											
Water 2010 By-law 1416	2,468,920		2,468,920	23,227.37		23,227.37	<b>F/R</b>	23,227.37			23,227.37
Water 2011 By-law 1442	1,423,890		1,423,890	8,081.95		8,081.95	<b>F/R</b>	8,081.95			8,081.95
Water 2013 By-law 1472	217,730		217,730	2,592.17		2,592.17	<b>F/R</b>	2,592.17			2,592.17
Water 2015 By-law 1543	5,509,070		5,509,070	59,407.20		59,407.20	<b>F/R</b>	59,407.20			59,407.20
Water 2016 By-law 1564	1,353,140		1,353,140	15,040.08		15,040.08	<b>F/R</b>	15,040.08			15,040.08
Water 2017 By-law 1585	10,387,300		10,387,300	85,097.29		85,097.29	<b>F/R</b>	85,097.29			85,097.29
Brookdale-Oberon	4,360,250		4,360,250	3,859.84	(0.58)	3,859.26	<b>0.885</b>	3,859.26	0.00		3,859.26
Machinery Reserve	198,754,480	10,488,710	209,243,190	220,000.00	123.84	220,123.84	<b>1.052</b>	209,089.72	11,034.12		220,123.84
Road Reserve	198,754,480	10,488,710	209,243,190	75,000.00	118.31	75,118.31	<b>0.359</b>	71,352.87	3,765.44		75,118.31
Municipal Building Reserve	198,754,480	10,488,710	209,243,190	100,000.00	227.49	100,227.49	<b>0.479</b>	95,203.41	5,024.08		100,227.49
Recreation/Comm Serv Reserve	198,754,480	10,488,710	209,243,190	17,500.00	285.68	17,785.68	<b>0.085</b>	16,894.14	891.54		17,785.68
General Municipal	198,754,480	10,488,710	209,243,190	1,180,587.76	8,750.48	1,189,338.24	<b>5.684</b>	1,129,720.41	59,617.82		1,189,338.24
Other Revenue				1,059,239.89		1,059,239.89	<b>7.659</b>			1,059,239.89	1,059,239.89
<b>Total Municipal Revenue</b>				<b>2,849,633.55</b>	<b>9,505.22</b>	<b>2,859,138.77</b>	<b>8.544</b>	<b>1,719,565.87</b>	<b>80,333.01</b>	<b>1,059,239.89</b>	<b>2,859,138.77</b>
<b>TOTAL</b>				<b>5,600,541.55</b>	<b>9,597.80</b>	<b>5,610,139.35</b>		<b>4,276,949.51</b>	<b>273,949.95</b>	<b>1,059,239.89</b>	<b>5,610,139.35</b>

Page 1

Page 1

Page 1 & 9

Page 2

I, Shawna Paulsen, Chief Administrative Officer for the Rural Municipality of Elton, hereby certify this to be a true and correct copy of Page 8 of the Financial Plan for the Rural Municipality of Elton for the year 2022 as attached to By-Law No. 1658 passed by Council of the Rural Municipality of Elton on the 9th day of May, 2023.

  
Shawna Paulsen, Chief Administrative Officer

SUNDRY REVENUE & EXPENDITURE ANALYSES  
FOR THE YEAR 2023

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Total
	Farm/Residential	Other		
Canadian Pacific Railway (#31)		95,610	25.902	2,476.50
Canadian Pacific Railway (#39)		736,040	25.948	19,098.92
Canadian Pacific Railway Leases (#39)		239,860	25.948	6,223.93
Centra Gas (#39-WWCD)		14,630	25.948	379.63
Centra Gas (#39)		6,866,920	25.948	178,184.20
Centra Gas (#39-Pers)		487,310	25.948	12,644.81
Centra Gas (#40-Pers)		76,770	29.547	2,268.33
Centra Gas (#40)		1,454,900	29.547	42,988.07
MB Sustainable Development (#39)	Farm	310	17.808	5.52
HMQ (Manitoba) Miscellaneous (#39)	Farm	520	17.808	9.26
Manitoba Highways (#39)	Farm	10,680	17.808	190.18
Manitoba Highways (#39)			25.948	833.46
Manitoba Highways (#39)	Residential	40,500	17.808	721.23
Manitoba Highways (#40)	Farm		21.407	0.00
Manitoba Highways (#40)			29.547	0.01
MB Habitat Heritage (#39)	Farm	146,640	17.808	2,611.38
Manitoba Hydro (#39)			25.948	716.95
HMQ (Canada) (#39)	Farm	222,450	17.808	3,961.41
HMQ (Canada) (#39)	Residential	35,820	17.808	637.89
<b>Total Assessments</b>		<b>456,920</b>	<b>10,031,790</b>	

10,488,710

Total - Pages 1 & 8

**\$273,951.65**

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba (Property Registry)	Survey Monument Restoration	3,000.00

Total - Page 2

**\$3,000.00**

Part 3 - Transfers to Deferred Surplus - General Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 1

**0.00**

Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

Purpose	Year	Term	Authority	Amount

Total - Page 6

**0.00**

**RURAL MUNICIPALITY OF ELTON**  
**RURAL AREA AND GENERAL MUNICIPAL REQUIREMENTS**  
**FOR THE YEAR 2023**

PART 1 - Analysis of Expenditures Benefitting Rural Area			
Account No.	Account Name	Amount of Expenditure as shown on pages 3, 4 & 5	Rural Area Expenditure
<b>Total - Part 1</b>			

PART 2 - Calculation of General Municipal Requirements				
	Non-Controllable Expenditures	General Municipal/Controllable Expenditures		Totals
		Rural	At Large	
Total Basic Expenditures	609,805.90		2,239,827.65	2,849,633.55
Less: Business Taxes Allocated				0.00
Other Revenues Allocated			1,059,239.89	1,059,239.89
Fees Allocated				0.00
Budgeted Deficit Allocated				0.00
Other Allocations				0.00
<b>Sub-Totals</b>	609,805.90	0.00	1,180,587.76	1,790,393.66
Less: Net Non-Controllable Expenditures	609,805.90			609,805.90
<b>General Municipal Requirements</b>	Nil	\$0.00	\$1,180,587.76	\$1,180,587.76
		Page 8	Page 8	

RURAL MUNICIPALITY OF ELTON

GENERAL OPERATING FUND - DEBENTURE DEBT CHARGES  
FOR THE YEAR 2023

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Interest	Total	Frontage	Other	Net Requirement	Area to be Levied
				0.00		0.00	0.00			0.00	

Part 2 - Summary (by area) - to be carried forward to page 8

Area to be Levied	Taxable Assessment	Exempt	Assessment	Assessment	Total Requirement	Frontage	Other	Raised by Mill Rate
At Large	198,754,480		10,488,710	209,243,190	0.00			0.00



RURAL MUNICIPALITY OF ELTON

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES  
FOR THE YEAR 2023

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Interest	Total	Frontage/ Per Parcel	Other	Net Requirement	Area to be Levied
Rural Waterline 2010	1416	2030	151,652.40	16,023.88	135,628.52	7,203.49	23,227.37	23,227.37		0.00	Elton LIP 2010-1
Rural Waterline 2011	1442	2031	58,416.64	5,380.18	53,036.46	2,701.77	8,081.95	8,081.95		0.00	Elton LIP 2011-1
Rural Waterline 2013	1472	2033	21,817.07	1,555.86	20,261.21	1,036.31	2,592.17	2,592.17		0.00	Elton LIP 2013-1
Rural Waterline 2015	1543	2035	588,644.64	35,125.61	553,519.03	24,281.59	59,407.20	59,407.20		0.00	Elton LIP 2015-1
Rural Waterline 2016	1564	2036	161,524.71	8,982.90	152,541.81	6,057.18	15,040.08	15,040.08		0.00	Elton LIP 2016-1
Rural Waterline 2017	1585	2037	946,144.71	47,251.50	898,893.21	37,845.79	85,097.29	85,097.29		0.00	Elton LIP 2017-1
			1,928,200.17	114,319.93	1,813,880.24	79,126.13	193,446.06		0.00	0.00	

Part 2 - Summary (by area) - to be carried forward to page 8

Area to be Levied	Taxable Assessment	Exempt	Assessment	Assessment	Total Requirement
Elton LIP 2010-1	2,468,920			2,468,920	23,227.37
Elton LIP 2011-1	1,423,890			1,423,890	8,081.95
Elton LIP 2013-1	217,730			217,730	2,592.17
Elton LIP 2015-1	5,509,070			5,509,070	59,407.20
Elton LIP 2016-1	1,353,140			1,353,140	15,040.08
Elton LIP 2017-1	10,387,300			10,387,300	85,097.29
21,360,050		0	0	21,360,050	193,446.06

Frontage/ Per Parcel	Other	Raised by Mill Rate
23,227.37	0.00	0.00
8,081.95	0.00	0.00
2,592.17	0.00	0.00
59,407.20	0.00	0.00
15,040.08	0.00	0.00
85,097.29	0.00	0.00
193,446.06	0.00	0.00



