

**TOWN OF ARBORG
BY-LAW NO. 3-2026**

**Being a by-law of the Town of Arborg to levy rates to
raise the sums required for the lawful purposes of the Corporation for the
year 2026 as shown in the Estimates**

WHEREAS *The Municipal Act* requires that every Municipal Corporation on or before the 15th day of May in each year shall:

Adopt a financial plan for each fiscal year consisting of

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

AND WHEREAS the Town of Arborg has made estimates of all the sums required by the Corporation for the year 2026, which said estimates are attached hereto as "Schedule A" and form part of this by-law;

AND WHEREAS it is necessary by by-law 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 sums required for the lawful purposes of the Corporation as shown in the said estimates;

AND WHEREAS the assessed value of the whole ratable property within the Town of Arborg according to the latest revised assessment roll is **\$67,496,580**;

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

NOW THEREFORE the Council of the Town of Arborg in open Council assembled enacts as follows:

FINANCIAL PLAN

1. **THAT** the Financial Plan of the Town of Arborg of all the sums required for the 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 the ratable property in the Municipality respectively liable therefore according to the latest revised assessment roll of the general and personal property thereof, to raise the sums required for the uncontrollable purposes of the Corporation, which said rates, assessed value and sums required are set out in Schedule "A" viz.

- a) The following respective Foundation and Special Rates of so many mills on the dollar, levied under Sections 182 and 188 of "The Public Schools Act", as shown in Schedule "A" viz:

<u>Rate</u>	<u>Farm/Residential</u>	<u>Other Rate</u>	<u>Special</u>
Public Schools Finance Board mills	7.411 mills mills
Evergreen School Division No. 22 mills Mills	10.859 mills

to provide for the payment of the amounts required for school purposes.

- b) A general mill rate of **0.898 mills** on the dollar on all properties, except Personal property, in the Town of Arborg liable therefore to provide for payment of the General Fund account of the part of the debenture debt charges of principal and interest payable in 2026 as authorized in By-law No. 1-2016.
- c) A general mill rate of **0.425** on the dollar on all properties, except Personal property, in the Town of Arborg liable therefore to provide for payment of the Sewer and Water Utility account of the part of the debenture debt charges of principal and interest payable in 2026 as authorized in By-law No. 3-2016.
- d) A general mill rate of **0.541 mills** on the dollar on all properties, except Personal property, in the Town of Arborg liable therefore to provide for payment of the General

Fund account of the part of the general borrowing charges of principal and interest payable in 2026 as authorized in By-laws No. 5-2021.

- e) A general mill rate of **0.251 mills** on the dollar on all properties, except Personal property, in the Town of Arborg liable therefore to provide for the payment of the General Fund account of the part of the debenture debt charges of principal and interest payable in 2026 as authorized by By-law 4-2022.
- f) A general mill rate of **0.134 mills** on the dollar on all properties, except Personal property, in the Town of Arborg liable therefore to provide for the payment of the General Fund account of the part of the debenture debt charges of principal and interest payable in 2026 as authorized by By-law 10-2022.

CONTROLLABLE PURPOSES

- 3. **THAT** a general rate of **18.442 mills** on the dollar be and hereby is levied for the year 2026 upon the assessed value of all rateable property in the Town of Arborg liable therefore, according to the latest revised general property assessment rolls thereof, to provide for the payment of the amount estimated as required for the general controllable purposes of the Corporation.
- 4. **THAT** all taxes and rates imposed and levied in the Town of Arborg for the year 2026 shall be deemed to have been imposed and to be due and payable on the **29th** day of **September A.D. 2026**. A penalty of 1.25% will be added to all unpaid taxes on the first day of October, 2026 and on the first day of each month thereafter, until paid.

DONE AND PASSED by the Council of the Town of Arborg duly assembled at Arborg, Manitoba this **13th** day of **May A.D. 2026**.



Peter Dueck
Mayor



Cindy Stansell
Chief Administrative Officer

Read a first time this 29th day of April A.D. 2026
Read a second time this 13th day of May A.D. 2026
Read a third time this 13th day of May A.D. 2026

SCHEDULE "A" TO BY-LAW NO. 3-2026

**THE FINANCIAL PLAN
TOWN OF ARBORG
FOR THE YEAR 2026**

		Attached	Not Applicable
Page 1	General Operating Fund - Budgeted Revenue & Expenditure	X	
Page 2	General Operating Fund - Budgeted Revenue	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 & Expenditure	X	
Page 7	Local Urban District - Budgeted Revenue & 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	



**GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

**TOWN OF ARBORG
FOR THE YEAR 2026**

REVENUE	2025 Budget	2025 Actual	2026 Budget	2027 Budget
Tax Levy - Page 8	\$ 1,967,705.67	\$ 1,967,705.59	\$ 2,107,735.74	
Grants in Lieu of Taxes - Page 8	167,868.19	167,868.22	169,329.32	
Sub-Total	2,135,573.86	2,135,573.81	2,277,065.06	
Requisitions (deduct) - Page 8	778,279.00	778,279.00	860,470.00	
Net Municipal Taxes and Grants in Lieu of Taxes	1,357,294.86	1,357,294.81	1,416,595.06	1,541,845.06
Other Revenue - Page 2	1,133,360.00	1,094,566.43	1,579,885.00	1,537,350.00
Transfers from Accum. Surplus and Reserves - Page 2	208,000.00	385,433.30	232,725.00	-
Total Revenue	\$2,698,654.86	\$ 2,837,294.54	\$3,229,205.06	\$ 3,079,195.06

EXPENDITURE

General Government Services	\$ 428,185.00	\$ 399,966.35	\$ 450,405.00	\$ 436,400.00
Protective Services	316,880.00	334,042.36	388,968.75	149,795.00
Transportation Services	354,635.00	298,658.59	315,810.00	350,000.00
Environmental Health Services	181,888.00	181,842.23	212,585.00	217,000.00
Public Health & Welfare Services	49,720.00	53,772.32	49,900.00	51,000.00
Environmental Development Services	24,400.00	22,575.46	20,950.00	28,500.00
Economic Development Services	99,530.00	53,239.67	49,450.00	67,425.00
Recreation & Cultural Services	426,850.00	329,585.46	1,212,630.00	1,517,110.00
Fiscal Services	704,815.00	961,466.15	394,106.12	185,965.06
Transfers:				
Deferred Surplus - Page 9	-	-	-	-
Reserves - Page 5	111,000.00	174,086.00	134,000.00	76,000.00
Total Basic Expenditure	\$ 2,697,903.00	\$ 2,809,234.59	\$ 3,228,804.87	\$ 3,079,195.06
Allowance for Tax Assets - Page 8	\$ 751.86	\$ 751.86	\$ 400.19	-
Total Expenditure - Page 8	\$ 2,698,654.86	\$ 2,809,986.45	\$ 3,229,205.06	\$ 3,079,195.06
Net Operating Surplus (Deficit)	\$ -	\$ 27,308.09	\$ -	\$ -

<p>Departmental Use Only</p>	 _____ Head of Council
	 _____ Chief Administrative Officer
	<u>May 13, 2026</u> _____ Date

**TOWN OF ARBORG
GENERAL OPERATING FUND
BUDGETED REVENUE & TRANSFERS FOR 2026**

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
OTHER REVENUE				
410-100-110	\$ 6,000.00	\$ 3,762.82	\$ 6,000.00	\$ 8,000.00
410-100-120	17,500.00	17,325.48	17,000.00	17,000.00
450-100-100	900.00	200.00	160.00	200.00
450-100-110	4,850.00	4,900.00	5,000.00	5,000.00
450-100-120	300.00	289.25	300.00	300.00
450-100-140	2,500.00	2,289.04	1,800.00	2,000.00
Sales of Service				
420-100-110	24,600.00	28,815.62	28,000.00	28,000.00
450-100-120	1,500.00	5,538.00	1,000.00	1,000.00
420-100-130	3,500.00	4,544.61	11,375.00	11,500.00
420-100-140	21,900.00	21,962.95	24,875.00	24,000.00
420-100-150	-	-	810,565.00	825,000.00
490-100-120	-	-	-	-
420-100-190	-	3,236.00	-	-
420-100-200	38,260.00	37,833.90	41,310.00	45,000.00
420-100-210	30,720.00	30,720.00	30,720.00	30,720.00
420-100-215	17,830.00	17,833.87	17,830.00	17,830.00
460-100-100	30,000.00	30,410.58	30,000.00	35,000.00
440-100-120	71,000.00	74,086.00	74,000.00	76,000.00
430-100-100	382,000.00	396,503.99	397,000.00	400,000.00
Conditional Grants (Page 9)				
440-100-100	185,600.00	156,405.71	7,500.00	-
440-100-110	173,000.00	180,557.51	64,650.00	-
440-100-130	60,000.00	-	-	-
490-100-100	32,600.00	25,116.10	10,000.00	10,000.00
490-100-110	28,000.00	51,400.00	-	-
490-100-140	800.00	835.00	800.00	800.00
490-100-145	-	-	-	-
590-900-935	-	-	-	-
Total Other Revenue - Page 1				
	\$ 1,133,360.00	\$ 1,094,566.43	\$ 1,579,885.00	\$ 1,537,350.00
TRANSFERS FROM:				
	\$ -	\$ -	\$ -	
590-900-900	-	-	-	
590-900-930	-	100,000.00	-	
	-	8,325.00	67,725.00	
	45,000.00	22,303.99	25,000.00	
	25,000.00	137,463.99	-	
	90,000.00	57,641.40	100,000.00	
	8,000.00	17,698.92	-	
	-	-	-	
	-	42,000.00	-	
			10,000.00	
	40,000.00	-	30,000.00	
Total Transfers - Page 1				
	\$ 208,000.00	\$ 385,433.30	\$ 232,725.00	\$ -
TOTAL OTHER REVENUE & TRANSFERS - Page 8				
	\$ 1,341,360.00	\$ 1,479,999.73	\$ 1,812,610.00	\$ 1,537,350.00

**TOWN OF ARBORG
GENERAL OPERATING FUND
BUDGETED EXPENDITURE FOR 2026**

		2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
GENERAL GOVERNMENT SERVICES					
510-100-100	Legislative	\$ 40,500.00	\$ 40,515.26	\$ 44,500.00	\$ 46,000.00
General administrative					
510-100-115	Clerk and Staff	152,630.00	151,373.61	161,140.00	158,000.00
510-000-000	Office	92,885.00	69,114.30	81,985.00	70,000.00
510-200-210	Legal	8,100.00	472.32	5,600.00	5,600.00
510-200-220	Audit	14,050.00	14,266.67	18,000.00	18,000.00
510-200-230	Assessment	17,500.00	17,342.68	17,900.00	18,500.00
510-200-240	Taxation	2,500.00	2,596.93	2,650.00	2,800.00
Other General Government					
510-200-250	Damage Claims & Liability Insurance	40,850.00	43,229.00	47,000.00	50,000.00
510-400-310	Elections	-	-	7,000.00	-
510-400-360	Other General Gov't Sundry	14,320.00	11,615.84	11,110.00	11,000.00
510-500-500	Grants	22,000.00	22,160.00	22,500.00	24,000.00
510-900-920	Conventions	20,450.00	24,896.77	28,600.00	30,000.00
510-900-935	Memberships	2,400.00	2,382.97	2,420.00	2,500.00
TOTAL GENERAL GOV'T SERVICES - To Page 1		\$ 428,185.00	\$ 399,966.35	\$ 450,405.00	\$ 436,400.00
PROTECTIVE SERVICES					
520-200-100	Police	\$ 149,795.00	\$ 149,794.36	\$ 149,795.00	\$ 149,795.00
520-400-110	Fire Protection Services	123,735.00	143,230.84	190,673.75	
520-400-199	Hydrant Rental	20,000.00	20,000.00	20,000.00	
Emergency Measures					
520-500-200	Emergency Measures Organization	6,600.00	6,300.00	7,800.00	
520-200-160	Emergency 911 Service	6,250.00	6,433.37	6,450.00	
520-400-105	Flood Control/DFA Repairs	-	-	6,000.00	
520-200-200	By-law Enforcement	6,000.00	7,070.66	7,000.00	
520-400-260	Animal and Pest Control	4,500.00	1,213.13	1,250.00	
TOTAL PROTECTIVE SERVICES - To Page 1		\$ 316,880.00	\$ 334,042.36	\$ 388,968.75	\$ 149,795.00
TRANSPORTATION SERVICES					
Streets					
530-200-240	Workshop & Yard Operations	\$ 25,265.00	\$ 18,849.51	\$ 20,100.00	\$ 24,000.00
Street Maintenance					
530-100-130	Salaries & Benefits	131,800.00	129,075.86	139,930.00	143,000.00
530-100-245	Training & Seminars	1,700.00	1,644.76	-	1,500.00
530-400-130	Street Maintenance - Repairs	30,000.00	4,728.22	4,000.00	10,000.00
530-400-131	Street Maintenance Materials	5,800.00	242.35	4,800.00	6,000.00
530-400-132	Truck Operation	14,600.00	7,478.67	11,500.00	14,000.00
530-400-150	Sidewalks and Boulevards	6,500.00	781.66	2,200.00	5,000.00
530-400-160	Ditches and Drainage	12,000.00	3,907.47	2,000.00	5,000.00
530-400-170	Storm Sewers	-	-	-	-
530-400-180	Street Cleaning	500.00	278.02	500.00	500.00
Snow Removal					
530-100-190	Snow Removal - Salaries	42,200.00	42,163.39	43,880.00	46,000.00
530-400-191	Snow Removal - Materials & Supplies	12,000.00	13,296.94	15,000.00	12,000.00
Transportation Services Subtotal - Balance to Page 4		\$ 282,365.00	\$ 222,446.85	\$ 243,910.00	\$ 267,000.00

**TOWN OF ARBORG
GENERAL OPERATING FUND
BUDGETED EXPENDITURE FOR 2026**

		2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
Transportation Services Subtotal - Balance fr Page 3		\$ 282,365.00	\$ 222,446.85	\$ 243,910.00	\$ 267,000.00
530-400-115	Equipment Repairs & Maintenance	26,000.00	29,197.89	32,000.00	30,000.00
530-400-220	Traffic Services	7,150.00	5,585.26	3,650.00	5,000.00
530-300-118	Street Lighting	39,120.00	41,428.59	36,250.00	48,000.00
TOTAL TRANSPORTATION SERVICES - To Page 1		\$ 354,635.00	\$ 298,658.59	\$ 315,810.00	\$ 350,000.00
ENVIRONMENTAL HEALTH SERVICES					
540-200-100	Garbage Collection	\$ 74,400.00	\$ 74,400.00	\$ 96,000.00	\$ 96,000.00
540-200-110	Recycling Collection	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
540-400-110	Landfill Site - BAR Waste Authority Co-op	55,375.00	55,373.08	61,560.00	65,000.00
540-500-000	Other Environmental Health	22,113.00	22,069.15	25,025.00	26,000.00
TOTAL ENVIRO. HEALTH SERVICES - To Page 1		\$ 181,888.00	\$ 181,842.23	\$ 212,585.00	\$ 217,000.00
PUBLIC HEALTH & WELFARE					
550-500-501	Social Assistance	\$ 4,020.00	\$ 4,016.31	\$ 4,020.00	\$ 4,020.00
550-200-211	Public Health - Other		112.50	180.00	200.00
550-500-502	Seniors' Resource Council & Handivan Service	45,700.00	49,643.51	45,700.00	46,780.00
TOTAL PUBLIC HEALTH AND WELFARE -To Page 1		\$ 49,720.00	\$ 53,772.32	\$ 49,900.00	\$ 51,000.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
560-500-100	Planning & Zoning	\$ 8,800.00	\$ 8,771.62	\$ 10,650.00	\$ 12,000.00
560-500-120	Urban Renewal - Community Garden Club	5,000.00	3,904.08	4,000.00	5,000.00
560-500-130	Urban Area Weed Control	8,600.00	7,964.00	4,300.00	9,500.00
560-200-131	Other - Dutch Elm Maintenance	2,000.00	1,935.76	2,000.00	2,000.00
TOTAL ENVIR. DEV. SERVICES - To Page 1		\$ 24,400.00	\$ 22,575.46	\$ 20,950.00	\$ 28,500.00
ECONOMIC DEVELOPMENT SERVICES					
570-500-160	Veterinary Services	\$ 3,025.00	\$ 3,024.39	\$ 3,025.00	\$ 3,025.00
570-500-180	Regional Development	1,400.00	1,400.00	1,425.00	1,500.00
570-400-210	Tourism	1,115.00	1,160.68	1,250.00	1,400.00
570-400-225	Mobile Home Park	1,100.00	601.08	1,150.00	1,500.00
570-000-000	Economic Development	92,890.00	47,053.52	42,600.00	60,000.00
TOTAL ECONOMIC DEVELOPMENT SERVICES		\$ 99,530.00	\$ 53,239.67	\$ 49,450.00	\$ 67,425.00
RECREATION & CULTURAL SERVICES					
Recreation Department					
580-500-100	Recreation Department - Levy	\$ 234,000.00	\$ 237,093.12		\$ 275,000.00
580-200-105	Recreation Commission - Other	82,000.00	6,747.34	7,200.00	8,000.00
955-200-270	Other Recreation			207,785.00	210,000.00
955-100-110	Community Center			154,380.00	160,000.00
955-100-140	Arena			432,300.00	435,000.00
955-100-160	Curling Rink			124,615.00	128,000.00
955-100-120	Outdoor Aquatic Centre			160,975.00	165,000.00
955-100-150	Outdoor Spaces			25,585.00	30,000.00
Parks & Playgrounds					
580-100-130	PW - Salaries	43,200.00	42,728.97	44,280.00	48,000.00
580-100-150	PW - Summer Staff Salaries	14,950.00	11,267.47	12,850.00	13,000.00
580-400-150	Parks & Playgrounds - Materials & Supplies	24,200.00	8,749.32	18,700.00	20,000.00
Library					
580-400-180	Library - Arborg	15,000.00	9,607.98	10,550.00	12,000.00
580-500-180	Library - Regional	13,500.00	13,391.26	13,410.00	13,110.00
TOTAL REC. & CULTURAL SERVICES - To Page 1		\$ 426,850.00	\$ 329,585.46	\$ 1,212,630.00	\$ 1,517,110.00

**TOWN OF ARBORG
GENERAL OPERATING FUND
BUDGETED EXPENDITURE FOR 2026**

	2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
RESERVE PROVISIONS				
590-500-525 PCH Building Fund Reserve Provision	-		15,000.00	
590-500-530 ABFD Capital Reserve Fund Provision	-			
590-500-535 Economic Development Reserve Provision				
590-500-536 COVID-19 Restart Reserve Provision	-			
590-500-539 Critical Infrastructure Needs Reserve Provision	-			
590-500-540 CCBF Reserve Fund Provision	71,000.00	74,086.00	74,000.00	76,000.00
590-500-541 Road Recon, Rehab, Pres Provision	-			
590-500-545 Equipment Replacement Reserve Provision	10,000.00	30,000.00	15,000.00	
590-500-550 Age Friendly Reserve Provision				
590-500-555 Building Reserve Provision	10,000.00	10,000.00		
590-500-560 General Reserve Provision				
590-500-565 Fire Equipment Reserve Provision				
590-500-570 Paving Reserve Provision	10,000.00	30,000.00	15,000.00	
590-500-537 Environmental Health Reserve Provision				
590-500-538 Recreation Reserve Provision	10,000.00	30,000.00	15,000.00	
TOTAL RESERVE PROVISIONS - To Page 1	\$ 111,000.00	\$ 174,086.00	\$ 134,000.00	\$ 76,000.00

FISCAL SERVICES				
590-500-585 Contribution to Capital - Page 13	\$ 492,200.00	\$ 740,522.54	\$ 157,000.00	
590-500-590 Transfer to Utility - Page 6	34,400.00	34,391.06	44,391.06	34,400.00
590-700-700 Debenture Debt Charges - Page 11	148,215.00	148,039.48	147,715.06	103,565.06
590-700-710 Other Long Term Debt				
590-700-725 Interest Charges	30,000.00	38,513.07	45,000.00	48,000.00
Deferred Surplus Appropriation				
Surplus Appropriation - General Reserve				
TOTAL FISCAL SERVICES - To Page 1	\$ 704,815.00	\$ 961,466.15	\$ 394,106.12	\$ 185,965.06

**TOWN OF ARBORG
UTILITY OPERATING FUND
BUDGETED REVENUE & EXPENDITURE FOR 2026**

REVENUE		2025 BUDGET	2025 ACTUAL	2026 BUDGET	2027 BUDGET
750-100-101	Water Consumer Sales - Commercial	\$ 45,000.00	\$ 46,772.28	\$ 50,000.00	
750-100-103	- Manufacturing	1,500.00	1,895.09	2,000.00	
750-100-105	- Institutional	35,000.00	35,719.28	36,600.00	
750-100-107	- Public	25,000.00	27,642.94	33,000.00	
750-100-109	- Residential	215,000.00	227,058.06	230,000.00	
750-100-110	Sewer Charges - Commercial	13,500.00	13,391.36	13,700.00	
750-100-112	- Manufacturing	350.00	445.42	440.00	
750-100-114	- Institutional	9,900.00	10,054.81	9,600.00	
750-100-116	- Public	8,000.00	7,649.22	8,500.00	
750-100-118	- Residential	45,000.00	48,265.67	45,000.00	
	Net Consumer Revenue - Subtotal	\$ 398,250.00	\$ 418,894.13	\$ 428,840.00	\$ -
750-100-130	Penalties	2,000.00	2,396.17	2,400.00	
750-100-140	Hydrant Rentals	20,000.00	20,000.00	20,000.00	
750-100-150	Installation Service				
750-100-160	Connection Revenue - Net	1,200.00	4,687.83	1,200.00	
750-100-170	Federal / Provincial Grants [NBCF-SCF]	150,000.00	62,716.64	880,800.00	
750-100-000	Other Revenue	64,900.00	65,331.56	79,575.00	
780-100-100	Transfer from Revenue Fund - Page 5	34,400.00	34,391.06	34,400.00	
780-100-125	Transfer from Reserves/Borrowing	350,000.00	-	766,845.00	
	Other Revenue - Subtotal	\$ 622,500.00	\$ 189,523.26	\$ 1,785,220.00	\$ -
	TOTAL REVENUE	\$ 1,020,750.00	\$ 608,417.39	\$ 2,214,060.00	\$ -
EXPENDITURES					
ADMINISTRATION COSTS					
760-100-100	Administration	\$ 102,500.00	\$ 101,551.04	\$ 108,015.00	
760-100-102	Legislative	20,125.00	20,005.64	22,200.00	
760-200-000	Administration - Contract Services	31,700.00	33,576.48	41,650.00	
760-400-110	Administration - Utilities/Materials	3,100.00	3,493.95	4,310.00	
	TOTAL - Administration Costs	\$ 157,425.00	\$ 158,627.11	\$ 176,175.00	\$ -
WATER PRODUCTION & DISTRIBUTION COSTS					
760-200-140	Purification and Treatment	51,300.00	42,914.13	42,550.00	
760-100-140	Service of Supply	87,195.00	83,979.49	87,155.00	
760-200-150	Transmission & Distribution	14,300.00	12,113.11	14,000.00	
760-800-800	Allowance for Uncollectible Accounts	285.00	-	286.00	
760-900-160	Other Water Supply Costs	9,050.00	4,088.92	5,070.00	
760-900-175	Contingency Allowance	23,500.00	-	17,683.00	
	TOTAL - Water Production & Distribution Costs	\$ 185,630.00	\$ 143,095.65	\$ 166,744.00	\$ -
SEWAGE COLLECTION AND DISPOSAL					
770-100-110	Operators' Salaries	\$ 28,300.00	\$ 26,842.67	\$ 30,000.00	
770-110-145	Operators' Certification & Seminars	4,015.00	4,491.44	1,140.00	
770-200-120	Sewage Lift Station	10,700.00	14,747.38	10,100.00	
770-400-125	Sewage Collection System	10,000.00	11,830.55	13,000.00	
770-400-130	Sewage Treatment and Disposal	3,500.00	12,455.12	4,000.00	
770-800-800	Allowance for Uncollectible Accounts	85.00	-	85.00	
770-900-140	Other Sewage Collection Costs	9,450.00	6,747.69	8,120.00	
770-900-155	Contingency Allowance	8,000.00	-	5,696.00	
	TOTAL - SEWAGE COLLECTION & DISPOSAL	\$ 74,050.00	\$ 77,114.85	\$ 72,141.00	\$ -
FISCAL SERVICES					
760-700-720	Debenture Debt Charge - Page 12	\$ 34,400.00	\$ 34,391.06	\$ 34,400.00	
790-100-100	Transfer to Capital - Page 13	450,000.00	179,954.64	1,764,600.00	
790-100-120	Transfer to Reserves - Contingency	119,245.00	-	-	
	TOTAL - FISCAL SERVICES	\$ 603,645.00	\$ 214,345.70	\$ 1,799,000.00	\$ -
	TOTAL EXPENDITURE	\$ 1,020,750.00	\$ 593,183.31	\$ 2,214,060.00	\$ -
	NET OPERATING SURPLUS(DEFICIT)	\$ -	\$ 15,234.08	\$ -	\$ -

Town of Arborg Tax Levy Calculation for 2026

	----- Assessments -----				----- Expenditures -----			Mill Rate	----- Revenue -----			
	Taxable	Exempt	Grants	Total	Basic	Allowance	Total		Taxation	Grants	Other	Total
Education Support												
Provincial - Other	14,988,960	-	3,311,850	18,300,810	\$ 135,627.00		\$ 135,627.00	7.411	\$ 111,083.18	\$ 24,544.12	-\$ 0.30	\$ 135,627.00
Special - Evergreen S.D. #22	60,960,900	-	4,756,270	65,717,170	\$ 724,843.00	\$ -	\$ 724,843.00	10.859	\$ 661,974.41	\$ 51,648.34	\$ 11,220.25	\$ 724,843.00
Total Requisition					\$ 860,470.00	\$ -	\$ 860,470.00		\$ 773,057.60	\$ 76,192.46	\$ 11,219.95	\$ 860,470.00
Balance Education Support Requirements	62,997,320	-	4,756,270	67,753,590	\$ -	\$ 27.15	\$ 27.15	0.166	\$ 10,457.56	\$ 789.54	-\$ 11,219.95	\$ 27.15
Debenture Debt Charges												
District 3 - General Fund BL 1-2016	62,997,320	13,521,830	4,499,260	81,018,410	\$ 72,733.40	\$ 21.13	\$ 72,754.53	0.898	\$ 68,714.20	\$ 4,040.34		\$ 72,754.53
District 3 - Utility Fund BL 3-2016	62,997,320	13,521,830	4,499,260	81,018,410	\$ 34,391.06	\$ 41.76	\$ 34,432.82	0.425	\$ 32,520.64	\$ 1,912.19		\$ 34,432.82
District 3 - General Fund BL 4-2022	62,997,320	13,521,830	4,499,260	81,018,410	\$ 20,329.06	\$ 6.56	\$ 20,335.62	0.251	\$ 19,206.31	\$ 1,129.31		\$ 20,335.62
District 3 - General Fund BL 10-2022	62,997,320	13,521,830	4,499,260	81,018,410	\$ 10,827.02	\$ 29.45	\$ 10,856.47	0.134	\$ 10,253.57	\$ 602.90		\$ 10,856.47
Borrowing Charges												
District 3 - General Fund BL 5-2021	62,997,320	13,521,830	4,499,260	81,018,410	\$ 43,825.62	\$ 5.34	\$ 43,830.96	0.541	\$ 41,396.86	\$ 2,434.10		\$ 43,830.96
Special Area Levies												
Equipment Replacement Reserve Fund Provision	62,997,320	-	4,499,260	67,496,580	\$ 15,000.00	\$ 51.74	\$ 15,051.74	0.223	\$ 14,048.40	\$ 1,003.33		\$ 15,051.74
Recreation Reserve Fund Provision	62,997,320	-	4,499,260	67,496,580	\$ 15,000.00	\$ 51.74	\$ 15,051.74	0.223	\$ 14,048.40	\$ 1,003.33		\$ 15,051.74
PCH Reserve Fund Provision	62,997,320	-	4,499,260	67,496,580	\$ 15,000.00	\$ 51.74	\$ 15,051.74	0.223	\$ 14,048.40	\$ 1,003.33		\$ 15,051.74
Paving Reserve Fund Provision	62,997,320	-	4,499,260	67,496,580	\$ 15,000.00	\$ 51.74	\$ 15,051.74	0.223	\$ 14,048.40	\$ 1,003.33		\$ 15,051.74
General Municipal												
At Large	62,997,320	-	4,499,260	67,496,580	\$ 1,173,298.71	\$ 61.84	\$ 1,173,360.55	17.384	\$ 1,095,145.41	\$ 78,215.14	\$ -	\$ 1,173,360.55
Sub-Total of Municipal Requirements					\$ 1,415,404.87	\$ 400.19	\$ 1,415,805.06	20.691	\$ 1,333,888.14	\$ 93,136.85	-\$ 11,219.95	\$ 1,415,805.05
Business Tax (Cable Television)					\$ 790.00		\$ 790.00		\$ 790.00			\$ 790.00
Other Revenue					\$ 1,812,610.00		\$ 1,812,610.00				\$ 1,812,610.00	\$ 1,812,610.00
TOTALS					\$ 4,089,274.87	\$ 400.19	\$ 4,089,675.06		\$ 2,107,735.74	\$ 169,329.32	\$ 1,812,610.00	\$ 4,089,675.05
Municipal Requirements Less Educational Requirements					\$ 3,228,804.87	\$ 400.19	\$ 3,229,205.06					
TOTAL MILL RATES: RESIDENTIAL								31.550				
COMMERCIAL								38.961				

**SUNDRY REVENUE AND EXPENDITURE
TOWN OF ARBORG
FOR THE YEAR 2026**

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Residential	Other				
Centra Gas		257,010	36.712	\$ 9,435.35		\$ 9,435.35
Gov't of MB - Gov't Services		769,030	38.961	29,962.18		29,962.18
Gov't of MB - Conserv - NEC	2,520		31.550	79.51		79.51
Gov't of MB - Highways	16,070		31.550	507.01		507.01
MPIC		940,490	38.961	36,642.43		36,642.43
MB Housing	1,425,830		31.550	44,984.94		44,984.94
Manitoba Hydro		1,252,560	38.961	48,800.99		48,800.99
Gov't of Canada - Canada Post		92,760	38.961	3,614.02		3,614.02
TOTAL to Page 1	1,444,420	3,311,850		\$ 174,026.42		\$ 174,026.42

Part 2 - Conditional Grants

Government Agency	Amount	Purpose
Federal Government	\$ 7,500	Canada Summer Student Grant
TOTAL to Page 2	\$ 7,500	
Province of Manitoba	30,000	Mobility Disadvantaged Transportation Program
Province of Manitoba	2,500	Green Team
Province of Manitoba	8,000	Dutch Elm Disease Management Program
Province of Manitoba	20,000	From the Ground Up
Efficiency Manitoba	4,150	Hall Lighting Rebate
TOTAL to Page 2	\$ 64,650	
TOTAL to Page 2	\$ -	

Part 3 - Transfers to Deferred Surplus - General Operating Fund

<u>Purpose</u>	<u>Year</u>	<u>Term</u>	<u>Authority</u>	<u>Amount</u>
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TOTAL to Page 1

Part 4 - Transfers to Deferred Surplus - Utility Operating Fund

<u>Purpose</u>	<u>Year</u>	<u>Term</u>	<u>Authority</u>	<u>Amount</u>
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TOTAL to Page 6

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Total Interest	Total Payment	Frontage	Other	Net Levy Requirement	Area to be Levied
Pavement	1-2016	Dec 31/2030	326,082.91	60,505.29	265,577.62	12,228.11	72,733.40	-	-	72,733.40	District 3
Recreation & Landfill	5-2021	Jul 1/2026	43,138.20	43,138.20	-	687.42	43,825.62	-	-	43,825.62	District 3
Fire Truck	4-2022	Dec 31/2031	109,671.60	16,901.82	92,769.78	3,427.24	20,329.06	-	-	20,329.06	District 3
Landfill Expansion	10-2022	Dec 31/2037	96,506.10	6,098.22	90,407.88	4,728.80	10,827.02	-	-	10,827.02	District 3
Total			\$ 575,398.81	\$ 126,643.53	\$ 448,755.28	\$ 21,071.57	\$ 147,715.10			\$ 147,715.10	

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

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised by Frontage	Raised by Revenue	Raised by Mill Rate
District 3	62,401,470	13,521,830	4,605,350	80,528,650	\$ 147,715.10	Nil	Nil	\$ 147,715.10

Town of Arborg
 Utility Operating Fund
 Debenture Debt Charges

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity	Opening Balance	Principal	Closing Balance	Total Interest	Total Payment	Frontage	Other	Net Levy Requirement	Area to be Levied
											District 1
Water Line Renewal / Water Meter Replacement Prg #	3-2016	Dec 31/2030	154,184.09	28,609.16	125,574.93	5,781.90	34,391.06			34,391.06	District 3
Total			\$154,184.09	\$28,609.16	\$125,574.93	\$5,781.90	\$34,391.06	\$0.00	\$0.00	\$34,391.06	

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

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment	Total Requirement	Raised by Frontage	Raised by Revenue	Raised by Mill Rate
DISTRICT 3 SEWER & WATER	62,401,470	13,521,830	4,605,350	80,528,650	\$ 34,391.06			\$ 34,391.06
					\$ 34,391.06			\$ 34,391.06

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne By		Borne By		Borne By		Other
		General Fund	Utility Fund	Reserve Fund	Borrowing	Conditional Sale		
Sidewalk Construction	\$ 100,000			\$ 100,000				
Town Electronic Sign	\$ 30,000			\$ 30,000				
Reactor Blade for Loader	\$ 27,000	\$ 27,000						
Recreation Land	\$ 400,000				\$ 200,000		\$ 200,000	
Arena Ice Plant	\$ 800,000				\$ 400,000		\$ 400,000	
Sub-Total - General Fund	\$ 1,357,000	\$ 27,000	\$ -	\$ 130,000	\$ 600,000	\$ -	\$ 600,000	
Distribution Pumps	\$ 25,000		\$ 12,500					\$ 12,500
WTP Filtration	\$ 1,650,000		\$ 75,000		\$ 750,000			\$ 825,000
Generator Upgrades	\$ 3,000		\$ 3,000					
Electrical Panels	\$ 86,600		\$ 16,455	\$ 26,845				\$ 43,300
Sub-Total - Utility Fund	\$ 1,764,600	\$ -	\$ 106,955	\$ 26,845	\$ 750,000	\$ -	\$ 880,800	
	\$ 3,121,600	\$ 157,000						
Total			\$ 1,764,600					
			Total to Page 6	\$ 156,845				
			Part 2		\$ 1,350,000			
			Part 3			\$ -		
			Part 3				\$ 1,480,800	

Part 2. GENERAL & SPECIFIC RESERVE FUND WITHDRAWALS

Reserve Name & Bylaw #	General Fund Transfer		Utility Fund Transfer		Cash Resources
	To Operating	To Capital	To Operating	To Capital	
General 8-69					\$ 272,657
Equip Replacement 2-83					\$ 40,201
Building 3-83					\$ 77,372
Paving 8-85					\$ 66,303
Fire Capital 9-93					\$ 17,689
ABFES Fire 11-2000					\$ 156,562
Environmental Health 6-2022					\$ 23,239
Walking Trail 3-2005					\$ 83
CCBF 3-2006		\$ 100,000			\$ 210,023
Economic Dev 4-2007		\$ 30,000			\$ 156,503
Handi-Transit Veh 7-2007					\$ 3,910
PCH Bldg Fund 2-2017					\$ 222,362
Critical Infrastructure 5-2019					\$ 1,035
Recreation & Cultural 5-2022					\$ 86,920
Mitigation and Prepared X-2024				\$ 10,000	\$ 11,878
Utility Contingency 5-77				\$ 16,845	\$ 363,772
					\$ -
	Page 2	\$ 130,000			
		Part 1		\$ -	
			Page 6	\$ 26,845	
				Part 1	

Part 3. BORROWING (Subject to Municipal Board Approval)

Proposal	Borrowing	Temporary Financing			Annual Repayment Amount	Term
		Conditional Sale	Revenue Loan	Reserve Loan		
WTP Filtration System	\$ 750,000				\$ 73,483	15-Years
Recreation Land Purchase	\$ 200,000				\$ 25,901	10-Years
Arena Ice Plant	\$ 400,000				\$ 51,802	10-Years
Total	\$ 1,150,000				\$ 125,285	
	To Part 1					

Departmental Use Only

Adopted by Resolution of Council on May 13, 2026

[Signature]
Head of Council

[Signature]
CAO

FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Town of Arborg

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS				
	2027	2028	2029	2030	2040	Total	Operating	Reserves	Borrowing	Other
1 Sidewalks		\$ 50,000		\$ 50,000		\$ 100,000		\$ 100,000		
2 Public Works Shop Addition			\$ 200,000.00			\$ 200,000		\$ 200,000		
3 Excavator		\$ 195,000				\$ 195,000		\$ 140,000		\$ 55,000
4 Recreation Complex	\$ 1,200,000	\$ 1,200,000				\$ 2,400,000				\$ 2,400,000
5 Pool Liner	\$ 60,000					\$ 60,000	\$ 30,000	\$ 30,000		
6 Curling Rink Ice Plant			\$ 100,000.00			\$ 100,000			\$ 50,000	\$ 50,000
7 Paving Projects				\$ 2,000,000		\$ 2,000,000		\$ 150,000	\$ 1,850,000	
8 Lift Station Upgrades	\$ 182,000					\$ 182,000		\$ 91,000		\$ 91,000
9 Interceptor Sewer	\$ 201,000					\$ 201,000		\$ 100,500		\$ 100,500
10 Watermain Upgrades		\$ 891,000				\$ 891,000			\$ 445,500	\$ 445,500
11 Lift Station North	\$ 600,000					\$ 600,000			\$ 300,000	\$ 300,000
12 Lagoon Dike Repairs			\$ 450,000			\$ 450,000			\$ 225,000	\$ 225,000
13 Watermain Upgrades					\$ 1,110,000.00	\$ 1,110,000			\$ 555,000	\$ 555,000
Totals	\$ 2,243,000	\$ 2,336,000	\$ 750,000	\$ 2,050,000	\$ 1,110,000	\$ 8,489,000	\$ 30,000	\$ 811,500	\$ 3,425,500	\$ 4,222,000

Source of Funds - Annual	2027	2028	2029	2030	2040	Total
Operating	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Reserves	\$ 221,500	\$ 190,000	\$ 200,000	\$ 200,000	\$ -	\$ 811,500
Borrowing	\$ 300,000	\$ 445,500	\$ 275,000	\$ 1,850,000	\$ 555,000	\$ 3,425,500
Other	\$ 1,691,500	\$ 1,700,500	\$ 275,000	\$ -	\$ 555,000	\$ 4,222,000
Totals	\$ 2,243,000	\$ 2,336,000	\$ 750,000	\$ 2,050,000	\$ 1,110,000	\$ 8,489,000

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