



RURAL MUNICIPALITY OF DUFFERIN

By-Law No. 2041

A by-law of the Rural Municipality of Dufferin providing for the adoption of the estimates and setting the rates and levies for the year 2026 A.D.

WHEREAS, pursuant to the provisions of the Municipal Act, Section 304 (1) the Council of each municipality must, in each year, after adopting its operating budget for the year, by by-law

- (a) set a rate or rates of tax sufficient to raise
 - (i) the revenue to be raised by property taxes as set out in the operating budget, and
 - (ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality
- (b) impose taxes
 - (i) in accordance with the tax rate or rates set under clause (a) on the portioned value of each assessable property in the municipality that is liable under *The Municipal Assessment Act* to that tax, and
 - (ii) where the tax is in respect of a local improvement or special service, in accordance with the local improvement or special services by-law; and
- (c) set a due date for the payment of the taxes.

AND WHEREAS, pursuant to the provisions of Section 167 of the Municipal Act a Council must include in its five-year capital expenditure program, with proposed expenditures for the next five years and the source of the money required in implementing the program.

AND WHEREAS the Rural Municipality of Dufferin has made estimates of all sums required by the corporation for the year 2026, which estimates are attached hereto as Schedule "A", and form part of this by-law;

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 sums required for the lawful purposes of the corporation as shown by the said estimates;

AND WHEREAS the assessed value of the whole ratable property within the Rural Municipality of Dufferin according to the latest reviewed assessment roll is \$461,012,590.00;

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

NOW THEREFORE BE IT ENACTED AS FOLLOWS:

1. **THAT** the estimates of the Rural Municipality of Dufferin of all 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 signature of the Head of Council and the Chief Administrative Officer are hereby approved and adopted.

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 and personal property thereof, to raise the sums required for the uncontrollable purposes of the corporation, which said rates, assessed values and sums required are set out in "Schedule A":

(a) the following respective Foundation and Special Rates of so many mills on the dollar levied under Section 516 of "The Public Schools Finance Act", as shown in the following schedule:

<u>School Division</u>	<u>Total Assessment</u>	<u>Foundation Levy Residential</u>	<u>Foundation Levy Other</u>	<u>Special Rate</u>
Prairie Rose	442,697,710	nil	7.411 mills	11.907 mills
Prairie Spirit	15,510,220	nil	7.411 mills	8.146 mills
Red River Valley	2,686,620	nil	7.411 mills	12.343 mills

To provide for payment to each of the said school divisions the amount required for school purposes.

(b) A special levy of 0.174 mills on the dollar of all ratable property in the Rural Municipality of Dufferin to provide for the amount due to the Machinery Replacement Reserve Fund as provided in the 2026 financial plan.

- (c) A special levy for Rural Water Lines – Phase 22 – as established under By-law No. 1961.
- (d) A special levy for Rural Water Lines – Phase 23 – as established under By-law No. 1971.
- (e) A special levy for Rural Water Lines – Phase 24 – as established under By-law No. 1974.
- (f) A special levy for Rural Water Lines – Phase 25 – as established under By-law No. 1983.
- (g) A special levy for Rural Water Lines – Phase 26 – as established under By-law No. 1984.
- (h) A special levy for Rural Water Lines – Phase 27 – as established under By-law No. 1999.
- (i) A special levy for Rural Water Lines – Phase 28 – as established under By-law No. 2008.
- (j) A special levy for Rural Water Lines – Phase 29 – as established under By-law No. 2018.
- (k) A special levy for Rural Water Lines – Phase 30 – as established under By-law No. 2027.
- (l) A special levy for Rural Water Lines – Phase 31 – as established under By-law No. 2045.
- (m) A special levy for the Personal Care Home Project – as established under By-law No. 1973.
- (n) A levy for the special service established under By-law No. 1735 for the collection and transportation of waste and recyclable materials within part of the Rural Municipality of Dufferin.
- (o) A special levy of 0.155 mills on the dollar of all ratable property for the debenture repayment for the establishment of the municipal shop as approved by the Municipal Board under By-law No. 1884 of the Rural Municipality of Dufferin.

Controllable Expenses

3. **THAT** a general rate of 8.991 mills on the dollar be and hereby is levied for the year 2026 upon the assessed value of all the ratable property in the municipality liable therefore according to the latest reviewed general and personal property assessment rolls thereof to

provide for the payment of the amounts estimated as required for the general controllable purposes of the corporation.

4. **THAT** the general rate includes any watershed district requisitions, which are levied on all rateable property as provided for in section 26(1)(b) of The Watershed Districts Act.

5. **THAT** all taxes and rates imposed and levied in the Rural Municipality of Dufferin for the year 2026 shall be deemed to have been imposed and to be due and payable on the 30th day of October A.D. 2026.

6. **THAT** a penalty of one and one-quarter percent (1¼ %) be added to all unpaid taxes after the 30th day of October and shall be added on the first day of each month thereafter.

7. **THAT**, in accordance with the provisions of the *Municipal Act*, Section 344 in which a municipality may allow a discount for the prepayment of taxes, the Rural Municipality of Dufferin offers discounts to the ratepayers for 2026 at the following rates:

1.0% for payments made in July 2026,

0.75% for payments made in August 2026, and

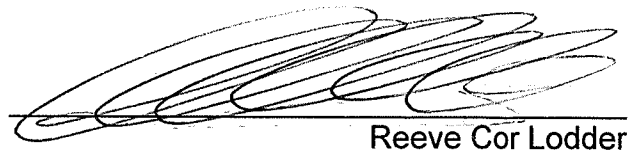
0.50% for payments made in September 2026.

DONE AND PASSED as a by-law of the Rural Municipality of Dufferin at Carman, Manitoba this the 14th of April, 2026.

Read it for the first time on the 7th of April, 2026.

Read a second time the 14th of April, 2026.

Read a third time the 14th of April, 2026.


Reeve Cor Lodder


Sharla Murray, Chief Administrative Officer

THE FINANCIAL PLAN

Rural Municipality of Dufferin

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>Dufferin Water</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input 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 Dufferin

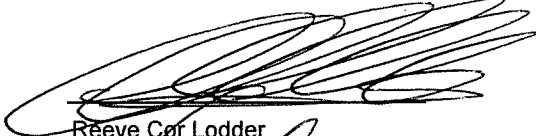
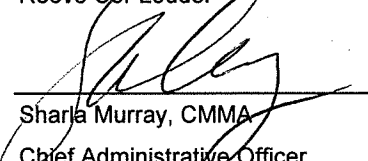
For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	9,136,499.79	9,136,499.79	10,041,699.95	10,041,699.95
Total Grants in Lieu of Taxes - Page 8	93,197.56	93,197.56	100,604.04	100,604.04
Sub-total	9,229,697.35	9,229,697.35	10,142,303.99	10,142,303.99
School Requisitions (deduct) - Page 8	4,907,998.00	4,907,998.00	5,732,341.00	5,732,341.00
Municipal Taxes and Grants in Lieu of Taxes	4,321,699.35	4,321,699.35	4,409,962.99	4,409,962.99
Other Revenue - Page 2	1,316,421.89	1,596,603.61	2,856,866.98	2,856,866.98
Transfers from Accumulated Surplus & Reserves - Page 2	363,649.24	223,314.54	448,104.57	448,104.57
Total Municipal Revenue	6,001,770.48	6,141,617.50	7,714,934.54	7,714,934.54

EXPENDITURE

General Government Services	1,032,399.89	855,759.64	960,218.84	960,218.84
Protective Services	232,454.84	277,078.73	230,321.51	230,321.51
Transportation Services	2,237,261.69	1,922,840.07	2,232,412.23	2,232,412.23
Environmental Health Services	18,174.08	22,802.26	18,189.19	18,189.19
Public Health and Welfare Services	138,816.81	132,248.64	136,004.31	136,004.31
Environmental Development Services	261,856.92	299,531.37	301,376.87	301,376.87
Economic Development Services	0.00	0.00	0.00	0.00
Recreation and Cultural Services	1,026,363.58	986,648.84	974,140.15	974,140.15
Fiscal Services	836,643.72	916,920.13	2,633,983.59	2,633,983.59
Transfers - Deficit Recovery - Page 9	0.00	0.00	0.00	0.00
- To Reserves - Page 5	217,771.69	217,771.69	227,304.00	227,304.00
Total Basic Expenditure	6,001,743.22	5,631,601.37	7,713,950.69	7,713,950.69
Allowance For Tax Assets - Page 8	27.26	27.26	983.85	983.85
Total Municipal Expenditure	6,001,770.48	5,631,628.63	7,714,934.54	7,714,934.54
Net Operating Surplus (Deficit)	0.00	509,988.87	-0.00	0.00

Departmental Use Only	Adopted by Resolution of Council April 7th, 2026	 Reeve Cor Lodder  Sharla Murray, CMMA Chief Administrative Officer
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**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

Rural Municipality of Dufferin

For the Year 2026

Other Revenue		Last Year Budgeted	Last Year Actual	Next Year Budgeted	Next Year Budgeted
Taxes Added		58,000.00	75,085.36	45,000.00	45,000.00
Licenses	- Animal				
	- Bicycle				
	- Business				
	- Other <u>Tax Certificates</u>				
	<u>Lottery</u>	6.00	10.00	9.99	9.99
Permits	- Building	32,850.00	43,683.36	35,600.00	35,600.00
	- Other <u>Plumbing</u>	2,166.67	3,433.33	2,166.67	2,166.67
	<u>Development</u>	1,750.00	2,088.34	1,750.00	1,750.00
Fines		0.00	0.00	0.00	0.00
Sales of Service	- General Government	2,000.00	2,650.00	2,000.00	2,000.00
	- Protective	50.00	21,381.40	50.00	50.00
	- Transportation	0.00	0.00	0.00	0.00
	- Environmental Health	0.00	133.30	0.00	0.00
	- Public Health and Welfare	0.00	0.00	0.00	0.00
	- Environmental Development	250.00	0.00	166.67	166.67
	- Economic Development	0.00	0.00	0.00	0.00
	- Recreation and Culture	183,410.95	163,863.38	165,479.31	165,479.31
	- Other				
	- Sundry				
Sales of Goods		13,124.00	5,513.43	6,425.00	6,425.00
Rentals		104,448.15	109,874.21	106,381.94	106,381.94
Trailer Park	- Rentals				
	- Other				
Concessions and Franchises					
Returns from Investments		131,642.19	179,388.03	104,682.25	104,682.25
Tax and Redemption Penalties		30,000.00	31,671.56	27,000.00	27,000.00
Development and Dedication Fees					
Municipal Programs Grant					
General Assistance Grant		349,334.81	372,826.15	372,826.15	372,826.15
Conditional Transfers	- Federal Government	9,570.00	9,054.62	9,055.00	9,055.00
	Gas Tax	147,304.00	147,304.00	147,304.00	147,304.00
(Page 9)	- Provincial Government	50,852.51	190,683.04	1,767,117.67	1,767,117.67
	- Local Government	65,467.57	84,958.14	42,300.00	42,300.00
	- Other	20,913.50	19,961.85	14,430.00	14,430.00
					0.00
Other Income		113,281.54	133,040.11	6,750.00	6,750.00
	<u>Grazing Lease</u>	319.02	319.02	372.33	372.33
Total Other Revenue - Page 1		1,316,740.91	1,596,922.63	2,856,866.98	2,856,866.98
Transfers From					
	- Accumulated Surplus				
	- Reserves (Page 13)	363,649.24	223,314.54	448,104.57	448,104.57
Total Transfers - Page 1		363,649.24	223,314.54	448,104.57	448,104.57
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		1,680,390.15	1,820,237.17	3,304,971.55	3,304,971.55

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	164,677.67	158,769.17	169,963.78	169,963.78
1200	General Administrative				
1212	Chief Administrative Officer and Staff	338,808.76	342,584.90	339,087.39	339,087.39
1215	Office	143,632.42	56,045.55	87,207.49	87,207.49
1216	Legal	21,884.72	21,884.72	5,000.00	5,000.00
1217	Audit	53,286.00	59,872.55	61,000.00	61,000.00
1218	Assessment	65,525.00	65,525.00	65,964.00	65,964.00
1240	Taxation	29,850.00	13,125.06	17,650.00	17,650.00
1300	Other General Government				
1310	Elections	2,880.00	1,430.00	32,855.00	32,855.00
1320	Conventions	17,000.00	18,240.75	22,000.00	22,000.00
1330	Damage Claims and Liability Insurance	88,972.14	81,173.94	108,000.00	108,000.00
1340	Intergovernmental Relations	36,195.28	28,853.65	35,893.28	35,893.28
1350	Grants - General	69,687.90	10,787.90	15,597.90	15,597.90
1360	Other General Government-Sundry				0.00
	Past-Service Pension Payments				
	Unallocated Employee Benefits				
SUB-TOTAL GENERAL GOVERNMENT SERVICES		1,032,399.89	858,293.19	960,218.84	960,218.84
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		1,032,399.89	858,293.19	960,218.84	960,218.84
PROTECTIVE SERVICES					
2100	Police				
2400	Fire	209,273.91	265,155.02	209,186.17	209,186.17
2500	Emergency Measures				
2510	Emergency Measures Organization	12,011.00	7,972.82	9,965.41	9,965.41
2520	Flood Control				
2540	Ambulance Services				
2550	Other				
2600	Other Protection				
2621	Building Inspection				
2622	Electrical Inspection				
2623	Plumbing Inspection				
2626	Other Safety Inspections				
2630	License Inspection				
2640	Animal and Pest Control	10,750.00	3,530.96	10,750.00	10,750.00
2650	Other - Traffic Services				
	Other _____	419.93	419.93	419.93	419.93
TOTAL PROTECTIVE SERVICES - TO PAGE 1		232,454.84	277,078.73	230,321.51	230,321.51
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering				
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	685,258.01	36,750.00	36,750.00	36,750.00
32302	- Equipment Fuel	250,000.00	553,302.34	610,744.75	610,744.75
32303	- Equipment Repairs and Maintenance	100,760.00	156,050.49	200,000.00	200,000.00
32304	- Equipment Insurance and Registration	13,984.26	109,128.30	111,660.00	111,660.00
32305	- Workshop and Yard Operations	51,010.87	22,136.94	14,221.99	14,221.99
	- Mileage	36,750.00	41,522.11	45,046.26	45,046.26
	- _____				
	Road Construction and Maintenance	1,020,555.89	968,989.85	1,099,919.18	1,099,919.18
32311	- _____				
32312	- _____				
32313	- _____				
	- _____				
	- _____				
Transportation Services Sub-Total Forward to Page 4		2,158,319.03	1,887,880.03	2,118,342.18	2,118,342.18

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		2,158,319.03	1,887,880.03	2,118,342.18	2,118,342.18
32330	Sidewalks and Boulevards				
32340	Ditches and Road Drainage				
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour				
32372	- Materials				
32373	- Rentals				
	- _____				
32400	Bridges	49,612.00	20,606.31	82,296.00	61,831.00
32500	Street Lighting	8,355.09	7,359.66	7,654.05	8,991.66
32600	Traffic Services	3,000.00	1,889.60	4,000.00	3,000.00
32700	Parking				
32900	Other Road Transport	5,120.00	5,104.47	20,120.00	20,120.00
	Airport				
	Other Transportation Services				
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		2,224,406.12	1,922,840.07	2,232,412.23	2,212,284.84
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	15,360.00	22,607.89	17,120.00	17,120.00
4330	Nuisance Grounds				
Other Environmental Health					
4480	Municipal Wells	1,110.24	1,028.07	1,069.19	1,054.08
4490	Public Rest Rooms				
	Other _____				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		16,470.24	23,635.96	18,189.19	18,174.08
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	26,650.00	21,091.83	28,847.50	27,660.00
5186	Other _____ - PCH				
	_____ - Grants	100,068.25	103,268.25	99,268.25	103,268.25
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	7,888.56	7,888.56	7,888.56	7,888.56
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		134,606.81	132,248.64	136,004.31	138,816.81
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	82,095.69	57,071.92	67,599.94	66,945.93
Community Development					
6220	General Land Assembly				
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation	114,026.13	156,401.03	147,668.53	114,802.59
6241	Urban Area Weed Control	35,890.00	46,840.02	46,890.00	40,890.00
	Grant				
	Other _____	50,448.40	39,218.40	39,218.40	39,218.40
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		282,460.22	299,531.37	301,376.87	261,856.92

BUDGETED EXPENDITURE

Rural Municipality of Dufferin

For the Year 2026

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land				
7125	Veterinary Services				
7130	Water Resources and Conservation Grants				
7200	Regional Development				
7300	Industrial Development	0.00	0.00	0.00	0.00
7400	Other Economic Development	0.00	0.00	0.00	0.00
7410	Tourism	0.00	0.00	0.00	0.00
7420	Public Receptions	0.00	0.00	0.00	0.00
	Website & Social Media	0.00	0.00	0.00	0.00
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		0.00	0.00	0.00	0.00
RECREATION AND CULTURAL SERVICES					
8110	Recreation	497,835.46	502,308.98	467,462.50	467,462.50
8120	Community Centers and Halls	136,694.63	133,292.10	141,757.50	141,757.50
8130	Swimming Pools and Beaches	64,758.76	44,021.03	51,240.00	51,240.00
8140	Golf Courses				
8150	Skating Rinks and Arenas	160,174.50	139,861.99	140,675.00	140,675.00
8180	Parks and Playgrounds	30,685.00	32,755.00	30,950.00	30,950.00
8190	Other Recreational Facilities Grants	3,924.54	2,119.05	5,913.81	5,913.81
8240	Museums	9,175.00	9,175.00	9,675.00	9,675.00
8250	Libraries	111,688.19	111,688.19	115,038.84	115,038.84
8280	Other Cultural Facilities	11,427.50	11,427.50	11,427.50	11,427.50
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		1,026,363.58	986,648.84	974,140.15	974,140.15
FISCAL SERVICES					
9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
9113	L.U.D. of _____ -- Page 7				
9114	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	474,438.82	555,775.44	2,387,402.47	2,387,402.47
9330	Transfer to Utility - Page 6	33,126.13	33,126.13	33,782.24	33,782.24
9410	Debenture Debt Charges - Page 11	304,078.77	303,944.32	187,798.88	187,798.88
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest	25,000.00	24,074.24	25,000.00	25,000.00
9440	Other Debt Charges	0.00	0.00	0.00	0.00
	Other Fiscal Services				
TOTAL FISCAL SERVICES - TO PAGE 1		836,643.72	916,920.13	2,633,983.59	2,633,983.59
TRANSFERS					
9900	General Reserve	0.00	0.00	0.00	0.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	70,467.69	70,467.69	80,000.00	80,000.00
9912	- Capital Development				
9913	- Gas Tax	147,304.00	147,304.00	147,304.00	147,304.00
	- CDI Reserve				
	Deferred Surplus	0.00	0.00	0.00	0.00
TOTAL TRANSFERS - TO PAGE 1		217,771.69	217,771.69	227,304.00	227,304.00

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

Rural Municipality of Dufferin

For the Year 2026

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	1,082,891.61	1,224,506.54	1,123,283.40	1,123,283.40
	- Residential				
	- Commercial and Bulk				
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES				
	- Residential				
	- Commercial				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	1,082,891.61	1,224,506.54	1,123,283.40	1,123,283.40
330	Penalties	4,500.00	8,039.30	5,000.00	5,000.00
340	Hydrant Rentals				0.00
350	Installation Service	50,000.00	88,827.20	65,000.00	65,000.00
360	Connection Revenue - Net				0.00
370	Provincial Grants				0.00
380	Other Revenue	0.00	0.00	0.00	0.00
390	Transfer from Revenue Fund - Page 5	33,126.13	33,126.13	33,782.24	33,782.24
396	Transfer from Reserves - Utility - Page 13	306,444.19	219,306.79	0.00	0.00
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	1,304,080.40	1,573,805.96	1,227,065.64	1,227,065.64

EXPENDITURE

410	WATER SUPPLY				
411	Administration	237,356.13	192,524.26	176,447.09	176,447.09
412	Customer Billings and Collections				0.00
413	Purification and Treatment	26,640.00	8,081.12	15,940.00	15,940.00
414	Water Purchases	623,443.10	674,465.41	625,920.11	625,920.11
415	Service of Supply				0.00
416	Transmissions and Distribution	216,396.57	191,357.08	212,006.20	212,006.20
417	Other Water Supply Costs		41,188.81	42,970.00	42,970.00
418	Connections - Net Loss	65,000.00	102,182.86	65,000.00	65,000.00
	TOTAL	1,024,000.23	1,209,799.54	1,138,283.40	1,138,283.40
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage Collection System				
423	Sewage Lift Station				
424	Sewage Treatment and Disposal				
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	0.00	0.00	0.00	0.00
430	TRANSFER TO CAPITAL - Page 13	295,000.00	238,940.62	0.00	0.00
450	DEBENTURE DEBT CHARGES - Page 12	33,126.13	33,776.50	33,782.24	33,782.24
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9				
473	Transfer to Utility Reserve	0.00	0.00	55,000.00	55,000.00
474	Transfer to _____ Reserve				
	TOTAL	113,391.38	0.00	55,000.00	55,000.00
	TOTAL EXPENDITURE	1,304,080.40	1,482,516.66	1,227,065.64	1,227,065.64
	NET OPERATING SURPLUS (DEFICIT)	0.00	91,289.30	-0.00	-0.00

CALCULATION OF TAX LEVIES
Rural Municipality of Dufferin

For the Year 2026

	Assessments			Expenditures			Revenues					
	Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate (M/R)	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education (Requisition) Taxes:												
Education Support Levy (ESL)	37,226,850		3,499,140	301,820.00	0.31	301,820.31	7.411	275,888.19		25,932.13		301,820.31
Prairie Rose School Division	439,148,660	31,270	3,517,780	5,271,023.00	178.63	5,271,201.63	11.907	5,228,943.09		41,886.21	372.33	5,271,201.63
Prairie Spirit School Division	15,510,220			126,339.00	7.25	126,346.25	8.146	126,346.25		0.00		126,346.25
Red River Valley School Division	2,686,620			33,159.00	1.95	33,160.95	12.343	33,160.95		0.00		33,160.95
Total Education Taxes	494,572,350	31,270	7,016,920	5,732,341.00	188.15	5,732,529.15		5,664,338.48	0.00	67,818.33	372.33	5,732,529.15

	Assessments			Expenditures			Revenues					
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Basic	Allowance Tax Assets	Total	Mill Rate Ftd/PP	Tax Levy	Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:												
Debt Service Charges												
Rural Water Lines - Phase 22				3,168.78	0.00	3,168.78		3,168.78				3,168.78
Rural Water Lines - Phase 23				1,225.25	0.00	1,225.25		1,225.25				1,225.25
Rural Water Lines - Phase 24				1,086.43	0.00	1,086.43		1,086.43				1,086.43
Rural Water Lines - Phase 25				4,802.96	0.00	4,802.96		4,802.96				4,802.96
Rural Water Lines - Phase 26				1,543.22	0.00	1,543.22		1,543.22				1,543.22
Rural Water Lines - Phase 27				641.35	0.00	641.35		641.35				641.35
Rural Water Lines - Phase 28				8,018.86	0.00	8,018.86		8,018.86				8,018.86
Rural Water Lines - Phase 29				4,939.82	0.00	4,939.82		4,939.82				4,939.82
Rural Water Lines - Phase 30				4,934.60	0.00	4,934.60		4,934.60				4,934.60
Rural Water Lines - Phase 31				3,420.97	0.00	3,420.97		3,420.97				3,420.97
Personal Care Home By-Law #1973				62,607.19	0.41	62,607.60		62,607.60				62,607.60
Municipal Shop #1884	457,494,810		3,517,780	71,186.21	270.74	71,456.95	0.155	70,911.70		545.26		71,456.95
Special Services Levies												
Garbage & Recycling Pick-up				17,120.00	0.00	17,120.00		17,120.00				17,120.00
Deficit Recovery												
General Utility												0.00
												0.00
Reserve Funds												
General Reserve								0.00		0.00		0.00
Machinery Replacement				80,000.00	216.19	80,216.19	0.174	79,604.10		612.09		80,216.19
Rural Area												
At Large				0.00	0.00	0.00						0.00
Other Revenue and Transfers				4,144,655.84	308.36	4,144,964.20	8.991	4,113,335.84		31,628.36		4,144,964.20
Total Municipal	457,494,810		3,517,780	461,012,590	461,012,590	461,012,590		4,377,361.47	0.00	32,785.71	3,304,599.22	7,714,746.40
Total (Education + Municipal) Taxes	13,446,291.70		983.85	13,447,275.55				10,041,699.95	0.00	100,604.04	3,304,971.55	13,447,275.55

* Added to Total Tax Levy on page 1

Page 1

Page 1*

Page 1,9

Page 2

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Rural Municipality of Dufferin

For the Year 2026

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas	0	2,751,290	28.638	78,791.44		78,791.44
Her Majesty the Queen	4,550	0	21.227	96.58		96.58
Dept. of Highways	0	639,550	28.638	18,315.43		18,315.43
Dept. of Highways	2,960	0	21.227	62.83		62.83
Manitoba Hydro	0	108,300	28.638	3,101.50		3,101.50
Conservation Land	11,130	0	21.227	236.26		236.26
Agricultural Crown Leased L	31,270	0		0.00		0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00

Total - Pages 1, 8

100,604.04

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Federal Funding	Celebrate Canada	530.00
Federal Funding	Canada Summer Jobs	4,425.00
Federal GST Tax Funding	GST Council	4,100.00
Federal Gas Tax Funding	Gas Tax Funding Agreement	147,304.00
Province of Manitoba	GRO Grant	1,102,036.19
Province of Manitoba	MEDIP	596,820.23
Province of Manitoba	Survey Monument Rest.	3,000.00
Province of Manitoba	MTI - Spray Program	27,500.00
Province of Manitoba	Green Team	5,625.00
Town of Carman	Boundary Road Gravel & Dust Control	32,500.00
Town of Carman	Spraying	2,800.00
Town of Carman	Roseisle Recreation	6,000.00
Town of Carman	Graysville Recreation	1,000.00
Reboine Watershed Distrcit	Wetlands Grant	5,000.00
Carman Area Foundation	Recreation Grant	1,680.00
Live Barn	Recreation Grant	350.00
MMSM/WRARS	Recycling	7,400.00
Province of Manitoba	Southern Health	2,250.00
Province of Manitoba	From the Ground Up	29,886.25

Total - Page 2

1,980,206.67

Part 3 - Transfers to Recover Previous Years' Deficit - General Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

Part 4 - Transfers to Recover Previous Years' Deficit - Utility Operating Fund

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 6

0.00

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Rural Municipality of Dufferin

For the Year 2026

Part 1 - Debenture Debt Charges

Purpose	By-law No.	Maturity (Year)	Opening Balance	Principal	Closing Balance	Interest	Total Payment	Frontage /Per Parcel	Other	Net Required by Mill rate	Area to be Levied
Waterline - Phase 22	#1961	2026	3,072.76	3,072.76	0.00	96.02	3,168.78	3,168.78	0.00	0.00	3168.68
Waterline - Phase 23	#1971	2027	2,315.08	1,135.54	1,179.54	89.71	1,225.25	1,225.25	0.00	0.00	1225.25
Waterline - Phase 24	#1974	2027	2,052.78	1,006.88	1,045.90	79.55	1,086.43	1,086.43	0.00	0.00	1086.43
Waterline - Phase 25	#1983	2028	13,328.66	4,269.81	9,058.85	533.15	4,802.96	4,802.96	0.00	0.00	4802.96
Waterline - Phase 26	#1984	2028	4,282.58	1,371.92	2,910.66	171.30	1,543.22	1,543.22	0.00	0.00	1543.22
Waterline - Phase 27	#1999	2030	3,012.05	577.34	2,434.71	64.01	641.35	641.35	0.00	0.00	641.35
Waterline - Phase 28	#2008	2031	43,439.70	6,715.67	36,724.03	1,303.19	8,018.86	8,018.86	0.00	0.00	8018.87
Waterline - Phase 29	#2018	2032	28,818.21	3,563.75	25,254.46	1,376.07	4,939.82	4,939.82	0.00	0.00	4939.82
Waterline - Phase 30	#2027	2033	31,541.84	3,270.77	28,271.07	1,663.83	4,934.60	4,934.60	0.00	0.00	4934.60
Waterline - Phase 31	#2045	2035	28,807.36	2,349.77	26,457.59	1,071.20	3,420.97	3,420.97	0.00	0.00	3940.17
			160,671.02	27,334.21	133,336.81	6,448.03	33,782.24	33,782.24	0.00	0.00	

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

LOI								3,168.68	0.00		
LOI								1,225.25	0.00		
LOI								1,086.43	0.00		
LOI								4,802.96	0.00		
LOI								1,543.22	0.00		
LOI								641.35	0.00		
LOI								8,018.86	0.00		
LOI								4,939.82	0.00		
LOI								4,934.60	0.00		
LOI								3,940.17	0.00		
								33,126.13	0.00	0.00	


FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Rural Municipality of Dufferin

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)					SOURCE OF FUNDS				
	2027	2028	2029	2030	2031	Total	Operating	Reserves	Borrowing	Other
GG - Computer Hardware			15,000.00			15,000.00		15,000.00		
PS - Fire Capital	50,000.00	50,000.00	50,000.00		50,000.00	250,000.00		250,000.00		
PW - Tools	8,000.00	8,000.00	8,000.00		8,000.00	40,000.00	40,000.00			
PW - Grader (trade in)	443,000.00	390,000.00	443,000.00			1,719,000.00	1,719,000.00			
PW - Tractor				307,500.00		307,500.00	307,500.00			
PW - Mower	40,000.00			45,000.00	38,080.00	123,080.00		123,080.00		
PW - Snowblower				18,000.00	18,000.00	36,000.00		36,000.00		
PW - Municipal Trucks	45,000.00			60,000.00		105,000.00		105,000.00		
RC - Equipment	90,000.00	90,000.00	90,000.00		90,000.00	450,000.00	450,000.00			
UT - Truck		60,000.00				60,000.00		60,000.00		
UT - Rural Waterline Connections	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	1,500,000.00			1,500,000.00	
						0.00				
						0.00				
						0.00				
						0.00				
	976,000.00	898,000.00	906,000.00	1,321,500.00	504,080.00	4,605,580.00	2,516,500.00	589,080.00	1,500,000.00	0.00
SOURCE OF FUNDS - ANNUAL	TOTAL									
OPERATING	586,000.00	448,000.00	58,000.00	624,000.00	114,080.00	1,830,080.00				
RESERVES	390,000.00	450,000.00	405,000.00	390,000.00	390,000.00	2,025,000.00				
BORROWING	0.00	0.00	443,000.00	307,500.00	0.00	750,500.00				
OTHER						0.00				
TOTAL	976,000.00	898,000.00	906,000.00	1,321,500.00	504,080.00	4,605,580.00	2,516,500.00	589,080.00	1,500,000.00	0.00


Departmental Use Only

Adopted by Resolution of Council

April 7th, 2026



Reeve Col Ledder



Shara Murray, CMMMA Chief Administrative Officer

MUNICIPALITY

DUFFERIN

No. 120

Page 1

TAX DUE DATE

October 30, 2026 Friday

REQUISITION TAXES

	Mill Rate		Mill Rate
E.S.L. Educ. 1 (Res.)	-	School Special Levy	
E.S.L. Educ. 2 (Other)	7.411	Prairie Rose	11.907
		Prairie Spirit	8.146
		Red River Valley	12.343

MUNICIPAL TAXES

	Mill Rate	<u>By-Law #</u>	Mill Rate
General Municipal:			At Large Including Exempt
At Large	8.991		Local Improvement
General Reserve	-	#1138	Special Services
Mach Rplcmnt Reserve	0.174	#1686B	
Fire Infrastructure	-	#1847	
Arena	-	#1871	
Shop	0.155	#1884	
Memorial Hall	-	#1954	
Total	9.320	mills	

BY-LAW SUMMARIES

<u>By-Law No.</u>	<u>Description</u>	<u>M/R</u>	<u>Type</u>	<u>Status</u>
2045	7.00 Per Parcel	Water - Phase 31	Active	
2027	7.00 Per Parcel	Water - Phase 30	Active	
2018	7.00 Per Parcel	Water - Phase 29	Active	
2008	7.00 Per Parcel	Water - Phase 28	Active	
1999	7.00 Per Parcel	Water - Phase 27	Active	
1984	7.00 Per Parcel	Water - Phase 26	Active	
1983	7.00 Per Parcel	Water - Phase 25	Active	
1974	7.00 Per Parcel	Water - Phase 24	Active	
1973	7.00 Per Parcel	Personal Care Home Proj.	Active	
1971	7.00 Per Parcel	Water - Phase 23	Active	
1961	7.00 Per Parcel	Water - Phase 22	Active	
1735	14.00 Per Parcel	Waste Disposal	Active	

BY-LAW SUMMARIES**By-Law No.****Description****M/R****Type****Inactive
Status**

1953	7.00 Per Parcel	Water - Phase 21	Inactive
1942	7.00 Per Parcel	Water - Phase 20	Inactive
1934	7.00 Per Parcel	Water - Phase 19	Inactive
1909	7.00 Per Parcel	Water - Phase 18	Inactive
1898	7.00 Per Parcel	Water - Phase 17	Inactive
1886	7.00 Per Parcel	Water - Phase 16	Inactive
1856	7.00 Per Parcel	Water - Phase 15	Inactive
1818	7.00 Per Parcel	Water - Phase 14	Inactive
1827	7.00 Per Parcel	Water - Phase 13	Inactive
1808	7.00 Per Parcel	Water - Phase 12	Inactive
1792	7.00 Per Parcel	Water - Phase 11	Inactive
1775	7.00 Per Parcel	Water - Phase 10	Inactive
1763	7.00 Per Parcel	Water - Phase 9	Inactive
1760	7.00 Per Parcel	Water - Phase 8	Inactive
1748	7.00 Per Parcel	Water - Phase 7	Inactive
1745	7.00 Per Parcel	Water - Phase 6	Inactive
1736	7.00 Per Parcel	Water - Phase 5	Inactive
1727	7.00 Per Parcel	Water - Phase 4	Inactive
1717	7.00 Per Parcel	Water - Phase 3	Inactive
1709	7.00 Per Parcel	Water - Phase 2	Inactive
1698	7.00 Per Parcel	Water - Phase 1	Inactive