

DRAFT
THE FINANCIAL PLAN

RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2026

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	☒	☐
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	☒	☐
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Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of _____	☐	☒
	Utility of _____	☐	☒
	Utility of _____	☐	☒
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	☐	☒
	L.U.D. of _____	☐	☒
	L.U.D. of _____	☐	☒
Page 8	Calculation of Tax Levies	☒	☐
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GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE
DRAFT

RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	3,411,204	3,358,535	3,726,253	3,800,778
Total Grants in Lieu of Taxes - Page 8	193,304	193,304	207,103	211,245
Sub-total	3,604,508	3,551,839	3,933,356	4,012,023
School Requisitions (deduct) - Page 8	1,398,137	1,398,137	1,558,219	1,589,383
Municipal Taxes and Grants In Lieu of Taxes	2,206,371	2,153,702	2,375,137	2,422,640
Other Revenue - Page 2	3,476,881	4,149,573	4,693,227	4,787,092
Transfers from Accumulated Surplus & Reserves - Page 2	1,467,825	315,882	490,000	499,800
Total Municipal Revenue	7,151,077	6,619,156	7,558,364	7,709,531

EXPENDITURE

General Government Services	817,685	875,526	855,188	872,292
Protective Services	271,894	240,152	264,434	269,723
Transportation Services	1,733,744	1,556,990	2,076,029	2,117,550
Environmental Health Services	194,200	160,965	161,700	164,934
Public Health and Welfare Services	11,220	11,320	11,320	11,546
Environmental Development Services	20,000	0	0	0
Economic Development Services	123,107	108,126	109,457	111,646
Recreation and Cultural Services	0	0	0	0
Fiscal Services	3,592,100	2,350,230	490,000	499,800
Transfers - Deficit Recovery - Page 9			0	
- To Reserves - Page 5	386,500	393,114	3,589,539	3,661,330
Total Basic Expenditure	7,150,450	5,696,423	7,557,667	7,708,820
Allowance For Tax Assets - Page 8	627	0	697	
Total Municipal Expenditure	7,151,077	5,696,423	7,558,364	7,709,531
Net Operating Surplus (Deficit)	0	922,733	0	0

Departmental Use Only	Adopted by Resolution of Council
	(Head of Council) (Chief Administrative Officer)
	_____ 20__

GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS
DRAFT
RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2026

Other Revenue	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Taxes Added (Supplementary)	30,000	37,984	40,000	40,800
Licences				
Water/Lottery/Animal Planning/Zoning	300	77	200	204
	600	3,200	2,800	2,856
Permits				
Building	500	480	700	714
Other (hay/wood)	600	200	200	204
Fines				
Sales of Services				
General Government Services	2,000	1,840	2,050	2,091
Protective Services	0	0	0	
Transportation Services	17,125	23,931	24,125	24,608
Environmental Health Services				
Public Health and Welfare Services				
Environmental Development Services				
Economic Development Services				
Recreational & Cultural Services				
Other Services				
Sale of Goods - culverts, gravel, maps	1,000	1,601	1,000	1,020
Rentals	278,698	236,095	300,000	306,000
Crown/RM Grassing/Forage				
Other (lower)	3,000	3,000	1,500	1,530
Returns from Investments (Bank Interest)	100,000	119,760	160,000	163,200
Tax and Redemption Penalties	35,000	47,524	40,000	40,800
Development/Dedication Fees				
Other Income				
Misc- Rebates, Tax Sale	91,200	845,289	108,500	110,670
50/50 Road Contributions	0	0	0	0
Land Sales	0	0	3,230,600	3,295,212
Waste/Recycling	1,500	6,564	6,200	6,324
Fire	0			
Land Transaction improvements				
Unconditional Grants				
Unconditional Grants				0
Municipal Operating Grant	495,000	617,780	617,780	630,136
Disaster Financial Assistance	2,266,000	2,042,270	0	0
Conditional Grants				
Provincial (page 9)	42,858	43,865	43,633	44,506
Federal Gas Tax Funding	111,500	118,114	113,939	116,218
Local Government/Other				
Road Repair Grant	0	0	0	
DFA Deductible Refund	0	0	0	
Total Other Revenue - Page 1	3,476,881	4,149,573	4,693,227	4,787,092
Transfers From				
- Accumulated Surplus	145,825	0	0	0
- Reserves (Page 13)	1,322,000	315,882	490,000	499,800
Total Transfers - Page 1	1,467,825	315,882	490,000	499,800
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8	4,944,706	4,465,454	5,183,227	5,286,892

BUDGETED EXPENDITURE

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RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2026

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES				
Legislative	130,000	99,951	107,303	109,449
General Administrative				
Chief Administrative Officer and Staff	280,000	288,792	326,610	333,142
Office	138,000	179,204	144,250	147,135
Legal	22,500	24,268	24,500	24,990
Audit	25,000	25,000	25,000	25,500
Assessment	23,685	23,685	24,425	24,914
Taxation	16,500	61,947	30,900	31,518
Other General Government				
Elections	2,000	0	15,000	15,300
Conventions	0	0	0	0
Damage Claims and Liability Insurance	45,000	44,597	37,500	38,250
Intergovernmental Relations				
Grants and Support	115,000	113,591	115,000	117,300
Other General Government-Land Management	20,000	14,490	4,700	4,794
Unallocated Insurance Premium				
Unallocated Employee Benefits				

SUB-TOTAL GENERAL GOVERNMENT SERVICES 817,685 875,526 855,188 872,292

Recoveries (deduct) - Utility

TOTAL GOVERNMENT SERVICES - TO PAGE 1 817,685 875,526 855,188 872,292

PROTECTIVE SERVICES				
Police				
Fire	245,000	219,212	245,134	250,037
Emergency Measures				
Emergency Measures Organization	10,000	5,184	10,000	10,200
Flood Control				
Mutual Aid	0	0	700	
Other 911	9,894	9,894	0	0
Other Protection				
Building Inspection				
Electrical Inspection				
Plumbing Inspection				
Other Safety Inspections				
License Inspection				
Animal and Pest Control	7,000	5,862	8,600	8,772
Other - Traffic Services				
Other WCB				

TOTAL PROTECTIVE SERVICES - TO PAGE 1 271,894 240,152 264,434 269,009

TRANSPORTATION SERVICES				
Road Transport				
Administration				
Engineering				

Roads and Streets	0	0	0	0
Unallocated Costs				

32301	206,000	176,226	240,560	245,371
32302	59,000	20,886	32,000	32,640
32303	50,000	40,332	46,413	47,341
32304	15,000	12,756	15,456	15,765
32305	12,000	5,680	12,600	12,852
32306	6,500	930	1,000	1,020
32307				
32308	0	0	0	
32311				
32312	600,000	561,925	540,000	550,800
32313	93,000	38,989	0	0
32314				
32315	141,744	418,146	525,000	535,500
32316	90,000	75,417	140,000	142,800
32317	0	4,480	115,000	117,300

Transportation Services Sub-Total Forward to Page 4

BUDGETED EXPENDITURE

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RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2026

Transportation Services Sub-Total Forward from Page 3

32330	Sidewalks and Boulevards				
32340	Ditches and Road Drainage Ditch Cleanout/Culvert Installation	65,000	5,828	10,000	10,200
32341	Culverts	35,000	38,279	40,000	40,800
32342	Beaver Control	15,000	4,618	10,000	10,200
32343	Surveys & Water Licences	7,500	6,720	12,000	12,240
32371	- Labour				
32372	- Materials				
32373	- Snow Clearing - Contract	315,000	123,238	315,000	321,300
	- _____				
32400	Bridges				
32500	Street Lighting	18,000	14,816	16,000	16,320
32600	Traffic Services (road signs & posts)	5,000	7,726	5,000	5,100
32700	Parking				
32900	Other Road Transport				
	Airport				
	Other Transportation Services				

TOTAL TRANSPORTATION SERVICES - TO PAGE 1

1,733,744	1,556,990	2,076,029	2,117,550
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ENVIRONMENTAL HEALTH SERVICES

Garbage and Waste Collection

4330	Nuisance Grounds	107,200	88,803	90,900	92,718
4331	Push/Haul/Recycle/Maintenance	60,000	45,377	43,300	44,166

Wages and Benefits

Other Environmental Health

4480	Municipal Wells	2,000	1,469	1,500	1,530
4490	Public Rest Rooms				
4500	Other - Sewage Tipping Fees (lagoons)	25,000	25,316	26,000	26,520

TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1

194,200	160,965	161,700	164,934
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PUBLIC HEALTH AND WELFARE SERVICES

Public Health

5110	Health Unit				
5160	Cemeteries	500	600	600	612
5186	Other _____				

Medical Care

5220	Medical Officer				
	Other _____				

Hospital Care

5370	Hospital Care				
	Other _____				

Social Assistance

5420	Social Assistance	10,720	10,720	10,720	10,720
	Other _____				

TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1

11,220	11,320	11,320	11,332
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ENVIRONMENTAL DEVELOPMENT SERVICES

Planning and Zoning Building

Community Development

General Land Assembly

Urban Renewal

Beautification and Land Rehabilitation

Urban Area Weed Control

Grant

Levy - Fisher Armstrong Planning District

6100		20,000	0	0	0
6220					
6230					
6240					
6241					

TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1

20,000	0	0	0
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BUDGETED EXPENDITURE
DRAFT

RURAL MUNICIPALITY

For the Year 2026

ECONOMIC DEVELOPMENT SERVICES					
	Budgeted	Actual	Budgeted	Budgeted	Budgeted
7100 Natural Resources					
7120 Agriculture					
7121 Destruction of Pests					
7122 Protective Inspections					
7123 Rural Area Weed Control	100,000	95,556	96,350		98,277
7124 Drainage of Land (conservation districts East/West)	6,300	5,763	6,300		6,426
7125 Veterinary Services	6,807	6,807	6,807		6,943
7130 Water Resources and Conservation					
Grants					
Regional Development					
Industrial Development					
Other Economic Dev (tax incentive)	10,000	0	0	0	0
Tourism					
Public Receptions					

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1

RECREATION AND CULTURAL SERVICES

8110	Recreation Commission Administration				
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas				
8180	Parks and Playgrounds VG				
8190	Other Recreational Facilities				
8200	Grants	0	0	0	
	Anniversary Park				
8240	Museums				
8250	Libraries				
8280	Other Cultural Facilities				

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1

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			3,592,100	2,350,230	490,000
9330	Transfer to Utility - Page 6					
9410	Debtenture Debt Charges - Page 11					
9420	Other Long-term debt charges --	Page 11				
9430	Tax discount and short-term loan interest					
9440	Other Debt Charges					
	Other Fiscal Services					

TOTAL FISCAL SERVICES - TO PAGE 1

TRANSFERS

9900	General Reserve	20,000	20,000	0
9901	Specific-Purpose Reserves:			
9902	- PW Equipment Replacement	20,000	20,000	20,000
9903	- Flood Mitigation and Capital Development	50,000	50,000	50,000
9904	- Gas Tax	111,500	118,114	113,939
9905	- Election	5,000	5,000	5,000
9906	- Snow Removal	50,000	50,000	0
9907	- Waste Management	15,000	15,000	25,000
9908	- Fire Equipment	115,000	115,000	115,000
9909	- Land Sale	0	0	3,230,600
9910	- Emergency	0	0	30,000

TOTAL TRANSFERS - TO PAGE 1

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CALCULATION OF TAX LEVIES
RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2026

Education (Requisition) Taxes:					Municipal Taxes:				
Education Support Levy (ESL)					Local Urban Districts				
Total Education Taxes					Assessments				
Special - Lakeshore SD #23	37,862,610	2,583,170			Taxable				
Special - Evergreen SD #22	70,206,680	1,757,040			Exempt				
Special - Interlake SD #21	14,715,350	29,690			Grants In				
Education Support Levy (ESL)	2,543,400	411,210			Lieu of Taxes				
		2,954,610			Total				
					Basic				
					Allowance				
					Tax Assets				
					Total				
					Expenditures				
					Mill Rate				
					(M/R)				
					Tax				
					Otherwise				
					Exempt				
					Lieu of Taxes				
					Grazing Lease and / or Converted Fees				
					Total				
					Revenues				
					Grants In				
					Lieu of Taxes				
					Crown Lands				
					Total				

Assessments					Expenditures				
Taxable					Basic				
Otherwise					Allowance				
Grants In					Tax Assets				
Lieu of Taxes					Total				
Total					Mill Rate				
Total					Ft/PP				
Tax					Tax				
Otherwise					Otherwise				
Lieu of Taxes					Lieu of Taxes				
Other Revenues and Transfers					Total				
Total					Revenues				
Total					Total				
Debture Debt Charges					Total				
Total					Total				
Special Services Levies					Total				
Total					Total				
Deficit Recovery					Total				
General					Total				
Reserve Funds					Total				
PW Equipment					Total				
Snow Removal					Total				
Election					Total				
Waste Management					Total				
Flood Mitigation & Capital Projects					Total				
General					Total				
Fire Equipment Reserve					Total				
General Municipal					Total				
Rural Area					Total				
At Large					Total				
Business Tax, Fees					Total				
Other Revenue and Transfers					Total				
Total Municipal					Total				

Total (Education + Municipal) Taxes									
Total Municipal									
Other Revenue and Transfers									
Business Tax, Fees									
At Large									
Rural Area									
General Municipal									
Fire Equipment Reserve									
General									
Flood Mitigation & Capital Projects									
Waste Management									
Election									
Snow Removal									
PW Equipment									

SUNDRY REVENUE AND EXPENDITURE ANALYSIS
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RURAL MUNICIPALITY OF ARMSTRONG

For the Year 2026

Part 1 - Grants in Lieu of Taxes

[illegible]

Total - Pages 1, 8

207,103.24

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Monument and Restoration	Surveys	3,000.00
Manitoba Summer Student Grants	Summer Students	4,000.00
MMSM	Recycling	20,358.00
Manitoba Association For Resource Recovery Corp.	EcoCentres	8,000.00
Tire Stewardship Board	Tire Recycling	1,500.00
WRARS	Recycling	6,000.00
Federal Government	CCBF	113,939.00

Total - Page 2

156,797.00

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

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For the Year 2026

Part 1 - Deventure Debt Charges

[illegible]

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

[illegible]

CAPITAL BUDGET
(current year)
MUNICIPALITY OF AR
DRAFT
For the Year 2026

[illegible]

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	Operating	To Capital	Ending balances
Public Works BL 3-2007	100,000.00				139,441
Gas Tax BL 3-2006	157,000.00				931,318
Flooding Mitigation & Capital Projects BL 2-2009					392,040
General	78,000.00				470,864
Fire Equipment BL 2 -2007	140,000.00				377,100
Waste Management BL 1-2007	15,000.00				580,275
Snow Removal BL 5-2002					205,504
Chic Canal BL 15-2010					511
Emergency Res BL 2-2021					140,478
Land Sale Reserve BL 1-2021					3,625,532
Election Reserve BL 3-2011					19,350
Drainage Reserve BL 1-2009					
Operating Surplus	0.00				
	490,000.00	0.00			
	Page 2	Part 1	0.00	Page 6	0.00
					Part 1

PART 3. BORROWING (Subject to Municipal Board Approval)

PROPOSAL	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Operating Loan	Reserve Loan	Amount	Term
TOTAL - Part 1				0.00	

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

(Chief Administrative Officer)

_____ 20____

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SOURCE OF FUNDS - ANNUAL

Adopted by Resolution of Council

(Chief Administrative Officer)