

**THE TOWN OF NEEPAWA  
BY-LAW NO. 3224-23**

BEING A BY-LAW OF THE TOWN OF NEEPAWA TO IMPOSE AND LEVY TAXES FOR THE YEAR 2023; PROVIDE FOR A DATE ON WHICH TAXES SHALL BE DUE AND PAYABLE; AND IMPOSE A PENALTY FOR LATE PAYMENT OF TAXES.

WHEREAS Section 162(1) of *The Municipal Act* requires Council to adopt a Financial Plan.

AND WHEREAS Section 304(1) of *The Municipal Act*, requires that no later than May 15 of each year, after adopting its operating budget for the year, a Council must 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 payment of the taxes.

AND WHEREAS Section 346(2) of *The Municipal Act* provides that a council may by by-law:

- (a) set a rate, subject to any limitation prescribed by the minister by regulation, at which penalties may be imposed in respect of tax arrears; and
- (b) Impose penalties at that rate.

AND WHEREAS the Council of the Town of Neepawa has made estimates of all sums required by the corporation for the year 2023, which estimates are attached hereto as Schedule "A" and form part of this By-Law.

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

AND WHEREAS the assessed values of real property within the Town of Neepawa is, according to the last revised assessment roll, as follows:

	<u>Taxable</u>	<u>Grant</u>	<u>Total</u>
Other - ESL Purposes	47,943,190	5,603,280	53,546,470
Community Revitalization - Foundation	10,053,160		10,053,160
School Division Purposes	191,484,360	8,085,310	199,569,670
Community Revitalization - School	10,053,160		10,053,160
General Municipal Purposes	217,292,550	8,085,310	225,377,860
General Local Improvement Purposes	217,292,550	21,328,200	238,620,750

AND WHEREAS the assessed value of the whole personal property within the Town of Neepawa, according to the last revised assessment roll for General and School purposes is \$1,149,270.00.

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

OPERATING AND CAPITAL ESTIMATES

1. THAT the Financial Plan which includes the operating and capital expenditures of the sums required for the lawful purposes of the corporation or the year 2023, as set forth in Schedule "A" hereto attached and identified by the signatures of the Mayor and the Chief Administrative Officer, are hereby approved and adopted.

MILL RATES

2. THAT the following respective rates of so much on the dollar be and are hereby levied for the year 2023 upon the assessed value of all rateable property in the municipality liable therefore according to the last revised general and personal property assessment rolls thereof, to raise

the sums required for the purposes of the Corporation which said rates, assessed values and sums required are set out in the Financial Plan attached hereto as Schedule A, viz:

#### UNCONTROLLABLE PURPOSES

- (a) A School Foundation Rate (Education Support Levy) of 8.14 mills on the dollar, levied under Section 184 of The Public Schools Act, shown in Schedule "A", viz:
- (b) A Special School District Levy for the purposes of the Beautiful Plains School Division #31 of 10.103 mills on the dollar, levied under Section 188 of The Public Schools Act, as shown on Schedule "A", viz:
- (c) A general rate of 1.62 mills on the dollar to provide for debt servicing payments for the year 2023 on local improvement debentures, which rates shall not be levied against "Personal Property", in the amount of \$395,125.44 as shown in Schedule "A";
- (d) A general rate of .33 mills on the dollar on all rateable land only in the Local Improvement District of Neepawa #1 as shown in Schedule "A": amounting to \$11,170.22 for the Whitemud Watershed Conservation District.

#### CONTROLLABLE PURPOSES

- 3. THAT a general rate of 1.82 mills on the dollar to provide for the payment of the amount mentioned and apportioned by the municipality as shown in Schedule "A" for various reserve funds as created by By-Law authorized by The Municipal Act, amounting to \$405,000.00.
- 4. THAT a general rate of 18.95 mills on the dollar be levied for 2023 upon the assessed value of all rateable property in the Town liable therefore, according to the last revised general and personal property assessment rolls thereof to provide for the payment of the amount estimated as required for the general controllable purposes of the corporation as shown in Schedule "A": in the amount of \$4,265,131.04.
- 5. THAT the levies for Garbage Collection in the amount of \$388,638.59 as shown in Schedule "A" be approved and levied against properties in accordance with By-Law No.3200-20.
- 6. THAT Utility Revenues and Expenditures as shown in Schedule "A" be authorized and approved.

#### PAYMENT OF TAXES


- 7. THAT all taxes and all rates imposed and levied in the Town of Neepawa for the year 2023 shall be deemed to have been imposed as and from the first day of January 2023, and to be due and payable on the last business day of September 2023.

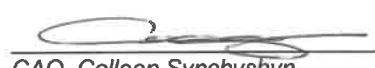
#### PENALTY

- 8. THAT all taxes not paid by the due date shall be deemed in arrears and there shall be added a penalty on the first day of each month and every month thereafter, an amount calculated at the rate of one and one-quarter percent (1 ¼%) per month until such taxes are paid, or the land sold for arrears of taxes and costs.

DONE AND PASSED in open Council assembled at the Town of Neepawa, in the Province of Manitoba this 2<sup>ND</sup> day of May 2023.

TOWN OF NEEPAWA

  
 Mayor, Brian Hedley

  
 CAO, Colleen Synchishyn

Read a first time this 18<sup>st</sup> day of April, 2023.  
 Read a second time this 2<sup>nd</sup> day of May, 2023.  
 Read a third time this 2<sup>nd</sup> day of May, 2023.

THE FINANCIAL PLAN

TOWN OF NEEPAWA

For the Year 2023

		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 _____	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input 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 type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

GENERAL OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE

TOWN OF NEEPAWA

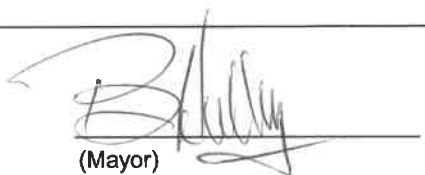

For the Year 2023

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	7,130,620.80	7,130,563.92	7,806,210.21	
Total Grants in Lieu of Taxes - Page 8	310,356.05	310,356.05	316,240.19	
Sub-total	7,440,976.85	7,440,919.97	8,122,450.40	0.00
School Requisitions (deduct) - Page 8	2,574,135.42	2,574,135.42	2,658,672.64	
<b>Municipal Taxes and Grants in Lieu of Taxes</b>	4,866,841.43	4,866,784.55	5,463,777.76	6,092,397.37
Other Revenue - Page 2	6,976,710.61	5,467,201.09	13,243,194.86	13,560,075.54
Transfers from Accumulated Surplus & Reserves - Page 2	5,139,443.00	4,177,231.51	585,817.74	
<b>Total Municipal Revenue</b>	16,982,995.04	14,511,217.15	19,292,790.36	19,652,472.91

EXPENDITURE

General Government Services	1,024,014.95	992,565.91	1,040,254.75	1,071,462.39
Protective Services	1,180,528.32	878,692.56	1,171,450.00	1,205,048.50
Transportation Services	6,109,248.53	4,477,684.63	11,236,750.00	11,573,852.50
Environmental Health Services	591,600.00	603,972.79	619,100.00	637,673.00
Public Health and Welfare Services	331,013.90	215,349.80	633,814.14	652,828.56
Environmental Development Services	42,000.00	40,854.26	43,654.01	44,963.63
Economic Development Services	371,992.09	293,657.80	469,495.55	482,848.25
Recreation and Cultural Services	709,447.16	607,700.62	673,163.00	693,357.89
Fiscal Services	5,994,379.44	5,771,968.13	2,725,943.18	2,726,123.18
Transfers - Deficit Recovery - Page 9			0.00	
- To Reserves - Page 5	614,315.00	614,315.00	664,315.00	564,315.00
<b>Total Basic Expenditure</b>	16,968,539.39	14,496,761.50	19,277,939.63	19,652,472.91
Allowance For Tax Assets - Page 8	14,455.65	14,455.65	14,850.72	
<b>Total Municipal Expenditure</b>	16,982,995.04	14,511,217.16	19,292,790.35	19,652,472.91
Net Operating Surplus (Deficit)	0.00	0.00	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council	 (Mayor)
	April 18, 2023	 (Chief Administrative Officer)

GENERAL OPERATING FUND  
BUDGETED OTHER REVENUES AND TRANSFERS

TOWN OF NEEPAWA

For the Year 2023

Other Revenue		Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
Taxes Added		100,000.00	191,662.59	100,000.00	103,000.00
Licenses	- Animal	300.00	290.00	300.00	309.00
	- Bicycle				
	- Business	1,000.00	1,600.00	1,200.00	1,236.00
	- Other    Lottery	400.00	775.00	500.00	515.00
Fines	- Province	20,000.00	22,373.77	20,000.00	20,600.00
	- Animal	300.00	250.00	250.00	257.50
Demoliton Fees					
Sales of Service	- General Government				
	- Protective	0.00	0.00	0.00	0.00
	- Transportation				
	- Environmental Health	113,650.00	175,459.51	128,150.00	131,994.50
	- Public Health and Welfare				
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture	270,880.00	295,907.77	280,880.00	289,306.40
	- Other				
	- Sundry				
Sales of Goods		101,000.00	111,472.84	101,000.00	104,030.00
Rentals		38,155.00	43,177.17	138,155.00	142,299.65
Trailer Park	- Rentals	76,317.12	76,317.72	76,317.12	78,606.63
	- Other	6,600.00	8,117.22	6,600.00	6,798.00
Concessions and Franchises					
Returns from Investments		37,000.00	72,392.14	37,000.00	38,110.00
Tax and Redemption Penalties		20,000.00	47,209.76	25,000.00	25,750.00
Development and Dedication Fees					
Municipal Programs Grant(VLT)		0.00	0.00	0.00	0.00
General Assistance Grant		837,234.95	887,905.20	1,087,905.20	1,120,542.36
Conditional Transfers	- Federal Government				
	Gas Tax	259,315.00	259,315.00	259,315.00	186,679.28
	(Page 9)    - Provincial Government	4,995,879.54	3,163,512.18	10,823,943.54	11,148,661.85
	- Local Government	73,679.00	72,915.65	131,679.00	135,629.37
	- Other				
Other Income	Sundry Revenue	25,000.00	36,547.57	25,000.00	25,750.00
Total Other Revenue - Page 1		6,976,710.61	5,467,201.09	13,243,194.86	13,560,075.54
Transfers From					
	- Accumulated Surplus				
	- Reserves        (Page 13)	5,139,443.00	4,177,231.51	585,817.74	
Total Transfers - Page 1		5,139,443.00	4,177,231.51	585,817.74	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		12,116,153.61	9,644,432.60	13,829,012.60	13,560,075.54

## BUDGETED EXPENDITURE

TOWN OF NEEPAWA

For the Year 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	70,000.00	69,093.74	74,000.00	76,220.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	375,000.00	365,682.12	375,000.00	386,250.00
1215	Office	138,250.00	118,333.13	144,200.00	148,526.00
1216	Legal	20,000.00	12,969.17	25,000.00	25,750.00
1217	Audit	17,700.00	17,700.00	18,000.00	18,540.00
1218	Assessment	53,680.00	53,680.00	58,328.00	60,077.84
1240	Taxation	82,000.00	82,510.79	84,000.00	86,520.00
1300	Other General Government				
1310	Elections	10,000.00	6,407.25	750.00	772.50
1320	Conventions	17,000.00	16,501.78	17,500.00	18,025.00
1330	Damage Claims and Liability Insurance	110,000.00	124,346.21	140,000.00	144,200.00
1340	Intergovernmental Relations	7,000.00	8,066.37	7,000.00	7,210.00
1350	Grants - General	42,884.95	42,523.31	15,976.75	16,456.05
1360	Other General Government-Sundry				0.00
	Tax Sale Costs	500.00	0.00	500.00	515.00
	Unallocated Employee Benefits	80,000.00	74,752.04	80,000.00	82,400.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		1,024,014.95	992,565.91	1,040,254.75	1,071,462.39
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		1,024,014.95	992,565.91	1,040,254.75	1,071,462.39
PROTECTIVE SERVICES					
2100	Police	916,478.32	659,996.31	905,300.00	932,459.00
2400	Fire	240,250.00	189,386.55	215,350.00	221,810.50
2500	Emergency Measures				
2510	Emergency Measures Organization	6,000.00	5,719.53	6,500.00	6,695.00
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	16,300.00	22,090.17	42,800.00	44,084.00
2650	Other - Traffic Services				
	Other ____ COPP _____	1,500.00	1,500.00	1,500.00	
TOTAL PROTECTIVE SERVICES - TO PAGE 1		1,180,528.32	878,692.56	1,171,450.00	1,205,048.50
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering & PW Super	144,500.00	137,304.68	199,500.00	205,485.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	388,697.12	371,687.33	391,000.00	402,730.00
32302	- Equipment Fuel	60,000.00	94,433.62	105,000.00	108,150.00
32303	- Equipment Repairs and Maintenance	47,900.00	71,419.46	52,900.00	54,487.00
32304	- Equipment Insurance and Registration	17,000.00	16,032.20	17,000.00	17,510.00
32305	- Workshop and Yard Operations	32,600.00	31,735.55	34,000.00	35,020.00
	- _____				
	- _____				
Road Construction and Maintenance					
32311	- Labour				
32312	- Materials				
32313	- Rentals				
	Total Road Maintenance	5,087,701.41	3,092,117.97	10,092,500.00	10,395,275.00
	- _____				
Transportation Services Sub-Total Forward to Page 4		5,778,398.53	3,814,730.81	10,891,900.00	11,218,657.00

BUDGETED EXPEPDITURE

TOWN OF NEEPAWA

For the Year 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
Transportation Services Sub-Total Forward from Page 3		5,778,398.53	3,814,730.81	10,891,900.00	11,218,657.00
32330	Sidewalks and Boulevards	78,750.00	141,229.88	70,750.00	72,872.50
32340	Ditches and Road Drainage	15,000.00	201,326.27	25,000.00	25,750.00
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour	83,500.00	157,061.84	84,000.00	86,520.00
32372	- Materials				
32373	- Rentals				
	- _____				
32400	Bridges				
32500	Street Lighting	107,000.00	104,872.63	110,000.00	113,300.00
32600	Traffic Services	3,000.00	4,937.04	3,000.00	3,090.00
32700	Parking				
32900	Training & Safety	10,000.00	24,037.84	18,500.00	19,055.00
	Airport	31,100.00	29,488.32	31,100.00	32,033.00
	Other Transportation Services	2,500.00	0.00	2,500.00	2,575.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		6,109,248.53	4,477,684.63	11,236,750.00	11,573,852.50
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	200,000.00	171,430.85	200,000.00	206,000.00
4330	Puisance Grounds	386,000.00	403,113.66	406,000.00	418,180.00
Other Environmental Health					
4480	Municipal Wells				
4490	Recycling & compost	3,100.00	27,488.85	10,600.00	10,918.00
	Eco Center	2,500.00	1,939.43	2,500.00	2,575.00
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		591,600.00	603,972.79	619,100.00	637,673.00
PUBLIC HEALTH APD WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	152,000.00	87,372.99	108,400.00	111,652.00
5186	Other - Handi van	44,000.00	38,210.41	30,000.00	30,900.00
	E-911	21,846.66	21,846.66	26,946.90	27,755.31
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	113,167.24	67,919.74	468,467.24	482,521.26
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		331,013.90	215,349.80	633,814.14	652,828.56
ENVIROMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	25,000.00	26,654.00	26,654.01	27,453.63
Community Development					
6220	General Land Assembly	10,000.00	7,630.00	10,000.00	10,300.00
6230	PPWA land titles	1,000.00	1,500.00	1,000.00	1,030.00
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control	6,000.00	5,070.26	6,000.00	6,180.00
	Grant				
	Other _____				
TOTAL ENVIROMENTAL DEVELOPMENT SERVICES - TO PAGE 1		42,000.00	40,854.26	43,654.01	44,963.63

BUDGETED EXPENDITURE

TOWN OF NEEPAWA

For the Year 2023

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
100	Paturnal Resources				
120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land				
7125	Veterinary Services	11,790.00	11,790.00	11,790.00	11,790.00
7130	Water Resources and Conservation- Levy	7,400.77	7,400.77	10,115.55	10,115.55
	Grants - Chamber & NADCO	2,500.00	2,640.02	2,500.00	2,500.00
7200	Regional Development	0.00	457.00	8,200.00	8,446.00
7300	Industrial Development				
7400	Other Economic Development	350,301.32	271,370.01	436,890.00	449,996.70
7410	Tourism				
7420	Public Receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		371,992.09	293,657.80	469,495.55	482,848.25

RECREATION AND CULTURAL SERVICES					
110	Recreation				
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches	152,000.00	130,510.50	152,600.00	157,178.00
8140	Golf Courses				
8150	Skating Rinks and Arenas - Yellowhead	100,000.00	100,000.00	100,000.00	103,000.00
8180	Parks and Playgrounds	159,700.00	127,107.74	184,750.00	190,292.50
8190	Other Recreational Facilities				
	Campground	40,050.00	23,353.35	29,000.00	29,870.00
	Lily Festival	0.00	0.00	0.00	0.00
	Communities in bloom	1,500.00	1,623.40	1,000.00	1,030.00
8240	Museums				
8250	Libraries	110,358.00	75,371.30	85,113.00	87,666.39
8280	Rec Comm & Admin	145,839.16	149,734.33	120,700.00	124,321.00
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		709,447.16	607,700.62	673,163.00	693,357.89

FISCAL SERVICES					
9111	L.U.D. of _____ -- Page 7				
9112	L.U.D. of _____ -- Page 7				
113	L.U.D. of _____ -- Page 7				
9114	L.U.D. of _____ -- Page 7				
9320	Transfer to Capital - Page 13	5,591,754.00	5,372,019.77	2,324,817.74	2,324,817.74
9330	Transfer to Utility - Page 6	395,125.44	395,125.44	395,125.44	395,125.44
9410	Debenture Debt Charges - Page 11	0.00	0.00		
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges	7,500.00	4,822.92	6,000.00	6,180.00
	Other Fiscal Services				
TOTAL FISCAL SERVICES - TO PAGE 1		5,994,379.44	5,771,968.13	2,725,943.18	2,726,123.18

TRANSFERS					
9900	General Reserve/Bridges & Culverts	15,000.00	15,000.00	15,000.00	15,000.00
9910	Specific-Purpose Reserves:				
9914	Cemetery Maintenance	0.00	0.00		
9911	Public Works & Enviroment	150,000.00	150,000.00	150,000.00	150,000.00
9912	- Fire Equipment Reserve	65,000.00	65,000.00	65,000.00	65,000.00
9913	- Gas Tax	259,315.00	259,315.00	259,315.00	259,315.00
	Recreation & Culture Reserve	75,000.00	75,000.00	75,000.00	75,000.00
	Building & Land Reserve	0.00	0.00	0.00	
	Health Care Reserve	50,000.00	50,000.00	100,000.00	
TOTAL TRANSFERS - TO PAGE 1		614,315.00	614,315.00	664,315.00	564,315.00



UTILITY OPERATING FUND  
BUDGETED REVENUE AND EXPENDITURE

TOWN OF NEEPAWA

For the Year 2023

REVENUE

			Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	Residential	1,812,985.00	1,657,130.03	1,788,714.42	1,812,985.00
		Consumer sales	7,500.00	6,610.00	7,725.00	7,725.00
		Bulk Sales				
		Federal and Provincial				
		Municipal(Rural Distribution)	135,000.00	306,901.40	135,000.00	136,000.00
310	SEWER SERVICE CHARGES	Residential	619,500.00	534,230.73	533,199.47	612,000.00
		Commercial				
		Lagoon Tipping Fees			7,725.00	7,725.00
320	Discounts, Refunds and Cancellations					
	Net Consumer Revenue - Sub Total		2,574,985.00	2,504,872.16	2,472,363.89	2,576,435.00
330	Penalties		7,500.00	6,678.81	7,000.00	7,500.00
340	Hydrant Rentals		52,250.00	52,250.00	52,750.00	52,750.00
350	Customer service Fee			96,769.97	97,000.00	0.00
360	Connection Revenue - Net		80,000.00	150,915.88	96,200.00	98,762.00
370	Provincial Grants		1,145,000.00	1,111,696.44	1,300,000.00	
380	Other Revenue		4,000,000.00	0.00	2,390,323.68	258,455.21
390	Transfer from Revenue Fund - Page 5		395,125.44	395,125.44	395,125.44	395,125.44
396	Transfer from Reserves - Utility - Page 13		542,500.00	542,500.00	1,254,897.11	500,000.00
397	Transfer from Accumulated Surplus					
	TOTAL REVENUE		8,797,360.44	4,860,808.70	8,065,660.12	3,889,027.65

EXPENDITURE

410	WATER SUPPLY					
411	Administration		582,739.00	413,831.97	563,146.00	599,958.00
412	Customer Billings and Collections		4,500.00	5,000.00	4,635.00	4,635.00
413	Purification and Treatment		130,387.38	104,300.94	155,000.00	155,000.00
414	Water Purchases					
415	Service of Supply		383,000.00	226,769.58	353,500.00	390,000.00
416	Transmissions and Distribution		112,000.00	79,690.68	115,360.00	115,360.00
417	Other Water Supply Costs					
418	Connections - Net Loss		75,000.00	70,199.93	77,250.00	77,250.00
	TOTAL		1,287,626.38	899,793.10	1,268,891.00	1,342,203.00
420	SEWAGE COLLECTION AND DISPOSAL					
421	Administration					
422	Sewage Collection System		45,000.00	63,153.84	46,350.00	46,350.00
423	Sewage Lift Station		45,000.00	17,764.53	46,350.00	46,350.00
424	Sewage Treatment and Disposal		145,000.00	164,477.32	149,355.00	149,350.00
425	Other Sewage Collection and Disposal Costs					
426	Connections - Net Loss					
	TOTAL		235,000.00	245,395.69	242,055.00	242,050.00
430	TRANSFER TO CAPITAL - Page 13		6,767,608.62	3,244,043.32	6,047,588.68	1,781,287.21
450	DEBENTURE DEBT CHARGES - Page 12		395,125.44	395,125.44	395,125.44	395,125.44
470	TRANSFERS					
471	Deficit Recovery, 20____ - Page 9					
473	Transfer to Utility - Water Reserve		100,000.00	63,132.13	100,000.00	100,000.00
474	Transfer to Utility - Sewer Reserve		12,000.00	12,000.00	12,000.00	12,000.00
	TOTAL		112,000.00	75,132.13	112,000.00	112,000.00
	TOTAL EXPENDITURE		8,797,360.44	4,859,489.68	8,065,660.12	3,872,665.65
	NET OPERATING SURPLUS (DEFICIT)		0.00	1,319.02	0.00	16,362.00

**CALCULATION OF TAX LEVIES**  
**TOWN OF NEEPAWA**

For the Year 2023

Assessments					Expenditures			Mill Rate (M/R)	Revenues				
Taxable	Grazing Lease and/or Converted fees	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total	Tax Levy		Otherwise Exempt	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total	
Education Support Levy (ESL)	47,943,190.00		5,603,280.00	53,546,470.00	435,863.00	5.27	435,868.27	8.140	390,257.57		45,610.70		435,868.27
School Division = BPSD #31	191,484,360.00	2,306,700.00	8,085,310.00	201,876,370.00	2,039,440.00	116.97	2,039,556.97	10.103	1,934,566.49		81,685.89	23,304.59	2,039,556.97
Community Revitalization - Foundation	10,053,160.00			10,053,160.00	81,832.72	0.00	81,832.72	8.140	81,832.72				81,832.72
Community Revitalization - School	10,053,160.00			10,053,160.00	101,536.92	30.16	101,567.08	10.103	101,567.08				101,567.08
Total Education Taxes	259,533,870.00	2,306,700.00	13,688,590.00	275,529,160.00	2,658,672.64	152.38	2,658,825.02		2,508,223.85	0.00	127,296.59	23,304.59	2,658,825.03

Page 1

Assessments					Expenditures			Mill Rate Fr/PP	Revenues				
Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total	Tax Levy		Otherwise Exempt	Grants in Lieu of Taxes	Other Revenues and Transfers	Total	
Municipal Taxes:													
Local Urban Districts													
L.U.D.			0.00			0.00							0.00
L.U.D.			0.00			0.00							0.00
L.U.D.			0.00			0.00							0.00
Debenture Debt Charges													
			0.00			0.00			0.00	0.00			0.00
			0.00			0.00			0.00		0.00		0.00
By-Law # 3080 IWWTF	217,292,550.00	21,328,200.00	6,936,040.00	245,556,790.00	126,823.93	865.60	127,689.53	0.520	112,992.13	11,090.66	3,606.74		127,689.53
By-Law # 3100 RW	217,292,550.00	21,328,200.00	6,936,040.00	245,556,790.00	268,301.51	1,810.96	270,112.47	1.100	239,021.81	23,461.02	7,629.64		270,112.47
			0.00				0.00						0.00
			0.00				0.00						0.00
			0.00				0.00						0.00
Special Services Levies													
WHITEMUD WATERSHED	33,089,690.00		759,450.00	33,849,140.00	10,115.55	1,054.67	11,170.22	0.330	10,919.60	0.00	250.62		11,170.22
GARBAGE BY-LAW 3200				0.00	388,638.59		388,638.59	pp	365,204.80	13,909.08	9,524.71		388,638.59
Deficit Recovery													
General			0.00				0.00						0.00
Utility			0.00				0.00						0.00
Reserve Funds													
General Reserve	217,292,550.00		8,085,310.00	225,377,860.00	15,000.00	776.45	15,776.45	0.070	15,210.48	0.00	565.97		15,776.45
Public Works & Enviroment	217,292,550.00		8,085,310.00	225,377,860.00	150,000.00	1,003.17	151,003.17	0.670	145,586.01	0.00	5,417.16		151,003.17
Fire	217,292,550.00		8,085,310.00	225,377,860.00	65,000.00	359.58	65,359.58	0.290	63,014.84	0.00	2,344.74		65,359.58
Recreation & Culture	217,292,550.00		8,085,310.00	225,377,860.00	75,000.00	1,628.47	76,628.47	0.340	73,879.47	0.00	2,749.01		76,628.47
			0.00			0.00	0.00		0.00	0.00	0.00		0.00
Health Care	217,292,550.00		8,085,310.00	225,377,860.00	100,000.00	1,420.04	101,420.04	0.450	97,781.65	0.00	3,638.39		101,420.04
									0.00	0.00	0.00		0.00
General Municipal													
Rural Area													0.00
At Large	217,292,550.00		8,085,310.00	225,377,860.00	4,265,131.04	5,779.41	4,270,910.45	18.950	4,117,693.82	0.00	153,216.62		4,270,910.45
Business Tax, Fees				0.00	8,221.00		8,221.00		8,221.00				8,221.00
Other Revenue and Transfers					13,805,708.01		13,805,708.01				13,805,708.01		13,805,708.01
Total Municipal					19,277,939.63	14,698.34	19,292,637.97		5,249,525.59	48,460.76	188,943.60	13,805,708.01	19,292,637.97

Total (Education + Municipal) Taxes

21,936,612.2714,850.7221,951,462.99

Page 1

7,757,749.4548,460.76316,240.1913,829,012.6021,951,463.00

Page 1Page 1\*Page 1,9Page 2

\* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

TOWN OF NEEPAWA

For the Year 2023

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas		1,149,270	39.013	44,836.47		44,836.47
		59,750	40.633	2,427.82	2.00	2,429.82
		7,220	40.633	293.37		293.37
		11,250	40.963	460.83	2.00	462.83
Attorney General LTO		24,250	40.963	993.35		993.35
		124,480	40.633	5,058.00	327.82	5,385.82
Att. Gen. LCC		28,930	40.963	1,185.06		1,185.06
		98,930	40.633	4,019.82	710.27	4,730.09
Cons. Crown	11,860		32.823	389.28	2.00	391.28
Cons.Operations		28,020	40.963	1,147.78		1,147.78
		95,100	40.633	3,864.20	764.91	4,629.11
Highways		8,320	40.963	340.81	2.00	342.81
		13,520	40.963	553.82		553.82
		304,460	40.633	12,371.12	327.82	12,698.94
		7,800	40.963	319.51	2.00	321.51
		25,550	40.963	1,046.60	2.00	1,048.60
		29,900	40.963	1,224.79	2.00	1,226.79
			40.633	0.00		0.00
Housing	304,370		32.823	9,990.34		9,990.34
	2,109,300		32.493	68,537.48	4,698.71	73,236.19
Man. Hydro			40.963	0.00		0.00
		99,910	40.963	4,092.61		4,092.61
		2,878,140	40.633	116,947.46	1,912.27	118,859.73
	56,500		32.823	1,854.50	2.00	1,856.50
		36,530	40.963	1,496.38		1,496.38
		313,300	40.633	12,730.32		12,730.32
		35,750	40.963	1,464.43	2.00	1,466.43
		5,660	40.633	229.98		229.98
Canada Post		36,990	40.963	1,515.22		1,515.22
		180,250	40.633	7,324.10	764.91	8,089.01
	2,482,030	5,603,280				
				306,715.48		
Reconciled to GIL Re-cap		8,085,310	Garbage Spec. Levy		9,524.71	

Total - Pages 1, 8

316,240.19

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Handi Van		30,000.00
Airport Operating Grant		2,400.00
MTN Snow Removal		9,885.00
Job Grants		10,000.00
Recycling Program		68,438.24
West Nile Virus Grant		1,600.00
Dutch Elm		8,740.00
DFA Grant		10,000,000.00
Building Sustainable Communities Grant		192,880.30
ICIP grant		500,000.00

Total - Page 2

10,823,943.54

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

**RURAL AREA AND GENERAL MUNICIPAL REQUIREMENTS**

TOWN OF NEEPAWA

For the Year 2023

Part 1 - Analysis of Expenditures Benefitting Rural Area				
Account No.	Account Name		Total Expenditures from Pages 3, 4 and 5	Expenditures applicable to Rural Area only
	<b>NON-CONTROLLABLE:</b>			
	Reserves		405,000.00	
	Education: Foundation Levy		517,695.72	
	Education: Special BP #31		2,140,976.92	
	Utility Debentures - Raw Water		268,301.51	
	Debentures - IWWTF		126,823.93	
	Whitemud Watershed Cons. District		10,115.55	
	Garbage Levy		388,638.59	
		<b>Subtotal</b>		<b>3,857,552.22</b>
	<b>CONTROLLABLE:</b>			
	General Government Services		1,040,254.75	
	Protective Services		1,171,450.00	
	Transportation Services		11,236,750.00	
	Environmental Health Services		230,461.41	
	Public Health & Welfare Services		633,814.14	
	Environmental Development Services		43,654.01	
	Economic Development Services		459,380.00	
	Recreational & Cultural Services		673,163.00	
	Fiscal Services		2,330,817.74	
	Transfers - Gas Tax		259,315.00	
		<b>Subtotal</b>		<b>18,079,060.05</b>
Total - Part 2				<b>21,936,612.27</b>

Part 2 - Calculation of Rural and At large Requirements				
	Required Expenditures			Totals
		Rural	At Large	
Total Basic Expenditures	3,857,552.22		18,079,060.05	21,936,612.27
Less: Business Taxes Allocated			8,221.00	8,221.00
Other Revenues Allocated			13,805,708.01	13,805,708.01
				0.00
<b>Sub-Totals</b>	<b>3,857,552.22</b>		<b>4,265,131.04</b>	<b>8,122,683.26</b>
Less: Required Expenditures	3,857,552.22			3,857,552.22
General Municipal	0.00	0.00	4,265,131.04	4,265,131.04
Requirements		Page 8	Page 8	

TOWN OF NEEPAWA

### Part 1 - Debenture Debt Charges

0.00	0.00	0.00	0.00	0.00		0.00	0.00
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Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
0.00	0.00	0.00	0.000

### UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

TOWN OF NEEPAWA

For the Year 2023

### **Part 1 - Debenture Debt Charges**

[illegible]

2,478,197.56	273,333.66	2,204,863.90	121,791.78	395,125.44	0.00	0.00	395,125.44
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**Part 2 - Summary (by area) - to be carried forward - Page 8**

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment
				0
3080	217,292,550	21,328,200.00	6,936,040	245,556,790
3100	217,292,550	21,328,200.00	6,936,040	245,556,790
	0			

Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
126,823.93			0.52
268,301.51			1.10
395,125.44	0.00	0.00	1.62

CAPITAL BUDGET  
(current year)  
TOWN OF NEEPAWA

For the Year 2023

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Borrowing
Office & computers	8,000.00	8,000.00			
Fire Equipment					
Training Center	355,000.00	355,000.00			
Drainage	103,000.00	103,000.00			
Road Development	550,000.00	550,000.00			
Cemetery	295,817.74	295,817.74			
Pool Capital	311,000.00	311,000.00			
Parks & Rec	702,000.00	702,000.00			
Study	212,501.00		212,501.00		
Water & Sewer Projects	2,400,000.00		2,400,000.00		
Replacement program	120,000.00		120,000.00		
Phase II Lagoon Upgrade	3,315,087.68		3,315,087.68		
	8,372,406.42				
TOTAL		2,324,817.74			

Page 5

6,047,588.68

Page 6

0.00

Part 2

0.00

PART 2. GENERAL AND SPECIFIC-PURPOSE RESERVE FUND WITHDRAWALS

Part 3

Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		Cash Resources
	To Operating	To Capital	To Operating	To Capital	(Opening balance in Reserve)
General Reserve	100,000.00				\$1,281,641.53
Building & Land Reserve	200,000.00				2,356,144.51
Cemetery	285,817.74				977,693.24
Utility - Water			1,254,897.11		1,803,403.53
	585,817.74				

Page 2

0.00

Part 1

1,254,897.11

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



(Mayor)

April 18, 2023

(Chief Administrative Officer)

## FIVE YEAR CAPITAL EXPENDITURE PROGRAM TOWN OF NEEPAWA

[illegible]

Departmental Use Only	<p data-bbox="1024 1195 1370 1203">Adopted by Resolution of Council</p> <div data-bbox="1567 1183 2158 1206">   <p data-bbox="1612 1203 1701 1206">(Mayor)</p> </div> <p data-bbox="1051 1218 1201 1224">April 18, 2023</p> <div data-bbox="1612 1206 2158 1227">   <p data-bbox="1612 1222 1919 1227">(Chief Administrative Officer)</p> </div>
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