

**THE TOWN OF NEEPAWA
BY-LAW NO. 3234-25**

BEING A BY-LAW OF THE TOWN OF NEEPAWA TO IMPOSE AND LEVY TAXES FOR THE YEAR 2025; 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 2025, 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	55,452,380	6,353,320	61,805,700
Community Revitalization - Foundation	10,265,970		10,265,970
School Division Purposes	212,958,130	8,903,810	221,861,940
Community Revitalization - School	10,265,970		10,265,970
General Municipal Purposes	240,353,00	8,903,810	249,256,810
General Local Improvement Purposes	240,353,000	32,781,130	273,134,130

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 \$1,325,680.

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 2025, 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 2025 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 7.117 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 10.37 mills on the dollar, levied under Section 188 of The Public Schools Act, as shown on Schedule "A", viz:
- (c) A general rate of 1.46 mills on the dollar to provide for debt servicing payments for the year 2025 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 .35 mills on the dollar on all rateable land only in the Local Improvement District of Neepawa #1 as shown in Schedule "A": amounting to \$11,873.52 for the Whitemud Watershed Conservation District.

CONTROLLABLE PURPOSES

- 3. THAT a general rate of 1.664 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 19.74 mills on the dollar be levied for 2025 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 \$4,920,329.43.
- 5. THAT the levies for Garbage Collection in the amount of \$461,924.88 as shown in Schedule "A" be approved and levied against properties in accordance with By-Law No.3235-25.
- 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 2025 shall be deemed to have been imposed as and from the first day of January 2025, and to be due and payable on the last business day of September 2025.

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 17th day of June 2025.


Murray Parrott, Deputy Mayor


Colleen Synchshyn, CAO

Read a first time this 22nd day of April, 2025.
Read a second time this 20th day of May 2025.
Read a third time this 17th day of June 2025.

THE FINANCIAL PLAN

TOWN OF NEEPAWA

For the Year 2025

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	X	
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	X	
Page 3	General Operating Fund - Budgeted Expenditure	X	
Page 4	General Operating Fund - Budgeted Expenditure	X	
Page 5	General Operating Fund - Budgeted Expenditure	X	
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of	X	
	Utility of		
	Utility of		
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of		X
	L.U.D. of		
	L.U.D. of		
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 NEEPAWA

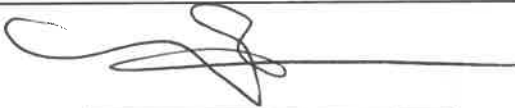

For the Year 2025

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	8,262,667.06	8,262,667.41	8,785,068.34	
Total Grants in Lieu of Taxes - Page 8	324,546.55	324,546.56	351,230.18	
Sub-total	8,587,213.61	8,587,213.97	9,136,298.52	0.00
School Requisitions (deduct) - Page 8	2,846,300.70	2,846,300.70	2,945,027.02	
Municipal Taxes and Grants in Lieu of Taxes	5,740,912.91	5,740,913.27	6,191,271.50	7,004,281.47
Other Revenue - Page 2	3,204,300.14	3,388,213.94	5,255,310.15	5,320,941.03
Transfers from Accumulated Surplus & Reserves - Page 2	550,000.00	2,630,340.00	943,000.00	
Total Municipal Revenue	9,495,213.05	11,759,467.21	12,389,581.65	12,325,222.50

EXPENDITURE

General Government Services	1,075,948.75	897,757.82	1,095,431.52	1,128,294.47
Protective Services	1,168,350.00	652,549.84	1,078,708.38	1,109,524.63
Transportation Services	1,604,100.00	1,441,217.80	1,512,300.00	1,557,669.00
Environmental Health Services	667,100.00	684,589.39	706,500.00	727,695.00
Public Health and Welfare Services	1,233,610.04	1,727,091.84	3,301,375.32	3,400,416.58
Environmental Development Services	45,041.00	47,579.61	45,372.00	46,733.16
Economic Development Services	264,039.56	282,049.19	393,116.64	404,125.23
Recreation and Cultural Services	684,808.00	697,658.14	737,869.31	760,005.39
Fiscal Services	1,854,188.44	3,965,697.57	2,614,968.04	2,615,169.04
Transfers - Deficit Recovery - Page 9			0.00	
- To Reserves - Page 5	887,999.72	1,353,248.45	887,999.72	575,590.00
Total Basic Expenditure	9,485,185.51	11,749,439.65	12,373,640.93	12,325,222.50
Allowance For Tax Assets - Page 8	10,027.54	10,027.54	15,940.71	
Total Municipal Expenditure	9,495,213.05	11,759,467.21	12,389,581.65	12,325,222.50
Net Operating Surplus (Deficit)	-0.00	0.00	-0.00	0.00

Departmental Use Only	Adopted by Resolution of Council	
		(Mayor) Deputy
	April 22, 2025	 (Chief Administrative Officer)

GENERAL OPERATING FUND
BUDGETED OTHER REVENUES AND TRANSFERS

TOWN OF NEEPAWA

For the Year 2025

Other Revenue		Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
Taxes Added		50,000.00	44,411.89	60,000.00	61,800.00
Licenses	- Animal	300.00	780.00	300.00	309.00
	- Bicycle				
	- Business	1,200.00	2,600.00	1,200.00	1,236.00
	- Other Lottery	500.00	965.00	500.00	515.00
Fines	- Province	20,000.00	12,893.37	20,000.00	20,600.00
	- Animal	250.00	950.00	250.00	257.50
Demoliton Fees					
Sales of Service	- General Government				
	- Protective	3,000.00	0.00	0.00	0.00
	- Transportation				
	- Environmental Health	110,650.00	158,988.31	115,350.00	118,810.50
	- Public Health and Welfare				
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture	202,470.00	302,221.24	203,375.00	209,476.25
	- Other				
	- Sundry				
Sales of Goods		146,000.00	87,550.00	250,000.00	257,500.00
Rentals		320,211.44	354,730.42	294,331.40	303,161.34
Trailer Park	- Rentals	83,964.84	83,964.84	86,394.60	88,986.44
	- Other	6,600.00	11,956.32	13,303.00	13,702.09
Concessions and Franchises					
Returns from Investments		52,000.00	91,032.67	89,000.00	91,670.00
Tax and Redemption Penalties		45,000.00	67,409.72	60,000.00	61,800.00
Development and Dedication Fees					
Municipal Programs Grant(VLT)		0.00	0.00	0.00	0.00
General Assistance Grant		1,442,857.17	1,454,494.88	1,454,494.88	1,498,129.73
Conditional Transfers	- Federal Government				
	Gas Tax	270,590.00	270,590.00	270,590.00	186,679.28
(Page 9)	- Provincial Government	335,153.24	301,856.06	2,154,671.27	2,219,311.41
	- Local Government	82,553.45	84,184.69	146,550.00	150,946.50
	- Other				
Other Income	Sundry Revenue	31,000.00	56,634.53	35,000.00	36,050.00
Total Other Revenue - Page 1		3,204,300.14	3,388,213.94	5,255,310.15	5,320,941.03
Transfers From					
	- Accumulated Surplus				
	- Reserves (Page 13)	550,000.00	2,630,340.00	943,000.00	
Total Transfers - Page 1		550,000.00	2,630,340.00	943,000.00	0.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		3,754,300.14	6,018,553.94	6,198,310.15	5,320,941.03

BUDGETED EXPENDITURE

TOWN OF NEEPAWA

For the Year 2025

GENERAL GOVERNMENT SERVICES		Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
1100	Legislative	78,000.00	69,539.37	80,500.00	82,915.00
1200	General Administrative				
1212	Chief Administrative Officer and Staff	378,000.00	236,359.50	400,000.00	412,000.00
1215	Office	131,700.00	99,184.71	126,300.00	130,089.00
1216	Legal	30,000.00	32,550.08	30,000.00	30,900.00
1217	Audit	18,000.00	14,760.00	18,000.00	18,540.00
1218	Assessment	58,192.00	58,192.00	59,454.77	61,238.41
1240	Taxation	88,500.00	90,063.67	90,500.00	93,215.00
1300	Other General Government				
1310	Elections	750.00	0.00	750.00	772.50
1320	Conventions	17,500.00	18,742.56	19,500.00	20,085.00
1330	Damage Claims and Liability Insurance	144,000.00	162,699.80	168,500.00	173,555.00
1340	Intergovernmental Relations	7,000.00	5,899.95	7,000.00	7,210.00
1350	Grants - General	37,806.75	33,279.49	9,326.75	9,606.55
1360	Other General Government-Sundry				0.00
	Tax Sale Costs	500.00	0.00	500.00	515.00
	Unallocated Employee Benefits	86,000.00	76,486.69	85,100.00	87,653.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		1,075,948.75	897,757.82	1,095,431.52	1,128,294.47
1991	Recoveries (deduct) - Utility				
TOTAL GOVERNMENT SERVICES - TO PAGE 1		1,075,948.75	897,757.82	1,095,431.52	1,128,294.47
PROTECTIVE SERVICES					
2100	Police	925,150.00	444,819.47	811,610.52	835,958.84
2400	Fire	205,900.00	187,329.05	232,250.00	239,217.50
2500	Emergency Measures				
2510	Emergency Measures Organization	5,000.00	5,045.05	5,347.86	5,508.30
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	30,800.00	13,856.27	28,000.00	28,840.00
2650	Other - Traffic Services				
	Other ____ COPP _____	1,500.00	1,500.00	1,500.00	
TOTAL PROTECTIVE SERVICES - TO PAGE 1		1,168,350.00	652,549.84	1,078,708.38	1,109,524.63
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering & PW Super	239,500.00	212,810.49	220,500.00	227,115.00
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	446,400.00	393,501.98	432,000.00	444,960.00
32302	- Equipment Fuel	95,000.00	76,499.37	95,000.00	97,850.00
32303	- Equipment Repairs and Maintenance	57,100.00	92,583.52	65,600.00	67,568.00
32304	- Equipment Insurance and Registration	22,000.00	22,119.03	24,000.00	24,720.00
32305	- Workshop and Yard Operations	30,900.00	40,561.96	34,000.00	35,020.00
	- _____				
	- _____				
Road Construction and Maintenance					
32311	- Labour				
32312	- Materials				
32313	- Rentals				
	Total Road Maintenance	338,000.00	236,975.13	207,500.00	213,725.00
	- _____				
Transportation Services Sub-Total Forward to Page 4		1,228,900.00	1,075,051.48	1,078,600.00	1,110,958.00

BUDGETED EXPEPDITURE

TOWN OF NEEPAWA

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
Transportation Services Sub-Total Forward from Page 3		1,228,900.00	1,075,051.48	1,078,600.00	1,110,958.00
32330	Sidewalks and Boulevards	73,000.00	81,057.05	83,000.00	85,490.00
32340	Ditches and Road Drainage	25,000.00	55,087.77	40,000.00	41,200.00
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour	84,000.00	61,388.15	86,000.00	88,580.00
32372	- Materials				
32373	- Rentals				
	- _____				
32400	Bridges				
32500	Street Lighting	125,000.00	111,716.94	125,000.00	128,750.00
32600	Traffic Services	5,000.00	1,798.80	5,000.00	5,150.00
32700	Parking				
32900	Training & Safety	18,500.00	9,380.90	15,000.00	15,450.00
	Airport	44,700.00	45,736.71	54,700.00	56,341.00
	Other Transportation Services	0.00	0.00	25,000.00	25,750.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,604,100.00	1,441,217.80	1,512,300.00	1,557,669.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	190,000.00	217,440.04	220,000.00	226,600.00
4330	Nuisance Grounds	451,000.00	433,464.13	451,200.00	464,736.00
Other Environmental Health					
4480	Municipal Wells				
4490	Recycling & compost	23,600.00	32,135.74	32,800.00	33,784.00
	Eco Center	2,500.00	1,549.48	2,500.00	2,575.00
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		667,100.00	684,589.39	706,500.00	727,695.00
PUBLIC HEALTH APD WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	162,700.00	175,840.39	174,400.00	179,632.00
5186	Other - Handi van	30,000.00	30,000.00	40,233.00	41,439.99
	E-911	27,742.80	27,742.80	28,575.08	29,432.33
Medical Care					
5220	Medical Officer				
	Other _____				
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	1,013,167.24	1,493,508.65	3,058,167.24	3,149,912.26
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		1,233,610.04	1,727,091.84	3,301,375.32	3,400,416.58
ENVIROMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	28,041.00	28,041.00	28,372.00	29,223.16
Community Development					
6220	General Land Assembly	10,000.00	11,327.52	10,000.00	10,300.00
6230	PPWA land titles	1,000.00	2,124.00	1,000.00	1,030.00
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control	6,000.00	6,087.09	6,000.00	6,180.00
	Grant				
	Other _____				
TOTAL ENVIROMENTAL DEVELOPMENT SERVICES - TO PAGE 1		45,041.00	47,579.61	45,372.00	46,733.16

BUDGETED EXPENDITURE

TOWN OF NEEPAWA

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
7100	Paturnal Resources				
7120	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	12,884.01	12,884.01	11,873.52	11,873.52
	Grants - Chamber & NADCO	2,500.00	2,500.00	2,500.00	2,500.00
7200	Regional Development	47,000.00	35,069.37	41,000.00	42,230.00
7300	Industrial Development				
7400	Other Economic Development	189,865.55	219,805.81	325,953.12	335,731.71
7410	Tourism				
7420	Public Receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		264,039.56	282,049.19	393,116.64	404,125.23

RECREATION AND CULTURAL SERVICES					
8110	Recreation				
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches	177,500.00	209,866.53	207,450.00	213,673.50
8140	Golf Courses				
8150	Skating Rinks and Arenas - Yellowhead	103,000.00	98,200.00	103,000.00	106,090.00
8180	Parks and Playgrounds	148,000.00	116,129.36	135,700.00	139,771.00
8190	Other Recreational Facilities				
	Campground	33,450.00	33,190.01	58,250.00	59,997.50
	Lily Festival				
	Communities in bloom	1,500.00	1,307.26	1,000.00	1,030.00
8240	Museums				
8250	Libraries	86,808.00	84,347.22	92,493.00	95,267.79
8280	Rec Comm & Admin	134,550.00	154,617.76	139,976.31	144,175.60
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		684,808.00	697,658.14	737,869.31	760,005.39

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	1,453,063.00	3,563,958.39	2,213,142.60	2,213,142.60
9330	Transfer to Utility - Page 6	395,125.44	395,125.44	395,125.44	395,125.44
9410	Debenture Debt Charges - Page 11				
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges	6,000.00	6,613.74	6,700.00	6,901.00
	Other Fiscal Services				
TOTAL FISCAL SERVICES - TO PAGE 1		1,854,188.44	3,965,697.57	2,614,968.04	2,615,169.04

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	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	270,590.00	270,590.00	270,590.00	270,590.00
	Recreation & Culture Reserve	75,000.00	75,000.00	75,000.00	75,000.00
	Building & Land Reserve	212,409.72	677,658.45	212,409.72	
	Health Care Reserve	100,000.00	100,000.00	100,000.00	
TOTAL TRANSFERS - TO PAGE 1		887,999.72	1,353,248.45	887,999.72	575,590.00

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

TOWN OF NEEPAWA

For the Year 2025

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	1,749,176.63	1,786,564.53	1,786,564.53	1,812,985.00
	Residential				
	Consumer sales	7,750.00	10,718.53	9,000.00	9,500.00
	Bulk Sales				
	Federal and Provincial				
	Municipal(Rural Distribution)	90,000.00	122,963.80	123,000.00	136,000.00
310	SEWER SERVICE CHARGES	599,335.22	641,170.72	628,000.00	630,000.00
	Residential				
	Commercial				
	Lagoon Tipping Fees			12,000.00	12,000.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	2,446,261.85	2,561,417.58	2,558,564.53	2,600,485.00
330	Penalties	7,500.00	6,835.77	6,800.00	7,500.00
340	Hydrant Rentals	53,250.00	53,250.00	57,250.00	52,750.00
350	Customer service Fee	152,270.00	155,495.82	155,000.00	156,000.00
360	Connection Revenue - Net	87,000.00	113,056.57	977,069.00	988,439.69
370	Provincial Grants	2,772,157.02	449,189.40	1,365,000.00	1,000,000.00
380	Other Revenue	539,202.79	696,888.62	100.00	100.00
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	2,562,874.51	1,665,017.06	882,210.47	500,000.00
397	Transfer from Accumulated Surplus				
	TOTAL REVENUE	9,015,641.61	6,096,276.26	6,397,119.44	5,700,400.13

EXPENDITURE

410	WATER SUPPLY	657,994.00	600,928.91	663,744.00	665,000.00
411	Administration	4,774.00	4,000.00	4,500.00	4,635.00
412	Customer Billings and Collections	150,000.00	177,897.73	180,000.00	155,000.00
413	Purification and Treatment				
414	Water Purchases	348,500.00	284,125.93	321,000.00	390,000.00
415	Service of Supply	118,750.00	102,473.57	83,250.00	115,360.00
416	Transmissions and Distribution				
417	Other Water Supply Costs	77,250.00	212,466.02	82,000.00	84,320.00
418	Connections - Net Loss	1,357,268.00	1,381,892.16	1,334,494.00	1,414,315.00
	TOTAL				
420	SEWAGE COLLECTION AND DISPOSAL	47,350.00	80,018.81	62,000.00	46,350.00
421	Administration	47,741.00	16,300.02	27,500.00	46,350.00
422	Sewage Collection System	179,000.00	186,939.28	202,000.00	149,350.00
423	Sewage Lift Station				
424	Sewage Treatment and Disposal				
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss	274,091.00	283,258.11	291,500.00	242,050.00
	TOTAL				
430	TRANSFER TO CAPITAL - Page 13	6,877,157.17	3,924,000.55	4,256,000.00	3,528,909.69
450	DEBENTURE DEBT CHARGES - Page 12	395,125.44	395,125.44	395,125.44	395,125.44
470	TRANSFERS	100,000.00	100,000.00	100,000.00	100,000.00
471	Deficit Recovery, 20____ - Page 9	12,000.00	12,000.00	20,000.00	20,000.00
473	Transfer to Utility - Water Reserve	112,000.00	112,000.00	120,000.00	120,000.00
474	Transfer to Utility - Sewer Reserve				
	TOTAL				
	TOTAL EXPENDITURE	9,015,641.61	6,096,276.26	6,397,119.44	5,700,400.13
	NET OPERATING SURPLUS (DEFICIT)	0.00	-0.00	0.00	0.00

CALCULATION OF TAX LEVIES
TOWN OF NEEPAWA

For the Year 2025

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 (Requisition) Taxes:													
Education Support Levy (ESL)	55,452,380.00		6,353,320.00	61,805,700.00	439,871.00	0.17	439,871.17	7.117	394,654.59		45,216.58		439,871.17
School Division = BPSD #31	212,958,130.00	2,507,670.00	8,903,810.00	224,369,610.00	2,325,635.00	1,077.86	2,326,712.86	10.370	2,208,375.81		92,332.51	26,004.54	2,326,712.86
Community Revitalization - Foundation	10,265,970.00			10,265,970.00	73,062.91	0.00	73,062.91	7.117	73,062.91				73,062.91
Community Revitalization - School	10,265,970.00			10,265,970.00	106,458.11	0.00	106,458.11	10.370	106,458.11				106,458.11
Total Education Taxes	288,942,450.00	2,507,670.00	15,257,130.00	306,707,250.00	2,945,027.02	1,078.01	2,946,105.03		2,782,551.41	0.00	137,549.09	26,004.54	2,946,105.04
Page 1													
Assessments					Expenditures			Mill Rate FrUPP	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		0.00		0.00		0.00
By-Law # 3080 IWWTF	240,353,000.00	25,203,000.00	7,578,130.00	273,134,130.00	126,823.93	1,549.11	128,373.04	0.470	112,965.91	11,845.41	3,561.72		128,373.04
By-Law # 3100 RW	240,353,000.00	25,203,000.00	7,578,130.00	273,134,130.00	268,301.51	2,101.28	270,402.79	0.990	237,949.47	24,950.97	7,502.35		270,402.79
				0.00			0.00						0.00
				0.00			0.00						0.00
				0.00			0.00						0.00
Special Services Levies													
WHITEMUD WATERSHED	36,507,630.00		833,930.00	37,341,560.00	11,873.52	1,196.03	13,069.55	0.350	12,777.67	0.00	291.88		13,069.55
GARBAGE BY-LAW 3232-25				0.00	461,924.88		461,924.88	pp	435,868.03	14,308.85	11,748.00		461,924.88
Deficit Recovery													
General				0.00			0.00						0.00
Utility				0.00			0.00						0.00
Reserve Funds													
General Reserve	240,353,000.00		8,903,810.00	249,256,810.00	15,000.00	952.44	15,952.44	0.064	15,382.59	0.00	569.84		15,952.44
Public Works & Enviroment	240,353,000.00		8,903,810.00	249,256,810.00	150,000.00	2,046.65	152,046.65	0.610	146,615.33	0.00	5,431.32		152,046.65
Fire	240,353,000.00		8,903,810.00	249,256,810.00	65,000.00	2,299.34	67,299.34	0.270	64,895.31	0.00	2,404.03		67,299.34
Recreation & Culture	240,353,000.00		8,903,810.00	249,256,810.00	75,000.00	2,269.61	77,269.61	0.310	74,509.43	0.00	2,760.18		77,269.61
				0.00		0.00	0.00		0.00	0.00	0.00		0.00
Health Care	240,353,000.00		8,903,810.00	249,256,810.00	100,000.00	2,195.29	102,195.29	0.410	98,544.73	0.00	3,650.56		102,195.29
									0.00	0.00	0.00		0.00
General Municipal													
Rural Area					4,920,076.48	252.95	4,920,329.43	19.740	4,744,568.22	0.00	175,761.21		4,920,329.43
At Large	240,353,000.00		8,903,810.00	249,256,810.00	7,335.00		7,335.00		7,335.00				7,335.00
Business Tax, Fees				0.00	6,172,305.61		6,172,305.61					6,172,305.61	6,172,305.61
Other Revenue and Transfers					12,373,640.93	14,862.70	12,388,503.63		5,951,411.69	51,105.23	213,681.09	6,172,305.61	12,388,503.63
Total Municipal													
Total (Education + Municipal) Taxes					15,318,667.95	15,940.71	15,334,608.66		8,733,963.11	51,105.23	351,230.18	6,198,310.15	15,334,608.67
					Page 1				Page 1	Page 1*	Page 1,9	Page 2	

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

TOWN OF NEEPAWA

For the Year 2025

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage	Total
	Farm/Residential	Other				
Centra Gas		1,325,680	38.891	51,557.02		51,557.02
		72,300	40.351	2,917.38	2.00	2,919.38
		7,280	40.351	293.76		293.76
		12,350	40.701	502.66	2.00	504.66
Attorney General LTO		32,440	40.701	1,320.34		1,320.34
		134,030	40.351	5,408.24	365.00	5,773.24
Att. Gen. LCC		38,740	40.701	1,576.76		1,576.76
		101,340	40.351	4,089.17	850.00	4,939.17
Cons. Crown	12,090		33.584	406.03	2.00	408.03
Cons.Operations		28,540	40.701	1,161.61		1,161.61
		100,490	40.351	4,054.87	850.00	4,904.87
Highways		25,550	40.701	1,039.91	2.00	1,041.91
		8,520	40.701	346.77	2.00	348.77
		325,780	40.351	13,145.55	365.00	13,510.55
		14,040	40.701	571.44		571.44
		30,490	40.701	1,240.97	2.00	1,242.97
		8,000	40.701	325.61	2.00	327.61
			40.351	0.00		0.00
Housing	331,340		33.584	11,127.72		11,127.72
	2,140,340		33.234	71,132.06	6,325.00	77,457.06
Man. Hydro			40.701	0.00		0.00
		101,860	40.701	4,145.80		4,145.80
		3,326,120	40.351	134,212.27	2,125.00	136,337.27
	66,720		33.584	2,240.72	2.00	2,242.72
		37,250	40.701	1,516.11		1,516.11
		346,970	40.351	14,000.59		14,000.59
		36,470	40.701	1,484.37	2.00	1,486.37
		6,310	40.351	254.61		254.61
Canada Post		49,530	40.701	2,015.92		2,015.92
		183,240	40.351	7,393.92	850.00	8,243.92
	2,550,490	6,353,320				
				339,482.18		
Reconciled to GIL Re-cap		8,903,810	Garbage Spec. Levy		11,748.00	

Total - Pages 1, 8 351,230.18

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Handi Van		30,000.00
Airport Operating Grant		4,800.00
MTN Snow Removal		10,182.00
Job Grants		15,000.00
Recycling Program		83,115.27
Manitoba Gro		2,000,000.00
West Nile Virus Grant		500.00
Dutch Elm		11,074.00

Total - Page 2 2,154,671.27

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 2025

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
	NON-CONTROLLABLE:			
	Reserves		405,000.00	
	Education: Foundation Levy		512,933.91	
	Education: Special BP #31		2,432,093.11	
	Utility Debentures - Raw Water		268,301.51	
	Debentures - IWWTF		126,823.93	
	Whitemud Watershed Cons. District		11,873.52	
	Garbage Levy		461,924.88	
		Subtotal		4,218,950.86
	CONTROLLABLE:			
	General Government Services		1,095,431.52	
	Protective Services		1,078,708.38	
	Transportation Services		1,512,300.00	
	Environmental Health Services		244,575.12	
	Public Health & Welfare Services		3,301,375.32	
	Environmental Development Services		45,372.00	
	Economic Development Services		381,243.12	
	Recreational & Cultural Services		737,869.31	
	Fiscal Services		2,219,842.60	
	Transfers - Gas Tax		270,590.00	
	Transfers - Bldg & Land		212,409.72	
		Subtotal		11,099,717.09
Total - Part 2				15,318,667.95

Part 2 - Calculation of Rural and At large Requirements				
	Required Expenditures			Totals
		Rural	At Large	
Total Basic Expenditures	4,218,950.86		11,099,717.09	15,318,667.95
Less: Business Taxes Allocated			7,335.00	7,335.00
Other Revenues Allocated			6,172,305.61	6,172,305.61
				0.00
Sub-Totals	4,218,950.86		4,920,076.48	9,139,027.34
Less: Required Expenditures	4,218,950.86			4,218,950.86
General Municipal	0.00	0.00	4,920,076.48	4,920,076.48
Requirements		Page 8	Page 8	

TOWN OF NEEPAWA

Part 1 - Debenture Debt Charges

1,617,004.32	301,019.60	1,315,984.72	94,105.84	395,125.44	0.00	0.00	395,125.44
--------------	------------	--------------	-----------	------------	------	------	------------

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment
				0
3080	240,353,000	25,203,000.00	7,578,130	273,134,130
3100	240,353,000	25,203,000.00	7,578,130	273,134,130
	0			

Page 12

CAPITAL BUDGET
(current year)
TOWN OF NEEPAWA

For the Year 2025

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	77,500.00	77,500.00			
Drainage /boulevards	402,000.00	402,000.00			
Road Development	760,000.00	760,000.00			
Cemetery	178,000.00	178,000.00			
Development	619,142.60	619,142.60			
Parks & Rec	168,500.00	168,500.00			
			0.00		
Water & Sewer Projects	4,125,000.00		4,125,000.00		
Replacement program	51,000.00		51,000.00		
Phase II Lagoon Upgrade	80,000.00		80,000.00		
	6,469,142.60				
	TOTAL	2,213,142.60			
		Page 5	4,256,000.00		
			Page 6	0.00	
				Part 2	0.00

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	To Operating	To Capital	(Opening balance in Reserve)
Building & Land Reserve	465,000.00				1,643,685.49
Cemetery	178,000.00				765,818.54
GasTax	300,000.00				1,142,743.47
Utility - Water			882,210.47		1,455,580.45
	943,000.00				
	Page 2	0.00			
		Part 1	882,210.47		
			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
				0.00	

Departmental Use Only

Adopted by Resolution of Council

April 22, 2025

(Mayor)

(Chief Administrative Officer)

FIVE YEAR CAPITAL EXPENDITURE PROGRAM TOWN OF NEEPAWA

[illegible]

Departmental Use Only

Adopted by Resolution of Council

April 22, 2025

(Mayor)

(Chief Administrative Officer)