

THE TOWN OF NEEPAWA
BY-LAW NO. 3240-26

BEING A BY-LAW OF THE TOWN OF NEEPAWA TO IMPOSE AND LEVY TAXES FOR THE YEAR 2026; 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
 - i. 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 2026, 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	63,053,100	6,353,320	69,406,420
Community Revitalization - Foundation	10,265,970		10,265,970
School Division Purposes	224,336,430	8,903,810	233,240,240
Community Revitalization - School	10,265,970		10,265,970
General Municipal Purposes	251,475,120	8,903,810	260,378,930
General Local Improvement Purposes	251,414,080	31,894,100	283,308,180

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 2026, 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 2026 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 7.411 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 11.444 mills on the dollar, levied under Section 188 of The Public Schools Act, as shown on Schedule "A", viz:
- (c) A general rate of 1.40 mills on the dollar to provide for debt servicing payments for the year 2026 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 .32 mills on the dollar on all rateable land only in the Local Improvement District of Neepawa #1 as shown in Schedule "A": amounting to \$11,949.30 for the Whitemud Watershed Conservation District.

CONTROLLABLE PURPOSES

3. THAT a general rate of 1.18 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 \$305,000.00.
4. THAT a general rate of 20.876 mills on the dollar be levied for 2026 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 \$5,435,670.54.
5. THAT the levies for Garbage Collection in the amount of \$480,723.10 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.
7. THAT all taxes and all rates imposed and levied in the Town of Neepawa for the year 2026 shall be deemed to have been imposed as and from the first day of January 2026, and to be due and payable on the last business day of September 2026.

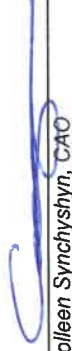
PAYMENT OF TAXES

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 5th day of May 2026.


Brian Hedley, Mayor


Colleen Synchshyn, CAO

Read a first time this 20th day of April 2026.
Read a second time this 5th day of May 2026.
Read a third time this 5th day of May 2026.

THE FINANCIAL PLAN

TOWN OF NEEPAWA

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	☒	☐
Page 3	General Operating Fund - Budgeted Expenditure	☒	☐
Page 4	General Operating Fund - Budgeted Expenditure	☒	☐
Page 5	General Operating Fund - Budgeted Expenditure	☒	☐
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	☒	☐
Page 9	Sundry Revenue and Expenditure Analysis	☒	☐
Page 10	Rural Area and General Municipal Requirements	☒	☐
Page 11	General Operating Fund - Debenture Debt Charges	☐	☒
Page 12	Utility Operating Fund - Debenture Debt Charges	☒	☐
Page 13	Capital Budget (Current Year)	☒	☐
Page 14	Capital Expenditure Program (Subsequent Five Years)	☒	☐

GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

TOWN OF NEEPAWA

For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	8,785,068.33	8,785,047.00	9,648,563.23	
Total Grants in Lieu of Taxes - Page 8	351,230.18	351,230.18	368,466.98	
Sub-total	9,136,298.51	9,136,277.18	10,017,030.20	0.00
School Requisitions (deduct) - Page 8	2,945,027.02	2,945,027.02	3,406,927.80	
Municipal Taxes and Grants in Lieu of Taxes	6,191,271.49	6,191,250.16	6,610,102.40	8,331,945.34
Other Revenue - Page 2	5,255,310.15	5,774,080.87	3,263,426.29	3,208,824.21
Transfers from Accumulated Surplus & Reserves - Page 2	943,000.00	26,685.80	1,670,000.00	
Total Municipal Revenue	12,389,581.64	11,992,016.83	11,543,528.69	11,540,769.55

EXPENDITURE

General Government Services	1,095,431.52	980,035.13	1,148,548.25	1,183,004.70
Protective Services	1,078,708.38	1,037,650.21	1,069,563.84	1,100,105.76
Transportation Services	1,512,300.00	1,418,750.86	1,485,324.00	1,529,883.72
Environmental Health Services	706,500.00	680,975.83	716,500.00	737,995.00
Public Health and Welfare Services	3,301,375.32	2,572,490.93	1,761,445.76	1,814,289.13
Environmental Development Services	45,372.00	54,882.05	98,609.03	101,567.30
Economic Development Services	393,116.64	415,598.68	423,457.54	435,077.09
Recreation and Cultural Services	737,869.31	742,463.16	751,685.84	774,236.42
Fiscal Services	2,614,968.04	2,103,043.89	3,230,125.44	3,230,305.44
Transfers - Deficit Recovery - Page 9			0.00	
- To Reserves - Page 5	887,999.72	1,970,185.38	846,714.72	634,305.00
Total Basic Expenditure	12,373,640.93	11,976,076.12	11,531,974.42	11,540,769.55
Allowance For Tax Assets - Page 8	15,940.71	15,940.71	11,554.26	
Total Municipal Expenditure	12,389,581.64	11,992,016.83	11,543,528.69	11,540,769.55
Net Operating Surplus (Deficit)	0.00	0.00	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council
	 (Mayor)
	 (Chief Administrative Officer)
	April 20, 2026

TOWN OF NEEPAWA

Other Revenue

Taxes Added
Licenses
- Animal
- Bicycle
- Business
- Other Lottery
Fines
- Province
- Animal
Demolition Fees
Sales of Service
- General Government
- Protective
- Transportation
- Environmental Health
- Public Health and Welfare
- Environmental Development
- Economic Development
- Recreation and Culture
- Other
- Sundry
Sales of Goods
Rentals
Trailer Park
- Rentals
- Other
Trailer Park rentals/Grazing leases
Returns from Investments
Tax and Redemption Penalties
Development and Dedication Fees
Municipal Programs Grant(VLT)
General Assistance Grant
Conditional Transfers - Federal Government
Gas Tax
(Page 9)
- Provincial Government
- Local Government
- Other
Other Income
Sundry Revenue

Total Other Revenue - Page 1

5,255,310.15	5,774,080.87	3,263,426.29	3,208,824.21
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Transfers From

		500,000.00	
943,000.00	26,685.80	1,170,000.00	

Total Transfers - Page 1

943,000.00	26,685.80	1,670,000.00	0.00
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TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8

6,198,310.15	5,800,766.67	4,933,426.29	3,208,824.21
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BUDGETED EXPENDITURE

TOWN OF NEEPAWA

For the Year 2026

GENERAL GOVERNMENT SERVICES

1100	Legislative	Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
1200	General Administrative	80,500.00	67,932.86	80,500.00	82,915.00
1212	Chief Administrative Officer and Staff	400,000.00	303,025.41	385,000.00	396,550.00
1215	Office	126,300.00	117,237.34	151,400.00	155,942.00
1216	Legal	30,000.00	13,595.30	30,000.00	30,900.00
1217	Audit	18,000.00	28,165.56	31,000.00	31,930.00
1218	Assessment	59,454.77	58,255.00	58,692.00	60,452.76
1240	Taxation	90,500.00	97,825.70	99,000.00	101,970.00
1300	Other General Government				
1310	Elections	750.00	2,164.17	10,000.00	10,300.00
1320	Conventions	19,500.00	19,450.52	20,400.00	21,012.00
1330	Damage Claims and Liability Insurance	168,500.00	172,996.25	176,000.00	181,280.00
1340	Intergovernmental Relations	7,000.00	6,356.27	7,000.00	7,210.00
1350	Grants - General	9,326.75	3,986.92	7,126.25	7,340.04
1360	Other General Government-Sundry				0.00
	Tax Sale Costs	500.00	0.00	500.00	515.00
	Unallocated Employee Benefits	85,100.00	89,043.83	91,930.00	94,687.90

SUB-TOTAL GENERAL GOVERNMENT SERVICES

1,095,431.52	980,035.13	1,148,548.25	1,183,004.70
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Recoveries (deduct) - Utility

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TOTAL GOVERNMENT SERVICES - TO PAGE 1

1,095,431.52	980,035.13	1,148,548.25	1,183,004.70
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PROTECTIVE SERVICES

2100	Police				
2400	Fire	811,610.52	800,340.93	811,894.84	836,251.69
2500	Emergency Measures	232,250.00	218,988.58	234,500.00	241,535.00
2510	Emergency Measures Organization				
2520	Flood Control	5,347.86	5,347.86	5,669.00	5,839.07
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	28,000.00	11,472.84	16,000.00	16,480.00
2650	Other - Traffic Services				
	Other COPP	1,500.00	1,500.00	1,500.00	

TOTAL PROTECTIVE SERVICES - TO PAGE 1

1,078,708.38	1,037,650.21	1,069,563.84	1,100,105.76
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TRANSPORTATION SERVICES

32200	Road Transport				
	Administration				
	Engineering & PW Super				

Roads and Streets

Unallocated Costs

220,500.00	184,834.33	218,500.00	225,055.00
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32301	- Wages and Benefits				
32302	- Equipment Fuel	432,000.00	462,100.96	485,124.00	499,677.72
32303	- Equipment Repairs and Maintenance	95,000.00	78,004.88	95,000.00	97,850.00
32304	- Equipment Insurance and Registration	65,600.00	79,784.36	68,100.00	70,143.00
32305	- Workshop and Yard Operations	24,000.00	23,864.61	24,000.00	24,720.00
	-	34,000.00	28,821.33	34,750.00	35,792.50
	-				
	-				

Road Construction and Maintenance

32311	- Labour				
32312	- Materials				
32313	- Rentals				
	Total Road Maintenance	207,500.00	190,529.90	112,500.00	115,875.00
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Transportation Services Sub-Total Forward to Page 4

1,078,600.00	1,047,940.37	1,037,974.00	1,069,113.22
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BUDGETED EXPEPDITURE

TOWN OF NEEPAWA

For the Year 2026

Transportation Services Sub-Total Forward from Page 3

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
Transportation Services Sub-Total Forward from Page 3	1,078,600.00	1,047,940.37	1,037,974.00	1,069,113.22
Sidewalks and Boulevards	83,000.00	104,107.84	93,000.00	95,790.00
Ditches and Road Drainage	40,000.00	38,427.26	40,000.00	41,200.00
Storm Sewers				
Street Cleaning				
Snow and Ice Removal	86,000.00	34,092.57	86,000.00	88,580.00
- Labour				
- Materials				
- Rentals				
-				
Bridges				
Street Lighting	125,000.00	108,111.40	125,000.00	128,750.00
Traffic Services	5,000.00	2,074.16	5,000.00	5,150.00
Parking				
Training & Safety	15,000.00	33,715.96	15,000.00	15,450.00
Airport	54,700.00	32,616.30	33,350.00	34,350.50
Other Transportation Services	25,000.00	17,665.00	50,000.00	51,500.00

TOTAL TRANSPORTATION SERVICES - TO PAGE 1

1,512,300.00	1,418,750.86	1,485,324.00	1,529,883.72
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ENVIRONMENTAL HEALTH SERVICES

Garbage and Waste Collection

4320	220,000.00	203,688.24	220,000.00	226,600.00
4330	451,200.00	448,792.59	461,200.00	475,036.00

Other Environmental Health

4480				
4490	32,800.00	28,465.00	32,800.00	33,784.00
	2,500.00	30.00	2,500.00	2,575.00

TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1

706,500.00	680,975.83	716,500.00	737,995.00
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PUBLIC HEALTH AND WELFARE SERVICES

Public Health

5110				
5160	174,400.00	156,556.63	175,275.24	180,533.50
5186	40,233.00	40,233.00	40,233.00	41,439.99
	28,575.08	28,595.55	29,732.55	30,624.53

Medical Care

5220				

Medical Officer

Other

Hospital Care

5370				

Hospital Care

Other

Social Assistance

5420	3,058,167.24	2,347,105.75	1,516,204.97	1,561,691.12

Social Assistance

Other

TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1

3,301,375.32	2,572,490.93	1,761,445.76	1,814,289.13
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ENVIROMENTAL DEVELOPMENT SERVICES

Planning and Zoning

6100	28,372.00	28,372.00	28,609.03	29,467.30
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Community Development

6220	10,000.00	16,787.00	60,000.00	61,800.00
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6230	1,000.00	1,000.00	1,000.00	1,030.00
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PPWA land titles

6240				
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6241	6,000.00	8,723.05	9,000.00	9,270.00
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Beautification and Land Rehabilitation

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Urban Area Weed Control

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Grant

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Other

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TOTAL ENVIROMENTAL DEVELOPMENT SERVICES - TO PAGE 1

45,372.00	54,882.05	98,609.03	101,567.30
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BUDGETED EXPENDITURE

TOWN OF NEEPAWA

For the Year 2026

ECONOMIC DEVELOPMENT SERVICES

7100	Paternal Resources	Last Year Budgeted	Last Year Actual	This Year Budgeted	Pext Year Budgeted
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	11,873.52	11,873.52	11,949.30	11,949.30
	Grants - Chamber & NADCO	2,500.00	2,500.00	12,400.00	12,400.00
7200	Regional Development	41,000.00	24,471.38	19,100.00	19,673.00
7300	Industrial Development				
7400	Other Economic Development	325,953.12	364,963.78	368,218.24	379,264.79
7410	Tourism				
7420	Public Receptions				

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1

393,116.64	415,598.68	423,457.54	435,077.09
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RECREATION AND CULTURAL SERVICES

8110	Recreation				
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches	207,450.00	205,193.90	222,650.00	229,329.50
8140	Golf Courses				
8150	Skating Rinks and Arenas - Yellowhead	103,000.00	100,200.00	105,000.00	108,150.00
8180	Parks and Playgrounds	135,700.00	122,772.51	127,250.00	131,067.50
8190	Other Recreational Facilities				
	Campground	58,250.00	50,178.19	43,000.00	44,290.00
	Lily Festival				
	Communities in bloom	1,000.00	1,659.64	1,500.00	1,545.00
8240	Museums				
8250	Libraries	92,493.00	87,704.41	93,188.00	95,983.64
8280	Rec Comm & Admin	139,976.31	174,754.51	159,097.84	163,870.78

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1

737,869.31	742,463.16	751,685.84	774,236.42
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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	2,213,142.60	1,703,175.43	2,829,000.00	2,829,000.00
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	6,700.00	4,743.02	6,000.00	6,180.00
	Other Fiscal Services				

TOTAL FISCAL SERVICES - TO PAGE 1

2,614,968.04	2,103,043.89	3,230,125.44	3,230,305.44
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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 & Environment	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	329,305.00	329,305.00	329,305.00
	Recreation & Culture Reserve	75,000.00	75,000.00	75,000.00	75,000.00
	Building & Land Reserve	212,409.72	1,235,880.38	212,409.72	
	Health Care Reserve	100,000.00	100,000.00	0.00	

TOTAL TRANSFERS - TO PAGE 1

887,999.72	1,970,185.38	846,714.72	634,305.00
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UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

TOWN OF NEEPAWA

For the Year 2026

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	1,786,564.53	1,840,233.64	1,840,233.64	1,863,236.56
	9,000.00	8,447.66	8,500.00	9,500.00
	123,000.00	127,638.22	228,000.00	228,000.00
	640,000.00	667,324.86	655,673.76	660,000.00
			12,000.00	12,000.00
2558,564.53	2,643,644.38	2,744,407.40	2,772,736.56	
	6,800.00	6,343.81	6,800.00	7,500.00
	57,250.00	57,250.00	57,250.00	52,750.00
	155,000.00	160,939.82	155,000.00	156,000.00
	977,069.00	976,171.07	80,000.00	82,400.00
	1,365,000.00	1,080,156.01	0.00	1,863,088.13
	100.00	1,541.27	100.00	100.00
	395,125.44	395,125.44	395,125.44	395,125.44
	882,210.47	0.00	1,512,000.00	500,000.00
6,397,119.44	5,321,171.80	4,950,682.84	5,829,700.13	

EXPENDITURE

410	663,744.00	662,109.36	678,844.00	680,000.00
411	4,500.00	5,752.74	4,500.00	4,635.00
412	180,000.00	212,990.02	180,000.00	185,000.00
413				
414				
415	321,000.00	322,059.53	321,000.00	390,000.00
416	83,250.00	74,902.23	83,250.00	115,360.00
417				
418	82,000.00	91,123.74	82,000.00	84,320.00
	1,334,494.00	1,368,937.62	1,349,594.00	1,459,315.00
	62,000.00	32,368.79	62,000.00	65,000.00
	27,500.00	104,359.95	35,000.00	46,350.00
	202,000.00	288,522.37	212,000.00	215,000.00
	291,500.00	425,251.11	309,000.00	326,350.00
420	4,256,000.00	2,748,627.57	2,776,963.40	3,528,909.69
430				
450	395,125.44	395,125.44	395,125.44	395,125.44
470				
471	100,000.00	100,000.00	100,000.00	100,000.00
473	20,000.00	283,230.06	20,000.00	20,000.00
474	120,000.00	383,230.06	120,000.00	120,000.00
	6,397,119.44	5,321,171.80	4,950,682.84	5,829,700.13
	0.00	-0.00	-0.00	0.00

CALCULATION OF TAX LEVIES
TOWN OF NEEPAWA

For the Year 2026

Total Education Taxes:										Total Education Taxes									
Education (Requisition) Taxes:										Total Education Taxes									
School Division = BPSD #31										Community Revitalization - School									
Education Support Levy (ESL)										Community Revitalization - School									
63,053,100.00										224,336,430.00									
2,610,230.00										8,903,810.00									
6,353,320.00										235,650,470.00									
Leu of Taxes										Total									
69,406,420.00										325,788,830.00									
514,371.00										3,406,927.80									
Basic										80.83									
2,699,033.00										117,443.76									
76,081.10										74.11									
41.06										11,444									
117,443.76										3,407,008.63									
Total										Total									
514,371.00										74.11									
2,699,072.78										11,444									
76,081.10										74.11									
117,443.76										11,444									
Total										Total									
3,228,157.51										3,407,008.64									
0.00										29,871.47									
148,979.66										47,084.45									
Leu of Taxes										Total									
2,699,072.78										514,371.00									
29,871.47										76,081.10									
101,895.20										117,483.76									
47,084.45										117,483.76									
Total										Total									
514,371.00										3,407,008.64									
2,699,072.78										29,871.47									
76,081.10										47,084.45									
117,483.76										117,483.76									
Total										Total									
3,228,157.51										3,407,008.64									
0.00										29,871.47									
148,979.66										47,084.45									
Leu of Taxes										Total									
2,699,072.78										514,371.00									
29,871.47										76,081.10									
101,895.20										117,483.76									
47,084.45										117,483.76									
Total										Total									
514,371.00										3,407,008.64									
2,699,072.78										29,871.47									
76,081.10										47,084.45									
117,483.76										117,483.76									
Total										Total									
3,228,157.51										3,407,008.64									
0.00										29,871.47									
148,979.66										47,084.45									
Leu of Taxes										Total									
2,699,072.78										514,371.00									
29,871.47										76,081.10									
101,895.20										117,483.76									
47,084.45										117,483.76									
Total										Total									
514,371.00										3,407,008.64									
2,699,072.78										29,871.47									
76,081.10										47,084.45									
117,483.76										117,483.76									
Total										Total									
3,228,157.51										3,407,008.64									
0.00										29,871.47									
148,979.66										47,084.45									
Leu of Taxes										Total									
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29,871.47										76,081.10									
101,895.20										117,483.76									
47,084.45										117,483.76									
Total										Total									
514,371.00										3,407,008.64									
2,699,072.78										29,871.47									
76,081.10										47,084.45									
117,483.76										117,483.76									
Total										Total									
3,228,157.51										3,407,008.64									
0.00										29,871.47									
148,979.66										47,084.45									
Leu of Taxes										Total									
2,699,072.78										514,371.00									
29,871.47										76,081.10									
101,895.20										117,483.76									
47,084.45										117,483.76									
Total										Total									
514,371.00										3,407,008.64									
2,699,072.78										29,871.47									
76,081.10										47,084.45									
117,483.76										117,483.76									
Total										Total									
3,228,157.51										3,407,008.64									
0.00										29,871.47									
148,979.66										47,084.45									
Leu of Taxes										Total									
2,699,072.78										514,371.00									
29,871.47										76,081.10									
101,895.20										117,483.76									
47,084.45										117,483.76									
Total										Total									
514,371.00										3,407,008.64									
2,699,072.78										29,871.47									
76,081.10										47,084.45									
117,483.76										117,483.76									
Total										Total									
3,228,157.51										3,407,008.64									
0.00										29,871.47									
148,979.66										47,084.45									

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

TOWN OF NEEPAWA

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		1,325,680	40.911	54,234.89		54,234.89
		72,300	42.311	3,059.09	2.00	3,061.09
		7,280	42.311	308.02		308.02
Attorney General LTO		12,350	42.631	526.49	2.00	528.49
		32,440	42.631	1,382.95		1,382.95
		134,030	42.311	5,670.94	375.95	6,046.89
Att. Gen. LCC		38,740	42.631	1,651.52		1,651.52
		101,340	42.311	4,287.80	875.50	5,163.30
	12,090		35.220	425.81	2.00	427.81
Cons. Operations		28,540	42.631	1,216.69		1,216.69
		100,490	42.311	4,251.83	875.50	5,127.33
		25,550	42.631	1,089.22	2.00	1,091.22
Highways		8,520	42.631	363.22	2.00	365.22
		325,780	42.311	13,784.08	375.95	14,160.03
		14,040	42.631	598.54		598.54
		30,490	42.631	1,299.82	2.00	1,301.82
		8,000	42.631	341.05	2.00	343.05
			42.311	0.00		0.00
Housing	331,340		35.220	11,669.79		11,669.79
	2,140,340		34.900	74,697.87	6,643.50	81,341.37
			42.631	0.00		0.00
Man. Hydro			42.631	4,342.39		4,342.39
		101,860	42.631	140,731.46	2,188.75	142,920.21
		3,326,120	42.311	2,349.88	2.00	2,351.88
	66,720		35.220	1,588.00		1,588.00
		37,250	42.631	14,680.65		14,680.65
		346,970	42.311	1,554.75	2.00	1,556.75
		36,470	42.631	266.98		266.98
		6,310	42.311	2,111.51		2,111.51
		49,530	42.631	7,753.07	875.50	8,628.57
Canada Post		183,240	42.311			
		2,550,490		356,238.33		
Reconciled to GIL Re-cap		8,903,810	Garbage Spec. Levy		12,228.65	
Total - Pages 1, 8						368,466.98

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		110,351.79
West Nile Virus Grant		1,000.00
Dutch Elm		14,012.00
Total - Page 2		185,345.79

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 2026

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	305,000.00		
	Education: Foundation Levy	590,452.10		
	Education: Special BP #31	2,816,475.70		
	Utility Debentures - Raw Water	268,301.51		
	Debentures - IWWTF	126,823.93		
	Whitemud Watershed Cons. District	11,949.30		
	Garbage Levy	480,723.10		
	Subtotal			4,599,725.64
	CONTROLLABLE:			
	General Government Services	1,148,548.25		
	Protective Services	1,069,563.84		
	Transportation Services	1,485,324.00		
	Environmental Health Services	235,776.90		
	Public Health & Welfare Services	1,761,445.76		
	Environmental Development Services	98,609.03		
	Economic Development Services	411,508.24		
	Recreational & Cultural Services	751,685.84		
	Fiscal Services	2,835,000.00		
	Transfers - Gas Tax	329,305.00		
	Transfers - Bldg & Land	212,409.72		
	Subtotal			10,339,176.58
Total - Part 2				14,938,902.22

Part 2 - Calculation of Rural and At large Requirements				
	Required Expenditures	Totals		
		Rural	At Large	
Total Basic Expenditures	4,599,725.64		10,339,176.58	14,938,902.22
Less: Business Taxes Allocated			7,604.00	7,604.00
Other Revenues Allocated			4,903,554.82	4,903,554.82
				0.00
Sub-Totals	4,599,725.64		5,428,017.76	10,027,743.40
Less: Required Expenditures	4,599,725.64			4,599,725.64
General Municipal Requirements	0.00	0.00	5,428,017.76	5,428,017.76
		Page 8	Page 8	

TOWN OF NEEPAWA

For the Year 2026

Part 1 - Debenture Debt Charges

[illegible]

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

Part 2 - Summary (by area) - to be carried forward - Page 8					
			Taxable Assessment		Area to be Levied
			Otherwise Exempt Assessment		
			Grant Assessment		
			Total Assessment		
		0.00	Total Requirement		
		0.00	Raised By Frt / Parcel		
		0.00	Raised by Other		
		0.000	Raised by Mill Rate		

TOWN OF NEEPAWA

For the Year 2026

Purpose

[illegible]

Area to be Levied

3100
3080

CAPITAL BUDGET
(current year)
TOWN OF NEEPAWA

For the Year 2026

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	6,000.00	6,000.00			
Fire	75,000.00	75,000.00			
Drainage /boulevards	158,000.00	158,000.00			
Road Development	355,000.00	355,000.00			
Cemetery	10,000.00	10,000.00			
Development	2,060,000.00	2,060,000.00			
Parks & Rec	30,000.00	30,000.00			
Equipment	135,000.00	135,000.00			
			0.00		
Water & Sewer Projects	2,726,963.40		2,726,963.40		
Replacement program	50,000.00		50,000.00		
	5,605,963.40				
TOTAL		2,829,000.00			

Page 5 2,776,963.40 Page 6 0.00 Part 2 0.00 Part 3 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 (Opening balance in Reserve)
	To Operating	To Capital	To Operating	To Capital	
Building & Land Reserve	800,000.00				2,799,809.84
Cemetery	170,000.00				763,876.76
GasTax	200,000.00		600,000.00		1,556,042.12
Utility - Water			652,000.00		1,604,155.05
Utility - Sewer			260,000.00		431,888.48
	1,170,000.00				

Page 2 0.00 Part 1 1,512,000.00 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

(Mayor)
April 20, 2026
(Chief Administrative Officer)

FIVE YEAR CAPITAL EXPENDITURE PROGRAM
TOWN OF NEEPAWA

[illegible]

Departmental Use Only

Adopted by Resolution of Council

April 20, 2026

(Mayor)

(Chief Administrative Officer)