

**TOWN OF STONEWALL
BY-LAW NO. 05-25**

A by-law of the Town of Stonewall to set the rates of tax sufficient to raise the revenues by property tax required by the Town for the year **2025** pursuant to the Financial Plan.

WHEREAS Section 304 of The Municipal Act requires a municipality to, on or before the 15th day of May of each year, by by-law;

- (a) set a rate or rates of tax sufficient to raise
 - (i) the revenue to be raised by property taxes as set out in the operating budget, and
 - (ii) the revenue to be raised in the year to pay for a local improvement or special service and to pay the requisitions payable by the municipality;
- (b) impose taxes
 - (i) in accordance with the tax rate or rates 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 services, in accordance with the local improvement or special services by-law; and
- (c) set a due date for payment of taxes.

AND WHEREAS Section 346 (2) 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 Town of Stonewall has adopted a Financial Plan for the Town for the year **2025** pursuant to Section 162 (1) of The Municipal Act;

AND WHEREAS the portioned value of the assessable property within the Town of Stonewall, according to the last revised assessment roll is **\$445,238,930.00**;

NOW THEREFORE, BE IT HEREBY ENACTED AS A BY-LAW OF THE TOWN OF STONEWALL AS FOLLOWS:

RATES:

1. THAT the **2025** Financial Plan of the Town of Stonewall setting out the estimated revenue and expenditures of the Town for the year **2025** be attached hereto and hereinafter is referred to as Schedule "A".
2. THAT the following respective rates of so much on the dollar be and are hereby set for the year **2025** upon the portioned value of the assessable property in the Town respectively liable therefore, according to the last revised general and personal property assessment rolls therefore, to raise the revenues required for the requisition purposes of the Town which said rates, portioned values and revenues are set out in said Schedule "A" namely:
 - (a) Education Support levy under the provisions of "The Public Schools Act", which Support Levy is as follows:

A rate of **7.117** mills on the dollar as against all other property in order to provide for the payment to the Public Schools Finance Board for the year **2025** and for an allowance for tax reserve as set out in Page 8 in Schedule "A" attached hereto.

- (b) A rate of **11.067** mills on the dollar on the assessable property in the Town of Stonewall to raise the revenues required by the Interlake School Division No. 21 as provided for in "The Public Schools Act" to provide for the payment to the Interlake School Division for the year **2025** and for an allowance for tax reserve as set out on Page 8 in Schedule "A" attached hereto.
- (c) A rate of **1.190** mills on the dollar on the rateable property in the Town of Stonewall to provide revenues required for the year **2025** for transfers to specific reserves as set out on Page 5 of Schedule "A" attached hereto and for an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.
- (d) A rate of **0.074** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2025** to pay the Debenture Issue Series "A" issued under the provisions of By-law No. **2/10** of the said Town, as amended by By-law No. **3/11** of the said Town for the construction and installation of a watermain as set out on Page 5 of Schedule "A" attached hereto, and for an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.
- (e) A rate of **0.205** mills on the dollar on the rateable property chargeable therewith in Local Improvement District No. 4 in the Town of Stonewall to provide for the revenue required for the year **2025** to pay the pending Debenture Issue under the provisions of By-law No. **26/10**, as amended by By-law No. **2/13**, for the rehabilitation and associated works to the west wastewater sewer lift station.
- (f) A rate of **0.166** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2025** to pay the pending Debenture Issue under the provisions of By-law No. **4-15**, as may be amended, for the capital cost of the construction, equipping, furnishing, exhibit space and landscaping of the new Quarry Park Heritage Arts Centre.
- (g) A rate of **0.091** mills on the dollar on the rateable property in the Town of Stonewall to provide for the revenue required for the year **2025** to pay the pending Debenture Issue under the provisions of By-law No. **06-22**, as may be amended, for the costs of restoration of the limestone kilns located on the municipal heritage site in Quarry Park in the Town.
- (h) A rate of **\$170.70** per Residential Unit for properties consisting of one (1) to eighty (80) dwellings, with no discount, as defined in the Town of Stonewall Special Service Plan By-law No. **01-25**, to provide for the amount required in the year **2025** to pay the net cost of the Town of Stonewall Waste Management Program.
- (i) A rate of **\$102.40** per Residential Unit for properties consisting of more than eighty (80) dwellings, as defined in the Town of Stonewall Special Service Plan By-law No. **01-25**, to provide for the amount required in the year **2025** to pay the net cost of the Town of Stonewall Waste Management Program.
- (j) A rate of **\$68.13** per parcel, as defined in the Town of Stonewall Local Improvement Plan By-law No. **08-17**, to provide for the amount required in the year **2025** to pay the debenture issued for the expansion and upgrade of the Town of Stonewall Lagoon.
- (k) A rate of **1.262** mills on the dollar on the rateable property in the Town of Stonewall as defined in the Town of Stonewall Special Service Plan By-Law No. **02-25**, to provide for the amount required in the year **2025** to pay the net cost of the Town of Stonewall Urban Services.

CONTROLLABLE PURPOSES:

3. THAT a rate of **6.483** mills on the dollar be and same is hereby levied for the year **2025** upon the portioned value of all assessable property in the Town of Stonewall liable therefore according to the last revised general and personal assessment rolls thereof, to provide for the revenue required for the general controllable purposes of the said Town of Stonewall, namely:

General Government Services, Protective Services, Transportation Services, Environmental Health Services, Public Health and Welfare Service, Environmental Development Services, Economic Development Services and Recreational and Cultural Services, as shown on Page 3, 4, and 5 of Schedule "A" attached hereto and Contribution to Capital as set out on Page 5 of Schedule "A" attached hereto and an allowance for tax reserve as set out on Page 8 of Schedule "A" attached hereto.

PAYMENT OF TAXES

4. THAT all taxes and rates imposed and levied in the year **2025** in the Town of Stonewall shall be deemed to have been imposed on the first day of January, A.D., **2025** and to be due and payable on the **September 29, A.D., 2025**.
5. THAT all taxes and rates imposed and levied in the corporation of the said Town of Stonewall for the year **2025** shall, if paid on or before the **September 29, A.D. 2025**, be payable at par.
6. THAT upon all taxes and rates imposed and levied in the corporation of the Town of Stonewall for the year **2025** remaining unpaid after the **September 29, A.D. 2025**, being the date when the same are due and payable, there shall be added on the first day of every month thereafter, commencing on **the first day of October, A.D. 2025** as a penalty an additional sum amounting to one and one quarter (1 1/4%) per centum per month of such taxes and rates compounded as set forth in "The Municipal Act" until paid or until the Town of Stonewall sells the land liable therefore at Tax Sale.
7. THAT all Tax Instalment Prepayment Plan (TIPP) accounts are calculated on twelve (12) equal payments and are not subject to tax penalty provided all payments are received by December of each year.

DONE AND PASSED in Council assembled in the Town Hall, at the Town of Stonewall, in the Province of Manitoba, this day of , A.D., **2025**.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

Read a first time this 30th day of April, A.D., **2025**.

Read a second time this day of , A.D., **2025**.

Read a third time this day of , A.D., **2025**.

THE FINANCIAL PLAN

TOWN OF STONEWALL

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 Stonewall	X	
	Utility of		
	Utility of		
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of		X
	L.U.D. of		X
	L.U.D. of		X
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 STONEWALL

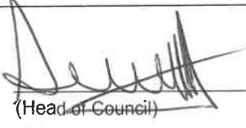
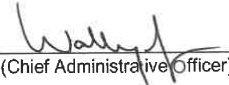
For the Year 2025

REVENUE

	Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	8,497,875.82	8,507,698.11	9,658,346.36	10,431,014.06
Total Grants in Lieu of Taxes - Page 8	94,673.35	94,673.35	101,551.56	109,675.68
Sub-total	8,592,549.17	8,602,371.46	9,759,897.91	10,540,689.74
School Requisitions (deduct) - Page 8	4,154,415.00	4,154,395.68	5,091,787.00	5,100,000.00
Municipal Taxes and Grants in Lieu of Taxes	4,438,134.17	4,447,975.78	4,668,110.91	5,440,689.74
Other Revenue - Page 2	6,707,150.00	5,629,758.83	6,255,650.00	4,578,000.00
Transfers from Accumulated Surplus & Reserves - Page 2	3,340,000.00	2,704,951.93	2,651,000.00	1,835,000.00
Total Municipal Revenue	14,485,284.17	12,782,686.54	13,574,760.91	11,853,689.74

EXPENDITURE

General Government Services	1,618,400.00	1,606,434.87	1,638,200.00	1,644,750.00
Protective Services	1,387,850.00	1,167,132.76	1,212,000.00	1,320,000.00
Transportation Services	750,950.00	1,284,034.79	800,900.00	823,500.00
Environmental Health Services	521,500.00	495,677.30	536,500.00	615,000.00
Public Health and Welfare Services	509,300.00	503,300.36	472,200.00	506,500.00
Environmental Development Services	168,750.00	142,385.22	88,250.00	72,750.00
Economic Development Services	482,000.00	780,121.18	513,250.00	525,000.00
Recreation and Cultural Services	2,804,100.00	3,600,223.37	2,949,175.00	3,102,500.00
Fiscal Services	5,455,685.44	376,578.32	4,533,185.44	2,180,685.44
Transfers - Deficit Recovery - Page 9			0.00	
- To Reserves - Page 5	776,000.00	906,600.00	820,125.00	1,047,750.00
Total Basic Expenditure	14,474,535.44	10,862,488.17	13,563,785.44	11,838,435.44
Allowance For Tax Assets - Page 8	10,748.72	0.00	10,975.47	15,254.30
Total Municipal Expenditure	14,485,284.16	10,862,488.17	13,574,760.91	11,853,689.74
Net Operating Surplus (Deficit)	0.01	1,920,198.37	(0.00)	0.00

Departmental Use Only	Adopted by Resolution of Council <div style="text-align: center;">  (Head of Council) </div> <div style="text-align: center;">  (Chief Administrative Officer) </div>	April 30, 2025
-----------------------	--	----------------

**GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS**

TOWN OF STONEWALL

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		60,000.00	68,899.96	75,000.00	125,000.00
Licenses	- Animal		400.00		
	- Bicycle				
	- Business				
	- Other Trailer Licenses	32,500.00	32,760.00	32,500.00	32,500.00
	Lottery	1,000.00	1,063.00	1,000.00	1,000.00
Permits	- Building				
	- Other Alarm Permits	0.00			
	Lot Grade /Driveway	15,000.00	68,400.00	25,000.00	30,000.00
Fines	Policing/ Bylaw	12,500.00	11,610.48	12,500.00	12,500.00
Sales of Service	- General Government	17,000.00	48,592.00	22,400.00	17,000.00
	- Protective	500.00	38,169.48	500.00	500.00
	- Transportation	12,500.00	29,622.61	12,500.00	12,500.00
	- Environmental Health	467,000.00	432,531.01	638,500.00	250,000.00
	- Public Health & Welfare - Cemetery	45,600.00	30,000.00	40,500.00	40,000.00
	- Environmental Development				
	- Economic Development				
	- Recreation and Culture	384,250.00	422,685.48	398,500.00	400,000.00
	- Quarry Park	609,050.00	629,722.84	735,750.00	750,000.00
	- Soccer				
Sales of Property		100,000.00		100,000.00	
Rentals		10,500.00	8,977.13	20,500.00	10,000.00
Sale of Goods			131,067.00		
Trailer Park Fees/Grazing Leases					
Memorial Park					
Returns from Investments		115,000.00	67,430.50	65,000.00	50,000.00
Tax and Redemption Penalties		40,000.00	46,567.38	45,000.00	45,000.00
Development and Dedication Fees		0.00	0.00		
Unconditional Grants - Municipal Operating		1,393,000.00	1,293,199.40	1,450,000.00	1,450,000.00
	- Other				
	- Other				
Conditional Grants	- Federal Government	691,250.00	242,885.32	933,500.00	400,000.00
	- Federal Gas Tax	270,000.00	280,600.00	292,000.00	292,000.00
(Page 9)	- Provincial Government	1,151,500.00	1,125,101.02	657,000.00	250,000.00
	- Municipal Government	322,000.00	429,540.56	350,000.00	350,000.00
	- Other- Charge Stations Funding				
	- Other				
Other Income	Misc	57,000.00	189,633.66	82,000.00	60,000.00
	Tax Sale Fees		300.00		
	Kiln Project Fund Raising/Trust	550,000.00		150,000.00	
	ECE Training Reimbursement	350,000.00		116,000.00	
Total Other Revenue - Page 1		6,707,150.00	5,629,758.83	6,255,650.00	4,578,000.00
Transfers From	- Contributions Financial & Assets		0.00	530,000.00	0.00
	- Accumulated Surplus / Gen Res	250,000.00	415,813.00	200,000.00	1,835,000.00
	- Reserves (Page 13)	3,090,000.00	2,289,138.93	1,921,000.00	0.00
Total Transfers - Page 1		3,340,000.00	2,704,951.93	2,651,000.00	1,835,000.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		10,047,150.00	8,334,710.76	8,906,650.00	6,413,000.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2025

GENERAL GOVERNMENT SERVICES				Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
1100	Legislative			112,000.00	107,133.73	115,750.00	120,000.00
1200	General Administrative						
1212	Chief Administrative Officer and Staff			630,000.00	674,218.55	658,000.00	675,000.00
1215	Office			232,400.00	213,187.89	291,450.00	200,000.00
1216	Legal			20,500.00	16,189.46	23,500.00	25,000.00
1217	Audit			57,500.00	53,565.20	22,500.00	22,500.00
1218	Assessment			82,500.00	81,363.00	85,500.00	87,500.00
1240	Taxation			1,000.00	827.92	1,000.00	1,250.00
1260	Asset Management - MICAMP			163,000.00	92,469.50	134,000.00	175,000.00
1300	Other General Government						
1310	Elections			0.00	0.00	0.00	20,000.00
1320	Conventions			91,500.00	76,954.26	95,000.00	100,000.00
1330	Damage Claims and Liability Insurance			71,500.00	61,875.56	77,500.00	80,000.00
1340	Intergovernmental Relations			40,000.00	33,751.67	43,000.00	45,000.00
1350	Grants - General			130,000.00	124,555.30	132,500.00	135,000.00
1360	Other General Government-Sundry						
	Amortization				122,200.63	0.00	0.00
	Unallocated Employee Benefits			116,500.00	103,480.69	108,500.00	118,500.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES				1,748,400.00	1,761,773.36	1,788,200.00	1,804,750.00
1991	Recoveries (deduct)	- Utility		130,000.00	155,338.49	150,000.00	160,000.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1				1,818,400.00	1,606,434.87	1,638,200.00	1,644,750.00
PROTECTIVE SERVICES							
2100	Police			940,000.00	696,482.55	746,500.00	875,000.00
2400	Fire			319,850.00	317,592.93	327,500.00	327,500.00
2500	Emergency Measures						
2510	Emergency Measures Organization			52,500.00	34,571.14	63,500.00	40,000.00
2520	Flood Control						
2540	Ambulance Services						
2550	Other - 911			27,500.00	24,624.48	27,500.00	27,500.00
2600	Other Protection						
2621	Building Inspection						
2622	Electrical Inspection						
2623	Plumbing Inspection						
2626	Other Safety Inspections						
2630	License Inspection						
2640	Bylaw Enforcement /Animal Control			48,000.00	38,311.34	47,000.00	50,000.00
2650	Other - Traffic Services						
	Amortization				55,550.32		
TOTAL PROTECTIVE SERVICES - TO PAGE 1				1,387,850.00	1,167,132.76	1,212,000.00	1,320,000.00
TRANSPORTATION SERVICES							
Road Transport							
Administration							
32200	Engineering			12,850.00	14,611.70	23,300.00	35,000.00
Roads and Streets							
Unallocated Costs							
32301		- Wages and Benefits		448,000.00	452,023.88	471,500.00	500,000.00
32302		- Equipment Fuel		51,000.00	42,136.28	45,000.00	50,000.00
32303		- Equipment Repairs and Maintenance		23,000.00	19,880.29	23,000.00	25,000.00
32304		- Equipment Insurance and Registration		16,000.00	13,644.03	15,750.00	17,500.00
32305		- Workshop and Yard Operations		66,100.00	38,119.29	59,850.00	65,000.00
		-					
		-					
Road Construction and Maintenance							
32311		- Labour					
32312		- Materials		84,500.00	82,050.68	71,500.00	50,000.00
32313		- Rentals					
		-					
		-					
Transportation Services Sub-Total Forward to Page 4				701,450.00	662,466.15	709,900.00	742,500.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		701,450.00	662,466.15	709,900.00	742,500.00
32330	Sidewalks and Boulevards	12,500.00	4,528.96	8,000.00	10,000.00
32340	Ditches and Road Drainage	28,500.00	20,868.27	42,000.00	25,000.00
32350	Storm Sewers				
32360	Street Cleaning				
32371	Snow and Ice Removal - Labour				
32372	- Materials	1,000.00	0.00	1,000.00	1,000.00
32373	- Rentals	25,000.00	15,913.00	25,000.00	25,000.00
	- _____				
32400	Bridges				
32500	Street Lighting	62,500.00	62,287.63	65,000.00	70,000.00
32600	Traffic Services	25,000.00	24,066.05	35,000.00	35,000.00
32700	Parking		0.00		
32900	Other Road Transport				
	Amortization		575,818.42		
	Recovery from Utilities -deduct	105,000.00	81,913.69	85,000.00	85,000.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		750,950.00	1,284,034.79	800,900.00	823,500.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Garbage Collection	465,000.00	452,859.94	481,500.00	600,000.00
4330	Nuisance Grounds - Solid Waste	15,000.00	6,970.22	15,000.00	15,000.00
Other Environmental Health					
4480	Municipal Wells				
4490	Public Rest Rooms				
	Other __Food Cycler _____	41,500.00	35,847.14	40,000.00	0.00
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		521,500.00	495,677.30	536,500.00	615,000.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Health Unit				
5160	Cemeteries	55,800.00	42,707.20	55,700.00	60,000.00
5186	Handi Van	330,000.00	348,069.52	335,000.00	350,000.00
	Re-Source Network	109,500.00	91,700.00	62,500.00	75,000.00
Medical Care					
5220	Medical Officer				
	West Nile	7,500.00	12,115.69	12,500.00	15,000.00
Hospital Care					
5370	Hospital Care				
	Other - Echocardiogram Donation				
Social Assistance					
5420	Social Assistance	6,500.00	6,449.79	6,500.00	6,500.00
	Amortization		2,258.16		
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		509,300.00	503,300.36	472,200.00	506,500.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	137,500.00	116,231.93	55,500.00	40,000.00
Community Development					
6220	General Land Assembly	16,000.00	14,832.57	17,500.00	17,500.00
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				
6241	Urban Area Weed Control	15,250.00	11,320.72	15,250.00	15,250.00
	Grant				
	Other - Annexation Costs _____				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		168,750.00	142,385.22	88,250.00	72,750.00

BUDGETED EXPENDITURE

TOWN OF STONEWALL

For the Year 2025

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests				
7122	Protective Inspections				
7123	Rural Area Weed Control				
7124	Drainage of Land				
7125	Veterinary Services				
7130	Water Resources and Conservation				
	Grants				
7200	Regional Development -				
7300	Economic Development				
7500	EC Dev Facility Operations	43,000.00	69,535.90	60,500.00	65,000.00
7410	Tourism /Beautification	37,500.00	40,704.84	32,500.00	35,000.00
7600	Economic & Tourism Development	401,500.00	436,844.29	420,250.00	425,000.00
	Amortization		233,036.15		

TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1 482,000.00 780,121.18 513,250.00 525,000.00

RECREATION AND CULTURAL SERVICES					
8110	Recreation	70,000.00	56,681.77	-	-
8120	Community Centers and Halls				
8130	Swimming Pools and Beaches				
8140	Golf Courses				
8150	Skating Rinks and Arenas	950,800.00	948,475.58	958,250.00	1,050,000.00
8180	Parks and Playgrounds	494,500.00	524,586.09	480,265.00	505,000.00
8190	Other Recreational Facilities - Soccer	30,500.00	30,913.76	30,500.00	35,000.00
	DED / EAB	62,000.00	63,350.00	62,000.00	65,000.00
	Memorial Park	14,800.00	11,160.21	14,900.00	17,500.00
	Quarry Park	1,057,500.00	1,011,056.90	1,273,260.00	1,300,000.00
8240	Museums				
8250	Libraries	119,000.00	118,300.55	120,000.00	120,000.00
8280	Other Cultural Facilities				
	Heritage	5,000.00	211.16	10,000.00	10,000.00
	Amortization		835,487.35		

TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1 2,804,100.00 3,600,223.37 2,949,175.00 3,102,500.00

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	5,110,000.00		4,187,500.00	1,835,000.00
9330	Transfer to Utility - Page 6	233,449.39	233,449.39	233,449.39	233,449.39
9410	Debenture Debt Charges - Page 11	112,236.05	34,216.93	112,236.05	112,236.05
9420	Other Long-term debt charges -- Page 11				
9430	Tax discount and short-term loan interest				
9440	Other Debt Charges		108,912.00		
	Loss on Disposal of Assets				
	Bad Debt Expense				

TOTAL FISCAL SERVICES - TO PAGE 1 5,455,685.44 376,578.32 4,533,185.44 2,180,685.44

TRANSFERS					
9900	General Reserve		80,000.00	0.00	100,000.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Replacement	65,000.00	65,000.00	50,000.00	80,000.00
9912	- Capital Development				
9913	-Canada Community Building	270,000.00	280,600.00	292,000.00	292,000.00
	- Office Reserve	40,000.00	40,000.00	50,000.00	95,000.00
	- Fire /MEC Reserve	101,000.00	101,000.00	122,375.00	125,000.00
	- Arena Complex Reserve	150,000.00	150,000.00	150,000.00	200,000.00
	- Quarry Park Reserve	87,500.00	87,500.00	89,000.00	89,000.00
	- Parks Reserve	62,500.00	102,500.00	66,750.00	66,750.00

TOTAL TRANSFERS - TO PAGE 1 776,000.00 906,600.00 820,125.00 1,047,750.00

**UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE**

TOWN OF STONEWALL

For the Year 2025

REVENUE

		Last Year Budgeted	Last Year Actual	This Year Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	525,000.00	501,071.32	519,200.00	535,000.00
	- Residential				
	- Commercial and Bulk	110,000.00	110,308.23	115,000.00	125,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES	295,000.00	283,088.28	295,000.00	305,000.00
	- Residential				
	- Commercial	95,000.00	95,710.96	100,000.00	105,000.00
	- Lagoon Tipping Fee	75,000.00	87,012.38	90,000.00	95,000.00
	Deficit Recovery Levy				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	1,100,000.00	1,077,191.17	1,119,200.00	1,165,000.00
330	Penalties	5,000.00	3,810.69	5,000.00	5,000.00
340	Hydrant Rentals	39,000.00	39,000.00	39,000.00	40,000.00
350	Installation Service				
360	Connection Revenue -		0.00		
370	Federal/Provincial/Municipal Grants	4,470,000.00	1,167,735.05	9,275,000.00	19,150,000.00
380	Other Revenue	10,500.00	40,614.99	10,500.00	10,500.00
390	Transfer from Revenue Fund - Page 5	233,449.39	233,449.39	233,449.39	233,449.39
396	Transfer from Reserves - Utility - Page 13	1,630,000.00	851,558.09	125,000.00	1,750,000.00
397	Transfer from Accumulated Surplus/ Donated Assets/Fin Contribution			2,100,000.00	
	TOTAL REVENUE	7,487,949.39	3,413,339.38	12,907,149.39	22,353,949.39

EXPENDITURE

410	WATER SUPPLY	135,950.00	149,185.86	156,200.00	160,000.00
411	Administration	10,000.00	9,875.38	10,500.00	12,500.00
412	Customer Billings and Collections	98,500.00	86,801.69	103,000.00	105,000.00
413	Purification and Treatment				
414	Water Purchases				
415	Service of Supply	57,500.00	41,388.95	47,500.00	50,000.00
416	Transmissions and Distribution	5,000.00	2,328.28	5,000.00	5,000.00
417	Other Water Supply Costs	161,500.00	109,969.74	153,500.00	155,000.00
418	Connections	52,500.00	34,592.31	63,000.00	65,000.00
	TOTAL	520,950.00	434,142.21	538,700.00	552,500.00
420	SEWAGE COLLECTION AND DISPOSAL	65,000.00	77,669.25	75,000.00	75,000.00
421	Administration	52,500.00	40,956.84	42,500.00	45,000.00
422	Sewage Collection System	52,500.00	83,054.10	47,000.00	50,000.00
423	Sewage Lift Station	161,000.00	103,319.02	159,500.00	161,000.00
424	Sewage Treatment and Disposal	71,000.00	23,823.88	56,000.00	60,000.00
425	Other Sewage Collection and Disposal Costs				
426	Connections	402,000.00	328,823.09	380,000.00	391,000.00
	TOTAL	402,000.00	328,823.09	380,000.00	391,000.00
430	TRANSFER TO CAPITAL - Page 13	6,100,000.00		11,375,000.00	20,900,000.00
450	DEBENTURE DEBT CHARGES - Page 12	233,449.39	87,322.76	233,449.39	233,449.39
470	TRANSFERS				
471	Deficit Recovery, 2016 & 2017 - Page 9	0.00		0.00	0.00
473	Transfer to Utility Reserve	231,550.00	231,550.00	380,000.00	277,000.00
474	Amortization		839,737.91		
	TOTAL	231,550.00	1,071,287.91	380,000.00	277,000.00
	TOTAL EXPENDITURE	7,487,949.39	1,921,575.97	12,907,149.39	22,353,949.39
	NET OPERATING SURPLUS (DEFICIT)	0.00	1,491,763.41	0.00	0.00

For the Year 2025

* Added to Total Tax Levy on page 1

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

TOWN OF STONEWALL

For the Year 2025

Part 1 - Grants in Lieu of Taxes

Government or Agency	Assessment		Mill Rate	Amount	Frontage/PP	Total
	Farm/Residential	Other				
						0.00
GS Roll No. 108000	34,250		20.332	696.37	68.13	764.50
						0.00
MHA Roll No. 42300 LID #4	121,640		20.537	2,498.13	238.83	2,736.96
MHA Roll No. 48000 LID #4	226,170		20.537	4,644.88	409.53	5,054.41
MHA Roll No. 52100 LID #4	121,590		20.537	2,497.11	238.83	2,735.94
MHA Roll No. 52300 LID #4	121,590		20.537	2,497.11	238.83	2,735.94
MHA Roll No. 62900	151,470		20.332	3,079.69	409.53	3,489.22
MHA Roll No. 80500	216,810		20.332	4,408.18	580.23	4,988.41
MHA Roll No. 86610 LID #4	602,740		20.537	12,378.53	4,847.73	17,226.26
MB Hydro Roll No. 104726		118,430	27.449	3,250.79	68.13	3,318.92
MB Hydro Roll No. 107350	1,610		20.332	32.73	68.13	100.86
						0.00
RCMP Roll # 108750 LID #4		601,580	27.654	16,636.15	68.13	16,704.28
						0.00
MB Hydro Roll No. 10		1,476,090	27.283	40,272.31		40,272.31
Centra Roll No. 115710		54,870	25.930	1,423.55		1,423.55
						0.00

Total - Pages 1, 8

101,551.56

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Amount
Province of Manitoba	Quarry Park Recreation & Museum Upgrade	25,000.00
Province of Manitoba	Handi-Van Services	50,000.00
Province of Manitoba	Green Team	17,500.00
Province of Manitoba	Dutch Elm Disease	7,500.00
Province of Manitoba	Kiln Contribution	350,000.00
Province of Manitoba	Lake + Geo Caching	11,500.00
Province of Manitoba	MTI-Main St & 3rd Ave S	25,000.00
Province of Manitoba	Gro Grant	136,500.00
Province of Manitoba	From the Ground Up	34,000.00

Total - Page 2

657,000.00

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

Original Deficit Amount	Year	Term	Authority	Amount

Total - Page 1

0.00

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

Original Deficit Amount	Year	Term	Authority	Amount
				0.00
				0.00
				0.00

Total - Page 6

0.00

For the Year 2025

[illegible][illegible]

TOWN OF STONEWALL

For the Year 2025

1,927,167.61	152,382.11	1,774,785.50	81,067.28	233,449.39	131,287.48	0.00	102,161.91
--------------	------------	--------------	-----------	------------	------------	------	------------

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

Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Will Rate
35,925.20			35,925.20
66,236.71			66,236.71
131,287.48	131,287.48	0.00	0.00

CAPITAL BUDGET

TOWN OF STONEWALL

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 Upgrades & Improvements	105,000.00			105,000.00	
Fire & EMO	457,500.00	200,000.00		257,500.00	
StreetLighting Upgrades	75,000.00			75,000.00	
Paving - 4th Ave N & Limestone Bay	625,000.00			125,000.00	500,000.00
3rd Ave N Sidewalk	90,000.00	30,000.00		60,000.00	
SAMS e- Project	900,000.00	900,000.00			
QP & HAC Upgrades	800,000.00	136,500.00		288,500.00	375,000.00
Arena Upgrades	440,000.00			440,000.00	
Parks Upgrade Project	155,000.00			155,000.00	
Cemetery Upgrade Project	105,000.00			105,000.00	
AIC Site Development	310,000.00			310,000.00	
Save the Kiln Project	1,000,000.00	1,000,000.00			
South Lift Station Project	250,000.00		125,000.00	125,000.00	
Regional Water Project	10,000,000.00		7,700,000.00		2,300,000.00
AIC Sewer & Water	5,000,000.00		3,550,000.00		1,450,000.00
	20,312,500.00				

TOTAL 2,266,500.00

Page 5

11,375,000.00

Page 6

2,046,000.00

Part 2

4,625,000.00

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 (Opening balance in Reserve)
	To Operating	To Capital	To Operating	To Capital	
Office Reserve	105,000.00				\$287,934.48
Fire & EMO Reserve	257,500.00				\$399,471.20
Cemetery Reserve	105,000.00				\$435,495.12
Arena Complex Reserve	250,000.00				\$277,717.07
Arena Reserve	190,000.00				\$151,147.71
Parks Reserve	155,000.00				\$180,006.36
Quarry Park Reserve	288,500.00				\$225,567.55
CCBF Reserve	260,000.00				\$480,524.78
Machinery Replacement					\$246,236.70
Capital Lot Levy	310,000.00				\$690,382.19
Utility Reserve			125,000.00		\$1,032,424.00
	1,921,000.00				

Page 2

0.00

Part 1

125,000.00

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
Debenture - Limestone Bay Paving				500,000.00	20 years
Debenture - QP Campground				375,000.00	20 years
Debenture - Regional H2O Project				2,300,000.00	20 years
Debenture - AIC Site servicing				1,450,000.00	20 years
				4,625,000.00	

TOTAL - Part 1

Departmental Use Only

Adopted by Resolution of Council

(Head of Council)

April 30,

2025 (Chief Administrative Officer)

2025

PURPOSE		CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)							SOURCE OF FUNDS				
2026		2027		2028		2029		2030	Total	Operating	Reserves	Borrowing	Other
OFFICE/ADMINISTRATION	50,000.00		2,000,000.00		60,000.00		0.00	0.00	2,110,000.00	0.00	110,000.00	2,000,000.00	0.00
FIRE/MEC	125,000.00		37,500.00		100,000.00		625,000.00	62,500.00	950,000.00	0.00	950,000.00	0.00	0.00
VMSC Complex	375,000.00		175,000.00		20,000,000.00		0.00	0.00	20,550,000.00	0.00	550,000.00	5,000,000.00	15,000,000.00
PARKS	165,000.00		106,000.00		100,000.00		100,000.00	350,000.00	820,000.00	0.00	820,000.00	0.00	0.00
QUARRY PARK	750,000.00		1,945,000.00		45,000.00		150,000.00	1,330,500.00	4,220,500.00	0.00	515,000.00	3,705,500.00	0.00
WORKS & OPERATIONS	610,000.00		710,000.00		550,000.00		150,000.00	80,000.00	2,100,000.00	162,500.00	1,937,500.00	0.00	0.00
UTILITY - SEWER & WATER	21,600,000.00		500,000.00		200,000.00		140,000.00	900,000.00	23,340,000.00	16,850,000.00	3,490,000.00	3,000,000.00	0.00

Departmental Use Only

Adopted by Resolution of Council

April 30, 2025

(Head of Council)

(Chief Administrative Officer)