

THE FINANCIAL PLAN

Municipality of Deloraine-Winchester

For the Year 2025

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Other Revenue and Transfers	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 3	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 4	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 5	General Operating Fund - Budgeted Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 6	Utility Operating Fund - Budgeted Revenue and Expenditure		
	Utility of <u>Deloraine</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Utility of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure		
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	L.U.D. of _____	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Page 8	Calculation of Tax Levies	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 9	Sundry Revenue and Expenditure Analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 10	Rural Area and General Municipal Requirements	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 11	General Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 12	Utility Operating Fund - Debenture Debt Charges	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 13	Capital Budget (Current Year)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 14	Capital Expenditure Program (Subsequent Five Years)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

GENERAL OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of Deloraine-Winchester

For the Year 2025

REVENUE

	2024 Budgeted	2024 Actual	2025 Budgeted	Next Year Budgeted
Total Tax Levy - Page 8	4,627,160.66	4,625,334.56	4,793,454.73	4,793,454.73
Total Grants in Lieu of Taxes - Page 8	101,334.38	101,334.38	84,376.49	84,376.49
Sub-total	4,728,495.04	4,726,668.94	4,877,831.22	4,877,831.22
School Requisitions (deduct) - Page 8	1,679,240.00	1,679,240.00	1,772,848.00	1,772,848.00
Municipal Taxes and Grants in Lieu of Taxes	3,049,255.04	3,047,428.94	3,104,983.22	3,104,983.22
Other Revenue - Page 2	789,600.00	1,811,372.35	1,006,630.47	1,006,630.47
Transfers from Accumulated Surplus & Reserves - Page 2	676,000.00	1,153,702.29	1,425,297.70	1,425,297.70
Total Municipal Revenue	4,514,855.04	6,012,503.58	5,536,911.39	5,536,911.39

EXPENDITURE

General Government Services	706,850.00	730,391.53	848,675.22	848,675.22
Protective Services	270,408.00	315,252.46	291,110.70	291,110.70
Transportation Services	1,581,600.00	1,579,516.02	1,618,329.58	1,618,329.58
Environmental Health Services	113,000.00	179,210.71	193,107.05	193,107.05
Public Health and Welfare Services	106,100.00	136,253.79	128,876.17	128,876.17
Environmental Development Services	3,100.00	11,580.64	13,203.87	13,203.87
Economic Development Services	127,433.04	133,469.04	154,750.26	154,750.26
Recreation and Cultural Services	442,840.00	719,900.29	671,984.93	671,984.93
Fiscal Services	706,733.19	1,273,685.59	1,173,598.18	1,173,598.18
Transfers - Deficit Recovery - Page 9				
- To Reserves - Page 5	413,775.00	1,039,411.89	426,539.00	426,539.00
Total Basic Expenditure	4,471,839.23	6,118,671.96	5,520,174.96	5,520,174.96
Allowance For Tax Assets - Page 8	43,015.81	20,439.02	16,736.43	16,736.43
Total Municipal Expenditure	4,514,855.04	6,139,110.98	5,536,911.39	5,536,911.39
Net Operating Surplus (Deficit)	0.00	-126,607.40	0.00	0.00

Departmental Use Only	Adopted by Resolution of Council # 3350 May 14th, 2025 Kelly McMechan, Reeve Breigh Crepeele, CAO
-----------------------	--------------------------------------------------------------------------------------------------------------------

GENERAL OPERATING FUND
BUDGETED OTHER REVENUE AND TRANSFERS

Municipality of Deloraine-Winchester

For the Year 2025

		2024 Budgeted	2024 Actual	2025 Budgeted	Next Year Budgeted
Other Revenue					
Taxes Added		12,500.00	37,419.54	12,500.00	12,500.00
Tax Penalties		52,500.00	58,494.17	50,000.00	50,000.00
Licenses	- Business	400.00	200.00	250.00	250.00
	- Dogs				
	- Lottery				-
Permits	- Building	6,000.00	3,716.89	3,000.00	3,000.00
	- Campers		5,200.00	5,000.00	5,000.00
	- Forage Lease	2,400.00	1,799.19	1,865.96	1,865.96
Fines		2,500.00	3,138.00	2,500.00	2,500.00
Sales of Service	- General Government			3,000.00	3,000.00
	- Protective		22,850.00	24,788.70	24,788.70
	- Transportation	1,600.00	470.00	33,000.00	33,000.00
	- Environmental Health		6,193.76	7,150.00	7,150.00
	- Public Health and Welfare		37,250.00	44,096.33	44,096.33
	- Environmental Development			2,000.00	2,000.00
	- Economic Development		27,893.24	1,350.00	1,350.00
	- Recreation and Culture		914,513.81	206,950.00	206,950.00
	- Other _____				-
		20,000.00	622.00	12,500.00	12,500.00
Sales of Goods		20,000.00	622.00	12,500.00	12,500.00
Rentals		51,100.00	51,453.00	51,853.00	51,853.00
Trailer Park Rentals					-
Concessions and Franchises					-
Returns from Investments					-
Development and Dedication Fees					-
Unconditional Grants - Municipal Operating		242,910.00	214,445.84	220,000.00	220,000.00
- Other _____					-
Conditional Grants	- Federal Government	325.00	325.00	325.00	325.00
	- Federal - Gas Tax	83,775.00	82,189.00	82,189.00	82,189.00
	- Provincial Government	175,590.00	315,743.03	206,918.42	206,918.42
(Page 9) - Municipal Government					
Other Fees & Revenues	Photocopy Fee		915.21	750.00	750.00
	Tax Certificates		2,170.00	2,000.00	2,000.00
	Bank Penalties		67.60		-
	Bank Interest	25,000.00	7,310.85	10,000.00	10,000.00
	Misc. Revenue		5,922.77	1,000.00	1,000.00
	Rebates		11,069.45	10,000.00	10,000.00
	Deferred Revenue	113,000.00	-	11,644.06	11,644.06
Total Other Revenue - Page 1		789,600.00	1,811,372.35	1,006,630.47	1,006,630.47
Transfers From					
	- Accumulated Surplus	200,000.00	200,000.00	400,000.00	400,000.00
	- Reserves (Page 13)	476,000.00	953,702.29	1,025,297.70	1,025,297.70
Total Transfers - Page 1		676,000.00	1,153,702.29	1,425,297.70	1,425,297.70
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		1,465,600.00	2,965,074.64	2,431,928.17	2,431,928.17

BUDGETED EXPENDITURE

Municipality of Deloraine-Winchester

For the Year 2025

		2024 Budgeted	2024 Actual	2025 Budgeted	Next Year Budgeted
GENERAL GOVERNMENT SERVICES					
1100	Legislative	114,000.00	111,855.09	120,514.48	120,514.48
1200	General Administrative				
1212	Chief Administrative Officer and Staff	354,000.00	363,357.81	463,223.95	463,223.95
1215	Office	64,000.00	79,346.43	74,680.00	74,680.00
1216	Legal	20,000.00	8,309.28	21,000.00	21,000.00
1217	Audit	20,000.00	18,163.25	20,000.00	20,000.00
1218	Assessment	28,850.00	28,842.00	29,010.00	29,010.00
1240	Taxation	-	-	2,000.00	2,000.00
1300	Other General Government				
1310	Elections	2,000.00	-		-
1320	Conventions	22,000.00	16,245.10	22,200.00	22,200.00
1330	Damage Claims and Liability Insurance	59,000.00	57,780.11	32,646.08	32,646.08
1340	Intergovernmental Relations	8,000.00	8,612.20	8,000.00	8,000.00
1350	Grants - General	20,000.00	19,156.96	21,000.00	21,000.00
	Municipal Buildings	30,000.00	26,730.62	42,900.71	42,900.71
1360	Other General Government	-	5,706.40	6,500.00	6,500.00
	Unallocated Employee Benefits				-
	Interest & Bank Charges		21,286.28	25,000.00	25,000.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES		741,850.00	765,391.53	888,675.22	888,675.22
1991	Recoveries (deduct) - Utility	- 35,000.00	- 35,000.00	- 40,000.00	- 40,000.00
TOTAL GOVERNMENT SERVICES - TO PAGE 1		706,850.00	730,391.53	848,675.22	848,675.22
PROTECTIVE SERVICES					
2100	Police	149,800.00	149,794.36	149,794.36	149,794.36
2400	Fire	101,000.00	123,850.00	121,365.00	121,365.00
2500	Emergency Measures				
2510	EMO - SEMG Levy	6,400.00	6,355.40	5,912.00	5,912.00
	EMO		19,125.33	1,000.00	1,000.00
2520	Flood Control				-
2550	E911 System	7,008.00	7,215.64	7,439.34	7,439.34
2600	Other Protection				
2621	Building Inspection	4,000.00	4,950.90	3,600.00	3,600.00
2622	By-Law Enforcement	2,200.00	3,960.83	2,000.00	2,000.00
2623	Plumbing Inspection				
2630	License Inspection				
2640	Animal and Pest Control				
2650	Other - Traffic Services				
	Other - _____				
TOTAL PROTECTIVE SERVICES - TO PAGE 1		270,408.00	315,252.46	291,110.70	291,110.70
TRANSPORTATION SERVICES					
Road Transport					
Administration					
32200	Engineering				
Roads and Streets					
Unallocated Costs					
32301	- Wages and Benefits	630,000.00	630,167.28	638,359.82	638,359.82
32302	- Equipment Fuel	110,000.00	87,896.85	100,000.00	100,000.00
32303	- Equipment Repairs and Maintenance	100,000.00	119,772.14	100,000.00	100,000.00
32304	- Equipment Insurance and Registration			27,406.58	27,406.58
32305	- Workshop and Yard Operations	44,000.00	29,773.00	37,253.26	37,253.26
	- Greenteam			26,950.00	26,950.00
	- Other	55,000.00	3,377.20	5,000.00	5,000.00
Road Construction and Maintenance					
32311	- Contracted	143,500.00	98,507.20	150,000.00	150,000.00
32312	- Materials	300,000.00	414,165.54	320,000.00	320,000.00
32313	- Rentals				
	- Dust Control		25,317.93	25,000.00	25,000.00
	- _____				
Transportation Services Sub-Total Forward to Page 4		1,382,500.00	1,408,977.14	1,429,969.66	1,429,969.66

BUDGETED EXPENDITURE
Municipality of Deloraine-Winchester
For the Year 2025

		2024 Budgeted	2024 Actual	2025 Budgeted	Next Year Budgeted
Transportation Services Sub-Total Forward from Page 3		1,382,500.00	1,408,977.14	1,429,969.66	1,429,969.66
32330	Sidewalks and Boulevards	125,000.00	120,729.92	20,000.00	20,000.00
32340	Ditches and Road Drainage	10,000.00	1,653.92	9,017.59	9,017.59
32350	Storm Sewers				
32360	Street Cleaning	6,100.00	5,020.00	6,000.00	6,000.00
32371	Snow and Ice Removal				
32400	Bridges	21,500.00	8,564.50	20,000.00	20,000.00
32500	Street Lighting	32,500.00	30,596.17	30,900.00	30,900.00
32600	Traffic Services	4,000.00	3,974.37	4,000.00	4,000.00
32700	Parking				
32900	Other Road Transport				
	Airport			98,442.33	98,442.33
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,581,600.00	1,579,516.02	1,618,329.58	1,618,329.58
ENVIRONMENTAL HEALTH SERVICES					
Garbage and Waste Collection					
4320	Transfer Station - Deloraine	78,000.00	93,453.77	109,226.00	109,226.00
	Transfer Station - Lake Metigoshe	30,000.00	35,302.52	30,052.80	30,052.80
	Recycling Collection	-	45,295.20	46,875.00	46,875.00
4330	Nuisance Grounds				
Other Environmental Health					
4480	Municipal Wells	5,000.00	5,159.22	6,915.52	6,915.52
4490	Public Rest Rooms				
	Other - Lake Lagoons			37.73	37.73
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		113,000.00	179,210.71	193,107.05	193,107.05
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
5110	Melita Health Committee				
5160	Cemeteries	18,300.00	36,253.67	38,200.00	38,200.00
5186	Handi-Van	52,000.00	51,172.66	51,000.00	51,000.00
	Senior Services	2,500.00	2,500.00	2,500.00	2,500.00
Medical Care					
5220	Medical Housing		4,211.12	3,900.00	3,900.00
	Medical Recruitment	30,000.00	38,840.17	30,000.00	30,000.00
Hospital Care					
5370	Hospital Care				
	Other _____				
Social Assistance					
5420	Social Assistance	3,300.00	3,276.17	3,276.17	3,276.17
	Other _____				
TOTAL PUBLIC HEALTH & WELFARE SERVICES-TO PAGE 1		106,100.00	136,253.79	128,876.17	128,876.17
ENVIRONMENTAL DEVELOPMENT SERVICES					
6100	Planning and Zoning	1,100.00		1,200.00	1,200.00
	Southwest Planning District		11,459.71	10,000.00	10,000.00
Community Development					
6220	General Land Assembly	2,000.00	120.93	2,003.87	2,003.87
6230	Urban Renewal				
6240	Beautification and Land Rehabilitation				-
6241	Urban Area Weed Control				-
	Grant				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES - TO PAGE 1		3,100.00	11,580.64	13,203.87	13,203.87

BUDGETED EXPENDITURE

Municipality of Deloraine-Winchester

For the Year 2025

		2024 Budgeted	2024 Actual	2025 Budgeted	Next Year Budgeted
ECONOMIC DEVELOPMENT SERVICES					
7100	Natural Resources				
7120	Agriculture				
7121	Destruction of Pests	5,000.00	6,527.37	5,000.00	5,000.00
7122	Protective Inspections				
7123	Rural Area Weed Control	20,000.00	20,016.14	20,000.00	20,000.00
7124	Drainage of Land				
7125	Veterinary Services	1,500.00	1,500.00	1,500.00	1,500.00
7130	Water Resources and Conservation	21,383.04	21,383.04	22,296.40	22,296.40
	Grants				
7200	Regional Development	17,000.00	2,610.97	60,200.26	60,200.26
7300	Industrial Development				
7400	Economic Development	32,350.00	32,350.00	32,350.00	32,350.00
	Tourist Booth			7,399.49	7,399.49
7410	Tourism			1,396.00	1,396.00
7420	Public Receptions			1,500.00	1,500.00
	Highway Signs	3,400.00	2,674.88	3,108.11	3,108.11
	Airport	24,800.00	44,406.64	-	-
	Other - Historical Society Grant	2,000.00	2,000.00		-
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		127,433.04	133,469.04	154,750.26	154,750.26

RECREATION AND CULTURAL SERVICES					
8110	Recreation Commission & Administration	32,350.00	64,078.76	58,210.29	58,210.29
8120	Community Centers and Halls	43,800.00	61,809.20	59,820.00	59,820.00
8130	Swimming Pools and Beaches	60,000.00	49,288.32	86,000.00	86,000.00
8140	Golf Courses				-
8150	Skating Rinks and Arenas	149,000.00	205,002.69	200,000.00	200,000.00
8180	Parks and Playgrounds	4,000.00	1,443.58	3,980.56	3,980.56
8190	Campground	2,000.00	3,318.73	4,000.82	4,000.82
	Green Team	28,000.00	25,058.16	-	-
	Lake Metigoshe	50,000.00	53,829.03	55,888.26	55,888.26
8240	Theatre	21,750.00	53,450.26	56,050.00	56,050.00
8250	Libraries	44,340.00	44,340.00	48,035.00	48,035.00
8280	Other Cultural Facilities (Tourist Booth)	3,600.00	8,655.23	-	-
	Flag Project	4,000.00	7,727.58	-	-
	Half Section Project		141,898.75	100,000.00	100,000.00
TOTAL RECREATION & CULTURAL SERVICES - TO PAGE 1		442,840.00	719,900.29	671,984.93	671,984.93

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	426,000.00	1,148,030.92	847,694.32	847,694.32
9330	Transfer to Utility - Page 6	119,195.70	50,000.00	119,195.70	119,195.70
9410	Debenture Debt Charges - Page 11	139,537.49	56,457.36	184,708.16	184,708.16
9420	Other Long-term debt charges				
9430	Tax discount and short-term loan interest	22,000.00	15,125.11	20,000.00	20,000.00
	Bad Debt		4,072.20	2,000.00	2,000.00
	Other Fiscal Services				
TOTAL FISCAL SERVICES - TO PAGE 1		706,733.19	1,273,685.59	1,173,598.18	1,173,598.18

TRANSFERS					
9900	General Reserve	100,000.00	707,056.75	100,000.00	100,000.00
9910	Specific-Purpose Reserves:				
9911	- Equipment Reserve	175,000.00	175,000.00	175,000.00	175,000.00
9912	- Recreation Reserve	40,000.00	40,000.00	40,000.00	40,000.00
9913	- Gas Tax Reserve	83,775.00	83,775.00	82,189.00	82,189.00
	- Airport Reserve		1,000.00	1,000.00	1,000.00
	- Past Pension Reserve	10,000.00	10,000.00	10,000.00	10,000.00
	- Fire Equipment Reserve			10,000.00	10,000.00
	- Lake Reserve	5,000.00	5,000.00	5,000.00	5,000.00
	- Cemetery Reserve		13,296.33	1,000.00	1,000.00
	- Planning Reserve		1,033.81		-
	- Medical Residence Reserve		3,250.00	2,350.00	2,350.00
TOTAL TRANSFERS - TO PAGE 1		413,775.00	1,039,411.89	426,539.00	426,539.00

UTILITY OPERATING FUND
BUDGETED REVENUE AND EXPENDITURE

Municipality of Deloraine-Winchester

For the Year 2025

REVENUE

		2024 Budgeted	2024 Actual	2025 Budgeted	Next Year Budgeted
300	WATER CONSUMER SALES	280,000.00	317,196.61	330,000.00	330,000.00
	- Residential				
	- Commercial	125,000.00	151,777.58	160,000.00	160,000.00
	- Bulk	60,000.00	56,770.68	60,000.00	60,000.00
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES				-
	- Residential				
	- Commercial				-
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	465,000.00	525,744.87	550,000.00	550,000.00
330	Penalties	6,000.00	6,594.74	6,750.00	6,750.00
340	Hydrant Rentals	5,250.00	5,250.00	5,250.00	5,250.00
350	Installation Service			-	-
360	Connection Revenue - Net	100.00	75.00	200.00	200.00
370	Provincial Grants			51,913.00	51,913.00
	Interest Revenue	1,000.00		1,000.00	1,000.00
380	Other Revenue		76.00	-	-
390	Transfer from Revenue Fund - Page 5	119,195.70	50,000.00	119,195.70	119,195.70
396	Transfer from Reserves - Utility - Page 13	65,000.00	5,375.00	35,328.00	35,328.00
397	Transfer from Accumulated Surplus	50,000.00	120,000.00	-	-
	TOTAL REVENUE	711,545.70	713,115.61	769,636.70	769,636.70

EXPENDITURE

410	WATER SUPPLY				
411	Administration	35,000.00	35,000.00	40,000.00	40,000.00
412	Customer Billings and Collections	29,200.00	8,783.99	20,865.00	20,865.00
413	Purification and Treatment	305,000.00	334,443.63	334,248.10	334,248.10
414	Waste Water Lagoon		3,731.82	3,151.53	3,151.53
415	Service of Supply - Truck Fill	3,000.00	2,614.59	1,699.42	1,699.42
416	Transmissions and Distribution	42,000.00	33,927.24	68,450.00	68,450.00
417	Other Water Supply Costs	17,000.00	13,864.16	12,088.62	12,088.62
418	Connections - Net Loss				
	TOTAL	431,200.00	432,365.43	480,502.67	480,502.67
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage Collection System	40,000.00	29,945.51	31,650.00	31,650.00
423	Sewage Lift Station	15,000.00	19,527.49	16,632.33	16,632.33
424	Sewage Treatment & Disposal	1,150.00	332.50	1,000.00	1,000.00
425	Other Sewage Collection and Disposal Costs				
426	Connections - Net Loss				
	TOTAL	56,150.00	49,805.50	49,282.33	49,282.33
430	TRANSFER TO CAPITAL - Page 13	65,000.00	38,545.00	70,656.00	70,656.00
450	DEBENTURE DEBT CHARGES - Page 12	119,195.70	45,515.29	119,195.70	119,195.70
470	TRANSFERS				
471	Deficit Recovery, 20____ - Page 9				
473	Transfer to Utility Reserve	40,000.00	40,000.00	50,000.00	50,000.00
474	Transfer to _____ Reserve				
	TOTAL	40,000.00	40,000.00	50,000.00	50,000.00
	TOTAL EXPENDITURE	711,545.70	606,231.22	769,636.70	769,636.70
	NET OPERATING SURPLUS (DEFICIT)	-	106,884.39	-	-

BUDGETED REVENUE AND EXPENDITURE

Municipality of Deloraine-Winchester L.U.D. of _____

For the Year 2025

EXPENDITURE

	2024 Budgeted	2024 Actual	2025 Budgeted	Next Year Budgeted
General Government Services				
Legislative (Committee)				
Transportation Services				
Roads and Streets				
Sidewalks and Boulevards				
Ditches and Road Drainage				
Street Cleaning				
Snow and Ice Removal				
Street Lighting				
Other _____				
Total Transportation Services	0.00	0.00	0.00	0.00
Environmental Health Services				
Garbage Collection				
Nuisance Grounds				
Total Environmental Health Services	0.00	0.00	0.00	0.00
Environmental Development Services				
Weed Control				
Other _____				
Total Environmental Development Services	0.00	0.00	0.00	0.00
Recreation and Cultural Services				
Public Parks				
Transfers				
Deficit Recovery				
Transfer to Capital				
To Reserves				
Total Transfers	0.00	0.00	0.00	0.00
Total Operating Expenditure	0.00	0.00	0.00	0.00

REVENUE

Previous Years' Surplus				
L.U.D. Revenues _____				

Amount required from Taxation - Page 5 and Page 8				
Municipal Other Revenues Allocated to L.U.D.				

Tax Levy (Last Year Actual)				
Total Operating Revenue				
Net Operating Surplus (Deficit)				

YEAR-TO-YEAR SUMMARY:			
Amount Required from Taxation			
Assessment (Taxable and Grant-in-Lieu)			
Mill Rate			

L.U.D.	MUNICIPALITY
	_____ Reeve
_____ Chairperson	_____ Chief Administrative Officer

CALCULATION OF TAX LEVIES
Municipality of Deloraine-Winchester

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	Exempt Levy	Grants in Lieu of Taxes	Grazing lease and / or Converted fees	Total
Education (Requisition) Taxes:													
Education Support Levy (ESL)	13,247,160.00		2,018,220.00	15,265,380.00	108,644.00	-0.29	108,643.71	7.117	94,280.04		14,363.67		108,643.71
Southwest Horizon	177,671,000.00	96,560.00	2,696,960.00	180,464,520.00	1,664,204.00	-850.67	1,663,353.33	9.222	1,638,481.96		24,871.37		1,663,353.33
School Division				0.00			0.00						0.00
School Division				0.00			0.00						0.00
Total Education Taxes	190,918,160.00	96,560.00	4,715,180.00	195,729,900.00	1,772,848.00	-850.96	1,771,997.04		1,732,762.00		39,235.04	0.00	1,771,997.04
Page 1													
	Assessments				Expenditures			Mill Rate Fr/PP	Revenues				
	Taxable	Otherwise Exempt	Grants in Lieu of Taxes	Total	Basic	Allowance Tax Assets	Total		Tax Levy	Exempt Levy	Grants in Lieu of Taxes	Other Revenues and Transfers	Total
Municipal Taxes:													
Local Urban Districts													
L.U.D.				0.00			0.00						0.00
Debenture Debt Charges													
CommHall/C.Rink Bylaw#20-001P				0.00	48,445.49	-385.04	48,060.45	PP	44,077.36	3,334.68	648.41		48,060.45
Water Treatment Plant ByLaw# 21-002				0.00	51,124.97	-833.08	50,291.89	PP	46,766.03	2,440.98	1,084.88		50,291.89
				0.00		0.00	0.00						0.00
CommHall/C.Rink Bylaw#20-001M	78,918,740.00	235,320.00	529,200.00	79,683,260.00	91,092.00	103.75	91,195.75	0.266	20,992.38	62.60	140.77	70,000.00	91,195.75
Water Treatment Plant ByLaw# 21-002	27,289,800.00	9,463,030.00	668,120.00	37,420,950.00	68,070.73	41.01	68,111.74	0.484	13,208.26	4,580.11	323.37	50,000.00	68,111.74
New Aquatic Centre ByLaw# 25-001				0.00	45,170.67	-7.86	45,162.81	PP	45,162.81				45,162.81
Special Services Levies													
Souris River Watershed	114,134,430.00		292,230.00	114,426,660.00	22,296.40	16.79	22,313.19	0.195	22,256.21	0.00	56.98		22,313.19
													0.00
													0.00
													0.00
													0.00
													0.00
Deficit Recovery													
General				0.00			0.00						0.00
Utility				0.00			0.00						0.00
Reserve Funds													
General Reserve	179,601,390.00		2,696,960.00	182,298,350.00	100,000.00	81.79	100,081.79	0.549	98,601.16		1,480.63		100,081.79
Machinery Reserve	179,601,390.00		2,696,960.00	182,298,350.00	175,000.00	6.41	175,006.41	0.960	172,417.33		2,589.08		175,006.41
Recreation Reserve	179,601,390.00		2,696,960.00	182,298,350.00	40,000.00	105.64	40,105.64	0.220	39,512.31		593.33		40,105.64
Fire Equipment Reserve	179,601,390.00		2,696,960.00	182,298,350.00	10,000.00	26.41	10,026.41	0.055	9,878.08		148.33		10,026.41
Lake Metigoshe Reserve	179,601,390.00		2,696,960.00	182,298,350.00	5,000.00	104.35	5,104.35	0.028	5,028.84		75.51		5,104.35
Past Pension Reserve	179,601,390.00		2,696,960.00	182,298,350.00	10,000.00	26.41	10,026.41	0.055	9,878.08		148.33		10,026.41
General Municipal													
Rural Area				0.00	0.00		0.00						0.00
At Large	179,601,390.00		2,696,960.00	182,298,350.00	2,540,256.53	18,300.81	2,558,557.34	14.035	2,520,705.51		37,851.83		2,558,557.34
Business Tax, Fees				0.00	1,790.00		1,790.00		1,790.00				1,790.00
Other Revenue and Transfers					2,311,928.17		2,311,928.17					2,311,928.17	2,311,928.17
Total Municipal					5,520,174.96	17,587.39	5,537,762.35		3,050,274.36	10,418.37	45,141.45	2,431,928.17	5,537,762.35
Total (Education + Municipal) Taxes					7,293,022.96	16,736.43	7,309,759.39		4,783,036.36	10,418.37	84,376.49	2,431,928.17	7,309,759.39
					Page 1			Page 1					

SUNDRY REVENUE AND EXPENDITURE ANALYSIS

Municipality of Deloraine-Winchester

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 (L)		5,460	32.436	177.10		177.10
Centra Gas (B)		788,510	32.241	25,422.32		25,422.32
Crown Lands (L)	10,580		25.319	267.88		267.88
Wildlife Management (L)	173,220		25.319	4,385.76		4,385.76
Manitoba Highways (L)		17,820	32.436	578.01		578.01
Manitoba Highways (L)		12,740	32.920	419.40		419.40
Manitoba Highways (B)		32,830	32.725	1,074.36	135.61	1,209.97
Manitoba Housing (L)	34,890		26.069	909.55		909.55
Manitoba Housing (B)	409,240		25.874	10,588.68	1,233.83	11,822.51
Manitoba Hydro (L)		11,640	32.436	377.56		377.56
Manitoba Hydro (B)		8,910	32.241	287.27		287.27
Canada Post (L)	900		26.069	23.46		23.46
Canada Post (B)	23,130		25.874	598.47	135.61	734.08
Canada Post (L)		5,270	32.920	173.49		173.49
Canada Post (B)		88,080	32.725	2,882.42		2,882.42
Canada Customs (L)		10,920	32.436	354.20		354.20
Canada Customs (B)		1,001,780	32.241	32,298.37		32,298.37
RCMP (L)	3,650		26.069	95.15		95.15
RCMP (B)	23,130		25.874	598.47	228.24	826.71
RCMP (L)		5,140	33.186	170.58		170.58
RCMP (B)		29,120	32.991	960.70		960.70

Total - Pages 1, 8

84,376.49

Part 2 - Conditional Transfers and Grants

Government or Agency	Purpose	Subtotal	Amount
Conditional Government Grants:			
Federal Government	Gas Tax	82,189.00	
	Total Conditional Federal Grants		82,189.00
Provincial Government	Handi Van	21,000.00	
Provincial Government	MMSM	30,262.34	
Provincial Government	Green Team	6,000.00	
Provincial Government	RCMP	138,440.00	
Provincial Government	WRARS	6,000.00	
Provincial Government	Dutch Elm	5,216.08	
Provincial Government			
	Total Conditional Provincial Grants		206,918.42

Total - Page 2

289,107.42

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

For the Year 2025

Part 2 - Calculation of Rural and At large Requirements				
	Required Expenditures			Totals
		Rural	At Large	
Total Basic Expenditures		0.00		0.00
Less: Other Revenue Allocated				0.00
Nominal Surplus Allocation				0.00
Other Allocations				0.00
<i>Sub-Totals</i>	0.00	0.00	0.00	0.00
Less: Required Expenditures				0.00
General Municipal	0.00	0.00	0.00	0.00
Requirements		Page 8	Page 8	

For the Year 2025

[illegible]

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

184,708.16	93,616.16	70,000.00	21,092.00
------------	-----------	-----------	-----------

UTILITY OPERATING FUND - DEBENTURE DEBT CHARGES

Municipality of Deloraine-Winchester

For the Year 2025

Part 1 - Debenture Debt Charges

[illegible]

1,512,218.37	75,795.03	1,436,423.34	43,400.67	119,195.70	51,124.97	50,000.00	18,070.73
--------------	-----------	--------------	-----------	------------	-----------	-----------	-----------

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

Area to be Levied	Taxable Assessment	Otherwise Exempt Assessment	Grant Assessment	Total Assessment
	27,289,800	9463030	668,120	37,420,950
				0

Total Requirement	Raised By Frt / Parcel	Raised by Other	Raised by Mill Rate
119,195.70	51,124.97	50,000.00	18,070.73

119,195.70	51,124.97	50,000.00	18,070.73
------------	-----------	-----------	-----------

CAPITAL BUDGET
Municipality of Deloraine-Winchester
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
New Aquatic Facility	199,408.23				199,408.23
2025 John Deere Grader	383,285.20	383,285.20			
John Deere Mower	29,692.50	29,692.50			
Airport Project - Phase 1	43,000.00	43,000.00			
Cemetery Mower	12,296.33	12,296.33			
Theatre Marquie	48,000.00	48,000.00			
Paving - Lovette St. (1 Block)	58,320.00	58,320.00			
Pool Vacuum	5,600.29	5,600.29			
Lake Lagoon - Phase 2 & 3	125,000.00	125,000.00			
Munisoft Program Upgrade	55,000.00	55,000.00			
WTP Membranes	16,712.00		16,712.00		
WTP Scada	53,944.00		53,944.00		
Weed Truck	5,000.00	5,000.00			
Computer Upgrade	2,500.00	2,500.00			
New Sidewalk - 1 Block	80,000.00	80,000.00			
	1,117,758.55				
	TOTAL	847,694.32			
		Page 5	70,656.00		
			Page 6	0.00	
				Part 2	199,408.23

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)
General Reserve	193,320.00				\$898,731.63
Machinery Reserve	412,977.70				\$526,939.33
Recreation/Theatre Reserve	68,000.00				\$164,501.25
Gas Tax Reserve	205,000.00				\$404,355.86
Airport Reserve	43,000.00				\$44,658.16
Fire Equipment Reserve					\$86,090.13
Planning Reserve	10,000.00				\$71,603.59
Cemetery Reserve					\$10,860.28
Utility Reserve			35,328.00		\$77,435.13
Past Service Pension	93,000.00				\$93,076.23
	1,025,297.70				
	Page 2	0.00			
		Part 1	35,328.00		
			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
New Aquatic Facility -BL #25-001	199,408.23			44,170.67	5 years
TOTAL - Part 1	199,408.23	0.00	0.00		

Departmental Use Only	Adopted by Resolution of Council # 3350 Kelly McMechan, Reeve Breigh Crepeele, CAO May 14th, 2025
-----------------------	--------------------------------------------------------------------------------------------------------------------

FIVE YEAR CAPITAL EXPENDITURE PROGRAM
Municipality of Deloraine-Winchester

PURPOSE	CAPITAL EXPENDITURE (Mark Priority 1, 2, 3, etc.)						SOURCE OF FUNDS			
	2026	2027	2028	2029	2030	Total	Operating	Reserves	Borrowing	Other
Half Ton	75,000.00			75,000.00		150,000.00		150,000.00		
One Ton Truck	120,000.00					120,000.00		75,000.00		
Grader		400,000.00			400,000.00	800,000.00		800,000.00		
Snowblower		50,000.00			50,000.00	100,000.00		100,000.00		
Tractor - Rural				175,000.00		175,000.00		100,000.00		
Mower		30,000.00		30,000.00		60,000.00		60,000.00		
Weed Truck			35,000.00			35,000.00		35,000.00		
Cemetery Mower				10,000.00		10,000.00		10,000.00		
Theatre Seats/Renovations		20,000.00				20,000.00		20,000.00		
Admin Building Renovations	10,000.00					10,000.00	10,000.00			
Town Park Improvements				30,000.00		30,000.00	30,000.00			
						0.00	50,000.00			
Sewer Upgrades N.Lift Stn	1,000,000.00					1,000,000.00			500,000.00	500,000.00
Airport Repaving	1,600,000.00					1,600,000.00		200,000.00		1,400,000.00
Paving Access Road	100,000.00					100,000.00		100,000.00		
Rural Water Pipeline		2,000,000.00				2,000,000.00			1,000,000.00	1,000,000.00
						0.00	75,000.00			
Firetruck		800,000.00				800,000.00			800,000.00	
Computer Upgrades	10,000.00	5,000.00	5,000.00	5,000.00	10,000.00	35,000.00	35,000.00			
						0.00				
						0.00				
						0.00				
	2,915,000.00	3,305,000.00	40,000.00	325,000.00	460,000.00	7,045,000.00	200,000.00	1,650,000.00	2,300,000.00	2,900,000.00
SOURCE OF FUNDS - ANNUAL	TOTAL									
OPERATING	145,000.00	5,000.00	5,000.00	35,000.00	10,000.00	200,000.00				
RESERVES	605,000.00	570,000.00	210,000.00	215,000.00	550,000.00	2,150,000.00				
BORROWING	500,000.00	1,800,000.00				2,300,000.00				
OTHER	1,900,000.00	1,000,000.00				2,900,000.00				
TOTAL	3,150,000.00	3,375,000.00	215,000.00	250,000.00	560,000.00	7,550,000.00				

Departmental Use Only	Adopted by Resolution of Council # <u>3350</u>	
	<div> <div></div> <div>Kelly McMechan, Reeve</div> </div> <div> <div></div> <div>Breigh Crepeele, CAO</div> </div>	
	May 14th, 2025	