



**TOWN OF ALTONA**

**2023**

**FINANCIAL**

**PLAN**



**TOWN OF ALTONA**  
**2023 FINANCIAL PLAN**

**Executive Summary**

**Municipal Taxes**

The enclosed budget documentation provides for an increase in the 2023 Municipal Tax Levy of \$238,416.18 (4.58%) compared to the 2022 Municipal Tax Levy. However, after factoring in the natural/supplemental tax increase of \$66,563.07 from 2022, the net increase in the 2023 Municipal Tax Levy is \$171,853.30 which represents an increase of 3.26%. The 2023 municipal mill rate will **decrease** by 5.17% to 19.24 from 20.29 in 2022. The impact on municipal taxes will vary by residence or business depending on the changes in the property assessment value since 2023 is a reassessment year which saw an average assessment increase of 9.1% as determined by the local provincial assessment branch. The Provincial Educational Support Levy mill rate is has been reduced from 8.713 to 8.14 and the Border Land School Division mill rate has been reduced from 13.463 to 11.864

Below is a breakdown of the change in the municipal tax levy:

		<b>Supplemental Tax</b>	<b>Adjusted Tax Levy</b>
<b>2022 Municipal Tax Levy (budgeted)</b>	<b>5,210,094.75</b>	<b>66,563.07</b>	<b>5,276,657.82</b>
<b>plus:</b>			
Increase/-Decrease in budgeted operating expenses	495,499.11	9.51%	
Increase/-Decrease in transfers from reserves	18,000.00	0.35%	
Increase/-Decrease in capital expenses	-312,900.00	-6.01%	
Increase/-Decrease in other revenue	-77,409.00	-1.49%	
Increase/-Decrease in proceeds from new debenture sales	0.00	0.00%	
Increase /-Decrease in reserve allocations	<u>115,000.00</u>	2.21%	
<b>2023 Municipal Tax Levy (budgeted)</b>	<b>5,448,284.86</b>	<b>4.57%</b>	<b>5,448,284.86 2023 Tax Levy</b>
			<b>171,627.04 2023 Increase</b>
			<b>3.25% 2023 % Increase</b>

**Expenditure Summary**

Category	2023 Budget	2022 Budget	Change	%
General Government Services	1,058,225.00	930,545.00	127,680.00	13.72%
Police	1,399,700.00	1,340,100.00	59,600.00	4.45%
Fire	334,100.00	319,100.00	15,000.00	4.70%
Other Protective Services	110,370.00	189,455.00	-79,085.00	-41.74%
Transportation	1,188,950.00	1,163,100.00	25,850.00	2.22%
Landfill	387,300.00	329,600.00	57,700.00	17.51%
Solid Waste Collection Services	177,000.00	162,000.00	15,000.00	9.26%
Recycling & Composting Collection Services	348,400.00	311,700.00	36,700.00	11.77%
Health and Welfare	80,000.00	66,100.00	13,900.00	21.03%
Environmental Development	23,000.00	26,500.00	-3,500.00	-13.21%
Regional Development	137,000.00	112,000.00	25,000.00	22.32%
Economic Development	80,220.00	98,820.00	-18,600.00	-18.82%
Recreation & Cultural Services	348,905.00	305,705.00	43,200.00	14.13%
Library	176,000.00	146,000.00	30,000.00	20.55%
Millennium Exhibition Centre & Rhineland Pioneer Centre	557,625.00	505,725.00	51,900.00	10.26%
Parks	614,575.00	595,175.00	19,400.00	3.26%
Fiscal Services				
Debt re-payment	502,491.74	502,491.74	0.00	0.00%
Interest charges	125,000.00	50,000.00	75,000.00	150.00%
Allowance for tax reserve	49,975.93	49,221.82	754.11	1.53%
Contribution to utility	0.00	0.00	0.00	
Contribution to capital (net cost after Debenture sales)	2,559,700.00	2,872,600.00	-312,900.00	-10.89%
Transfers to reserves	324,000.00	209,000.00	115,000.00	55.02%
<b>Total operating fund expenditures</b>	<b>10,582,537.67</b>	<b>10,284,938.56</b>	<b>297,599.11</b>	<b>2.89%</b>
Municipal tax levy	5,448,284.67	5,210,094.75	238,189.92	4.57%
Other sources of revenue	3,207,153.00	3,129,744.00	77,409.00	2.47%
Transfers from reserves / accumulated surplus	1,927,100.00	1,945,100.00	-18,000.00	-0.93%
Proceeds from new debenture sales (3.6 million to reduce Cont. to Cap. above)	0.00	0.00	0.00	
<b>Total municipal revenue</b>	<b>10,582,537.67</b>	<b>10,284,938.75</b>	<b>297,598.92</b>	<b>2.89%</b>
<b>Public utilities budget (includes Capital projects)</b>	<b>4,658,325.48</b>	<b>3,323,525.48</b>	<b>1,334,800.00</b>	<b>40.16%</b>



## TOWN OF ALTONA

### 2023 FINANCIAL PLAN

#### Capital Expenditure Summary by Source of Funds

Description	Source of funds			
	General Fund	Reserve Fund	Utility Fund	Borrowing
Administration office equipment		8,000.00		
Photocopier / Printer		7,000.00		
Civic Centre - HVAC rooftop unit replacement	10,000.00	10,000.00		
Police equipment & vehicle		19,000.00		
Fire department equipment & truck <sup>1</sup>	9,000.00	9,000.00		
Fire hall improvements - Generator Hookup c/fwd from 2022	4,000.00	4,000.00		
Transportation equipment, consisting of:				
Tractor - replace JD 1445		75,000.00		
Sweeper - replace Elgin		275,000.00		
Small equipment	10,000.00			
Public works shop improvements - Generator	10,000.00	10,000.00		
Street lighting - 2 lights	5,000.00			
Road construction, consisting of:				
2nd St NE, Main St, Various overlays & SW Drainage Centre/Martin Cr.	78,300.00	200,000.00		
Downtown drainage project		10,000.00		
Landfill improvements (2) consisting of:				
Magnet & Root Grappler	21,200.00	18,800.00		
Soapstock Cleanup project	106,000.00	94,000.00		
Cemetery improvements		120,000.00		
Industrial Park expansion - Phase 1 Construction costs	340,000.00	560,000.00		3,600,000.00
Electric Vehicle Charging Station	15,000.00			
Recreation office equipment	7,000.00			
Library improvements - Relocation to Mall project		12,300.00		
Millennium Exhibition Centre equipment, consisting of:				
Replace Zamboni		170,000.00		
Security System	2,000.00			
Rhineland Pioneer Centre equipment, consisting of:				
Kitchen equipment replacements	7,500.00			
Millennium Exhibition Centre improvements, consisting of:				
MEC Compressor Overhaul	18,000.00			
Rhineland Pioneer Centre improvements, consisting of:				
RPC Sound System	5,000.00			
Parks improvements, consisting of:				
Replace main pump at pool	15,000.00			
Pathway & trail improvements including Lights	40,000.00			
Ash Park improvements		10,000.00		
Gallery build improvements	6,500.00	63,500.00		
Gallery in the Park improvements (FOTG & Acquisition in Reserve)		140,100.00		
Access Field project - next phase (from balance in Parks Reserve)		18,400.00		
Community Gardens project - (from balance in Parks Reserve)		16,100.00		

#### Capital Expenditure Summary by Source of Funds

Description	General Fund	Reserve Fund	Utility Fund	Borrowing
Water & sewer utility improvements, consisting of:				
Vac Truck replacement			500,000.00	
Capital contingency			60,000.00	
RFI meters			500,000.00	
Manhole Restorations			50,000.00	
Sewer re-lining project			300,000.00	
<b>Total Capital Expenditures</b>	<b>709,500.00</b>	<b>1,850,200.00</b>	<b>1,410,000.00</b>	<b>3,600,000.00</b>

#### Notes:

- The Town of Altona is responsible for 50% of fire department equipment purchases as per the cost-sharing agreement. The remaining 50% is received through general revenue from the Municipality of Rhineland.
- The Town of Altona is responsible for 47% of the landfill improvements as per the cost-sharing agreement. The remaining 53% is received through general revenue from the Municipality of Rhineland (former RM - 47%) and the (former Town of Gretna - 6%).



## RESIDENTIAL MILL RATE COMPARISON

	2019	2020	2021	2022	2023	INCREASE (DECREASE) OVER 2022
<b>SCHOOL TAXES</b>						
BORDER LAND SCHOOL DIVISION	14.760	13.770	13.630	13.463	11.864	-11.88%
<b>TOTAL SCHOOL TAX MILL RATE</b>	<b>14.760</b>	<b>13.770</b>	<b>13.630</b>	<b>13.463</b>	<b>11.864</b>	<b>-11.88%</b>
<b>MUNICIPAL TAXES</b>						
GENERAL MUNICIPAL	11.230	10.650	11.520	11.160	10.730	-3.85%
REGIONAL DEVELOPMENT CORPORATIONS	0.520	0.540	0.530	0.520	0.510	-1.92%
COMMUNITY DEVELOPMENT CORPORATION	1.500	1.160	0.170	0.370	0.270	-27.03%
LOCAL IMPROVEMENTS / DEBT CHARGES	1.090	1.040	1.030	1.530	1.400	-8.50%
PROTECTIVE SERVICES	6.450	6.200	6.360	6.530	6.160	-5.67%
HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM	0.180	0.190	0.170	0.180	0.170	-5.56%
<b>TOTAL MUNICIPAL MILL RATE</b>	<b>20.970</b>	<b>19.780</b>	<b>19.780</b>	<b>20.290</b>	<b>19.240</b>	<b>-5.17%</b>
<b>TOTAL RESIDENTIAL PROPERTY TAX MILL RATE *</b>	<b>35.730</b>	<b>33.550</b>	<b>33.410</b>	<b>33.753</b>	<b>31.104</b>	<b>-7.85%</b>

## COMMERCIAL MILL RATE COMPARISON

	2019	2020	2021	2022	2023	INCREASE (DECREASE) OVER 2022
<b>SCHOOL TAXES</b>						
PROVINCIAL EDUCATION SUPPORT LEVY	9.770	8.830	8.809	8.713	8.140	-6.58%
BORDER LAND SCHOOL DIVISION	14.760	13.770	13.630	13.463	11.864	-11.88%
<b>TOTAL SCHOOL TAX MILL RATE</b>	<b>24.530</b>	<b>22.600</b>	<b>22.439</b>	<b>22.176</b>	<b>20.004</b>	<b>-9.79%</b>
<b>MUNICIPAL TAXES</b>						
GENERAL MUNICIPAL	11.230	10.650	11.520	11.160	10.730	-3.85%
REGIONAL DEVELOPMENT CORPORATIONS	0.520	0.540	0.530	0.520	0.510	-1.92%
COMMUNITY DEVELOPMENT CORPORATION	1.500	1.160	0.170	0.370	0.270	-27.03%
LOCAL IMPROVEMENTS / DEBT CHARGES	1.090	1.040	1.030	1.530	1.400	-8.50%
PROTECTIVE SERVICES	6.450	6.200	6.360	6.530	6.160	-5.67%
HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM	0.180	0.190	0.170	0.180	0.170	-5.56%
<b>TOTAL MUNICIPAL MILL RATE</b>	<b>20.970</b>	<b>19.780</b>	<b>19.780</b>	<b>20.290</b>	<b>19.240</b>	<b>-5.17%</b>
<b>TOTAL COMMERCIAL PROPERTY TAX MILL RATE *</b>	<b>45.500</b>	<b>42.380</b>	<b>42.219</b>	<b>42.466</b>	<b>39.244</b>	<b>-7.59%</b>

\* Mill rates do not take into account any changes to Solid Waste Levy or other applicable levies.



## Town of Altona - Property Taxes on \$200,000

**NOTE:** Since this is a general re-assessment year, the calculations below assume average assessment changes for each respective property. Actual property taxes will vary for each property.

### Residential Property Taxes (Single Family)

	Assessment values		
	2022	Increase	2023
Market Value Assessment	200,000	11.40%	222,800
Portioning Factor	0.45		0.45
<b>Taxable Assessment</b>	<b>90,000</b>		<b>100,260</b>

	2022	2023	Difference
<b>SCHOOL TAXES</b>			
BORDER LAND SCHOOL DIVISION	1,211.67	1,189.48	-22.19
<b>TOTAL SCHOOL TAXES</b>	<b>1,211.67</b>	<b>1,189.48</b>	<b>-22.19</b>
<b>MUNICIPAL TAXES</b>			
GENERAL MUNICIPAL	1,084.50	1,153.99	69.49
LOCAL IMPROVEMENTS / DEBT CHARGES	137.70	140.36	2.66
HEALTH	16.20	17.04	0.84
PROTECTIVE SERVICES	587.70	617.60	29.90
<b>TOTAL MUNICIPAL TAXES</b>	<b>1,826.10</b>	<b>1,929.00</b>	<b>102.90</b>
WASTE COLLECTION - Single family residence	195.00	200.00	5.00
<b>TOTAL RESIDENTIAL PROPERTY TAXES</b>	<b>3,232.77</b>	<b>3,318.49</b>	<b>85.72</b>



## Town of Altona - Property Taxes on \$200,000

**NOTE:** Since this is a general re-assessment year, the calculations below assume average assessment changes for each respective property. Actual property taxes will vary for each property.

### Commercial Property Taxes

	Assessment values		
	2022	Increase	2023
Market Value Assessment	200,000	6.00%	212,000
Portioning Factor	0.65		0.65
<b>Taxable Assessment</b>	<b>130,000</b>		<b>137,800</b>

	2022	2023	Difference
<b>SCHOOL TAXES</b>			
PROVINCIAL EDUCATION SUPPORT LEVY	1,132.69	1,121.69	-11.00
BORDER LAND SCHOOL DIVISION	1,750.19	1,634.86	-115.33
<b>TOTAL SCHOOL TAXES</b>	<b>2,882.88</b>	<b>2,756.55</b>	<b>-126.33</b>
<b>MUNICIPAL TAXES</b>			
GENERAL MUNICIPAL	1,566.50	1,586.08	19.58
LOCAL IMPROVEMENT	198.90	192.92	-5.98
HEALTH LEVY	23.40	23.43	0.03
PROTECTIVE SERVICES	848.90	848.85	-0.05
<b>TOTAL MUNICIPAL TAXES</b>	<b>2,637.70</b>	<b>2,651.27</b>	<b>13.57</b>
WASTE COLLECTION - Other	195.00	200.00	5.00
<b>TOTAL COMMERCIAL PROPERTY TAXES</b>	<b>5,715.58</b>	<b>5,607.82</b>	<b>-107.76</b>



## Town of Altona - Property Taxes on \$200,000

**NOTE:** Since this is a general re-assessment year, the calculations below assume average assessment changes for each respective property. Actual property taxes will vary for each property.

### Farmland Property Taxes

	Assessment values		
	2022	Increase	2023
Market Value Assessment	200,000	8.60%	217,200
Portioning Factor	0.26		0.26
<b>Taxable Assessment</b>	<b>52,000</b>		<b>56,472</b>

	2022	2023	Difference
<b>SCHOOL TAXES</b>			
BORDER LAND SCHOOL DIVISION	700.08	669.98	-30.09
<b>TOTAL SCHOOL TAXES</b>	<b>700.08</b>	<b>669.98</b>	<b>-30.09</b>
<b>MUNICIPAL TAXES</b>			
GENERAL MUNICIPAL	626.60	649.99	23.39
LOCAL IMPROVEMENT	79.56	79.06	-0.50
HEALTH LEVY	9.36	9.60	0.24
PROTECTIVE SERVICES	339.56	347.87	8.31
<b>TOTAL MUNICIPAL TAXES</b>	<b>1,055.08</b>	<b>1,086.52</b>	<b>31.44</b>
WASTE COLLECTION - Excluded property class			0.00
<b>TOTAL FARMLAND PROPERTY TAXES</b>	<b>1,755.16</b>	<b>1,756.51</b>	<b>1.35</b>
LESS: FARMLAND REBATE POLICY	-203.11	-212.08	-8.97
<b>TOTAL FARMLAND PROPERTY TAXES AFTER REBATE</b>	<b>1,552.04</b>	<b>1,544.42</b>	<b>-7.62</b>



## THE FINANCIAL PLAN

**Town of Altona**

**For the year 2023**

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted Revenue	<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	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 7	Local Urban District - Budgeted Revenue and Expenditure	<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 type="checkbox"/>	<input checked="" 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"/>
Page 15	Analysis of Tax Impacts	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 16	Impact of 2023 Utility Rate Increases	<input checked="" type="checkbox"/>	<input type="checkbox"/>



# GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

**Town of Altona**

**For the year 2023**

## REVENUE

	2022	2022	2023	2024
	LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
Tax Levy - Page 8	8,412,869.69	8,412,870.17	8,576,948.83	9,044,000.00
Grants in Lieu of Taxes - Pages 8	122,235.06	122,235.14	123,439.84	127,400.00
Sub-total	8,535,104.75	8,535,105.31	8,700,388.67	9,171,400.00
Requisitions - Page 8	3,325,010.00	3,325,010.00	3,252,104.00	3,334,000.00
Net Municipal Taxes and Grants in Lieu of Taxes	5,210,094.75	5,210,095.31	5,448,284.67	5,837,400.00
Other Revenue - Page 2	3,129,744.00	3,905,790.85	3,207,153.00	3,128,984.00
Transfers from Accumulated Surplus and Reserves - Page 2	1,945,100.00	1,263,920.30	1,927,100.00	433,000.00
Total Revenue - Page 8	10,284,938.75	10,379,806.46	10,582,537.67	9,399,384.00

## EXPENDITURE

	LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
	BUDGETED	ACTUAL	BUDGETED	BUDGETED
General Government Services	930,545.00	869,590.97	1,058,225.00	1,095,000.00
Protective Services	1,848,655.00	1,842,410.39	1,844,170.00	1,910,850.00
Transportation Services	1,163,100.00	1,124,500.25	1,188,950.00	1,231,500.00
Environmental Health Services	803,300.00	809,698.45	912,700.00	927,000.00
Public Health and Welfare Services	66,100.00	62,834.27	80,000.00	73,800.00
Environmental Development Services	26,500.00	5,105.11	23,000.00	28,000.00
Economic Development Services	210,820.00	200,323.99	217,220.00	205,300.00
Recreation and Cultural Services	1,552,605.00	1,439,738.22	1,697,105.00	1,730,200.00
Fiscal Services	3,425,091.93	2,732,713.94	3,187,191.74	1,717,251.41
Transfers - Deferred Surplus - Page 9			0.00	
- Reserves - Page 5	209,000.00	1,242,602.80	324,000.00	430,000.00
Total Basic Expenditure	10,235,716.93	10,329,518.39	10,532,561.74	9,348,901.41
Allowance For Tax Assets - Page 8	49,221.82	49,221.82	49,975.93	50,482.59
Total Expenditure	10,284,938.75	10,378,740.21	10,582,537.67	9,399,384.00
Net Operating Surplus (Deficit)	0.00	1,066.25	0.00	0.00

Adopted by Resolution of Council April 7, 2023

(Date)

Approved \_\_\_\_\_

(Head of Council)

\_\_\_\_\_  
(Chairman of Finance)

Certified \_\_\_\_\_

(Chief Administrative Officer)

Departmental Use Only

## GENERAL OPERATING FUND BUDGETED REVENUE

Town of Altona

For the year 2023

		2022	2022	2023	2024
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
<b>Other Revenue</b>					
100	Taxes Added	20,000.00	96,831.31	20,000.00	25,000.00
100	Licences - Bicycle				
100	- Business	1,000.00	300.00	1,000.00	1,000.00
100	- Trailers	14,100.00	14,250.00	15,600.00	15,600.00
230	Licences - Animal	2,000.00	3,420.00	2,000.00	2,000.00
231	Permits - Building, Development & Planning Fees	0.00	0.00	0.00	0.00
231	- Plumbing	0.00	0.00	0.00	0.00
200	Fines - Police	5,000.00	17,797.33	5,000.00	5,000.00
100	Sales of Service - General Government (Tax Cert/Zon,MTCML,Misc)	23,000.00	68,839.06	15,000.00	15,000.00
200	- Protective (Plum Coulee Police Services)	157,200.00	157,200.00	171,700.00	178,000.00
200	- Protective (Criminal record checks, etc.)	4,600.00	34,518.87	4,600.00	4,600.00
210	- Protective (Fire Dept-RM cost recoveries & Donations)	259,050.00	247,676.60	180,050.00	212,500.00
231	- Protective (Bldg Insp-RPGA cost recoveries)	84,815.00	35,571.86	500.00	500.00
300	- Transportation (Custom Work & Misc.)	0.00	9,618.09	0.00	0.00
400	- Environmental Health (Landfill tipping fees)	180,000.00	309,530.76	250,000.00	250,000.00
400	- Environmental Health (Landfill oil recycling)	4,000.00	3,605.95	4,000.00	4,000.00
400	- Environmental Health (Landfill land rent-Bunge/Haying)	600.00	10,068.63	2,600.00	2,600.00
400	- Environmental Health (Landfill-RM cost recoveries)	196,100.00	21,897.72	196,471.00	197,902.00
410	- Environmental Health (Sale of garbage bag tags)	1,000.00	3,620.00	2,000.00	2,000.00
420	- Environmental Health (MMSM Recycling & WRARS)	130,000.00	149,834.36	146,000.00	150,000.00
510	- Public Health and Welfare (Cemetery plot sales)	15,000.00	15,600.00	15,000.00	15,000.00
600	- Environmental Development				
700	- Economic Development (Indust Park Land Rent)	10,000.00	14,250.00	10,000.00	10,000.00
802	- Recreation & Culture (Recreation Program Fees)	40,000.00	43,539.39	45,000.00	46,000.00
810	- Recreation & Culture (Aquatic Centre revenues)	100,000.00	120,604.90	118,000.00	125,000.00
820	- Recreation & Culture (MEC revenues & donations)	123,000.00	130,198.86	132,300.00	138,000.00
821	- Recreation & Culture (RPC revenues)	15,300.00	22,767.16	20,300.00	24,000.00
830	- Recreation & Culture (Park Camping fees & misc)	26,000.00	33,144.31	30,100.00	31,000.00
831	- Recreation & Culture (Trails & Parks Donations)		37,539.00		
833	- Recreation & Culture (FOTG operi/GITP Capital don.)	21,000.00	87,710.38	21,000.00	21,000.00
834	- Recreation & Culture (Access Field/Skate Park don.)		19,325.00		
836	- Recreation & Culture (Altona in Bloom/Memory Gard)	2,500.00	7,260.40	2,500.00	3,000.00
840	- Recreation & Culture (Library rental revenue)	291,000.00	221,024.70	26,200.00	13,200.00
100	- Other				
100	- Sundry				
300	Sales of Goods				
100	Rentals				
100	Trailer Park				
100	Concessions and Franchises				
100	Returns from Investments	110,000.00	264,836.25	225,000.00	225,000.00
100	Tax and Redemption Penalties	30,000.00	41,138.52	30,000.00	30,000.00
100	Development and Dedication Fees				
100	Provincial Municipal Tax Sharing (Pop. 4,267-2021 Census)	323,800.00	323,768.84	327,200.00	538,000.00
100	Conditional Grants - Provincial Government (General Gov't)		0.00		
200	Provincial Municipal Tax Sharing - Justice / Police	473,600.00	473,549.22	473,600.00	473,600.00
100	Conditional Grants - Federal Gov't (Fuel Tax)	236,979.00	236,979.00	247,282.00	247,282.00
	- Fed/Prov Gov't (Canada Summer Jobs)	0.00	2,155.79	0.00	
	- Fed/Prov Gov't (Flood Claim DFA & MPP Grant)	0.00	118,386.78	0.00	
	- Provincial Government (Police CFP Grant)		11,036.57		
200	(page 9) - Provincial Government (MRIP)	0.00	0.00	0.00	0.00
300	- Provincial Government (100% Green Team-Transp.)	3,000.00	7,228.00	3,000.00	3,000.00
300	- Provincial Government (Dutch Elm,WNV & GIA-Trans.)	20,500.00	40,755.26	21,500.00	21,000.00
400	- Provincial Government (Road Repair Grant)	0.00	50,386.65	0.00	
800	- Provincial Government (BSC Comm Garden)	0.00	27,000.00	0.00	0.00
800	- Provincial Government (Canada Day, Can Summer Jobs)	3,200.00	1,432.21	3,200.00	3,200.00
800	- Provincial Government (100% Green Team - Rec.)	3,000.00	7,709.00	3,000.00	3,000.00
800	- Provincial Government (Sector Support Grant-MEC)	9,000.00	9,000.00	0.00	0.00
800	- Local Government Recreation Grant (RM Grant)	52,400.00	59,742.58	56,000.00	58,000.00
100	- Local Government Tax Sharing (Fringe area-RM)	30,000.00	36,029.04	34,000.00	35,000.00
100	- Other Organizations (ACDC & ACF Grant)	0.00	0.00	346,450.00	0.00
700	Other VLT Revenues (for Economic Development)	0.00	0.00	0.00	0.00
100	Land Sales & Lot Levies (incl. New Industrial Park)	108,000.00	257,112.50	0.00	
<b>Total Other Revenue - Page 1</b>		<b>3,129,744.00</b>	<b>3,905,790.85</b>	<b>3,207,153.00</b>	<b>3,128,984.00</b>
<b>Transfers From</b>					
100	Accumulated Surplus	0.00	0.00	0.00	0.00
	Reserves - Page 13	1,945,100.00	1,263,920.30	1,927,100.00	433,000.00
<b>Total Transfers - Page 1</b>		<b>1,945,100.00</b>	<b>1,263,920.30</b>	<b>1,927,100.00</b>	<b>433,000.00</b>
<b>TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8</b>		<b>5,074,844.00</b>	<b>5,169,711.15</b>	<b>5,134,253.00</b>	<b>3,561,984.00</b>

**BUDGETED EXPENDITURE****Town of Altona**

For the year 2023

		2022	2022	2023	2024
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
<b>GENERAL GOVERNMENT SERVICES</b>					
110	Legislative	155,700.00	132,656.87	169,700.00	176,000.00
General Administrative					
	Clerk and staff	473,345.00	476,060.02	524,045.00	545,000.00
120	Office	142,500.00	118,495.39	147,300.00	152,000.00
121	Legal	10,000.00	4,566.56	10,000.00	10,000.00
121	Audit	21,200.00	21,163.37	21,700.00	22,000.00
121	Assessment	59,000.00	58,825.00	63,500.00	61,000.00
124	Taxation	2,250.00	2,092.98	3,200.00	3,500.00
129	Police Board	4,000.00	2,038.18	4,000.00	4,000.00
Other general government					
130	Elections	17,000.00	10,599.83	0.00	500.00
131	Conventions	11,350.00	11,300.37	23,000.00	24,000.00
136	Damage claims and liability insurance	34,000.00	32,893.04	39,000.00	42,000.00
Intergovernmental relations					
136	Grants	98,300.00	124,000.00	161,700.00	185,000.00
136	Other General government - sundry (Includes Safety Policy)	75,900.00	51,742.31	75,100.00	58,000.00
Past-service pension payments					
136	Unallocated employee Benefits (PR tax in Basket Funding grant)	2,000.00	-1,657.95	2,000.00	2,000.00
<b>SUB-TOTAL GENERAL GOVERNMENT SERVICES - To Page 1</b>					
		<b>1,106,545.00</b>	<b>1,044,775.97</b>	<b>1,244,245.00</b>	<b>1,285,000.00</b>
100	Recoveries (deduct) - utility & other departments	-176,000.00	-175,185.00	-186,020.00	-190,000.00
	- capital				
<b>TOTAL GENERAL GOVERNMENT SERVICES - TO PAGE 1</b>					
		<b>930,545.00</b>	<b>869,590.97</b>	<b>1,058,225.00</b>	<b>1,095,000.00</b>
<b>PROTECTIVE SERVICES</b>					
200	Police	1,340,100.00	1,297,272.23	1,399,700.00	1,456,000.00
210	Fire	319,100.00	302,873.14	334,100.00	342,000.00
Emergency measures					
220	Emergency Measures Organization	18,600.00	22,293.35	21,750.00	22,000.00
221	Disaster Events / Flood Control		103,039.62		
	Ambulance services	0.00	0.00	0.00	
220	911 Service Fees	20,000.00	19,964.88	20,300.00	20,800.00
Other protection:					
231	Building inspection / By-Law Officer	84,815.00	35,571.86	500.00	500.00
	Electrical inspection				
	Plumbing inspection				
	Other safety inspections				
	License inspection				
230	Animal and pest control - Dog Catcher	18,490.00	17,129.61	19,270.00	20,000.00
232	Other - Hydrant Rentals	29,550.00	29,550.00	29,550.00	29,550.00
232	Other - Fire fighter Hours - Town Only Calls	18,000.00	14,715.70	19,000.00	20,000.00
<b>TOTAL PROTECTIVE SERVICES - TO PAGE 1</b>					
		<b>1,848,655.00</b>	<b>1,842,410.39</b>	<b>1,844,170.00</b>	<b>1,910,850.00</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport					
Administration					
	Road Commissioners' Fees and Mileage	0.00		0.00	
300	Total Administration	97,400.00	86,055.17	96,000.00	101,000.00
310	Engineering (Includes Surveys & GPS Labour)	25,000.00	2,949.00	25,000.00	25,000.00
Roads and Streets					
Unallocated costs - Equipment Operators' Wages and Benefits					
320		533,900.00	463,196.85	539,800.00	561,000.00
330	- Equipment Fuel	70,000.00	82,963.92	95,000.00	98,000.00
330	- Equipment Repairs and Maintenance	55,000.00	67,120.07	65,000.00	67,000.00
330	- Equipment Insurance and Registration	17,000.00	8,900.19	17,000.00	18,000.00
330	- Workshop and Yard Operations	9,500.00	9,397.35	10,850.00	11,500.00
	- Surveyor				
	- _____				
330	Road maintenance - Labour & Rentals				
330	- Materials	50,000.00	85,087.76	50,000.00	55,000.00
	- Rentals (CPR Crossing Maintenance Fees)				
330	- Other Road Maintenance	38,000.00	34,506.06	40,000.00	41,000.00
<b>Transportation services sub-total forward to page 4</b>					
		<b>895,800.00</b>	<b>840,176.37</b>	<b>938,650.00</b>	<b>977,500.00</b>

# BUDGETED EXPENDITURE

**Town of Altona**

For the year 2023

		2022	2022	2023	2024
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
Transportation services sub-total forward from page 3		895,800.00	840,176.37	938,650.00	977,500.00
330	Road re-construction - Labour & Rentals				
330	- Materials (New Gravel Roads)				
330	- Infrastructure (Paving)				
340	Sidewalks and boulevards	95,000.00	127,003.26	72,000.00	75,000.00
350	Ditches and road drainage	48,300.00	47,246.33	54,300.00	56,000.00
350	Storms sewers				
330	Street cleaning				
330	Snow and ice removal - Labour				
330	- Materials				
330	- Rentals				
350	Bridges & Culverts				
360	Street Lighting	102,500.00	99,853.86	106,500.00	109,000.00
370	Traffic Services (Includes street signs)	8,500.00	1,401.78	4,500.00	5,000.00
370	Parking				
380	Other transportation services (Airport Costs)	13,000.00	8,818.65	13,000.00	9,000.00
300	Recoveries (deduct) - utility & Other departments	0.00	0.00	0.00	0.00
<b>TOTAL TRANSPORTATION SERVICES - TO PAGE 1</b>		<b>1,163,100.00</b>	<b>1,124,500.25</b>	<b>1,188,950.00</b>	<b>1,231,500.00</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
Garbage and waste collection					
400	Landfill Operations	329,600.00	338,092.80	387,300.00	380,000.00
410	Garbage collection	162,000.00	160,326.14	177,000.00	185,000.00
Other environmental health					
420	Other - Recycling	192,700.00	197,827.81	219,700.00	228,000.00
430	Compost Collection & Depot	119,000.00	113,451.70	128,700.00	134,000.00
	Public rest rooms				
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1</b>		<b>803,300.00</b>	<b>809,698.45</b>	<b>912,700.00</b>	<b>927,000.00</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>					
Public Health					
500	New Clinic (Altona & District Health Care Centre Inc.)	42,300.00	36,781.86	42,700.00	43,000.00
510	Cemeteries	9,400.00	7,314.97	12,900.00	10,500.00
520	Other - Mosquito Control	6,600.00	10,963.10	16,600.00	12,500.00
Medical care					
	Medical officer				
	Pharmaceutical services				
	Other				
Hospital Care					
	Hospital care	0.00	0.00	0.00	0.00
Social Welfare					
520	Administration	7,800.00	7,774.34	7,800.00	7,800.00
	Social welfare assistance	0.00	0.00	0.00	
	Social welfare services				
	Other (School Fees)				
<b>TOTAL PUBLIC HEALTH AND WELFARE SERVICES - TO PAGE 1</b>		<b>66,100.00</b>	<b>62,834.27</b>	<b>80,000.00</b>	<b>73,800.00</b>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
600	Planning and zoning (includes RPGA Planning District Levy)	26,500.00	5,105.11	23,000.00	28,000.00
Community Development					
	General land assembly				
	Urban renewal				
	Beautification and land rehabilitation				
	Urban area weed control				
	Other				
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES-TO PAGE 1</b>		<b>26,500.00</b>	<b>5,105.11</b>	<b>23,000.00</b>	<b>28,000.00</b>

# BUDGETED EXPENDITURE

## Town of Altona

For the year 2023

ECONOMIC DEVELOPMENT SERVICES		2022	2022	2023	2024
Natural Resources		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
Agriculture		BUDGETED	ACTUAL	BUDGETED	BUDGETED
	Destruction of pests				
	Protective inspections				
	Rural area weed control				
	Drainage of land				
	Veterinary services				
	Water Resources and Conservation				
700	Economic Development Office (Hwy Signs)	17,920.00	14,423.37	13,620.00	14,000.00
700	Economic Development Grants - ACDC & Other Tax Incentive Grants	78,600.00	71,794.62	64,300.00	67,000.00
710	Regional development (SEED)	112,000.00	112,000.00	137,000.00	122,000.00
710	Tourism	2,300.00	2,106.00	2,300.00	2,300.00
	Industrial development				
	Other economic development				
	Public receptions				
	_____				
	<b>TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1</b>	<b>210,820.00</b>	<b>200,323.99</b>	<b>217,220.00</b>	<b>205,300.00</b>
	<b>RECREATION AND CULTURAL SERVICES</b>				
800	Recreation Commission and administration	236,905.00	217,509.71	274,105.00	265,000.00
801	Events & Festivals	28,800.00	23,571.33	29,800.00	31,000.00
802	Recreation Programs	40,000.00	40,246.30	45,000.00	46,000.00
810	Swimming pools and beaches (Aquatic Centre)	292,700.00	243,693.18	301,000.00	310,000.00
814	Golf Courses				
820	Skating rinks and arenas (MEC)	470,325.00	467,713.28	516,425.00	530,000.00
821	Community centres and halls (RPC)	35,400.00	39,932.44	41,200.00	44,000.00
830	Parks and playgrounds	205,800.00	191,840.57	213,200.00	220,000.00
832	Gallery in the Park	55,700.00	47,523.79	58,800.00	60,000.00
833	Friends of the Gallery	21,000.00	19,107.58	21,000.00	21,000.00
834	Other recreational facilities - Access Field	9,000.00	7,147.75	9,200.00	9,500.00
835	Other recreational facilities - Skate Park	500.00	589.12	600.00	700.00
836	Other cultural facilities - Altona in Bloom / Memory Garden	10,475.00	10,076.94	10,775.00	11,000.00
840	Libraries	146,000.00	130,786.23	176,000.00	182,000.00
	Other cultural facilities				
	_____				
	<b>TOTAL RECREATION AND CULTURAL SERVICES - TO PAGE 1</b>	<b>1,552,605.00</b>	<b>1,439,738.22</b>	<b>1,697,105.00</b>	<b>1,730,200.00</b>
	<b>FISCAL SERVICES</b>				
	L.U.D. of _____ - Page 7			0.00	0.00
	L.U.D. of _____ - Page 7				
	L.U.D. of _____ - Page 7				
	L.U.D. of _____ - Page 7				
900	Transfer to capital - Page 13	2,872,600.00	2,137,411.00	2,559,700.00	953,300.00
900	Transfer to utility - Page 6		0.00		
900	Debenture debt charges - Page 11	502,491.93	502,491.93	502,491.74	638,951.41
900	Other Long-term debt charges - Page 11				
900	Tax discount and short-term loan interest	50,000.00	92,811.01	125,000.00	125,000.00
900	Other debt charges				
	Other fiscal services				
900	Tax Reserve Provision - Rebates & Assessment Appeals				
	_____				
	<b>TOTAL FISCAL SERVICES - TO PAGE 1</b>	<b>3,425,091.93</b>	<b>2,732,713.94</b>	<b>3,187,191.74</b>	<b>1,717,251.41</b>
	<b>TRANSFERS</b>				
900	General Reserve	0.00	0.00	0.00	
900	Specific Reserves:				
900	- Machinery Replacement Reserve	155,000.00	365,000.00	165,000.00	265,000.00
900	- Building / Capital	54,000.00	877,602.80	159,000.00	165,000.00
	- Capital Development				
900	- Fuel Tax Reserve	0.00	0.00	0.00	0.00
	_____				
	<b>TOTAL TRANSFERS - TO PAGE 1</b>	<b>209,000.00</b>	<b>1,242,602.80</b>	<b>324,000.00</b>	<b>430,000.00</b>

# ALTONA WATER & SEWER UTILITY OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2023

## REVENUE

		2022	2022	2023	2024
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
300	WATER CONSUMER SALES - Residential	1,896,000.00	1,873,167.77	1,944,000.00	2,091,000.00
	- Commercial and Bulk	6,000.00	4,471.82	6,000.00	6,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Residential	1,017,000.00	1,014,254.27	1,017,000.00	1,047,000.00
	- Commercial				
	- Lagoon Septage Dumping Fees				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	2,919,000.00	2,891,893.86	2,967,000.00	3,144,000.00
330	Penalties	6,000.00	10,464.47	8,000.00	8,000.00
340	Hydrant Rentals	29,550.00	29,550.00	29,550.00	29,550.00
350	Installation Service				
360	Connection Revenue - Net	2,000.00	23,400.00	10,000.00	10,000.00
370	Provincial Grants	20,000.00	0.00	500,000.00	
380	Other Revenue	12,000.00	17,128.46	12,000.00	3,000.00
390	Transfer from Revenue Fund - Page 5	0.00	0.00	0.00	
396	Transfer from Reserves - Utility - Page 13	400,000.00	0.00	1,150,000.00	0.00
397	Transfer from Accumulated Surplus - Utility				
	<b>TOTAL REVENUE</b>	<b>3,388,550.00</b>	<b>2,972,436.79</b>	<b>4,676,550.00</b>	<b>3,194,550.00</b>

## EXPENDITURE

		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
410	WATER SUPPLY				
411	Administration	282,605.00	213,313.30	297,105.00	308,000.00
412	Customer billings and collections				
413	Purification and treatment				
414	Water Purchases	1,220,000.00	1,175,696.78	1,249,000.00	1,396,000.00
415	Service of supply	132,800.00	103,618.39	138,400.00	144,000.00
416	Transmission and distribution	79,800.00	72,182.20	81,900.00	85,000.00
417	Other water supply costs				
418	Connections - Net loss				
	<b>TOTAL</b>	<b>1,715,205.00</b>	<b>1,564,810.67</b>	<b>1,766,405.00</b>	<b>1,933,000.00</b>
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage collection system	59,800.00	44,162.64	61,900.00	65,000.00
423	Sewage lift station	98,300.00	79,986.02	108,200.00	112,000.00
424	Sewage treatment and disposal-Lagoon Operating Costs	364,500.00	303,026.52	391,100.00	362,000.00
425	Other sewage collection and disposal costs				
426	Connections - Net loss				
	<b>TOTAL</b>	<b>522,600.00</b>	<b>427,175.18</b>	<b>561,200.00</b>	<b>539,000.00</b>
430	TRANSFER TO CAPITAL from Page 13	665,000.00	249,007.57	1,910,000.00	160,000.00
440	TRANSFERS TO RESERVES				
441	Transfer to Network Renewal Reserve	0.00	100,000.00	0.00	100,000.00
442	_____ B/L _____				
	<b>TOTAL</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>
450	DEBENTURE DEBT CHARGES from Page 12	420,720.48	420,720.48	420,720.48	420,720.48
460	OTHER LONG-TERM DEBT CHARGES from Page 12				
470	TRANSFERS				
471	Deferred Surplus re Deficit, 20____ - Page 9				
472	Deferred Surplus re By-Law Obligation				
473	Transfer to General Reserve - Utility	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>0.00</b>	<b>210,000.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL EXPENDITURE</b>	<b>3,323,525.48</b>	<b>2,971,713.90</b>	<b>4,658,325.48</b>	<b>3,152,720.48</b>
	<b>NET OPERATING SURPLUS (DEFICIT)</b>	<b>65,024.52</b>	<b>722.89</b>	<b>18,224.52</b>	<b>41,829.52</b>

# CALCULATION OF TAX LEVIES

Year 2023

Town of Altona

	Assessments				Expenditures			M/R		Revenues							
	Taxable	Otherwise Exempt	Grants	Total	Basic	Tax Assets	Total			Taxation	Grants in Lieu	Other Revenue	Total				
Foundation - Residential																	
Foundation - Other	67,214,300		1,642,320	68,856,620	560,486.00	6.88	560,492.88		8.140	547,124.40	13,368.48			560,492.88			
Special - Border Land School Div.	222,901,770	462,200	3,524,110	226,888,080	2,691,618.00	182.19	2,691,800.19		11.864	2,644,506.60	41,810.05	5,483.54		2,691,800.19			
<b>Total Requisition</b>					<b>3,252,104.00</b>												
<b>Debenture Debt Charges:</b>																	
1597/2003 Millennium Plan (Loc Imp)	236,447,010	28,430,130	2,349,100	267,226,240	196,303.27	9,460.94	205,764.21		0.770	203,955.40	1,808.81			205,764.21			
1719/2013 Road & Airport (at Large)	237,423,900		3,524,110	240,948,010	33,905.01	2,237.20	36,142.21		0.150	35,613.59	528.62			36,142.21			
1788/2020 Roads & Other (Gas Tax)	237,423,900		3,524,110	240,948,010	158,991.50		158,991.50					158,991.50		158,991.50			
1799/2021 Ind. Park Land (at Large)	237,423,900		3,524,110	240,948,010	113,291.96	2,363.08	115,655.04		0.480	113,963.47	1,691.57			115,655.04			
Special Area Levies:																	
Solid Waste Collection - 1789/2020	227,643,260	24,690,770	2,119,570	254,453,600	384,065.00		384,065.00			375,265.00	8,800.00			384,065.00			
Health Levy - 1571/2001	236,447,010	28,430,130	2,349,100	267,226,240	42,700.00	2,728.46	45,428.46		0.17	45,029.11	399.35			45,428.46			
Protective Services - 1622/2005	236,447,010	28,430,130	2,349,100	267,226,240	1,635,600.00	10,513.64	1,646,113.64		6.16	1,631,643.18	14,470.46			1,646,113.64			
Reserve - General	237,423,900		3,524,110	240,948,010													
Reserve - Machinery Replacement	237,423,900		3,524,110	240,948,010	165,000.00	1,254.13	166,254.13		0.69	163,822.49	2,431.64			166,254.13			
Reserve - Building/Capital	237,423,900		3,524,110	240,948,010	159,000.00	2,435.16	161,435.16		0.67	159,074.01	2,361.15			161,435.16			
Reserve - Capital Development	237,423,900		3,524,110	240,948,010													
General Municipal:																	
Rural Area																	
Regional Development Corp.	237,423,900		3,524,110	240,948,010	137,000.00	2,749.84	139,749.84		0.58	137,705.86	2,043.98			139,749.84			
Development Corporation	237,423,900		3,524,110	240,948,010	64,300.00	755.96	65,055.96		0.27	64,104.45	951.51			65,055.96			
At Large	237,423,900		3,524,110	240,948,010	2,225,528.04	15,288.45	2,240,816.49		9.30	2,208,042.27	32,774.22			2,240,816.49			
Business Tax	8,224,900			8,224,900	246,747.00		246,747.00		3.00	246,747.00				246,747.00			
Business Fees	352			352	352.00		352.00			352.00				352.00			
Other Revenue					4,969,777.96		4,969,777.96					4,969,777.96		4,969,777.96			
Budgeted Deficit																	
Total General Municipal					7,643,705.00	18,794.25	7,662,499.25			2,656,951.58	35,769.71	5,128,769.46		7,662,499.25			
Totals					13,784,665.74	49,975.93	13,834,641.67			8,576,948.83	123,439.84	5,134,253.00		13,834,641.67			

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# TOWN OF ALTONA

## Analysis of Tax Impacts

### +11.4% Increase Residential Single Family

Taxable Area	2022	2023	Class	2022		
	Assessment	Assessment		Education	Municipal	Total
Border Land	200,000	222,800	10	\$1,211.67	\$1,826.10	\$3,037.77

2023			Increase
Education	Municipal	Total	
\$1,189.48	\$1,929.00	\$3,118.48	\$80.71

### +8.6% Increase Farm

Border Land	200,000	217,200	30	\$700.08	\$1,055.08	\$1,755.16
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\$669.98	\$1,086.52	\$1,756.50	\$1.34
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### +6% Commercial/Industrial

Border Land	200,000	212,000	60	\$2,882.88	\$2,637.70	\$5,520.58
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\$2,756.55	\$2,651.27	\$5,407.82	(\$112.76)
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Mill Rates	2022		2023	
	Education	Municipal	Education	Municipal
Border Land - 10	13.463	20.290	11.864	19.240
Border Land - 30	13.463	20.290	11.864	19.240
Border Land/PSFB - 60	22.176	20.290	20.004	19.240

Municipal Mill Rate Increase	% Percentage Increase
(Decrease)	(Decrease)
-1.050	-5.17%

Education Mill Rate Increase	% Percentage Increase
(Decrease)	(Decrease)
-1.599	-11.88%
-2.172	-9.79%

**NOTE: The amount of actual taxes will vary due to the 2023 property reassessment.  
The average taxable property assessment in the Town of Altona increased by 9.1% for 2023**

**IMPACT OF 2023 UTILITY RATE INCREASES  
ON UTILITY CUSTOMER USING AN AVERAGE  
OF 10,000 GALLONS PER QUARTER (3 MONTHS)**

	<u>2022</u>	<u>2023</u>	<u>Increase -Decrease</u>	
Quarterly Service Charge	\$33.84	\$33.84	\$0.00	
<u>Rates per 1000 Gallons</u>	<u>2022</u>	<u>2023</u>	<u>Increase -Decrease</u>	
Water	\$13.37	\$13.75	\$0.38	
Sewer	\$10.71	\$10.71	\$0.00	
Total	\$24.08	\$24.46	\$0.38	
<u>10,000 Gallons per Quarter</u>	<u>10</u>	<u>10</u>		
SUBTOTAL	\$240.80	\$244.60	\$3.80	
Add: Quarterly Service Charge	\$33.84	\$33.84	\$0.00	
<b>TOTAL PER QUARTER</b>	<b>\$274.64</b>	<b>\$278.44</b>	<b>\$3.80</b>	1.38%

**TOTAL INCREASE PER QUARTER FOR 2023 = \$3.80**

**NOTE: 2023 Water Rate was increased from \$13.37 to \$13.75 per 1000 gallons in conjunction with a recent 4% increase in the purchase price of water from the Pembina Valley Water Co-op resulting in a flow-through rate increase of \$0.38 to \$13.75 per 1000 gallons.**