



TOWN OF ALTONA

2024

FINANCIAL

PLAN



TOWN OF ALTONA
2024 FINANCIAL PLAN

Executive Summary

Municipal Taxes

The enclosed budget documentation provides for an increase in the 2024 Municipal Tax Levy of \$225,054.25 (4.13%) compared to the 2023 Municipal Tax Levy. However, after factoring in the natural/supplemental tax increase of \$103,618.56 from 2023, the net increase in the 2024 Municipal Tax Levy is \$121,435.69 which represents an increase of 2.19%. The 2024 municipal mill rate will increase by 2.39% to 19.70 from 19.24 in 2023. The impact on municipal taxes will vary by residence or business depending on the change (if any) in the property assessment value as determined by the local provincial assessment branch. The Provincial Educational Support Levy mill rate has decreased from 8.14 to 8.128 and the Border Land School Division mill rate has been increased from 11.864 to 12.193

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

| | | | |
|---|---------------------|---------------------------------------|--|
| 2023 Municipal Tax Levy (budgeted) | 5,448,284.67 | Supplemental Tax 103,618.56 | Adjusted Tax Levy 5,551,903.23 |
| plus: | | | |
| Increase/-Decrease in budgeted operating expenses | 617,367.25 | 11.33% | |
| Increase/-Decrease in transfers from reserves | -1,018,420.00 | -18.69% | |
| Increase/-Decrease in capital expenses | 630,050.00 | 11.56% | |
| Increase/-Decrease in other revenue | -109,943.00 | -2.02% | |
| Increase/-Decrease in proceeds from new debenture sales | 0.00 | 0.00% | |
| Increase /-Decrease in reserve allocations | <u>106,000.00</u> | 1.95% | |
| 2024 Municipal Tax Levy (budgeted) | 5,673,338.92 | 4.13% | 5,673,338.92 2024 Tax Levy |
| | | | 121,435.69 2024 Increase |
| | | | 2.19% 2024 % Increase |

Expenditure Summary

| Category | 2024 Budget | 2023 Budget | Change | % |
|--|----------------------|----------------------|----------------------|----------------|
| General Government Services | 1,091,545.00 | 1,058,225.00 | 33,320.00 | 3.15% |
| Police | 1,489,200.00 | 1,399,700.00 | 89,500.00 | 6.39% |
| Fire | 361,100.00 | 334,100.00 | 27,000.00 | 8.08% |
| Other Protective Services | 114,850.00 | 110,370.00 | 4,480.00 | 4.06% |
| Transportation | 1,217,800.00 | 1,188,950.00 | 28,850.00 | 2.43% |
| Landfill | 431,200.00 | 387,300.00 | 43,900.00 | 11.33% |
| Solid Waste Collection Services | 182,000.00 | 177,000.00 | 5,000.00 | 2.82% |
| Recycling & Composting Collection Services | 377,000.00 | 348,400.00 | 28,600.00 | 8.21% |
| Health and Welfare | 85,600.00 | 80,000.00 | 5,600.00 | 7.00% |
| Environmental Development | 43,000.00 | 23,000.00 | 20,000.00 | 86.96% |
| Regional Development | 137,000.00 | 137,000.00 | 0.00 | 0.00% |
| Economic Development | 227,400.00 | 80,220.00 | 147,180.00 | 183.47% |
| Recreation & Cultural Services | 356,800.00 | 348,905.00 | 7,895.00 | 2.26% |
| Library | 181,750.00 | 176,000.00 | 5,750.00 | 3.27% |
| Millennium Exhibition Centre & Rhineland Pioneer Centre | 590,400.00 | 557,625.00 | 32,775.00 | 5.88% |
| Parks | 647,875.00 | 614,575.00 | 33,300.00 | 5.42% |
| Fiscal Services | | | | |
| Debt re-payment | 579,808.06 | 502,491.74 | 77,316.32 | 15.39% |
| Interest charges | 150,000.00 | 125,000.00 | 25,000.00 | 20.00% |
| Allowance for tax reserve | 51,876.86 | 49,975.93 | 1,900.93 | 3.80% |
| Contribution to utility | 0.00 | 0.00 | 0.00 | |
| Contribution to capital (net cost after Debenture sales) | 3,189,750.00 | 2,559,700.00 | 630,050.00 | 24.61% |
| Transfers to reserves | 430,000.00 | 324,000.00 | 106,000.00 | 32.72% |
| Total operating fund expenditures | 11,935,954.92 | 10,582,537.67 | 1,353,417.25 | 12.79% |
| Municipal tax levy | 5,673,338.92 | 5,448,284.67 | 225,054.25 | 4.13% |
| Other sources of revenue | 3,317,096.00 | 3,207,153.00 | 109,943.00 | 3.43% |
| Transfers from reserves / accumulated surplus | 2,945,520.00 | 1,927,100.00 | 1,018,420.00 | 52.85% |
| Proceeds from new debenture sales (2023 - 3.6 million to reduce Cont. to Cap. above) | 0.00 | 0.00 | 0.00 | |
| Total municipal revenue | 11,935,954.92 | 10,582,537.67 | 1,353,417.25 | 12.79% |
| Public utilities budget (includes Capital projects) | 3,360,620.48 | 4,658,325.48 | -1,297,705.00 | -27.86% |



TOWN OF ALTONA

2024 FINANCIAL PLAN

Capital Expenditure Summary by Source of Funds

| Description | Source of funds | | | |
|---|-----------------|--------------|--------------|-----------|
| | General Fund | Reserve Fund | Utility Fund | Borrowing |
| Administration office equipment | | 5,000.00 | | |
| Civic Centre - Kitchen Renovations | 5,000.00 | 20,000.00 | | |
| Civic Centre - Concrete Sidewalk & Police Parking Area | | 30,000.00 | | |
| Building Renovations - former Library Space | | 70,000.00 | | |
| Police equipment | | 22,000.00 | | |
| Police accommodations improvements-Kitchen Renovations | | 10,000.00 | | |
| Fire department equipment & truck ¹ | 70,250.00 | 70,250.00 | | |
| Fire hall improvements-Generator Hookup & Training Grounds | 10,000.00 | 10,000.00 | | |
| Transportation equipment, consisting of: | | | | |
| Loader - 2023 JD 524P less trade-in 2009 JD 524 | 27,000.00 | 175,000.00 | | |
| Small equipment | 10,000.00 | | | |
| Street lighting - 2 lights | 5,000.00 | | | |
| Road construction, consisting of: | | | | |
| Various Street overlays | 88,300.00 | | | |
| SW Drainage Land Acquisition & Fiber Optic Locate - Martin Cres. | | 60,000.00 | | |
| Walking Path - Mckinley Cove | | 40,000.00 | | |
| Mill & Fill Roads Project - Various Streets | | 1,000,000.00 | | |
| Landfill improvements (2) consisting of: | | | | |
| Two 25 Cubic Yard Bins for Scrap Metal | 14,450.00 | 10,550.00 | | |
| Leachate Diffuser System | 20,230.00 | 14,770.00 | | |
| Cemetery improvements - Collumbarium & Road Asphalt | 5,000.00 | 145,000.00 | | |
| Industrial Park expansion - c/fwd Phase 1 Construction costs | | 550,000.00 | | |
| Recreation office equipment | 7,500.00 | | | |
| Millennium Exhibition Centre equipment, consisting of: | | | | |
| Replace Zamboni - c/fwd from 2023 | | 170,000.00 | | |
| Floor Cleaning Machine replacement | 9,000.00 | | | |
| Rhineland Pioneer Centre equipment, consisting of: | | | | |
| Kitchen equipment replacements | 7,500.00 | | | |
| Millennium Exhibition Centre improvements, consisting of: | | | | |
| MEC Meeting Rooms, Offices & ACC Lounge Carpet replacement | | 21,000.00 | | |
| Minor Hockey storage | 6,000.00 | | | |
| Rhineland Pioneer Centre improvements, consisting of: | | | | |
| RPC Ceiling Mount Projector & Screen | | 10,000.00 | | |
| RPC Generator Install | | 35,000.00 | | |
| Parks improvements, consisting of: | | | | |
| Replace Waterslide Pump at pool | 15,000.00 | | | |
| Pathway & trail improvements including Lights | 45,000.00 | | | |
| Nature Park Bridge Planks | 10,000.00 | | | |
| Gallery building improvements - Roofing & Siding project | | 120,000.00 | | |
| Baseball Diamonds Upgrade project | | 5,850.00 | | |
| Gallery in the Park improvements (FOTG & Acquisition in Reserve) | | 147,100.00 | | |
| Library improvements - Relocation to Mall project | | 58,700.00 | | |
| Access Field project - next phase (from balance in Parks Reserve) | | 34,300.00 | | |

Capital Expenditure Summary by Source of Funds

| Description | General Fund | Reserve Fund | Utility Fund | Borrowing |
|---|-------------------|---------------------|-------------------|-------------|
| Water & sewer utility improvements, consisting of: | | | | |
| Tractor / Snowblower Machine - less Bobcat trade-in | | | 20,000.00 | |
| Capital contingency | | | 60,000.00 | |
| RFI meters - c/fwd from 2023 | | | 100,000.00 | |
| Total Capital Expenditures | 355,230.00 | 2,834,520.00 | 180,000.00 | 0.00 |

Notes:

1. 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.

2. The Town of Altona is responsible for 42.2% of the landfill improvements as per the cost-sharing agreement. The remaining 57.8% is received through general revenue from the Municipality of Rhineland (former RM, Town of Gretna & Town of Plum Coulee). (Note: 2024 Cost sharing formula was revised with the LUD of Plum Coulee Garbage now being dumped at the Landfill.)



RESIDENTIAL MILL RATE COMPARISON

| | 2020 | 2021 | 2022 | 2023 | 2024 | INCREASE (DECREASE) OVER 2023 |
|---|---------------|---------------|---------------|---------------|---------------|-------------------------------------|
| SCHOOL TAXES | | | | | | |
| BORDER LAND SCHOOL DIVISION | 13.770 | 13.630 | 13.463 | 11.864 | 12.193 | 2.77% |
| TOTAL SCHOOL TAX MILL RATE | 13.770 | 13.630 | 13.463 | 11.864 | 12.193 | 2.77% |
| MUNICIPAL TAXES | | | | | | |
| GENERAL MUNICIPAL | 10.650 | 11.520 | 11.160 | 10.730 | 10.080 | -6.06% |
| REGIONAL DEVELOPMENT CORPORATIONS | 0.540 | 0.530 | 0.520 | 0.510 | 0.560 | 9.80% |
| COMMUNITY DEVELOPMENT CORPORATION | 1.160 | 0.170 | 0.370 | 0.270 | 0.720 | 166.67% |
| LOCAL IMPROVEMENTS / DEBT CHARGES | 1.040 | 1.030 | 1.530 | 1.400 | 1.730 | 23.57% |
| PROTECTIVE SERVICES | 6.200 | 6.360 | 6.530 | 6.160 | 6.420 | 4.22% |
| HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM | 0.190 | 0.170 | 0.180 | 0.170 | 0.190 | 11.76% |
| TOTAL MUNICIPAL MILL RATE | 19.780 | 19.780 | 20.290 | 19.240 | 19.700 | 2.39% |
| TOTAL RESIDENTIAL PROPERTY TAX MILL RATE * | 33.550 | 33.410 | 33.753 | 31.104 | 31.893 | 2.54% |

COMMERCIAL MILL RATE COMPARISON

| | 2020 | 2021 | 2022 | 2023 | 2024 | INCREASE (DECREASE) OVER 2023 |
|--|---------------|---------------|---------------|---------------|---------------|-------------------------------------|
| SCHOOL TAXES | | | | | | |
| PROVINCIAL EDUCATION SUPPORT LEVY | 8.830 | 8.809 | 8.713 | 8.140 | 8.128 | -0.15% |
| BORDER LAND SCHOOL DIVISION | 13.770 | 13.630 | 13.463 | 11.864 | 12.193 | 2.77% |
| TOTAL SCHOOL TAX MILL RATE | 22.600 | 22.439 | 22.176 | 20.004 | 20.321 | 1.58% |
| MUNICIPAL TAXES | | | | | | |
| GENERAL MUNICIPAL | 10.650 | 11.520 | 11.160 | 10.730 | 10.080 | -6.06% |
| REGIONAL DEVELOPMENT CORPORATIONS | 0.540 | 0.530 | 0.520 | 0.510 | 0.560 | 9.80% |
| COMMUNITY DEVELOPMENT CORPORATION | 1.160 | 0.170 | 0.370 | 0.270 | 0.720 | 166.67% |
| LOCAL IMPROVEMENTS / DEBT CHARGES | 1.040 | 1.030 | 1.530 | 1.400 | 1.730 | 23.57% |
| PROTECTIVE SERVICES | 6.200 | 6.360 | 6.530 | 6.160 | 6.420 | 4.22% |
| HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM | 0.190 | 0.170 | 0.180 | 0.170 | 0.190 | 11.76% |
| TOTAL MUNICIPAL MILL RATE | 19.780 | 19.780 | 20.290 | 19.240 | 19.700 | 2.39% |
| TOTAL COMMERCIAL PROPERTY TAX MILL RATE * | 42.380 | 42.219 | 42.466 | 39.244 | 40.021 | 1.98% |

* 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 NOT a general re-assessment year, the calculations below do not assume average assessment changes for each respective property. Actual property taxes will vary for each property.

Residential Property Taxes (Single Family)

| | Assessment values | | |
|---------------------------|-------------------|----------|---------------|
| | 2023 | Increase | 2024 |
| Market Value Assessment | 200,000 | 0.00% | 200,000 |
| Portioning Factor | 0.45 | | 0.45 |
| Taxable Assessment | 90,000 | | 90,000 |

| | 2023 | 2024 | Difference |
|--|-----------------|-----------------|--------------|
| SCHOOL TAXES | | | |
| BORDER LAND SCHOOL DIVISION | 1,067.76 | 1,097.37 | 29.61 |
| TOTAL SCHOOL TAXES | 1,067.76 | 1,097.37 | 29.61 |
| MUNICIPAL TAXES | | | |
| GENERAL MUNICIPAL | 1,035.90 | 1,022.40 | -13.50 |
| LOCAL IMPROVEMENTS / DEBT CHARGES | 126.00 | 155.70 | 29.70 |
| HEALTH | 15.30 | 17.10 | 1.80 |
| PROTECTIVE SERVICES | 554.40 | 577.80 | 23.40 |
| TOTAL MUNICIPAL TAXES | 1,731.60 | 1,773.00 | 41.40 |
| WASTE COLLECTION - Single family residence | 200.00 | 205.00 | 5.00 |
| TOTAL RESIDENTIAL PROPERTY TAXES | 2,999.36 | 3,075.37 | 76.01 |



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

NOTE: Since this is NOT a general re-assessment year, the calculations below do not assume average assessment changes for each respective property. Actual property taxes will vary for each property.

Commercial Property Taxes

| | Assessment values | | |
|---------------------------|-------------------|----------|----------------|
| | 2023 | Increase | 2024 |
| Market Value Assessment | 200,000 | 0.00% | 200,000 |
| Portioning Factor | 0.65 | | 0.65 |
| Taxable Assessment | 130,000 | | 130,000 |

| | 2023 | 2024 | Difference |
|--|-----------------|-----------------|---------------|
| SCHOOL TAXES | | | |
| PROVINCIAL EDUCATION SUPPORT LEVY | 1,058.20 | 1,056.64 | -1.56 |
| BORDER LAND SCHOOL DIVISION | 1,542.32 | 1,585.09 | 42.77 |
| TOTAL SCHOOL TAXES | 2,600.52 | 2,641.73 | 41.21 |
| MUNICIPAL TAXES | | | |
| GENERAL MUNICIPAL | 1,496.30 | 1,476.80 | -19.50 |
| LOCAL IMPROVEMENT | 182.00 | 224.90 | 42.90 |
| HEALTH LEVY | 22.10 | 24.70 | 2.60 |
| PROTECTIVE SERVICES | 800.80 | 834.60 | 33.80 |
| TOTAL MUNICIPAL TAXES | 2,501.20 | 2,561.00 | 59.80 |
| WASTE COLLECTION - Other | 200.00 | 205.00 | 5.00 |
| TOTAL COMMERCIAL PROPERTY TAXES | 5,301.72 | 5,407.73 | 106.01 |



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

NOTE: Since this is NOT a general re-assessment year, the calculations below do not assume average assessment changes for each respective property. Actual property taxes will vary for each property.

Farmland Property Taxes

| | Assessment values | | |
|---------------------------|-------------------|----------|---------------|
| | 2023 | Increase | 2024 |
| Market Value Assessment | 200,000 | 0.00% | 200,000 |
| Portioning Factor | 0.26 | | 0.26 |
| Taxable Assessment | 52,000 | | 52,000 |

| | 2023 | 2024 | Difference |
|---|-----------------|-----------------|--------------|
| SCHOOL TAXES | | | |
| BORDER LAND SCHOOL DIVISION | 616.93 | 634.04 | 17.11 |
| TOTAL SCHOOL TAXES | 616.93 | 634.04 | 17.11 |
| MUNICIPAL TAXES | | | |
| GENERAL MUNICIPAL | 598.52 | 590.72 | -7.80 |
| LOCAL IMPROVEMENT | 72.80 | 89.96 | 17.16 |
| HEALTH LEVY | 8.84 | 9.88 | 1.04 |
| PROTECTIVE SERVICES | 320.32 | 333.84 | 13.52 |
| TOTAL MUNICIPAL TAXES | 1,000.48 | 1,024.40 | 23.92 |
| WASTE COLLECTION - Excluded property class | | | 0.00 |
| TOTAL FARMLAND PROPERTY TAXES | 1,617.41 | 1,658.44 | 41.03 |
| LESS: FARMLAND REBATE POLICY | -195.29 | -183.46 | 11.83 |
| TOTAL FARMLAND PROPERTY TAXES AFTER REBATE | 1,422.12 | 1,474.98 | 52.86 |



THE FINANCIAL PLAN

Town of Altona

For the year 2024

| | | 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 2024 Utility Rate Increases | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2024

REVENUE

| | 2023 | 2023 | 2024 | 2025 |
|--|-----------------------|---------------------|-----------------------|-----------------------|
| | LAST YEAR BUDGETED | LAST YEAR ACTUAL | THIS YEAR BUDGETED | NEXT YEAR BUDGETED |
| Tax Levy - Page 8 | 8,576,948.83 | 8,576,949.44 | 8,954,877.52 | 9,358,000.00 |
| Grants in Lieu of Taxes - Pages 8 | 123,439.84 | 123,439.84 | 126,996.40 | 128,300.00 |
| Sub-total | 8,700,388.67 | 8,700,389.28 | 9,081,873.92 | 9,486,300.00 |
| Requisitions - Page 8 | 3,252,104.00 | 3,252,104.00 | 3,408,535.00 | 3,410,000.00 |
| Net Municipal Taxes and Grants in Lieu of Taxes | 5,448,284.67 | 5,448,285.28 | 5,673,338.92 | 6,076,300.00 |
| Other Revenue - Page 2 | 3,210,653.00 | 5,121,802.67 | 3,317,096.00 | 3,463,553.00 |
| Transfers from Accumulated Surplus and Reserves - Page 2 | 1,927,100.00 | 909,919.00 | 2,945,520.00 | 475,250.00 |
| Total Revenue - Page 8 | 10,586,037.67 | 11,480,006.95 | 11,935,954.92 | 10,015,103.00 |

EXPENDITURE

| | LAST YEAR | LAST YEAR | THIS YEAR | NEXT YEAR |
|---------------------------------------|---------------|---------------|---------------|---------------|
| | BUDGETED | ACTUAL | BUDGETED | BUDGETED |
| General Government Services | 1,058,225.00 | 1,018,087.70 | 1,091,545.00 | 1,028,000.00 |
| Protective Services | 1,844,170.00 | 1,845,291.41 | 1,965,150.00 | 2,004,500.00 |
| Transportation Services | 1,188,950.00 | 1,093,526.87 | 1,217,800.00 | 1,266,500.00 |
| Environmental Health Services | 912,700.00 | 897,126.32 | 990,200.00 | 992,000.00 |
| Public Health and Welfare Services | 80,000.00 | 69,074.06 | 85,600.00 | 87,200.00 |
| Environmental Development Services | 23,000.00 | 40,800.95 | 43,000.00 | 44,000.00 |
| Economic Development Services | 217,220.00 | 248,575.40 | 364,400.00 | 213,000.00 |
| Recreation and Cultural Services | 1,697,105.00 | 1,589,087.80 | 1,776,825.00 | 1,818,000.00 |
| Fiscal Services | 3,187,191.74 | 2,567,103.92 | 3,919,558.06 | 2,266,608.06 |
| Transfers - Deferred Surplus - Page 9 | | | 0.00 | |
| - Reserves - Page 5 | 324,000.00 | 2,060,267.50 | 430,000.00 | 245,000.00 |
| Total Basic Expenditure | 10,532,561.74 | 11,428,941.93 | 11,884,078.06 | 9,964,808.06 |
| Allowance For Tax Assets - Page 8 | 49,975.93 | 49,975.93 | 51,876.86 | 50,294.94 |
| Total Expenditure | 10,582,537.67 | 11,478,917.86 | 11,935,954.92 | 10,015,103.00 |
| Net Operating Surplus (Deficit) | 3,500.00 | 1,089.09 | 0.00 | 0.00 |

Adopted by Resolution of Council April 2, 2024

(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 2024

| | | 2023 | 2023 | 2024 | 2025 |
|--|---|--------------|--------------|--------------|--------------|
| | | LAST YEAR | LAST YEAR | THIS YEAR | NEXT YEAR |
| | | BUDGETED | ACTUAL | BUDGETED | BUDGETED |
| Other Revenue | | | | | |
| 100 | Taxes Added | 20,000.00 | 149,618.56 | 20,000.00 | 25,000.00 |
| 100 | Licences - Bicycle | | | | |
| 100 | - Business | 1,000.00 | 100.00 | 100.00 | 1,000.00 |
| 100 | - Trailers | 15,600.00 | 15,885.00 | 16,500.00 | 16,500.00 |
| 230 | Licences - Animal | 2,000.00 | 2,540.00 | 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 | 13,070.32 | 5,000.00 | 5,000.00 |
| 100 | Sales of Service - General Government (Tax Cert/Zon,MTCML,Misc) | 15,000.00 | 28,481.61 | 15,000.00 | 15,000.00 |
| 200 | - Protective (Plum Coulee Police Services) | 171,700.00 | 171,700.00 | 175,700.00 | 179,300.00 |
| 200 | - Protective (Criminal record checks, etc.) | 4,600.00 | 45,775.05 | 4,600.00 | 5,000.00 |
| 210 | - Protective (Fire Dept-RM cost recoveries & Donations) | 180,050.00 | 189,008.40 | 260,800.00 | 406,500.00 |
| 220 | - Protective (EMO - RM cost recoveries) | 500.00 | 0.00 | 4,200.00 | 4,400.00 |
| 231 | - Protective (Bldg Insp-RPGA cost recoveries) | 500.00 | 1,414.28 | 500.00 | 500.00 |
| 300 | - Transportation (Custom Work & Misc.) | 0.00 | 19,657.32 | 0.00 | 0.00 |
| 400 | - Environmental Health (Landfill tipping fees) | 250,000.00 | 318,530.00 | 275,000.00 | 275,000.00 |
| 400 | - Environmental Health (Landfill oil recycling) | 4,000.00 | 3,630.58 | 4,000.00 | 4,000.00 |
| 400 | - Environmental Health (Landfill land rent-Bunge/Haying) | 2,600.00 | 15,681.17 | 5,600.00 | 5,600.00 |
| 400 | - Environmental Health (Landfill-RM cost recoveries) | 196,471.00 | 131,462.45 | 119,414.00 | 133,171.00 |
| 410 | - Environmental Health (Sale of garbage bag tags) | 2,000.00 | 3,762.00 | 2,000.00 | 2,500.00 |
| 420 | - Environmental Health (MMSM Recycling & WRARS) | 146,000.00 | 166,205.66 | 162,000.00 | 162,000.00 |
| 510 | - Public Health and Welfare (Cemetery plot sales) | 15,000.00 | 10,700.00 | 15,000.00 | 15,000.00 |
| 600 | - Environmental Development | | | | |
| 700 | - Economic Development (Indust Park Land Rent) | 10,000.00 | 7,600.00 | 7,500.00 | 7,500.00 |
| 802 | - Recreation & Culture (Recreation Program Fees) | 45,000.00 | 52,997.80 | 45,000.00 | 46,000.00 |
| 810 | - Recreation & Culture (Aquatic Centre revenues) | 118,000.00 | 129,222.56 | 120,000.00 | 125,000.00 |
| 820 | - Recreation & Culture (MEC revenues & donations) | 132,300.00 | 147,778.64 | 132,300.00 | 138,000.00 |
| 821 | - Recreation & Culture (RPC revenues) | 20,300.00 | 34,437.12 | 25,300.00 | 27,000.00 |
| 830 | - Recreation & Culture (Park Camping fees & misc) | 30,100.00 | 58,201.99 | 35,100.00 | 36,000.00 |
| 831 | - Recreation & Culture (Trails & Parks Donations) | | 28,076.36 | | |
| 833 | - Recreation & Culture (FOTG oper/GITP Capital don.) | 21,000.00 | 67,817.16 | 21,000.00 | 21,000.00 |
| 834 | - Recreation & Culture (Access Field/Skate Park don.) | | 22,600.00 | | |
| 836 | - Recreation & Culture (Altona in Bloom/Memory Gard) | 2,500.00 | 4,717.50 | 2,500.00 | 2,500.00 |
| 840 | - Recreation & Culture (Library rental revenue) | 26,200.00 | 110,253.90 | 13,300.00 | 7,200.00 |
| 100 | - Other | | | | |
| 100 | - Sundry | | | | |
| 300 | Sales of Goods | | | | |
| 100 | Rentals (former SEED/Chamber Office space) | | 3,716.00 | 5,500.00 | 1,400.00 |
| 100 | Trailer Park | | | | |
| 100 | Concessions and Franchises | | | | |
| 100 | Returns from Investments | 225,000.00 | 404,745.26 | 250,000.00 | 250,000.00 |
| 100 | Tax and Redemption Penalties | 30,000.00 | 41,761.87 | 30,000.00 | 30,000.00 |
| 100 | Development and Dedication Fees | | | | |
| 100 | Provincial Municipal Tax Sharing (Pop. 4,267-2021 Census) | 327,200.00 | 534,237.04 | 534,200.00 | 534,200.00 |
| 100 | Conditional Grants - Provincial Government (General Gov't) | | 35,000.00 | 25,000.00 | |
| 200 | Provincial Municipal Tax Sharing - Justice / Police | 473,600.00 | 614,057.97 | 614,000.00 | 614,000.00 |
| 100 | Conditional Grants - Federal Gov't (Fuel Tax) | 247,282.00 | 247,282.00 | 247,282.00 | 247,282.00 |
| | - Fed/Prov Gov't (Flood Claim DFA & MPP Grant) | 0.00 | 16,201.38 | 0.00 | |
| 200 | - Provincial Government (Police CFP Grant) | | 3,819.18 | | |
| 300 | (page 9) - Provincial Government (MRIP) | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 | - Provincial Government (100% Green Team-Transp.) | 3,000.00 | 9,309.15 | 5,000.00 | 5,000.00 |
| 300 | - Provincial Government (Dutch Elm,WNV & GIA-Trans.) | 21,500.00 | 15,236.74 | 14,500.00 | 15,000.00 |
| 300 | - Provincial Government (Rural Strat Infrast) | 0.00 | 327,155.80 | 0.00 | |
| 400 | - Provincial Government (100% Green Team-Landfill) | 3,000.00 | 3,103.20 | 0.00 | 0.00 |
| 800 | - Provincial Government (Canada Day, Can Summer Jobs) | 3,200.00 | 0.00 | 3,200.00 | 0.00 |
| 800 | - Provincial Government (100% Green Team - Rec.) | 3,000.00 | 7,475.40 | 5,000.00 | 5,000.00 |
| 800 | - Local Government Recreation Grant (RM Grant) | 56,000.00 | 64,405.00 | 56,000.00 | 58,000.00 |
| 100 | - Local Government Tax Sharing (Fringe area-RM) | 34,000.00 | 38,296.69 | 35,000.00 | 36,000.00 |
| 100 | - Other Organizations (ACDC & ACF Grant) | 346,450.00 | 387,074.56 | 3,000.00 | 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) | 0.00 | 418,000.00 | 0.00 | |
| Total Other Revenue - Page 1 | | 3,210,653.00 | 5,121,802.67 | 3,317,096.00 | 3,463,553.00 |
| Transfers From | | | | | |
| 100 | Accumulated Surplus | 0.00 | 0.00 | 0.00 | 0.00 |
| | Reserves - Page 13 | 1,927,100.00 | 909,919.00 | 2,945,520.00 | 475,250.00 |
| Total Transfers - Page 1 | | 1,927,100.00 | 909,919.00 | 2,945,520.00 | 475,250.00 |
| TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8 | | 5,137,753.00 | 6,031,721.67 | 6,262,616.00 | 3,938,803.00 |

BUDGETED EXPENDITURE

Town of Altona

For the year 2024

| | | 2023 | 2023 | 2024 | 2025 |
|---|--|---------------------|---------------------|---------------------|---------------------|
| | | LAST YEAR | LAST YEAR | THIS YEAR | NEXT YEAR |
| | | BUDGETED | ACTUAL | BUDGETED | BUDGETED |
| GENERAL GOVERNMENT SERVICES | | | | | |
| 110 | Legislative | 169,700.00 | 163,221.97 | 183,100.00 | 188,000.00 |
| General Administrative | | | | | |
| 120 | Clerk and staff & Professional / Consultant Services | 524,045.00 | 537,354.73 | 613,645.00 | 558,000.00 |
| 121 | Office | 147,300.00 | 112,236.69 | 175,300.00 | 155,000.00 |
| 121 | Legal | 10,000.00 | 11,502.82 | 10,000.00 | 10,000.00 |
| 121 | Audit | 21,700.00 | 21,586.64 | 22,100.00 | 23,000.00 |
| 121 | Assessment | 63,500.00 | 63,467.00 | 58,300.00 | 61,000.00 |
| 124 | Taxation | 3,200.00 | 3,427.01 | 2,300.00 | 3,500.00 |
| 129 | Police Board | 4,000.00 | 490.09 | 4,000.00 | 4,000.00 |
| Other general government | | | | | |
| 130 | Elections | 0.00 | 406.89 | 500.00 | 500.00 |
| 131 | Conventions | 23,000.00 | 15,146.50 | 23,600.00 | 24,000.00 |
| 136 | Damage claims and liability insurance | 39,000.00 | 43,405.32 | 50,000.00 | 52,000.00 |
| Intergovernmental relations | | | | | |
| 136 | Grants | 161,700.00 | 164,600.00 | 68,300.00 | 70,000.00 |
| 136 | Other General government - sundry (Includes Saftey Policy) | 75,100.00 | 73,471.25 | 92,200.00 | 94,000.00 |
| Past-service pension payments | | | | | |
| 136 | Unallocated employee Benefits (PR tax in Basket Funding grant) | 2,000.00 | -1,699.21 | 2,000.00 | 2,000.00 |
| SUB-TOTAL GENERAL GOVERNMENT SERVICES - To Page 1 | | 1,244,245.00 | 1,208,617.70 | 1,305,345.00 | 1,245,000.00 |
| 100 | Recoveries (deduct) - utility & other departments | -186,020.00 | -190,530.00 | -213,800.00 | -217,000.00 |
| | - capital | | | | |
| TOTAL GENERAL GOVERNMENT SERVICES - TO PAGE 1 | | 1,058,225.00 | 1,018,087.70 | 1,091,545.00 | 1,028,000.00 |
| PROTECTIVE SERVICES | | | | | |
| 200 | Police | 1,399,700.00 | 1,407,036.67 | 1,489,200.00 | 1,518,000.00 |
| 210 | Fire | 334,100.00 | 330,975.86 | 361,100.00 | 370,000.00 |
| Emergency measures | | | | | |
| 220 | Emergency Measures Organization | 21,750.00 | 21,081.56 | 24,200.00 | 24,900.00 |
| 221 | Disaster Events / Flood Control | | | | |
| Ambulance services | | | | | |
| 220 | 911 Service Fees | 0.00 | 0.00 | 0.00 | |
| | | 20,300.00 | 20,225.58 | 21,500.00 | 20,800.00 |
| Other protection: | | | | | |
| 231 | Building inspection / By-Law Officer | 500.00 | 1,414.28 | 500.00 | 500.00 |
| | Electrical inspection | | | | |
| | Plumbing inspection | | | | |
| | Other safety inspections | | | | |
| | License inspection | | | | |
| 230 | Animal and pest control - Dog Catcher | 19,270.00 | 18,465.49 | 19,350.00 | 20,000.00 |
| 232 | Other - Hydrant Rentals | 29,550.00 | 29,550.00 | 30,300.00 | 30,300.00 |
| 232 | Other - Fire fighter Hours - Town Only Calls | 19,000.00 | 16,541.97 | 19,000.00 | 20,000.00 |
| TOTAL PROTECTIVE SERVICES - TO PAGE 1 | | 1,844,170.00 | 1,845,291.41 | 1,965,150.00 | 2,004,500.00 |
| TRANSPORTATION SERVICES | | | | | |
| Road Transport | | | | | |
| Administration | | | | | |
| | Road Commissioners' Fees and Mileage | 0.00 | | 0.00 | |
| 300 | Total Administration | 96,000.00 | 95,670.94 | 98,600.00 | 101,000.00 |
| 310 | Engineering (Includes Surveys & GPS Labour) | 25,000.00 | 34,387.09 | 25,000.00 | 25,000.00 |
| Roads and Streets | | | | | |
| Unallocated costs - Equipment Operators' Wages and Benefits | | | | | |
| 320 | | 539,800.00 | 487,030.39 | 525,000.00 | 561,000.00 |
| 330 | - Equipment Fuel | 95,000.00 | 57,180.15 | 85,000.00 | 98,000.00 |
| 330 | - Equipment Repairs and Maintenance | 65,000.00 | 58,128.67 | 65,000.00 | 67,000.00 |
| 330 | - Equipment Insurance and Registration | 17,000.00 | 11,587.52 | 17,000.00 | 18,000.00 |
| 330 | - Workshop and Yard Operations | 10,850.00 | 8,240.69 | 10,900.00 | 11,500.00 |
| | - Surveyor | | | | |
| | - _____ | | | | |
| 330 | Road maintenance - Labour & Rentals | | | | |
| 330 | - Materials | 50,000.00 | 112,688.34 | 100,000.00 | 90,000.00 |
| | - Rentals (CPR Crossing Maintenance Fees) | | | | |
| 330 | - Other Road Maintenance | 40,000.00 | 36,429.74 | 40,000.00 | 41,000.00 |
| Transportation services sub-total forward to page 4 | | 938,650.00 | 901,343.53 | 966,500.00 | 1,012,500.00 |

BUDGETED EXPENDITURE

Town of Altona

For the year 2024

| | | 2023 | 2023 | 2024 | 2025 |
|---|--|--------------|--------------|--------------|--------------|
| | | LAST YEAR | LAST YEAR | THIS YEAR | NEXT YEAR |
| | | BUDGETED | ACTUAL | BUDGETED | BUDGETED |
| Transportation services sub-total forward from page 3 | | 938,650.00 | 901,343.53 | 966,500.00 | 1,012,500.00 |
| 330 | Road re-construction - Labour & Rentals | | | | |
| 330 | - Materials (New Gravel Roads) | | | | |
| 330 | - Infrastructure (Paving) | | | | |
| 340 | Sidewalks and boulevards | 72,000.00 | 59,014.39 | 73,000.00 | 75,000.00 |
| 350 | Ditches and road drainage | 54,300.00 | 28,595.13 | 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 | 106,500.00 | 99,918.22 | 106,500.00 | 109,000.00 |
| 370 | Traffic Services (Includes street signs) | 4,500.00 | -495.59 | 4,500.00 | 5,000.00 |
| 370 | Parking | | | | |
| | Other road transport | | | | |
| 380 | Other transportation services (Airport Costs) | 13,000.00 | 5,151.19 | 13,000.00 | 9,000.00 |
| 300 | Recoveries (deduct) - utility & Other departments | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL TRANSPORTATION SERVICES - TO PAGE 1 | | 1,188,950.00 | 1,093,526.87 | 1,217,800.00 | 1,266,500.00 |
| ENVIRONMENTAL HEALTH SERVICES | | | | | |
| Garbage and waste collection | | | | | |
| 400 | Landfill Operations | 387,300.00 | 384,295.05 | 431,200.00 | 440,000.00 |
| 410 | Garbage collection | 177,000.00 | 166,800.40 | 182,000.00 | 185,000.00 |
| Other environmental health | | | | | |
| 420 | Other - Recycling | 219,700.00 | 219,663.96 | 244,700.00 | 233,000.00 |
| 430 | Compost Collection & Depot | 128,700.00 | 126,366.91 | 132,300.00 | 134,000.00 |
| | Public rest rooms | | | | |
| TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1 | | 912,700.00 | 897,126.32 | 990,200.00 | 992,000.00 |
| PUBLIC HEALTH AND WELFARE SERVICES | | | | | |
| Public Health | | | | | |
| 500 | New Clinic (Altona & District Health Care Centre Inc.) | 42,700.00 | 37,399.47 | 48,300.00 | 49,000.00 |
| 510 | Cemeteries | 12,900.00 | 11,306.79 | 12,900.00 | 13,400.00 |
| 520 | Other - Mosquito Control | 16,600.00 | 12,593.46 | 16,600.00 | 17,000.00 |
| 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) | | | | |
| TOTAL PUBLIC HEALTH AND WELFARE SERVICES - TO PAGE 1 | | 80,000.00 | 69,074.06 | 85,600.00 | 87,200.00 |
| ENVIRONMENTAL DEVELOPMENT SERVICES | | | | | |
| 600 | Planning and zoning (includes RPGA Planning District Levy) | 23,000.00 | 40,800.95 | 43,000.00 | 44,000.00 |
| Community Development | | | | | |
| | General land assembly | | | | |
| | Urban renewal | | | | |
| | Beautification and land rehabilitation | | | | |
| | Urban area weed control | | | | |
| | Other | | | | |
| TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES-TO PAGE 1 | | 23,000.00 | 40,800.95 | 43,000.00 | 44,000.00 |

BUDGETED EXPENDITURE

Town of Altona

For the year 2024

| ECONOMIC DEVELOPMENT SERVICES | | 2023 | 2023 | 2024 | 2025 |
|--|---|--------------|--------------|--------------|--------------|
| 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) | 13,620.00 | 36,950.38 | 51,300.00 | 24,000.00 |
| 700 | Economic Development Grants - ACDC & Other Tax Incentive Grants | 64,300.00 | 72,519.02 | 176,100.00 | 67,000.00 |
| 710 | Regional development (SEED) | 137,000.00 | 137,000.00 | 137,000.00 | 122,000.00 |
| 710 | Tourism | 2,300.00 | 2,106.00 | 0.00 | 0.00 |
| | Industrial development | | | | |
| | Other economic development | | | | |
| | Public receptions | | | | |
| TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1 | | 217,220.00 | 248,575.40 | 364,400.00 | 213,000.00 |
| | | | | | |
| RECREATION AND CULTURAL SERVICES | | | | | |
| 800 | Recreation Commission and administration | 274,105.00 | 270,887.51 | 282,100.00 | 289,000.00 |
| 801 | Events & Festivals | 29,800.00 | 24,004.37 | 29,700.00 | 31,000.00 |
| 802 | Recreation Programs | 45,000.00 | 50,947.96 | 45,000.00 | 46,000.00 |
| 810 | Swimming pools and beaches (Aquatic Centre) | 301,000.00 | 245,114.37 | 303,900.00 | 310,000.00 |
| 814 | Golf Courses | | | | |
| 820 | Skating rinks and arenas (MEC) | 516,425.00 | 528,605.20 | 545,900.00 | 559,000.00 |
| 821 | Community centres and halls (RPC) | 41,200.00 | 32,187.11 | 44,500.00 | 45,600.00 |
| 830 | Parks and playgrounds | 213,200.00 | 198,300.76 | 239,000.00 | 245,000.00 |
| 832 | Gallery in the Park | 58,800.00 | 50,128.87 | 60,700.00 | 62,000.00 |
| 833 | Friends of the Gallery | 21,000.00 | 15,062.49 | 21,000.00 | 21,000.00 |
| 834 | Other recreational facilities - Access Field | 9,200.00 | 8,064.05 | 11,900.00 | 12,500.00 |
| 835 | Other recreational facilities - Skate Park | 600.00 | 589.12 | 600.00 | 700.00 |
| 836 | Other cultural facilities - Altona in Bloom / Memory Garden | 10,775.00 | 12,717.64 | 10,775.00 | 11,200.00 |
| 840 | Libraries | 176,000.00 | 152,478.35 | 181,750.00 | 185,000.00 |
| | Other cultural facilities | | | | |
| TOTAL RECREATION AND CULTURAL SERVICES - TO PAGE 1 | | 1,697,105.00 | 1,589,087.80 | 1,776,825.00 | 1,818,000.00 |
| | | | | | |
| FISCAL SERVICES | | | | | |
| | 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 | 2,559,700.00 | 1,857,175.17 | 3,189,750.00 | 1,536,800.00 |
| 900 | Transfer to utility - Page 6 | | 0.00 | | |
| 900 | Debenture debt charges - Page 11 | 502,491.74 | 502,491.74 | 579,808.06 | 579,808.06 |
| 900 | Other Long-term debt charges - Page 11 | | | | |
| 900 | Tax discount and short-term loan interest | 125,000.00 | 207,437.01 | 150,000.00 | 150,000.00 |
| 900 | Other debt charges | | | | |
| | Other fiscal services | | | | |
| 900 | Tax Reserve Provision - Rebates & Assessment Appeals | | | | |
| TOTAL FISCAL SERVICES - TO PAGE 1 | | 3,187,191.74 | 2,567,103.92 | 3,919,558.06 | 2,266,608.06 |
| | | | | | |
| TRANSFERS | | | | | |
| 900 | General Reserve | 0.00 | 0.00 | 0.00 | |
| 900 | Specific Reserves: | | | | |
| 900 | - Machinery Replacement Reserve | 165,000.00 | 298,000.00 | 265,000.00 | 130,000.00 |
| 900 | - Building / Capital | 159,000.00 | 1,762,267.50 | 165,000.00 | 115,000.00 |
| | - Capital Development | | | | |
| 900 | - Fuel Tax Reserve | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL TRANSFERS - TO PAGE 1 | | 324,000.00 | 2,060,267.50 | 430,000.00 | 245,000.00 |

ALTONA WATER & SEWER UTILITY OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2024

REVENUE

| | | 2023 | 2023 | 2024 | 2025 |
|-----|---|---------------------|---------------------|---------------------|---------------------|
| | | LAST YEAR | LAST YEAR | THIS YEAR | NEXT YEAR |
| | | BUDGETED | ACTUAL | BUDGETED | BUDGETED |
| 300 | WATER CONSUMER SALES - Residential | 1,944,000.00 | 1,964,917.58 | 2,151,000.00 | 2,160,000.00 |
| | - Commercial and Bulk | 6,000.00 | 3,740.57 | 5,000.00 | 5,200.00 |
| | - Industrial | | | | |
| | - Federal and Provincial | | | | |
| | - Municipal and Schools | | | | |
| 310 | SEWER SERVICE CHARGES - Residential | 1,017,000.00 | 1,040,425.66 | 1,060,000.00 | 1,060,000.00 |
| | - Commercial | | | | |
| | - Lagoon Septage Dumping Fees | | | | |
| 320 | Discounts, Refunds and Cancellations | | | | |
| | Net Consumer Revenue - Sub Total | 2,967,000.00 | 3,009,083.81 | 3,216,000.00 | 3,225,200.00 |
| 330 | Penalties | 8,000.00 | 9,742.83 | 8,000.00 | 8,000.00 |
| 340 | Hydrant Rentals | 29,550.00 | 29,550.00 | 30,300.00 | 30,300.00 |
| 350 | Installation Service | | | | |
| 360 | Connection Revenue - Net | 10,000.00 | 52,093.50 | 10,000.00 | 10,000.00 |
| 370 | Provincial Grants | 500,000.00 | 459,923.09 | 50,000.00 | |
| 380 | Other Revenue | 12,000.00 | 12,877.00 | 1,000.00 | 1,000.00 |
| 390 | Transfer from Revenue Fund - Page 5 | 0.00 | 0.00 | 0.00 | |
| 396 | Transfer from Reserves - Utility - Page 13 | 1,150,000.00 | 883,808.48 | 70,000.00 | 0.00 |
| 397 | Transfer from Accumulated Surplus - Utility | | | | |
| | TOTAL REVENUE | 4,676,550.00 | 4,457,078.71 | 3,385,300.00 | 3,274,500.00 |

EXPENDITURE

| | | LAST YEAR | LAST YEAR | THIS YEAR | NEXT YEAR |
|-----|--|---------------------|---------------------|---------------------|---------------------|
| | | BUDGETED | ACTUAL | BUDGETED | BUDGETED |
| 410 | WATER SUPPLY | | | | |
| 411 | Administration | 297,105.00 | 260,642.49 | 331,800.00 | 338,000.00 |
| 412 | Customer billings and collections | | | | |
| 413 | Purification and treatment | | | | |
| 414 | Water Purchases | 1,249,000.00 | 1,278,314.57 | 1,440,000.00 | 1,445,000.00 |
| 415 | Service of supply | 138,400.00 | 102,471.53 | 143,700.00 | 144,000.00 |
| 416 | Transmission and distribution | 81,900.00 | 96,618.89 | 94,700.00 | 99,000.00 |
| 417 | Other water supply costs | | | | |
| 418 | Connections - Net loss | | | | |
| | TOTAL | 1,766,405.00 | 1,738,047.48 | 2,010,200.00 | 2,026,000.00 |
| 420 | SEWAGE COLLECTION AND DISPOSAL | | | | |
| 421 | Administration | | | | |
| 422 | Sewage collection system | 61,900.00 | 81,950.60 | 88,700.00 | 92,000.00 |
| 423 | Sewage lift station | 108,200.00 | 75,433.78 | 116,100.00 | 120,000.00 |
| 424 | Sewage treatment and disposal-Lagoon Operating Costs | 391,100.00 | 297,306.75 | 394,900.00 | 402,000.00 |
| 425 | Other sewage collection and disposal costs | | | | |
| 426 | Connections - Net loss | | | | |
| | TOTAL | 561,200.00 | 454,691.13 | 599,700.00 | 614,000.00 |
| 430 | TRANSFER TO CAPITAL from Page 13 | 1,910,000.00 | 1,570,869.54 | 180,000.00 | 160,000.00 |
| 440 | TRANSFERS TO RESERVES | | | | |
| 441 | Transfer to Network Renewal Reserve | 0.00 | 150,000.00 | 100,000.00 | 100,000.00 |
| 442 | _____ B/L _____ | | | | |
| | TOTAL | 0.00 | 150,000.00 | 100,000.00 | 100,000.00 |
| 450 | DEBENTURE DEBT CHARGES from Page 12 | 420,720.48 | 420,720.48 | 420,720.48 | 297,762.60 |
| 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 | 122,000.00 | 50,000.00 | 50,000.00 |
| | TOTAL | 0.00 | 122,000.00 | 50,000.00 | 50,000.00 |
| | TOTAL EXPENDITURE | 4,658,325.48 | 4,456,328.63 | 3,360,620.48 | 3,247,762.60 |
| | NET OPERATING SURPLUS (DEFICIT) | 18,224.52 | 750.08 | 24,679.52 | 26,737.40 |

CALCULATION OF TAX LEVIES

Year 2024

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 | 69,109,690 | | 1,642,320 | 70,752,010 | 575,102.00 | -29.66 | 575,072.34 | 8.128 | 561,723.56 | 13,348.78 | | 575,072.34 | |
| Special - Border Land School Div. | 228,321,800 | 551,700 | 3,524,110 | 232,397,610 | 2,833,433.00 | 191.07 | 2,833,624.07 | 12.193 | 2,783,927.71 | 42,969.48 | 6,726.88 | 2,833,624.07 | |
| Total Requisition | | | | | 3,408,535.00 | | | | | | | | |
| Debenture Debt Charges: | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 1788/2020 Roads & Other (Gas Tax) | 242,809,480 | | 3,524,110 | 246,333,590 | 158,991.50 | | 158,991.50 | | | | 158,991.50 | 158,991.50 | |
| 1799/2021 Ind. Park Land (at Large) | 242,809,480 | | 3,524,110 | 246,333,590 | 113,291.96 | 2,484.83 | 115,776.79 | 0.470 | 114,120.46 | 1,656.33 | | 115,776.79 | |
| 1817/2023 Ind. Park Phase 1 (at Large) | 242,809,480 | | 3,524,110 | 246,333,590 | 307,524.60 | 2,855.72 | 310,380.32 | 1.260 | 305,939.94 | 4,440.38 | | 310,380.32 | |
| | | | | | | | | | | | | | |
| Special Area Levies: | | | | | | | | | | | | | |
| Solid Waste Collection - 1789/2020 | 231,510,730 | 25,680,210 | 2,119,570 | 259,310,510 | 398,485.00 | | 398,485.00 | | 389,465.00 | 9,020.00 | | 398,485.00 | |
| Health Levy - 1571/2001 | 241,832,590 | 28,574,240 | 2,349,100 | 272,755,930 | 48,300.00 | 3,523.63 | 51,823.63 | 0.19 | 51,377.30 | 446.33 | | 51,823.63 | |
| Protective Services - 1622/2005 | 241,832,590 | 28,574,240 | 2,349,100 | 272,755,930 | 1,740,550.00 | 10,543.07 | 1,751,093.07 | 6.42 | 1,736,011.85 | 15,081.22 | | 1,751,093.07 | |
| Reserve - General | 242,809,480 | | 3,524,110 | 246,333,590 | | | | | | | | | |
| Reserve - Machinery Replacement | 242,809,480 | | 3,524,110 | 246,333,590 | 265,000.00 | 3,503.61 | 268,503.61 | 1.09 | 264,662.33 | 3,841.28 | | 268,503.61 | |
| Reserve - Building/Capital | 242,809,480 | | 3,524,110 | 246,333,590 | 165,000.00 | 2,506.84 | 167,506.84 | 0.68 | 165,110.45 | 2,396.39 | | 167,506.84 | |
| Reserve - Capital Development | 242,809,480 | | 3,524,110 | 246,333,590 | | | | | | | | | |
| General Municipal: | | | | | | | | | | | | | |
| Rural Area | | | | | | | | | | | | | |
| Regional Development Corp. | 242,809,480 | | 3,524,110 | 246,333,590 | 137,000.00 | 946.81 | 137,946.81 | 0.56 | 135,973.31 | 1,973.50 | | 137,946.81 | |
| Development Corporation | 242,809,480 | | 3,524,110 | 246,333,590 | 176,100.00 | 1,260.19 | 177,360.19 | 0.72 | 174,822.83 | 2,537.36 | | 177,360.19 | |
| At Large | 242,809,480 | | 3,524,110 | 246,333,590 | 2,022,941.38 | 24,090.75 | 2,047,032.13 | 8.31 | 2,017,746.78 | 29,285.35 | | 2,047,032.13 | |
| Business Tax | 8,459,100 | | | 8,459,100 | 253,773.00 | | 253,773.00 | 3.00 | 253,773.00 | | | 253,773.00 | |
| Business Fees | 223 | | | 223 | 223.00 | | 223.00 | | 223.00 | | | 223.00 | |
| Other Revenue | | | | | 6,096,897.62 | | 6,096,897.62 | | | | 6,096,897.62 | 6,096,897.62 | |
| Budgeted Deficit | | | | | | | | | | | | | |
| Total General Municipal | | | | | 8,686,935.00 | 26,297.75 | 8,713,232.75 | | 2,582,538.92 | 33,796.21 | 6,255,889.12 | 8,713,232.75 | |
| Totals | | | | | 15,292,613.06 | 51,876.86 | 15,344,489.92 | | 8,954,877.52 | 126,996.40 | 6,262,616.00 | 15,344,489.92 | |

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TOWN OF ALTONA

Analysis of Tax Impacts

| Taxable Area | Assessment | Class | 2023 | | |
|--------------|------------|-------|------------|------------|------------|
| | | | Education | Municipal | Total |
| Border Land | 200,000 | 10 | \$1,067.76 | \$1,731.60 | \$2,799.36 |
| Border Land | 200,000 | 30 | \$616.93 | \$1,000.48 | \$1,617.41 |
| Border Land | 200,000 | 60 | \$2,600.52 | \$2,501.20 | \$5,101.72 |

| 2024 | | | | |
|------------|------------|------------|----------|-------|
| Education | Municipal | Total | Increase | % |
| \$1,097.37 | \$1,773.00 | \$2,870.37 | \$71.01 | 2.54% |
| \$634.04 | \$1,024.40 | \$1,658.44 | \$41.03 | 2.54% |
| \$2,641.73 | \$2,561.00 | \$5,202.73 | \$101.01 | 1.98% |

| Mill Rates | 2023 | | 2024 | | Municipal Mill Rate % Percentage | | Education Mill Rate % Percentage | |
|-----------------------|-----------|-----------|-----------|-----------|----------------------------------|---------------------|----------------------------------|---------------------|
| | Education | Municipal | Education | Municipal | Increase (Decrease) | Increase (Decrease) | Increase (Decrease) | Increase (Decrease) |
| Border Land - 10 | 11.864 | 19.240 | 12.193 | 19.700 | 0.460 | 2.39% | 0.329 | 2.77% |
| Border Land - 30 | 11.864 | 19.240 | 12.193 | 19.700 | | | | |
| Border Land/PSFB - 60 | 20.004 | 19.240 | 20.321 | 19.700 | | | 0.317 | 1.58% |

**IMPACT OF 2024 UTILITY RATE INCREASES
ON UTILITY CUSTOMER USING AN AVERAGE
OF 10,000 GALLONS PER QUARTER (3 MONTHS)**

| | <u>2023</u> | <u>2024</u> | <u>Increase -Decrease</u> | |
|--------------------------------------|-----------------|-----------------|-------------------------------|-------|
| Quarterly Service Charge | \$33.84 | \$33.84 | \$0.00 | |
| | | | | |
| <u>Rates per 1000 Gallons</u> | <u>2023</u> | <u>2024</u> | <u>Increase -Decrease</u> | |
| Water | \$13.75 | \$14.92 | \$1.17 | |
| Sewer | \$10.71 | \$10.71 | \$0.00 | |
| Total | \$24.46 | \$25.63 | \$1.17 | |
| | | | | |
| <u>10,000 Gallons per Quarter</u> | <u>10</u> | <u>10</u> | | |
| SUBTOTAL | \$244.60 | \$256.30 | \$11.70 | |
| | | | | |
| <u>Add: Quarterly Service Charge</u> | <u>\$33.84</u> | <u>\$33.84</u> | <u>\$0.00</u> | |
| TOTAL PER QUARTER | \$278.44 | \$290.14 | \$11.70 | 4.20% |

TOTAL INCREASE PER QUARTER FOR 2024 = \$11.70

NOTE: 2024 Water Rate was increased from \$13.75 to \$14.92 per 1000 gallons in conjunction with a recent 11.8% increase in the purchase price of water from the Pembina Valley Water Co-op resulting in a flow-through rate increase of \$1.17 to \$14.92 per 1000 gallons.