



TOWN OF ALTONA

2026

FINANCIAL

PLAN



TOWN OF ALTONA
2026 FINANCIAL PLAN

Executive Summary

Municipal Taxes

The enclosed budget documentation provides for an increase in the 2026 Municipal Tax Levy of \$148,399.27 (2.46%) compared to the 2025 Municipal Tax Levy. However, after factoring in the natural/supplemental tax increase of \$116,482.89 from 2025, the net increase in the 2026 Municipal Tax Levy is \$31,916.38 which represents an increase of 0.52%. The 2026 municipal mill rate will remain the same as 2025 at 18.20. 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 increased from 7.117 to 7.411 and the Border Land School Division mill rate has been increased from 11.606 to 12.615

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

2025 Municipal Tax Levy (budgeted)	6,021,037.34	Supplemental Tax 116,482.89	Adjusted Tax Levy 6,137,520.23
plus:			
Increase/-Decrease in budgeted operating expenses	45,054.72	0.75%	
Increase/-Decrease in transfers from reserves	-1,255,070.00	-20.84%	
Increase/-Decrease in capital expenses	1,227,600.00	20.39%	
Increase/-Decrease in other revenue	-89,185.45	-1.48%	
Increase/-Decrease in proceeds from new debenture sales	0.00	0.00%	
Increase /-Decrease in reserve allocations	220,000.00	3.65%	
2026 Municipal Tax Levy (budgeted)	6,169,436.61	2.46%	6,169,436.61 2026 Tax Levy
Increase	148,399.27		31,916.38 2026 Increase
Expenditure Summary			0.52% 2026 % Increase

Category	2026 Budget	2025 Budget	Change	%
General Government Services	1,221,600.00	1,283,165.00	-61,565.00	-4.80%
Police	1,598,000.00	1,485,955.00	112,045.00	7.54%
Fire	379,800.00	373,650.00	6,150.00	1.65%
Other Protective Services	131,325.00	120,860.00	10,465.00	8.66%
Transportation	1,484,700.00	1,401,040.00	83,660.00	5.97%
Landfill	457,900.00	461,575.00	-3,675.00	-0.80%
Solid Waste Collection Services	218,000.00	186,000.00	32,000.00	17.20%
Recycling & Composting Collection Services	393,200.00	379,800.00	13,400.00	3.53%
Health and Welfare	120,500.00	107,100.00	13,400.00	12.51%
Environmental Development	45,400.00	53,500.00	-8,100.00	-15.14%
Regional Development	137,000.00	137,000.00	0.00	0.00%
Economic Development	282,600.00	260,500.00	22,100.00	8.48%
Recreation & Cultural Services	379,100.00	371,660.00	7,440.00	2.00%
Library	164,200.00	160,400.00	3,800.00	2.37%
Millennium Exhibition Centre & Rhineland Pioneer Centre	614,100.00	623,940.00	-9,840.00	-1.58%
Parks	669,175.00	660,675.00	8,500.00	1.29%
Fiscal Services				
Debt re-payment	420,816.56	579,808.06	-158,991.50	-27.42%
Interest charges	150,000.00	175,000.00	-25,000.00	-14.29%
Allowance for tax reserve	39,862.05	40,595.83	-733.78	-1.81%
Contribution to utility	0.00	0.00	0.00	
Contribution to capital (net cost after Debenture sales)	3,165,600.00	1,938,000.00	1,227,600.00	63.34%
Transfers to reserves	555,000.00	335,000.00	220,000.00	65.67%
Total operating fund expenditures	12,627,878.61	11,135,223.89	1,492,654.72	13.40%
Municipal tax levy	6,169,436.61	6,021,037.34	148,399.27	2.46%
Other sources of revenue	3,701,302.00	3,612,116.55	89,185.45	2.47%
Transfers from reserves / accumulated surplus	2,757,140.00	1,502,070.00	1,255,070.00	83.56%
Total municipal revenue	12,627,878.61	11,135,223.89	1,492,654.72	13.40%
Public utilities budget (includes Capital projects)	4,199,362.60	3,759,352.60	440,010.00	11.70%



TOWN OF ALTONA
2026 FINANCIAL PLAN

Capital Expenditure Summary by Source of Funds

Description	Source of funds			
	General Fund	Reserve Fund	Utility Fund	Borrowing
Administration office equipment		7,500.00		
Police equipment		11,200.00		
Police accommodations improvements-Exterior North Wall repair		20,000.00		
Fire department equipment ^(Note 1)	9,000.00	9,000.00		
Fire hall improvements - Gear Room Addition	60,000.00	60,000.00		
Other Protective Services - Sand Bag Filler 50% of cost	8,700.00			
Transportation equipment, consisting of:				
Utility Task Vehicle (UTV)		30,000.00		
Snow Blade		30,000.00		
Pressure Washer		13,000.00		
Small equipment		10,000.00		
Street lighting - 1 light	10,000.00			
Road construction, consisting of:				
9th Street NW Floodproofing project from 10th to 14th	254,200.00	1,095,800.00		
2nd Street NW Concrete Panels replacement from 10th to 14th		100,000.00		
Mill & Fill Roads Project - 1st Street NW		150,000.00		
Landfill improvements ^(Note 2) consisting of:				
Two 6 Cubic Yard Bins replaced for Waste Diversion Loop	11,560.00	8,440.00		
Cemetery improvements - 6th Street NE		60,000.00		
Building Renovations - former Library Space at GWP		400,000.00		
Recreation office equipment		10,000.00		
Millennium Exhibition Centre equipment, consisting of:				
MEC Sound System upgrade/replacement		15,000.00		
Rhineland Pioneer Centre equipment, consisting of:				
Kitchen equipment replacements		8,500.00		
Millennium Exhibition Centre improvements, consisting of:				
MEC Hockey Arena Dehumidifiers				
MEC Accessibility upgrades - replace Paving Stones/Concrete		25,000.00		
Minor Hockey Dressing Room #6 upgrades		10,000.00		
East side of Parking area - install drain tile		60,000.00		
Parks equipment, consisting of:				
Replace Robo Vacuum at Aquatic Centre		10,000.00		
Parks improvements, consisting of:				
Replace Main Pool Heater & Filters at Aquatic Centre		275,000.00		
Recoat Slides at Aquatic Centre	7,000.00			
Pathway & trail improvements including Lights	45,000.00			
Library improvements - Relocation to Mall project		18,300.00		
Community Orchard project - (from balance in Parks Reserve)		20,700.00		
Baseball Diamonds Upgrade project		3,000.00		
Soccer Complex project		46,600.00		
Van Gogh Restoration	37,300.00	34,700.00		
Gallery building improvements - replace 4 South Windows		10,000.00		
Gallery in the Park improvements (FOTG & Acquisition in Reserve)		151,100.00		
Access Field project - next phase (from balance in Parks Reserve)		20,000.00		

Capital Expenditure Summary by Source of Funds

Description	General Fund	Reserve Fund	Utility Fund	Borrowing
Water & sewer utility improvements, consisting of:				
Capital contingency			60,000.00	
Pembina Valley Water Co-op Future Capital Improvements Contribution			232,500.00	
Pembina Valley Water Co-op Capital Debt Reduction Contribution			79,600.00	
Manhole Restorations			50,000.00	
Sewer re-lining project			550,000.00	
Total Capital Expenditures	442,760.00	2,722,840.00	972,100.00	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

	2022	2023	2024	2025	2026	INCREASE (DECREASE) OVER 2025
SCHOOL TAXES						
BORDER LAND SCHOOL DIVISION	13.463	11.864	12.193	11.606	12.615	8.69%
TOTAL SCHOOL TAX MILL RATE	13.463	11.864	12.193	11.606	12.615	8.69%
MUNICIPAL TAXES						
GENERAL MUNICIPAL	11.160	10.730	10.080	9.780	9.510	-2.76%
REGIONAL DEVELOPMENT CORPORATIONS	0.520	0.510	0.560	0.490	0.480	-2.04%
COMMUNITY DEVELOPMENT CORPORATION	0.370	0.270	0.720	0.660	0.660	
LOCAL IMPROVEMENTS / DEBT CHARGES	1.530	1.400	1.730	1.510	1.480	-1.99%
PROTECTIVE SERVICES	6.530	6.160	6.420	5.570	5.870	5.39%
HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM	0.180	0.170	0.190	0.190	0.200	5.26%
TOTAL MUNICIPAL MILL RATE	20.290	19.240	19.700	18.200	18.200	
TOTAL RESIDENTIAL PROPERTY TAX MILL RATE *	33.753	31.104	31.893	29.806	30.815	3.39%

COMMERCIAL MILL RATE COMPARISON

	2022	2023	2024	2025	2026	INCREASE (DECREASE) OVER 2025
SCHOOL TAXES						
PROVINCIAL EDUCATION SUPPORT LEVY	8.713	8.140	8.128	7.117	7.411	4.13%
BORDER LAND SCHOOL DIVISION	13.463	11.864	12.193	11.606	12.615	8.69%
TOTAL SCHOOL TAX MILL RATE	22.176	20.004	20.321	18.723	20.026	6.96%
MUNICIPAL TAXES						
GENERAL MUNICIPAL	11.160	10.730	10.080	9.780	9.510	-2.76%
REGIONAL DEVELOPMENT CORPORATIONS	0.520	0.510	0.560	0.490	0.480	-2.04%
COMMUNITY DEVELOPMENT CORPORATION	0.370	0.270	0.720	0.660	0.660	
LOCAL IMPROVEMENTS / DEBT CHARGES	1.530	1.400	1.730	1.510	1.480	-1.99%
PROTECTIVE SERVICES	6.530	6.160	6.420	5.570	5.870	5.39%
HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM	0.180	0.170	0.190	0.190	0.200	5.26%
TOTAL MUNICIPAL MILL RATE	20.290	19.240	19.700	18.200	18.200	
TOTAL COMMERCIAL PROPERTY TAX MILL RATE *	42.466	39.244	40.021	36.923	38.226	3.53%

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



Town of Altona - Property Taxes on \$250,000

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		
	2025	Increase	2026
Market Value Assessment	250,000	0.00%	250,000
Portioning Factor	0.45		0.45
Taxable Assessment	112,500		112,500

	2025	2026	Difference
SCHOOL TAXES			
BORDER LAND SCHOOL DIVISION	1,305.68	1,419.19	113.51
TOTAL SCHOOL TAXES	1,305.68	1,419.19	113.51
MUNICIPAL TAXES			
GENERAL MUNICIPAL	1,229.63	1,198.13	-31.50
LOCAL IMPROVEMENTS / DEBT CHARGES	169.88	166.50	-3.38
HEALTH	21.38	22.50	1.13
PROTECTIVE SERVICES	626.63	660.38	33.75
TOTAL MUNICIPAL TAXES	2,047.50	2,047.50	0.00
WASTE COLLECTION - Single family residence	210.00	215.00	5.00
TOTAL RESIDENTIAL PROPERTY TAXES	3,563.18	3,681.69	118.51



Town of Altona - Property Taxes on \$250,000

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		
	2025	Increase	2026
Market Value Assessment	250,000	0.00%	250,000
Portioning Factor	0.65		0.65
Taxable Assessment	162,500		162,500

	2025	2026	Difference
SCHOOL TAXES			
PROVINCIAL EDUCATION SUPPORT LEVY	1,156.51	1,204.29	47.77
BORDER LAND SCHOOL DIVISION	1,885.98	2,049.94	163.96
TOTAL SCHOOL TAXES	3,042.49	3,254.23	211.74
MUNICIPAL TAXES			
GENERAL MUNICIPAL	1,776.13	1,730.63	-45.50
LOCAL IMPROVEMENT	245.38	240.50	-4.88
HEALTH LEVY	30.88	32.50	1.63
PROTECTIVE SERVICES	905.13	953.88	48.75
TOTAL MUNICIPAL TAXES	2,957.50	2,957.50	0.00
WASTE COLLECTION - Other	210.00	215.00	5.00
TOTAL COMMERCIAL PROPERTY TAXES	6,209.99	6,426.73	216.74



Town of Altona - Property Taxes on \$250,000

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		
	2025	Increase	2026
Market Value Assessment	250,000	0.00%	250,000
Portioning Factor	0.26		0.26
Taxable Assessment	65,000		65,000

	2025	2026	Difference
SCHOOL TAXES			
BORDER LAND SCHOOL DIVISION	754.39	819.98	65.59
TOTAL SCHOOL TAXES	754.39	819.98	65.59
MUNICIPAL TAXES			
GENERAL MUNICIPAL	710.45	692.25	-18.20
LOCAL IMPROVEMENT	98.15	96.20	-1.95
HEALTH LEVY	12.35	13.00	0.65
PROTECTIVE SERVICES	362.05	381.55	19.50
TOTAL MUNICIPAL TAXES	1,183.00	1,183.00	-0.00
WASTE COLLECTION - Excluded property class			0.00
TOTAL FARMLAND PROPERTY TAXES	1,937.39	2,002.98	65.59
LESS: FARMLAND REBATE POLICY	-222.50	-216.35	6.14
TOTAL FARMLAND PROPERTY TAXES AFTER REBATE	1,714.90	1,786.62	71.73



THE FINANCIAL PLAN

Town of Altona

For the year 2026

		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 2026 Utility Rate Increases	<input checked="" type="checkbox"/>	<input type="checkbox"/>

GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2026

REVENUE

	2025	2025	2026	2027
	LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
Tax Levy - Page 8	9,573,322.07	9,573,322.47	10,106,457.20	9,799,000.00
Grants in Lieu of Taxes - Pages 8	135,623.27	135,623.28	138,262.41	135,000.00
Sub-total	9,708,945.34	9,708,945.75	10,244,719.61	9,934,000.00
Requisitions - Page 8	3,687,908.00	3,687,908.00	4,075,283.00	3,761,700.00
Net Municipal Taxes and Grants in Lieu of Taxes	6,021,037.34	6,021,037.75	6,169,436.61	6,172,300.00
Other Revenue - Page 2	3,612,116.55	5,294,869.05	3,701,302.00	3,842,708.00
Transfers from Accumulated Surplus and Reserves - Page 2	1,502,070.00	1,186,589.18	2,757,140.00	1,167,430.00
Total Revenue - Page 8	11,135,223.89	12,502,495.98	12,627,878.61	11,182,438.00

EXPENDITURE

	LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
	General Government Services	1,283,165.00	1,256,447.19	1,221,600.00
Protective Services	1,980,465.00	1,981,872.74	2,109,125.00	2,171,000.00
Transportation Services	1,401,040.00	1,287,573.91	1,484,700.00	1,392,000.00
Environmental Health Services	1,027,375.00	972,288.06	1,069,100.00	1,100,000.00
Public Health and Welfare Services	107,100.00	119,615.43	120,500.00	112,800.00
Environmental Development Services	53,500.00	59,633.49	45,400.00	47,000.00
Economic Development Services	397,500.00	432,356.54	419,600.00	371,100.00
Recreation and Cultural Services	1,816,675.00	1,644,156.51	1,826,575.00	1,875,050.00
Fiscal Services	2,692,808.06	2,542,419.47	3,736,416.56	2,325,216.56
Transfers - Deferred Surplus - Page 9			0.00	
- Reserves - Page 5	335,000.00	2,164,636.63	555,000.00	505,000.00
Total Basic Expenditure	11,094,628.06	12,460,999.97	12,588,016.56	11,141,566.56
Allowance For Tax Assets - Page 8	40,595.83	40,595.83	39,862.05	40,871.44
Total Expenditure	11,135,223.89	12,501,595.80	12,627,878.61	11,182,438.00
Net Operating Surplus (Deficit)	0.00	900.18	0.00	0.00

Adopted by Resolution of Council April 14, 2026

(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 2026

		2025	2025	2026	2027
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
Other Revenue					
100	Taxes Added	20,000.00	220,123.60	100,000.00	25,000.00
100	Licences - Bicycle				
100	- Business	100.00	0.00	0.00	0.00
100	- Trailers	15,200.00	15,060.00	10,000.00	10,000.00
230	Licences - Animal	2,000.00	2,035.00	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	6,705.56	5,000.00	5,000.00
100	Sales of Service - General Government (Tax Cert/Zon, MTCML, Misc)	20,000.00	115,390.06	20,000.00	20,000.00
200	- Protective (Plum Coulee Police Services)	179,000.00	179,000.00	186,500.00	192,000.00
200	- Protective (Criminal record checks, etc.)	6,600.00	29,418.85	6,600.00	6,600.00
210	- Protective (Fire Dept-RM cost recoveries & Donations)	377,825.00	421,080.36	273,900.00	234,000.00
220	- Protective (EMO - RM cost recoveries)	2,800.00	2,641.79	2,500.00	2,600.00
231	- Protective (Bldg Insp-RPGA cost recoveries)		0.00		
300	- Transportation (Custom Work & Misc.)	0.00	22,092.45	0.00	0.00
400	- Environmental Health (Landfill tipping fees)	300,000.00	373,545.03	380,000.00	390,000.00
400	- Environmental Health (Landfill oil recycling)	4,000.00	4,000.00	4,000.00	4,000.00
400	- Environmental Health (Landfill land rent-Bunge/Haying)	5,600.00	8,958.81	8,100.00	8,100.00
400	- Environmental Health (Landfill-RM cost recoveries)	108,071.55	44,432.39	47,974.00	308,016.00
410	- Environmental Health (Sale of garbage bag tags)	2,000.00	4,274.00	2,000.00	2,500.00
420	- Environmental Health (MMSM Recycling & WRARS)	187,000.00	196,993.28	173,400.00	177,000.00
510	- Public Health and Welfare (Cemetery plot sales)	15,000.00	23,275.00	20,000.00	20,000.00
600	- Environmental Development				
700	- Economic Development (GWP/Ind Park Land Rent)	8,200.00	9,425.00	35,000.00	54,000.00
802	- Recreation & Culture (Recreation Program Fees)	45,000.00	35,846.35	48,500.00	50,000.00
810	- Recreation & Culture (Aquatic Centre revenues)	130,000.00	132,975.29	130,000.00	135,000.00
820	- Recreation & Culture (MEC revenues & donations)	132,300.00	149,912.75	147,800.00	154,000.00
821	- Recreation & Culture (RPC revenues)	25,300.00	44,661.53	35,300.00	37,000.00
830	- Recreation & Culture (Park Camping fees & misc)	35,100.00	54,472.77	35,100.00	36,000.00
831	- Recreation & Culture (Trails & Parks Donations)		104,978.28	12,000.00	
833	- Recreation & Culture (FOTG operi/GITP Capital don.)	21,000.00	45,299.06	21,000.00	21,000.00
834	- Recreation & Culture (Access Field/Skate Park don.)		19,250.00		
836	- Recreation & Culture (Altona in Bloom/Memory Gard)	2,500.00	4,716.95	2,500.00	2,500.00
840	- Recreation & Culture (Library rental revenue)	7,200.00	17,253.90	8,500.00	8,500.00
100	- Other				
100	- Sundry				
300	Sales of Goods				
100	Rentals (former SEED/Chamber Office space)	5,500.00	6,436.00	0.00	0.00
100	Trailer Park				
100	Concessions and Franchises				
100	Returns from Investments	300,000.00	373,825.20	275,000.00	275,000.00
100	Tax and Redemption Penalties	30,000.00	62,269.40	30,000.00	30,000.00
100	Development and Dedication Fees				
100	Provincial Municipal Tax Sharing (Pop. 4,267-2021 Census)	534,200.00	611,542.46	611,500.00	611,500.00
100	Conditional Grants - Provincial Government (General Gov't)	0.00	12,000.00	3,000.00	
200	Provincial Municipal Tax Sharing - Justice / Police	614,000.00	626,339.00	626,300.00	626,300.00
100	Conditional Grants - Federal Gov't (Fuel Tax)	244,120.00	254,292.00	254,292.00	254,292.00
200	- Provincial Government (Police CFP Grant)		801.92		
100	(page 9) - Provincial/Federal Gov't (Gen Gov't - Misc)	50,000.00	29,766.01	5,236.00	0.00
300	- Provincial Government (100% Green Team-Transp.)	5,000.00	5,204.34	5,000.00	5,000.00
300	- Provincial Government (Dutch Elm, WNV & GIA-Trans.)	14,500.00	697,921.75	14,500.00	15,000.00
400	- Provincial Government (100% Green Team-Landfill)	0.00	2,800.00	2,800.00	2,800.00
800	- Provincial Government (Canada Day, Can Summer Jobs)	0.00	0.00	0.00	0.00
800	- Provincial Government (100% Green Team - Rec.)	5,000.00	8,283.87	5,000.00	5,000.00
800	- Local Government Recreation Grant (RM Grant)	60,000.00	62,900.00	61,000.00	65,000.00
100	- Local Government Tax Sharing (Fringe area-RM)	37,000.00	44,234.04	48,000.00	48,000.00
100	- Other Organizations (ACF & Other Grants)	33,000.00	39,785.00	42,000.00	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)	23,000.00	168,650.00	0.00	0.00
Total Other Revenue - Page 1		3,612,116.55	5,294,869.05	3,701,302.00	3,842,708.00
Transfers From					
100	Accumulated Surplus	0.00	0.00	0.00	0.00
	Reserves - Page 13	1,502,070.00	1,186,589.18	2,757,140.00	1,167,430.00
Total Transfers - Page 1		1,502,070.00	1,186,589.18	2,757,140.00	1,167,430.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		5,114,186.55	6,481,458.23	6,458,442.00	5,010,138.00

BUDGETED EXPENDITURE

Town of Altona

For the year 2026

		2025	2025	2026	2027
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
GENERAL GOVERNMENT SERVICES					
110	Legislative	189,500.00	186,528.45	178,400.00	194,000.00
General Administrative					
120	Clerk and staff & Professional / Consultant Services	720,590.00	744,713.30	750,300.00	760,000.00
121	Office	187,900.00	159,120.78	209,700.00	215,000.00
121	Legal	15,000.00	12,740.13	15,000.00	15,000.00
121	Audit	25,000.00	28,090.37	26,000.00	26,800.00
121	Assessment	63,400.00	63,321.00	65,000.00	66,000.00
124	Taxation	2,300.00	2,741.14	4,800.00	3,500.00
129	Police Board	5,000.00	1,208.27	4,500.00	4,600.00
Other general government					
130	Elections	500.00	448.56	12,100.00	500.00
131	Conventions	27,300.00	25,956.62	24,000.00	25,000.00
136	Damage claims and liability insurance	55,000.00	48,540.04	60,000.00	65,000.00
Intergovernmental relations					
136	Grants	60,000.00	117,212.50	60,000.00	60,000.00
136	Other General government - sundry (Includes Saftey Policy)	153,600.00	90,621.71	48,800.00	50,000.00
Past-service pension payments					
136	Unallocated employee Benefits (PR tax in Basket Funding grant)	2,000.00	-870.68	2,000.00	2,000.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES - To Page 1		1,507,090.00	1,480,372.19	1,460,600.00	1,487,400.00
100	Recoveries (deduct) - utility & other departments	-223,925.00	-223,925.00	-239,000.00	-245,000.00
	- capital				
TOTAL GENERAL GOVERNMENT SERVICES - TO PAGE 1		1,283,165.00	1,256,447.19	1,221,600.00	1,242,400.00
PROTECTIVE SERVICES					
200	Police	1,485,955.00	1,510,196.61	1,598,000.00	1,646,000.00
210	Fire	373,650.00	347,449.83	379,800.00	390,000.00
Emergency measures					
220	Emergency Measures Organization	26,640.00	23,361.41	29,365.00	30,500.00
221	Disaster Events / Flood Control				
Ambulance services					
220	911 Service Fees	22,100.00	22,081.70	23,000.00	23,700.00
Other protection:					
231	Building inspection / By-Law Officer				
	Electrical inspection				
	Plumbing inspection				
	Other safety inspections				
	License inspection				
230	Animal and pest control - Dog Catcher	19,820.00	20,248.61	20,660.00	21,500.00
232	Other - Hydrant Rentals	30,300.00	30,300.00	30,300.00	30,300.00
232	Other - Fire fighter Hours - Town Only Calls	22,000.00	28,234.58	28,000.00	29,000.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1		1,980,465.00	1,981,872.74	2,109,125.00	2,171,000.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
	Road Commissioners' Fees and Mileage	0.00		0.00	
300	Total Administration	109,700.00	107,516.18	125,100.00	126,000.00
310	Engineering (Includes Surveys & GPS Labour)	25,000.00	26,977.37	25,000.00	25,000.00
Roads and Streets					
Unallocated costs - Equipment Operators' Wages and Benefits					
320		631,340.00	606,829.36	595,000.00	630,000.00
330	- Equipment Fuel	85,000.00	60,527.66	70,000.00	72,000.00
330	- Equipment Repairs and Maintenance	65,000.00	74,418.17	70,000.00	72,000.00
330	- Equipment Insurance and Registration	17,000.00	12,329.56	17,000.00	18,000.00
330	- Workshop and Yard Operations	18,400.00	17,682.98	21,300.00	22,000.00
	- Surveyor				
	- _____				
330	Road maintenance - Labour & Rentals				
330	- Materials	100,000.00	90,804.85	100,000.00	103,000.00
	- Rentals (CPR Crossing Maintenance Fees)				
330	- Other Road Maintenance	40,000.00	5,638.04	55,000.00	41,000.00
Transportation services sub-total forward to page 4		1,091,440.00	1,002,724.17	1,078,400.00	1,109,000.00

BUDGETED EXPENDITURE

Town of Altona

For the year 2026

		2025	2025	2026	2027
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
Transportation services sub-total forward from page 3		1,091,440.00	1,002,724.17	1,078,400.00	1,109,000.00
330	Road re-construction - Labour & Rentals				
330	- Materials (New Gravel Roads)				
330	- Infrastructure (Paving)				
340	Sidewalks and boulevards	76,000.00	69,447.21	94,000.00	84,000.00
350	Ditches and road drainage	66,800.00	53,843.40	126,000.00	70,000.00
350	Storms sewers				
330	Street cleaning				
330	Snow and ice removal - Labour				
330	- Materials				
330	- Rentals				
330	- _____				
350	Bridges & Culverts				
360	Street Lighting	97,500.00	89,966.05	97,500.00	99,000.00
370	Traffic Services (Includes street signs)	4,500.00	4,878.85	4,500.00	5,000.00
370	Parking				
	Other road transport _____				
380	Other transportation services (Airport, CARE Handivan, Other Costs)	64,800.00	66,714.23	84,300.00	25,000.00
380	_____				
300	Recoveries (deduct) - utility & Other departments	0.00	0.00	0.00	0.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,401,040.00	1,287,573.91	1,484,700.00	1,392,000.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and waste collection					
400	Landfill Operations	461,575.00	432,244.30	457,900.00	470,000.00
410	Garbage collection	186,000.00	192,348.26	218,000.00	225,000.00
Other environmental health					
420	Other - Recycling	234,700.00	212,993.35	252,700.00	260,000.00
430	Compost Collection & Depot	145,100.00	134,702.15	140,500.00	145,000.00
	Public rest rooms				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		1,027,375.00	972,288.06	1,069,100.00	1,100,000.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
500	New Clinic (Altona & District Health Care Centre Inc.)	57,300.00	53,067.57	60,700.00	62,000.00
510	Cemeteries	25,400.00	39,195.85	20,400.00	22,000.00
520	Other - Mosquito Control	16,600.00	19,577.67	31,600.00	21,000.00
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		107,100.00	119,615.43	120,500.00	112,800.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
600	Planning and zoning (includes RPGA Planning District Levy)	53,500.00	59,633.49	45,400.00	47,000.00
Community Development					
	General land assembly				
	Urban renewal				
	Beautification and land rehabilitation				
	Urban area weed control				
	Other _____				

TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES-TO PAGE 1		53,500.00	59,633.49	45,400.00	47,000.00

BUDGETED EXPENDITURE

Town of Altona

For the year 2026

ECONOMIC DEVELOPMENT SERVICES		2025	2025	2026	2027
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)	77,500.00	87,943.56	92,800.00	95,000.00
700	Economic Development Grants - Tax Incentive Grants	183,000.00	207,412.98	188,400.00	137,700.00
710	Regional development (ARED/SEED)	137,000.00	137,000.00	137,000.00	137,000.00
710	Tourism	0.00	0.00	1,400.00	1,400.00
	Industrial development				
	Other economic development				
	Public receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		397,500.00	432,356.54	419,600.00	371,100.00
RECREATION AND CULTURAL SERVICES					
800	Recreation Commission and administration	296,460.00	284,081.86	304,900.00	312,000.00
801	Events & Festivals	30,200.00	24,611.00	30,200.00	31,000.00
802	Recreation Programs	45,000.00	35,364.86	44,000.00	46,000.00
810	Swimming pools and beaches (Aquatic Centre)	308,300.00	278,901.78	305,600.00	315,000.00
814	Golf Courses				
820	Skating rinks and arenas (MEC)	577,440.00	521,972.73	564,700.00	580,000.00
821	Community centres and halls (RPC)	46,500.00	32,648.37	49,400.00	48,000.00
830	Parks and playgrounds	244,500.00	200,926.00	251,400.00	259,000.00
832	Gallery in the Park	62,500.00	67,013.67	67,100.00	69,000.00
833	Friends of the Gallery	21,000.00	25,604.70	21,000.00	21,000.00
834	Other recreational facilities - Access Field	11,900.00	10,308.66	11,500.00	12,000.00
835	Other recreational facilities - Skate Park	700.00	1,215.01	800.00	850.00
836	Other cultural facilities - Altona in Bloom / Memory Garden	11,775.00	10,649.69	11,775.00	12,200.00
840	Libraries	160,400.00	150,858.18	164,200.00	169,000.00
	Other cultural facilities				
TOTAL RECREATION AND CULTURAL SERVICES - TO PAGE 1		1,816,675.00	1,644,156.51	1,826,575.00	1,875,050.00
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	1,938,000.00	1,823,839.46	3,165,600.00	1,754,400.00
900	Transfer to utility - Page 6		0.00		
900	Debenture debt charges - Page 11	579,808.06	579,808.06	420,816.56	420,816.56
900	Other Long-term debt charges - Page 11				
900	Tax discount and short-term loan interest	175,000.00	138,771.95	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		2,692,808.06	2,542,419.47	3,736,416.56	2,325,216.56
TRANSFERS					
900	General Reserve	0.00	0.00	0.00	
900	Specific Reserves:				
900	- Machinery Replacement Reserve	200,000.00	240,000.00	270,000.00	215,000.00
900	- Building / Capital	135,000.00	1,924,636.63	285,000.00	290,000.00
	- Capital Development				
900	- Fuel Tax Reserve	0.00	0.00	0.00	0.00
TOTAL TRANSFERS - TO PAGE 1		335,000.00	2,164,636.63	555,000.00	505,000.00

ALTONA WATER & SEWER UTILITY OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2026

REVENUE

		2025	2025	2026	2027
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
300	WATER CONSUMER SALES - Residential	2,287,000.00	2,295,403.61	2,332,000.00	2,558,000.00
	- Commercial and Bulk	4,500.00	3,278.72	4,400.00	4,700.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Residential & Commercial	1,098,000.00	1,036,054.89	975,000.00	1,115,000.00
	LAGOON TIPPING FEES - Lagoon Septage Dumping Fees			5,000.00	5,000.00
	SEWER SURCHARGE PENALTY REVENUE - Bunge BOD			50,000.00	55,000.00
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	3,389,500.00	3,334,737.22	3,366,400.00	3,737,700.00
330	Penalties	10,000.00	13,772.09	10,000.00	10,000.00
340	Hydrant Rentals	30,300.00	30,300.00	30,300.00	30,300.00
350	Installation Service				
360	Connection Revenue - Net	10,000.00	80,032.50	10,000.00	10,000.00
370	Provincial Grants	0.00	0.00	0.00	
380	Other Revenue	1,000.00	5,148.55	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	340,000.00	329,550.22	800,000.00	200,000.00
397	Transfer from Accumulated Surplus - Utility				
	TOTAL REVENUE	3,780,800.00	3,793,540.58	4,217,700.00	3,989,000.00

EXPENDITURE

		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
410	WATER SUPPLY				
411	Administration	379,490.00	364,321.37	385,600.00	345,000.00
412	Customer billings and collections				
413	Purification and treatment				
414	Water Purchases	1,591,800.00	1,556,536.51	1,631,000.00	1,800,000.00
415	Service of supply	146,800.00	135,084.15	148,700.00	153,000.00
416	Transmission and distribution	105,700.00	90,403.43	150,700.00	108,000.00
417	Other water supply costs (PWVC Levies 2025 to 2034)				
418	Connections - Net loss				
	TOTAL	2,223,790.00	2,146,345.46	2,316,000.00	2,406,000.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage collection system	89,700.00	60,034.86	90,700.00	92,000.00
423	Sewage lift station	124,100.00	109,159.89	143,000.00	131,000.00
424	Sewage treatment and disposal-Lagoon Operating Costs	401,900.00	420,267.11	379,800.00	410,000.00
425	Other sewage collection and disposal costs				
426	Connections - Net loss				
	TOTAL	615,700.00	589,461.86	613,500.00	633,000.00
430	TRANSFER TO CAPITAL from Page 13	497,100.00	450,517.72	972,100.00	532,100.00
440	TRANSFERS TO RESERVES				
441	Transfer to Network Renewal Reserve	125,000.00	125,000.00	0.00	100,000.00
442	_____ B/L _____				
	TOTAL	125,000.00	125,000.00	0.00	100,000.00
450	DEBENTURE DEBT CHARGES from Page 12	297,762.60	297,762.60	297,762.60	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		183,500.00		
	TOTAL	0.00	183,500.00	0.00	0.00
	TOTAL EXPENDITURE	3,759,352.60	3,792,587.64	4,199,362.60	3,968,862.60
	NET OPERATING SURPLUS (DEFICIT)	21,447.40	952.94	18,337.40	20,137.40

CALCULATION OF TAX LEVIES

Year 2026

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	80,024,010		1,891,710	81,915,720	607,077.00	0.40	607,077.40	7.411	593,057.94	14,019.46		607,077.40		
Special - Border Land School Div.	270,361,440	509,290	4,056,680	274,927,410	3,468,206.00	3.28	3,468,209.28	12.615	3,410,609.57	51,175.02	6,424.69	3,468,209.28		
Total Requisition					4,075,283.00									
Debenture Debt Charges:														
1799/2021 Ind. Park Land (at Large)	285,222,650		4,056,680	289,279,330	113,291.96	2,419.77	115,711.73	0.400	114,089.06	1,622.67		115,711.73		
1817/2023 Ind. Park Phase 1 (at Large)	285,222,650		4,056,680	289,279,330	307,524.60	4,897.07	312,421.67	1.080	308,040.46	4,381.21		312,421.67		
Special Area Levies:														
Solid Waste Collection - 1835/2025	234,692,950	25,680,210	2,119,570	262,492,730	435,335.00		435,335.00		427,675.00	7,660.00		435,335.00		
Health Levy - 1571/2001	284,050,240	36,086,160	2,668,930	322,805,330	60,700.00	3,861.07	64,561.07	0.20	64,027.28	533.79		64,561.07		
Protective Services - 1622/2005	284,050,240	36,086,160	2,668,930	322,805,330	1,884,200.00	10,667.29	1,894,867.29	5.87	1,879,200.67	15,666.62		1,894,867.29		
Reserve - General	285,222,650		4,056,680	289,279,330										
Reserve - Machinery Replacement	285,222,650		4,056,680	289,279,330	270,000.00	1,922.57	271,922.57	0.94	268,109.29	3,813.28		271,922.57		
Reserve - Building/Capital	285,222,650		4,056,680	289,279,330	285,000.00	1,386.53	286,386.53	0.99	282,370.42	4,016.11		286,386.53		
Reserve - Capital Development	285,222,650		4,056,680	289,279,330										
General Municipal:														
Rural Area														
Regional Development Corp.	285,222,650		4,056,680	289,279,330	137,000.00	1,854.08	138,854.08	0.48	136,906.87	1,947.21		138,854.08		
Community/Economic Development	285,222,650		4,056,680	289,279,330	188,400.00	2,524.36	190,924.36	0.66	188,246.95	2,677.41		190,924.36		
At Large	285,222,650		4,056,680	289,279,330	2,182,411.69	10,325.63	2,192,737.32	7.58	2,161,987.69	30,749.63		2,192,737.32		
Business Tax	9,071,200			9,071,200	272,136.00		272,136.00	3.00	272,136.00			272,136.00		
Business Fees														
Other Revenue					6,452,017.31		6,452,017.31				6,452,017.31	6,452,017.31		
Budgeted Deficit														
Total General Municipal					9,231,965.00	14,704.07	9,246,669.07		2,759,277.51	35,374.25	6,452,017.31	9,246,669.07		
Totals					16,663,299.56	39,862.05	16,703,161.61		10,106,457.20	138,262.41	6,458,442.00	16,703,161.61		

Page 1

Page 1

Page 1

Pages 1,9

Page 2

CAPITAL BUDGET
For the Year 2026

Part 1 - CAPITAL EXPENDITURES

Particulars of Expenditure	Estimated Total Cost	Borne by General Fund	Borne by Utility Fund	Borne by Reserves	Borne by Debentures
Administration office equipment	7,500.00	0.00		7,500.00	
Police equipment & Misc Equip.	11,200.00	0.00		11,200.00	
Police accommodations improvements	20,000.00	0.00		20,000.00	
Fire equipment	18,000.00	9,000.00		9,000.00	
Fire hall improvements	120,000.00	60,000.00		60,000.00	
Other Protective-EMO Sandbag Filler	8,700.00	8,700.00			
Street lighting	10,000.00	10,000.00			
Road Reconstruction & Other Infrastructure	1,600,000.00	254,200.00		1,345,800.00	
Transportation equipment	83,000.00	0.00		83,000.00	
Landfill Equipment	20,000.00	11,560.00		8,440.00	
Cemetery upgrades	60,000.00	0.00		60,000.00	
Economic Development - GWP Renovation project	400,000.00	0.00		400,000.00	
Recreation equipment	10,000.00	0.00		10,000.00	
MEC & RPC equipment	23,500.00	0.00		23,500.00	
MEC & RPC improvements	95,000.00	0.00		95,000.00	
Parks equipment	10,000.00	0.00		10,000.00	
Parks site & building improvements	327,000.00	52,000.00		275,000.00	
Library improvements - relocation	18,300.00	0.00		18,300.00	
Community Orchard Project	20,700.00	0.00		20,700.00	
Baseball Diamonds Upgrade (AMB Project)	3,000.00	0.00		3,000.00	
Soccer Complex Project (AMS Project)	46,600.00	0.00		46,600.00	
Van Gogh Restoration Project	72,000.00	37,300.00		34,700.00	
Gallery in the Park - Building Improvements	10,000.00	0.00		10,000.00	
Gallery in the Park (FOTG & Capital Acquisition)	151,100.00	0.00		151,100.00	
Access Field Project	20,000.00	0.00		20,000.00	
Water & Sewer improvements	60,000.00		60,000.00		
Sewer Re-lining & Manhole Restoration	600,000.00		600,000.00		
Utility Capital Contribution to PVWC Future Projects	232,500.00		232,500.00		
Utility Capital Contribution to PVWC Debt Reduction	79,600.00		79,600.00		
TOTAL	4,137,700.00	442,760.00		2,722,840.00	
TOTAL to Page 5, A/C 9320					
TOTAL to Page 6, A/C 430			972,100.00		
TOTAL to Part 2				2,722,840.00	
TOTAL to Part 3					0.00

PART 2 - RESERVE WITHDRAWALS

SPECIFIC PURPOSE RESERVES Reserve Name and By-Law No.	General Fund Transfers		Utility Fund Transfers		January 1, 2026 Cash Resources
	To Operating	To Capital	To Operating	To Capital	
Equipment Reserve	162,640.00				\$1,032,878.84
Building & Site Reserves	2,100,200.00				\$3,538,156.83
Cemetery Reserve - Improvements	60,000.00				\$109,892.68
Economic Development Reserve	400,000.00				\$824,001.73
Parks Building & Site Reserve-MEC Treeline c/fwd	8,000.00				See Building & Site Reserves above
Solid Waste Reserve (Composting program shortfall)	26,300.00				\$342,907.62
Utility General Reserve			200,000.00		\$1,169,625.13
Utility Network Renewal Reserve			600,000.00		\$690,395.48
GENERAL RESERVE BY-LAW NO.					
Purpose for withdrawal					\$1,304,684.06
TOTAL to Page 2	2,757,140.00				
TOTAL to Part 1		0.00			
TOTAL to Page 6			800,000.00		
TOTAL to Part 1				0.00	

NOTE: Current year's General Reserve Interest Earnings in the amount of _____
Transferred to General Fund Page 2, Returns from Investments.

PART 3 - DEBENTURE FINANCING (Subject to Municipal Board Authorization)

Proposal	TEMPORARY FINANCING			REPAYMENT	
	Bank Loan	Revenue Loan	Reserve Loan	Amount	Term
TOTAL to Part 1				0.00	

Adopted by resolution of Council ____ April 14, 2026	DEPARTMENTAL USE ONLY _____ (Authorized Signature)
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TOWN OF ALTONA

Analysis of Tax Impacts

Taxable Area	Assessment	Class	2025		
			Education	Municipal	Total
Border Land	250,000	10	\$1,305.68	\$2,047.50	\$3,353.18
Border Land	250,000	30	\$754.39	\$1,183.00	\$1,937.39
Border Land	250,000	60	\$3,042.49	\$2,957.50	\$5,999.99

2026			Increase	%
Education	Municipal	Total		
\$1,419.19	\$2,047.50	\$3,466.69	\$113.51	3.39%
\$819.98	\$1,183.00	\$2,002.98	\$65.59	3.39%
\$3,254.23	\$2,957.50	\$6,211.73	\$211.74	3.53%

	2025		2026		Municipal Mill Rate	% Percentage	Education Mill Rate	% Percentage
	Education	Municipal	Education	Municipal	Increase <u>(Decrease)</u>	Increase <u>(Decrease)</u>	Increase <u>(Decrease)</u>	Increase <u>(Decrease)</u>
Border Land - 10	11.606	18.200	12.615	18.200	0.000	0.00%	1.009	8.69%
Border Land - 30	11.606	18.200	12.615	18.200				
Border Land/PSFB - 60	18.723	18.200	20.026	18.200			1.303	6.96%

**IMPACT OF 2026 UTILITY RATE INCREASES
ON UTILITY CUSTOMER USING AN AVERAGE
OF 10,000 GALLONS PER QUARTER (3 MONTHS)**

	<u>2025</u>	<u>2026</u>	<u>Increase -Decrease</u>	
Quarterly Service Charge	\$33.84	\$33.84	\$0.00	
		Jan - June	<u>Increase -Decrease</u>	
<u>Rates per 1000 Gallons</u>	<u>2025</u>	<u>2026</u>		
Water	\$15.21	\$15.52	\$0.31	
Sewer	\$10.71	\$10.71	\$0.00	
Total	\$25.92	\$26.23	\$0.31	
<u>10,000 Gallons per Quarter</u>	<u>10</u>	<u>10</u>		
SUBTOTAL	\$259.20	\$262.30	\$3.10	
Add: Quarterly Service Charge	\$33.84	\$33.84	\$0.00	
TOTAL PER QUARTER	\$293.04	\$296.14	\$3.10	1.06%

TOTAL INCREASE PER QUARTER FOR JAN - JUNE 2026 = \$11.70

NOTE: Jan 1, 2026 Water Rate was increased from \$15.21 to \$15.52 per 1000 gallons in conjunction with a recent 2.73% increase in the purchase price of water from the Pembina Valley Water Co-op resulting in a pass-through rate increase of \$0.31 to \$15.52 per 1000 gallons.

	Jan - June	Jul - Dec	<u>Increase -Decrease</u>	
	<u>2026</u>	<u>2026</u>		
Quarterly Service Charge	\$33.84	\$33.84	\$0.00	
	Jan - June	Jul - Dec	<u>Increase -Decrease</u>	
<u>Rates per 1000 Gallons</u>	<u>2026</u>	<u>2026</u>		
Water	\$15.52	\$15.99	\$0.47	
Sewer	\$10.71	\$10.71	\$0.00	
Total	\$26.23	\$26.70	\$0.47	
<u>10,000 Gallons per Quarter</u>	<u>10</u>	<u>10</u>		
SUBTOTAL	\$262.30	\$267.00	\$4.70	
Add: Quarterly Service Charge	\$33.84	\$33.84	\$0.00	
TOTAL PER QUARTER	\$296.14	\$300.84	\$4.70	1.59%

ADDITIONAL INCREASE PER QUARTER FOR JUL - DEC 2026 = \$4.70

NOTE: July 1, 2026 Water Rate was increased from \$15.52 to \$15.99 per 1000 gallons in conjunction with another 3.94% increase in the purchase price of water from the Pembina Valley Water Co-op resulting in a pass-through rate increase of \$0.47 to \$15.99 per 1000 gallons.