



TOWN OF ALTONA

2019

FINANCIAL

PLAN



TOWN OF ALTONA
2019 FINANCIAL PLAN

Executive Summary

Municipal Taxes

The enclosed budget documentation provides for an increase in the 2019 Municipal Tax Levy of \$64,206.27 (+1.32%) compared to the 2018 Municipal Tax Levy. The 2019 municipal mill rate will increase by 1.70% to 20.97 from 20.62 in 2018. 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 assessment branch. The Provincial Educational Support Levy mill rate remains at 9.77 and the Border Land School Division mill rate has been increased from 14.41 to 14.76 (+2.43%)

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

			<u>Tax Levy</u>
2018 Municipal Tax Levy (budgeted)	4,846,451.45		4,846,451.45
plus:			
Increase/-Decrease in budgeted operating expenses	-404,095.15	-8.34%	
Increase/-Decrease in transfers from reserves	647,706.00	13.36%	
Increase/-Decrease in capital expenses	-235,005.00	-4.85%	
Increase/-Decrease in other revenue	397,298.00	8.20%	
Increase/-Decrease in proceeds from new debenture sales	0.00	0.00%	
Increase /-Decrease in reserve allocations	-342,000.00	-7.06%	
2019 Municipal Tax Levy (budgeted)	4,910,355.30	1.32%	4,910,355.30 2019 Tax Levy
			63,903.85 2019 Increase
			1.32% 2019 % Increase

Expenditure Summary

Category	2019 Budget	2018 Budget	Change	%
General Government Services	761,790.00	874,980.00	-113,190.00	-12.94%
Police	1,247,600.00	1,142,950.00	104,650.00	9.16%
Fire	284,700.00	259,800.00	24,900.00	9.58%
Other Protective Services	167,230.00	153,660.00	13,570.00	8.83%
Transportation	964,700.00	895,110.00	69,590.00	7.77%
Landfill	303,975.00	302,275.00	1,700.00	0.56%
Solid Waste Collection Services	238,000.00	211,000.00	27,000.00	12.80%
Recycling & Composting Collection Services	261,450.00	171,450.00	90,000.00	52.49%
Health and Welfare	77,350.00	88,350.00	-11,000.00	-12.45%
Environmental Development	40,000.00	54,000.00	-14,000.00	-25.93%
Regional Development	100,000.00	75,000.00	25,000.00	33.33%
Economic Development	368,155.00	390,555.00	-22,400.00	-5.74%
Recreation & Cultural Services	323,050.00	323,180.00	-130.00	-0.04%
Library	93,650.00	87,700.00	5,950.00	6.78%
Millennium Exhibition Centre & Rhineland Pioneer Centre	470,575.00	453,675.00	16,900.00	3.73%
Parks	538,375.00	516,725.00	21,650.00	4.19%
Fiscal Services				
Debt re-payment	230,208.47	230,208.47	0.00	0.00%
Interest charges	50,000.00	30,000.00	20,000.00	66.67%
Allowance for tax reserve (provision for appeal at Municipal Brd)	180,267.83	844,552.98	-664,285.15	-78.66%
Contribution to utility	0.00	0.00	0.00	
Contribution to capital (net cost after \$400k Debenture sales)	1,510,800.00	1,745,805.00	-235,005.00	-13.46%
Transfers to reserves	216,000.00	558,000.00	-342,000.00	-61.29%
Total operating fund expenditures	8,427,876.30	9,408,976.45	-981,100.15	-10.43%
Municipal tax levy	4,910,355.30	4,846,451.45	63,903.85	1.32%
Other sources of revenue	2,398,137.00	2,795,435.00	-397,298.00	-14.21%
Transfers from reserves / accumulated surplus	1,119,384.00	1,767,090.00	-647,706.00	-36.65%
Proceeds from new debenture sales (\$400k to reduce Cont. to Cap.)	0.00	0.00	0.00	
Total municipal revenue	8,427,876.30	9,408,976.45	-981,100.15	-10.43%
Public utilities budget (includes Capital projects)	4,499,525.48	4,169,825.48	329,700.00	7.91%



**TOWN OF ALTONA
2019 FINANCIAL PLAN**

Capital Expenditure Summary by Source of Funds

Description	Source of funds			
	General Fund	Reserve Fund	Utility Fund	Borrowing
Administration office equipment	9,500.00			
Civic Centre interior renovations-Emergency backup power switch	10,000.00			
Fiber Network infrastructure for Altona properties		400,000.00		
Police equipment & vehicle		72,000.00		
Police accommodations improvements - Replace HVAC Unit		15,000.00		
Fire department equipment ¹	9,000.00	9,000.00		
Fire hall improvements	5,000.00	5,000.00		
Transportation equipment, consisting of:				
Used Tandem truck	100,000.00			
Snow blade	20,000.00			
Small equipment	10,000.00			
Public works shop improvements - 2018 project costs carry forward		4,000.00		
Street lighting	5,000.00			
Road construction, consisting of:				
Street overlays & repairs based on priority roads report	226,676.00	231,324.00		
Landfill improvements (2) consisting of:				
Skid Steer - annual trade-in program	15,900.00	14,100.00		
Komatsu rubber tire loader (current years payment)	14,840.00	13,160.00		
Cemetery improvements		23,500.00		
Recreation office equipment & Recreation Program software	6,500.00	12,000.00		
Millennium Exhibition Centre equipment, consisting of:				
Floor Cleaning machine	4,000.00	9,000.00		
Ice Edger - propane model	6,000.00			
Rhineland Pioneer Centre equipment, consisting of:				
Kitchen equipment replacements	5,000.00			
Millennium Exhibition Centre improvements, consisting of:				
MEC Ice Plant Condensor replacement	100,000.00	30,000.00		
New Cardlock system for walking track	4,000.00			
Parks improvements, consisting of:				
Replace Water slide supports & steps	12,000.00			
Water Wheel chair / Hoyer lift	5,000.00			
Pathway & trail improvements	40,000.00			
Park tables & trash cans	4,000.00			
Parks tree replacement plan				
Park Stage & Pool concession floor recoating	2,000.00			
Portable fencing replacement	5,000.00			
Gallery in the Park improvements (FOTG & Acquisition in Reserve)		53,300.00		

Capital Expenditure Summary by Source of Funds

Description	General Fund	Reserve Fund	Utility Fund	Borrowing
Water & sewer utility improvements, consisting of:				
SCADA - Lift 4 Monitoring System			15,000.00	
Lift stations #1 pump replacements			24,000.00	
Lift stations #1 Genset replacement			15,000.00	
Lift stations #1 air exchanger			30,000.00	
Capital contingency			50,000.00	
RFI Meters			10,000.00	
Fiber Network infrastructure for Utility properties			200,000.00	
Water & Sewer line extension to Blue Sky property			120,000.00	
Forcemain Twinning project - estimated cost to complete			30,000.00	
Sewage treatment plant improvements			20,000.00	
Lift station #2 upgrade - MWSB project			400,000.00	
Lift station #3 upgrade - MWSB project			400,000.00	
Sewer re-lining project - MWSB project			550,000.00	
Total Capital Expenditures	619,416.00	891,384.00	1,864,000.00	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 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

	2015	2016	2017	2018	2019	INCREASE (DECREASE) OVER 2018
SCHOOL TAXES						
BORDER LAND SCHOOL DIVISION	16.580	14.970	16.900	14.410	14.760	2.43%
TOTAL SCHOOL TAX MILL RATE	16.580	14.970	16.900	14.410	14.760	2.43%
MUNICIPAL TAXES						
GENERAL MUNICIPAL	11.170	9.950	11.420	11.540	11.230	-2.69%
REGIONAL DEVELOPMENT CORPORATIONS	0.040	0.030		0.390	0.520	33.33%
COMMUNITY DEVELOPMENT CORPORATION	0.520	1.770	1.640	1.500	1.500	
LOCAL IMPROVEMENTS / DEBT CHARGES	3.000	2.430	1.280	1.090	1.090	
PROTECTIVE SERVICES	5.970	5.180	5.630	5.880	6.450	9.69%
HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM	0.520	0.370	0.290	0.220	0.180	-18.18%
TOTAL MUNICIPAL MILL RATE	21.220	19.730	20.260	20.620	20.970	1.70%
TOTAL RESIDENTIAL PROPERTY TAX MILL RATE *	37.800	34.700	37.160	35.030	35.730	2.00%

COMMERCIAL MILL RATE COMPARISON

	2015	2016	2017	2018	2019	INCREASE (DECREASE) OVER 2017
SCHOOL TAXES						
PROVINCIAL EDUCATION SUPPORT LEVY	11.610	10.500	10.500	9.770	9.770	
BORDER LAND SCHOOL DIVISION	16.580	14.970	16.900	14.410	14.760	2.43%
TOTAL SCHOOL TAX MILL RATE	28.190	25.470	27.400	24.180	24.530	-11.75%
MUNICIPAL TAXES						
GENERAL MUNICIPAL	11.170	9.950	11.420	11.540	11.230	-2.69%
REGIONAL DEVELOPMENT CORPORATIONS	0.040	0.030		0.390	0.520	33.33%
COMMUNITY DEVELOPMENT CORPORATION	0.520	1.770	1.640	1.500	1.500	
LOCAL IMPROVEMENTS / DEBT CHARGES	3.000	2.430	1.280	1.090	1.090	
PROTECTIVE SERVICES	5.970	5.180	5.630	5.880	6.450	9.69%
HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM	0.520	0.370	0.290	0.220	0.180	-18.18%
TOTAL MUNICIPAL MILL RATE	21.220	19.730	20.260	20.620	20.970	1.70%
TOTAL COMMERCIAL PROPERTY TAX MILL RATE *	49.410	45.200	47.660	44.800	45.500	1.56%

* 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

	Assessment values		
	2018	Increase	2019
Market Value Assessment	200,000	0.00%	200,000
Portioning Factor	0.45		0.45
Taxable Assessment	90,000		90,000

	2018	2019	Difference
SCHOOL TAXES			
BORDER LAND SCHOOL DIVISION	1,296.90	1,328.40	31.50
TOTAL SCHOOL TAXES	1,296.90	1,328.40	31.50
MUNICIPAL TAXES			
GENERAL MUNICIPAL	1,208.70	1,192.50	-16.20
LOCAL IMPROVEMENTS / DEBT CHARGES	98.10	98.10	0.00
HEALTH	19.80	16.20	-3.60
PROTECTIVE SERVICES	529.20	580.50	51.30
TOTAL MUNICIPAL TAXES	1,855.80	1,887.30	31.50
WASTE COLLECTION - Single family residence	230.00	235.00	5.00
TOTAL RESIDENTIAL PROPERTY TAXES	3,382.70	3,450.70	68.00



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		
	2018	Increase	2019
Market Value Assessment	200,000	0.00%	200,000
Portioning Factor	0.65		0.65
Taxable Assessment	130,000		130,000

	2018	2019	Difference
SCHOOL TAXES			
PROVINCIAL EDUCATION SUPPORT LEVY	1,270.10	1,270.10	0.00
BORDER LAND SCHOOL DIVISION	1,873.30	1,918.80	45.50
TOTAL SCHOOL TAXES	3,143.40	3,188.90	45.50
MUNICIPAL TAXES			
GENERAL MUNICIPAL	1,745.90	1,722.50	-23.40
LOCAL IMPROVEMENT	141.70	141.70	0.00
HEALTH LEVY	28.60	23.40	-5.20
PROTECTIVE SERVICES	764.40	838.50	74.10
TOTAL MUNICIPAL TAXES	2,680.60	2,726.10	45.50
WASTE COLLECTION - Other	310.00	315.00	5.00
TOTAL COMMERCIAL PROPERTY TAXES	6,134.00	6,230.00	96.00



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		
	2018	Increase	2019
Market Value Assessment	200,000	0.00%	200,000
Portioning Factor	0.26		0.26
Taxable Assessment	52,000		52,000

	2018	2019	Difference
SCHOOL TAXES			
BORDER LAND SCHOOL DIVISION	749.32	767.52	18.20
TOTAL SCHOOL TAXES	749.32	767.52	18.20
MUNICIPAL TAXES			
GENERAL MUNICIPAL	698.36	689.00	-9.36
LOCAL IMPROVEMENT	56.68	56.68	0.00
HEALTH LEVY	11.44	11.44	0.00
PROTECTIVE SERVICES	305.76	335.40	29.64
TOTAL MUNICIPAL TAXES	1,072.24	1,092.52	20.28
WASTE COLLECTION - Excluded property class			0.00
TOTAL FARMLAND PROPERTY TAXES	1,821.56	1,860.04	38.48
LESS: FARMLAND REBATE POLICY	-210.03	-204.39	5.64
TOTAL FARMLAND PROPERTY TAXES AFTER REBATE	1,611.53	1,655.65	44.12



THE FINANCIAL PLAN

Town of Altona

For the year 2019

		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	Impact of 2019 Utility Rate Increases	<input checked="" type="checkbox"/>	<input type="checkbox"/>

GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2019

REVENUE

	LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
Tax Levy - Page 8	7,995,527.61	7,995,528.19	8,093,214.79	8,690,000.00
Grants in Lieu of Taxes - Pages 8	132,983.84	132,983.81	126,390.51	129,000.00
Sub-total	8,128,511.45	8,128,512.00	8,219,605.30	8,819,000.00
Requisitions - Page 8	3,282,060.00	3,282,060.00	3,309,250.00	3,415,000.00
Net Municipal Taxes and Grants in Lieu of Taxes	4,846,451.45	4,846,452.00	4,910,355.30	5,404,000.00
Other Revenue - Page 2	2,795,435.00	3,341,884.94	2,398,137.00	2,300,794.00
Transfers from Accumulated Surplus and Reserves - Page 2	1,767,090.00	734,616.04	1,119,384.00	305,662.00
Total Revenue - Page 8	9,408,976.45	8,922,952.98	8,427,876.30	8,010,456.00

EXPENDITURE

	LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
General Government Services	874,980.00	762,507.23	761,790.00	737,700.00
Protective Services	1,556,410.00	1,569,460.87	1,699,530.00	1,739,800.00
Transportation Services	895,110.00	781,338.40	964,700.00	990,300.00
Environmental Health Services	684,725.00	638,659.93	803,425.00	730,000.00
Public Health and Welfare Services	88,350.00	56,690.11	77,350.00	80,300.00
Environmental Development Services	54,000.00	22,393.49	40,000.00	41,000.00
Economic Development Services	465,555.00	471,791.93	468,155.00	460,400.00
Recreation and Cultural Services	1,381,280.00	1,336,295.28	1,425,650.00	1,454,300.00
Fiscal Services	2,006,013.47	2,092,937.59	1,791,008.47	1,479,484.47
Transfers - Deferred Surplus - Page 9			0.00	
- Reserves - Page 5	558,000.00	1,146,166.72	216,000.00	254,000.00
Total Basic Expenditure	8,564,423.47	8,878,241.55	8,247,608.47	7,967,284.47
Allowance For Tax Assets - Page 8	844,552.98	44,552.98	180,267.83	43,171.53
Total Expenditure	9,408,976.45	8,922,794.53	8,427,876.30	8,010,456.00
Net Operating Surplus (Deficit)	0.00	158.45	0.00	0.00

Adopted by Resolution of Council April 9, 2019

(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 2019

		LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
Other Revenue					
100	Taxes Added	20,000.00	26,369.68	20,000.00	20,000.00
100	Licences - Bicycle				
100	- Business	1,000.00	800.00	1,000.00	1,000.00
100	- Trailers	7,500.00	8,145.00	9,500.00	10,000.00
230	Licences - Animal	2,000.00	1,855.00	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	9,000.00	5,686.00	9,000.00	9,000.00
100	Sales of Service - General Government (Tax Cert, Var/Zon, Misc)	6,000.00	53,576.71	6,500.00	6,500.00
200	- Protective (Plum Coulee Police Services)	137,600.00	137,600.00	145,700.00	0.00
200	- Protective (Criminal record checks, etc.)	14,000.00	15,314.17	14,000.00	14,500.00
210	- Protective (Fire Dept-RM cost recoveries & Donations)	162,400.00	193,613.07	155,900.00	165,500.00
231	- Protective (Bldg Insp-RPGA cost recoveries)	62,935.00	65,883.73	75,035.00	77,000.00
300	- Transportation (Custom Work & Misc.)	90,000.00	90,785.00	0.00	0.00
400	- Environmental Health (Landfill tipping fees)	160,000.00	150,149.27	150,000.00	153,000.00
400	- Environmental Health (Landfill oil recycling)	4,000.00	4,000.00	4,000.00	4,000.00
400	- Environmental Health (Landfill land rent-Haying)	0.00	50.00	0.00	0.00
400	- Environmental Health (Landfill-RM cost recoveries)	283,695.00	262,453.91	110,226.00	138,118.00
410	- Environmental Health (Sale of garbage bag tags)	1,000.00	882.00	1,000.00	1,000.00
420	- Environmental Health (MMSM Recycling & WRARS)	72,000.00	78,802.97	77,000.00	78,000.00
510	- Public Health and Welfare (Cemetery plot sales)	10,000.00	15,200.00	10,000.00	10,000.00
600	- Environmental Development				
700	- Economic Development				
802	- Recreation & Culture (Recreation Program Fees)	59,000.00	59,836.41	59,000.00	60,000.00
810	- Recreation & Culture (Aquatic Centre revenues)	135,000.00	131,985.88	133,500.00	135,000.00
820	- Recreation & Culture (MEC revenues & donations)	135,700.00	136,605.48	137,000.00	138,000.00
821	- Recreation & Culture (RPC revenues)	41,300.00	34,796.33	38,300.00	39,000.00
830	- Recreation & Culture (Park Camping fees & misc)	28,000.00	53,720.44	31,000.00	28,000.00
833	- Recreation & Culture (FOTG oper/GITP Capital don.)	14,000.00	65,197.25	14,000.00	14,000.00
834	- Recreation & Culture (Access Field/Skate Park don.)		329,747.10		
836	- Recreation & Culture (Altona in Bloom/Memory Gard)	3,000.00	6,025.00	3,000.00	3,000.00
840	- Recreation & Culture (Library rental revenue)	7,100.00	7,160.40	7,100.00	7,200.00
100	- Other				
100	- Sundry				
300	Sales of Goods				
100	Rentals				
100	Trailer Park				
100	Concessions and Franchises				
100	Returns from Investments	60,000.00	148,520.64	100,000.00	100,000.00
100	Tax and Redemption Penalties	27,000.00	40,085.25	30,000.00	30,000.00
100	Development and Dedication Fees				
100	Provincial Municipal Tax Sharing (Pop. 4,212-2016 Census)	732,300.00	731,385.20	257,800.00	259,000.00
200	Provincial Municipal Tax Sharing - Justice / Police			473,600.00	475,000.00
100	Conditional Grants - Federal Gov't (Fuel Tax)	220,805.00	231,290.46	226,676.00	226,676.00
200	- Provincial Government (Police CFP Grant)		37,955.34		
300	(page 9) - Provincial Government (MRIP)	100,000.00	4,110.89	0.00	0.00
300	- Provincial Government (50% Green Team-Transp.)	1,500.00	1,575.00	1,500.00	1,500.00
300	- Provincial Government (Dutch Elm, WNV & GIA-Trans.)	8,500.00	13,439.99	8,500.00	8,500.00
400	- Provincial Government (Grant-landfill)	100,000.00	100,000.00	0.00	
800	- Provincial Government (MB Youth Opp-Recreation)	6,600.00	6,615.00	6,600.00	6,600.00
800	- Provincial Government (Canada Day, Skating Day)	0.00	7,648.78	3,200.00	3,200.00
800	- Provincial Government (50% Green Team - Rec.)	1,500.00	1,575.00	1,500.00	1,500.00
800	- Local Government Recreation Grant (RM Grant)	50,000.00	50,950.00	50,000.00	50,000.00
100	- Local Government Tax Sharing (Fringe area-RM)	21,000.00	30,492.59	25,000.00	25,000.00
100	- Other Organizations (ACDC & Friesens-Canada 150)	0.00	0.00	0.00	0.00
700	Other VLT Revenues (for Economic Development)	0.00	0.00	0.00	0.00
100	Land Sales & Lot Levies	0.00	0.00	0.00	0.00
Total Other Revenue - Page 1		2,795,435.00	3,341,884.94	2,398,137.00	2,300,794.00
Transfers From					
100	Accumulated Surplus	0.00	0.00	0.00	0.00
	Reserves - Page 13	1,767,090.00	734,616.04	1,119,384.00	305,662.00
Total Transfers - Page 1		1,767,090.00	734,616.04	1,119,384.00	305,662.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		4,562,525.00	4,076,500.98	3,517,521.00	2,606,456.00

BUDGETED EXPENDITURE

Town of Altona

For the year 2019

		LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
GENERAL GOVERNMENT SERVICES					
110	Legislative	134,100.00	142,985.24	144,100.00	147,000.00
	General Administrative				
120	Clerk and staff	357,040.00	350,321.75	367,040.00	375,000.00
121	Office	90,600.00	83,997.76	97,800.00	99,000.00
121	Legal	5,000.00	10,345.45	6,000.00	6,000.00
121	Audit	20,000.00	22,497.46	22,000.00	22,000.00
121	Assessment	63,000.00	59,791.00	60,000.00	62,000.00
124	Taxation	1,900.00	2,429.06	3,950.00	2,500.00
129	Police Board	3,500.00	765.82	3,500.00	3,500.00
	Other general government				
130	Elections	15,500.00	10,049.33	10,500.00	
131	Conventions	24,000.00	26,031.73	23,100.00	24,000.00
136	Damage claims and liability insurance	125,500.00	26,973.57	26,500.00	27,000.00
	Intergovernmental relations				
136	Grants	107,300.00	103,904.76	116,100.00	90,700.00
136	Other General government - sundry (Includes Saftey Policy)	36,300.00	34,547.68	40,800.00	41,000.00
	Past-service pension payments				
136	Unallocated employee Benefits (PR tax in Basket Funding grant)	2,000.00	-623.26	2,000.00	2,000.00
	SUB-TOTAL GENERAL GOVERNMENT SERVICES - To Page 1	985,740.00	874,017.35	923,390.00	901,700.00
100	Recoveries (deduct) - utility & other departments	-110,760.00	-111,510.12	-161,600.00	-164,000.00
	- capital				
	TOTAL GENERAL GOVERNMENT SERVICES - TO PAGE 1	874,980.00	762,507.23	761,790.00	737,700.00
PROTECTIVE SERVICES					
200	Police	1,142,950.00	1,127,306.99	1,247,600.00	1,280,000.00
210	Fire	259,800.00	286,415.37	284,700.00	288,000.00
	Emergency measures				
220	Emergency Measures Organization	17,875.00	16,832.86	17,075.00	17,500.00
221	Disaster Events / Flood Control				
	Ambulance services	0.00	0.00	0.00	
220	911 Service Fees	17,700.00	17,732.52	18,300.00	18,700.00
	Other protection:				
231	Building inspection / By-Law Officer	61,935.00	65,883.73	75,035.00	77,000.00
	Electrical inspection				
	Plumbing inspection				
	Other safety inspections				
	License inspection				
230	Animal and pest control - Dog Catcher	15,850.00	15,590.27	16,220.00	17,000.00
232	Other - Hydrant Rentals	27,300.00	27,300.00	27,300.00	27,900.00
232	Other - Fire fighter Hours - Town Only Calls	13,000.00	12,399.13	13,300.00	13,700.00
	TOTAL PROTECTIVE SERVICES - TO PAGE 1	1,556,410.00	1,569,460.87	1,699,530.00	1,739,800.00
TRANSPORTATION SERVICES					
	Road Transport				
	Administration				
	Road Commissioners' Fees and Mileage	0.00		0.00	
300	Total Administration	67,600.00	59,692.76	85,500.00	87,000.00
310	Engineering (Includes Surveys & GPS Labour)	5,000.00	0.00	5,000.00	5,000.00
	Roads and Streets				
	Unallocated costs - Equipment Operators' Wages and Benefits	410,810.00	406,662.48	435,400.00	445,000.00
330	- Equipment Fuel	37,000.00	38,451.11	42,000.00	45,000.00
330	- Equipment Repairs and Maintenance	52,000.00	64,761.85	60,000.00	61,000.00
330	- Equipment Insurance and Registration	17,000.00	9,460.21	15,000.00	17,000.00
330	- Workshop and Yard Operations	9,450.00	6,780.05	8,500.00	9,000.00
	- Surveyor				
	- _____				
330	Road maintenance - Labour & Rentals				
330	- Materials	50,000.00	37,288.44	65,000.00	66,000.00
	- Rentals (CPR Crossing Maintenance Fees)				
330	- Other Road Maintenance	38,000.00	28,947.36	38,000.00	39,000.00
	Transportation services sub-total forward to page 4	686,860.00	652,044.26	754,400.00	774,000.00

BUDGETED EXPENDITURE

Town of Altona

For the year 2019

		LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
Transportation services sub-total forward from page 3		686,860.00	652,044.26	754,400.00	774,000.00
330	Road re-construction - Labour & Rentals				
330	- Materials (New Gravel Roads)				
330	- Infrastructure (Paving)				
340	Sidewalks and boulevards	81,000.00	50,553.88	90,000.00	90,000.00
350	Ditches and road drainage	52,650.00	14,903.70	42,600.00	45,000.00
350	Storms sewers				
330	Street cleaning				
330	Snow and ice removal - Labour				
330	- Materials				
330	- Rentals				
350	Bridges & Culverts				
360	Street Lighting	77,000.00	74,477.50	83,000.00	86,000.00
370	Traffic Services (Includes street signs)	5,200.00	713.41	5,200.00	5,300.00
370	Parking				
	Other road transport				
380	Other transportation services (Airport Costs)	6,000.00	2,245.61	4,100.00	5,000.00
300	Recoveries (deduct) - utility & Other departments	-13,600.00	-13,599.96	-14,600.00	-15,000.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		895,110.00	781,338.40	964,700.00	990,300.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and waste collection					
400	Landfill Operations	302,275.00	255,085.14	303,975.00	309,000.00
410	Garbage collection	211,000.00	218,448.86	238,000.00	245,000.00
Other environmental health					
420	Other - Recycling	165,450.00	162,444.14	168,450.00	172,000.00
430	Compost Depot	6,000.00	2,681.79	93,000.00	4,000.00
	Public rest rooms				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		684,725.00	638,659.93	803,425.00	730,000.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
500	New Clinic (Altona & District Health Care Centre Inc.)	46,000.00	42,909.77	39,000.00	40,000.00
510	Cemeteries	12,900.00	5,023.06	8,900.00	10,000.00
520	Other - Mosquito Control	21,650.00	982.94	21,650.00	22,500.00
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)				
TOTAL PUBLIC HEALTH AND WELFARE SERVICES - TO PAGE 1		88,350.00	56,690.11	77,350.00	80,300.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
600	Planning and zoning (includes RPGA Planning District Levy)	54,000.00	22,393.49	40,000.00	41,000.00
Community Development					
	General land assembly				
	Urban renewal				
	Beautification and land rehabilitation				
	Urban area weed control				
	Other				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES-TO PAGE 1		54,000.00	22,393.49	40,000.00	41,000.00

BUDGETED EXPENDITURE**Town of Altona**

For the year 2019

ECONOMIC DEVELOPMENT SERVICES		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
Natural Resources		BUDGETED	ACTUAL	BUDGETED	BUDGETED
	Agriculture				
	Destruction of pests				
	Protective inspections				
	Rural area weed control				
	Drainage of land				
	Veterinary services				
	Water Resources and Conservation				
700	Economic Development Office	96,405.00	101,926.93	84,555.00	87,000.00
700	Altona Community Development Corporation Grant	291,800.00	292,300.00	280,700.00	270,400.00
710	Regional development (New EDO)	75,000.00	75,000.00	100,000.00	100,000.00
710	Tourism	2,350.00	2,565.00	2,900.00	3,000.00
	Industrial development				
	Other economic development				
	Public receptions				

	TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1	465,555.00	471,791.93	468,155.00	460,400.00
	RECREATION AND CULTURAL SERVICES				
800	Recreation Commission and administration	239,980.00	232,902.59	240,500.00	245,000.00
801	Events & Festivals	26,550.00	24,068.63	26,400.00	27,000.00
802	Recreation Programs	56,650.00	50,542.89	56,150.00	58,000.00
810	Swimming pools and beaches (Aquatic Centre)	268,200.00	252,973.98	270,000.00	275,000.00
814	Golf Courses				
820	Skating rinks and arenas (MEC)	397,175.00	388,921.02	415,775.00	424,000.00
821	Community centres and halls (RPC)	56,500.00	48,533.63	54,800.00	56,000.00
830	Parks and playgrounds	168,850.00	156,855.94	185,400.00	189,000.00
832	Gallery in the Park	48,900.00	58,780.26	50,000.00	50,000.00
833	Friends of the Gallery	14,000.00	17,170.99	14,000.00	14,000.00
834	Other recreational facilities - Access Field	8,200.00	6,722.27	8,900.00	9,000.00
835	Other recreational facilities - Skate Park	500.00	327.90	500.00	500.00
836	Other cultural facilities - Altona in Bloom / Memory Garden	8,075.00	8,515.29	9,575.00	9,800.00
840	Libraries	87,700.00	89,979.89	93,650.00	97,000.00
	Other cultural facilities				

	TOTAL RECREATION AND CULTURAL SERVICES - TO PAGE 1	1,381,280.00	1,336,295.28	1,425,650.00	1,454,300.00
	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	1,745,805.00	1,802,824.93	1,510,800.00	1,199,276.00
900	Transfer to utility - Page 6		0.00		
900	Debenture debt charges - Page 11	230,208.47	230,208.47	230,208.47	230,208.47
900	Other Long-term debt charges - Page 11				
900	Tax discount and short-term loan interest	30,000.00	59,904.19	50,000.00	50,000.00
900	Other debt charges				
	Other fiscal services				
900	Tax Reserve Provision - Bunge 2018 Assessment Appeal				

	TOTAL FISCAL SERVICES - TO PAGE 1	2,006,013.47	2,092,937.59	1,791,008.47	1,479,484.47
	TRANSFERS				
900	General Reserve	0.00	349,000.00	0.00	
900	Specific Reserves:				
900	- Machinery Replacement Reserve	240,000.00	240,000.00	98,000.00	115,000.00
900	- Building / Capital	318,000.00	325,876.26	118,000.00	139,000.00
	- Capital Development	0.00			
900	- Fuel Tax Reserve	0.00	231,290.46	0.00	

	TOTAL TRANSFERS - TO PAGE 1	558,000.00	1,146,166.72	216,000.00	254,000.00

ALTONA WATER & SEWER UTILITY OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2019

REVENUE

		LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
300	WATER CONSUMER SALES - Residential	1,833,000.00	1,724,124.24	1,848,000.00	1,853,000.00
	- Commercial and Bulk	2,000.00	4,140.20	3,000.00	3,000.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Residential	924,000.00	828,107.00	978,000.00	1,089,000.00
	- Commercial				
	- Lagoon Septage Dumping Fees				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	2,759,000.00	2,556,371.44	2,829,000.00	2,945,000.00
330	Penalties	6,000.00	7,941.14	6,000.00	6,000.00
340	Hydrant Rentals	27,300.00	27,300.00	27,300.00	27,900.00
350	Installation Service				
360	Connection Revenue - Net	2,000.00	2,610.00	2,000.00	2,000.00
370	Provincial Grants	681,000.00	704,173.06	665,000.00	
380	Other Revenue	12,000.00	13,760.00	12,000.00	12,000.00
390	Transfer from Revenue Fund - Page 5	0.00	0.00	0.00	
396	Transfer from Reserves - Utility - Page 13	754,000.00	354,000.00	1,035,000.00	50,000.00
397	Transfer from Accumulated Surplus - Utility				
	TOTAL REVENUE	4,241,300.00	3,666,155.64	4,576,300.00	3,042,900.00

EXPENDITURE

		LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
410	WATER SUPPLY				
411	Administration	254,705.00	198,530.59	271,105.00	276,000.00
412	Customer billings and collections				
413	Purification and treatment				
414	Water Purchases	1,151,000.00	1,064,954.93	1,177,000.00	1,201,000.00
415	Service of supply	118,700.00	128,472.00	126,000.00	130,000.00
416	Transmission and distribution	75,400.00	45,218.07	75,300.00	77,000.00
417	Other water supply costs				
418	Connections - Net loss				
	TOTAL	1,599,805.00	1,437,175.59	1,649,405.00	1,684,000.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage collection system	52,400.00	48,326.61	56,300.00	58,000.00
423	Sewage lift station	85,700.00	64,794.64	84,300.00	88,000.00
424	Sewage treatment and disposal-Lagoon Operating Costs	232,200.00	157,795.82	249,800.00	255,000.00
425	Other sewage collection and disposal costs				
426	Connections - Net loss				
	TOTAL	370,300.00	270,917.07	390,400.00	401,000.00
430	TRANSFER TO CAPITAL from Page 13	1,679,000.00	1,440,706.19	1,864,000.00	365,000.00
440	TRANSFERS TO RESERVES				
441	Transfer to Network Renewal Reserve	100,000.00	100,000.00	100,000.00	100,000.00
442	_____ B/L _____				
	TOTAL	100,000.00	100,000.00	100,000.00	100,000.00
450	DEBENTURE DEBT CHARGES from Page 12	420,720.48	416,556.95	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	75,000.00	
	TOTAL	0.00	0.00	75,000.00	0.00
	TOTAL EXPENDITURE	4,169,825.48	3,665,355.80	4,499,525.48	2,970,720.48
	NET OPERATING SURPLUS (DEFICIT)	71,474.52	799.84	76,774.52	72,179.52

CALCULATION OF TAX LEVIES

Year 2019

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	55,972,660		1,525,780	57,498,440	561,760.00	-0.24	561,759.76	9.770	546,852.89	14,906.87		561,759.76	
Special - Border Land School Div.	182,875,080	267,200	3,111,210	186,253,490	2,747,490.00	1,611.52	2,749,101.52	14.760	2,699,236.18	45,921.47	3,943.87	2,749,101.52	
Total Requisition					3,309,250.00								
Debenture Debt Charges:													
1597/2003 Millennium Plan (Loc Imp)	191,834,020	23,546,030	2,095,970	217,476,020	196,303.46	1,599.72	197,903.18	0.910	195,995.85	1,907.33		197,903.18	
1719/2013 Road & Airport (at Large)	192,695,990		3,111,210	195,807,200	33,905.01	1,340.29	35,245.30	0.180	34,685.28	560.02		35,245.30	
Special Area Levies:													
Solid Waste Collection - 1744/2016	179,661,930	21,099,000	2,152,670	202,913,600	410,280.00		410,280.00		402,305.00	7,975.00		410,280.00	
Health Levy	191,834,020	23,546,030	2,095,970	217,476,020	39,000.00	145.68	39,145.68	0.18	38,768.41	377.27		39,145.68	
Protective Services	191,834,020	23,546,030	2,095,970	217,476,020	1,390,400.00	12,320.33	1,402,720.33	6.45	1,389,201.32	13,519.01		1,402,720.33	
Reserve - General	192,695,990		3,111,210	195,807,200									
Reserve - Machinery Replacement	192,695,990		3,111,210	195,807,200	98,000.00	1,861.67	99,861.67	0.51	98,274.95	1,586.72		99,861.67	
Reserve - Building/Capital	192,695,990		3,111,210	195,807,200	118,000.00	1,442.39	119,442.39	0.61	117,544.55	1,897.84		119,442.39	
Reserve - Capital Development	192,695,990		3,111,210	195,807,200									
General Municipal:													
Rural Area													
Regional Development Corp.	192,695,990		3,111,210	195,807,200	100,000.00	1,819.74	101,819.74	0.52	100,201.91	1,617.83		101,819.74	
Development Corporation	192,695,990		3,111,210	195,807,200	280,700.00	13,010.81	293,710.81	1.50	289,043.99	4,666.82		293,710.81	
At Large	192,695,990		3,111,210	195,807,200	1,834,494.87	145,115.92	1,979,610.79	10.11	1,948,156.46	31,454.33		1,979,610.79	
Business Tax	7,712,300			7,712,300	231,369.00		231,369.00	3.00	231,369.00			231,369.00	
Business Fees	1,579			1,579	1,579.00		1,579.00		1,579.00			1,579.00	
Other Revenue					3,513,577.13		3,513,577.13				3,513,577.13	3,513,577.13	
Budgeted Deficit													
Total General Municipal					5,961,720.00	159,946.47	6,121,666.47		2,570,350.36	37,738.98	3,513,577.13	6,121,666.47	
Totals					11,556,858.47	180,267.83	11,737,126.30		8,093,214.79	126,390.51	3,517,521.00	11,737,126.30	

CAPITAL BUDGET

For the Year 2019

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	9,500.00	9,500.00			
Civic Centre improvements	10,000.00	10,000.00			
Police equipment & vehicle	72,000.00	0.00		72,000.00	
Police accommodations improvements	15,000.00	0.00		15,000.00	
Fire equipment	18,000.00	9,000.00		9,000.00	
Fire hall improvements	10,000.00	5,000.00		5,000.00	
Street lighting	5,000.00	5,000.00			
Road const. & overlays (incl. Main St cost share)	458,000.00	226,676.00		231,324.00	
Shop improvements	4,000.00	0.00		4,000.00	
Transportation equipment	130,000.00	130,000.00			
Landfill skidsteer trade-in & Komatsu loader pymt	58,000.00	30,740.00		27,260.00	
Cemetery upgrades	23,500.00	0.00		23,500.00	
Recreation equipment & Software Proj carry fwd	18,500.00	6,500.00		12,000.00	
MEC & RPC equipment	24,000.00	15,000.00		9,000.00	
MEC & RPC improvements	134,000.00	104,000.00		30,000.00	
Parks site & building improvements	68,000.00	68,000.00			
Gallery in the Park (incl.FOTG & Capital Acquisition)	53,300.00	0.00		53,300.00	
Fiber Network infrastructure to Town properties	400,000.00	0.00		400,000.00	
Fiber Network infrastructure to Utility properties	200,000.00		200,000.00		
Water & Sewer improvements	264,000.00		264,000.00		
Forcemain project - carry fwd from 2018	30,000.00		30,000.00		
Sewer Re-lining Project - MWSB Project	550,000.00		550,000.00		
Lift Station #2 Upgrade - MWSB Project	400,000.00		400,000.00		
Lift Station #3 Upgrade - MWSB Project	400,000.00		400,000.00		
Sewage treatment plant improvements	20,000.00		20,000.00		
TOTAL	3,374,800.00			891,384.00	
TOTAL to Page 5, A/C 9320		619,416.00			
		TOTAL to Page 6, A/C 430	1,864,000.00		
			TOTAL to Part 2	891,384.00	
				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, 2019
	To Operating	To Capital	To Operating	To Capital	Cash Resources
Equipment Reserve	129,260.00				\$376,884.31
Fuel Tax Reserve	231,324.00				\$231,490.46
Building & Site Reserves	107,300.00				\$486,922.45
Cemetery Reserve - Trees & Road Asphalt	23,500.00				\$76,906.12
Solid Waste Reserve (Composting carts)	90,000.00				\$102,598.98
Utility General Reserve			735,000.00		\$1,129,635.93
Utility Network Renewal Reserve			300,000.00		\$388,370.39
GENERAL RESERVE BY-LAW NO.					
Purpose for withdrawal					
Fiber Network infrastructure to Town properties	400,000.00				\$1,320,816.09
General Res (2018 Bunge Appeal Contingency)	138,000.00				\$1,320,816.09
TOTAL to Page 2	1,119,384.00				
	TOTAL to Part 1	0.00			
		TOTAL to Page 6	1,035,000.00		
			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 9, 2019	DEPARTMENTAL USE ONLY _____ (Authorized Signature)
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**IMPACT OF 2019 UTILITY RATE INCREASES
ON UTILITY CUSTOMER USING AN AVERAGE
OF 10,000 GALLONS PER QUARTER (3 MONTHS)**

	<u>2018</u>	<u>2019</u>	<u>Increase -Decrease</u>
Quarterly Service Charge	\$27.68	\$30.77	\$3.09
<u>Rates per 1000 Gallons</u>	<u>2018</u>	<u>2019</u>	<u>Increase -Decrease</u>
Water	\$12.35	\$13.10	\$0.75
Sewer	\$8.49	\$9.61	\$1.12
Total	\$20.84	\$22.71	\$1.87
<u>10,000 Gallons per Quarter</u>	<u>10</u>	<u>10</u>	
SUBTOTAL	\$208.40	\$227.10	\$18.70
<u>Add: Quarterly Service Charge</u>	<u>\$27.68</u>	<u>\$30.77</u>	<u>\$3.09</u>
TOTAL PER QUARTER	\$236.08	\$257.87	\$21.79

TOTAL INCREASE PER QUARTER FOR 2019 = \$21.79

NOTE: 2019 Water Rate was scheduled to be decreased to \$12.25 per 1000 gallons. However, a recent 10% increase in in the purchase price of water from the Pembina Valley Water Co-op resulted in a flow-through rate increase of \$0.85 to \$13.10 per 1000 gallons.