



TOWN OF ALTONA

2025

FINANCIAL

PLAN



TOWN OF ALTONA
2025 FINANCIAL PLAN

Executive Summary

Municipal Taxes

The enclosed budget documentation provides for an increase in the 2025 Municipal Tax Levy of \$347,698.42 (6.13%) compared to the 2024 Municipal Tax Levy. However, after factoring in the natural/supplemental tax increase of \$122,326.76 from 2024, the net increase in the 2025 Municipal Tax Levy is \$225,371.66 which represents an increase of 3.89%. The 2025 municipal mill rate will **decrease** by 7.61% to 18.20 from 19.70 in 2024. The impact on municipal taxes will vary by residence or business depending on the changes in the property assessment value since 2025 is a reassessment year which saw an average assessment increase of 12.5% as determined by the local provincial assessment branch. The Provincial Educational Support Levy mill rate is has been reduced from 8.128 to 7.117 and the Border Land School Division mill rate has been reduced from 12.193 to 11.606

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

2024 Municipal Tax Levy (budgeted)	5,673,338.92	Supplemental Tax 122,326.76	Adjusted Tax Levy 5,795,665.68
plus:			
Increase/-Decrease in budgeted operating expenses	546,018.97	9.62%	
Increase/-Decrease in transfers from reserves	1,443,450.00	25.44%	
Increase/-Decrease in capital expenses	-1,251,750.00	-22.06%	
Increase/-Decrease in other revenue	-295,020.55	-5.20%	
Increase/-Decrease in proceeds from new debenture sales	0.00	0.00%	
Increase /-Decrease in reserve allocations	-95,000.00	-1.67%	
2025 Municipal Tax Levy (budgeted)	6,021,037.34	6.13%	6,021,037.34 2025 Tax Levy
Increase	347,698.42		225,371.66 2025 Increase
Expenditure Summary			3.89% 2025 % Increase

Category	2025 Budget	2024 Budget	Change	%
General Government Services	1,283,165.00	1,091,545.00	191,620.00	17.55%
Police	1,485,955.00	1,489,200.00	-3,245.00	-0.22%
Fire	373,650.00	361,100.00	12,550.00	3.48%
Other Protective Services	120,860.00	114,850.00	6,010.00	5.23%
Transportation	1,401,040.00	1,217,800.00	183,240.00	15.05%
Landfill	461,575.00	431,200.00	30,375.00	7.04%
Solid Waste Collection Services	186,000.00	182,000.00	4,000.00	2.20%
Recycling & Composting Collection Services	379,800.00	377,000.00	2,800.00	0.74%
Health and Welfare	107,100.00	85,600.00	21,500.00	25.12%
Environmental Development	53,500.00	43,000.00	10,500.00	24.42%
Regional Development	137,000.00	137,000.00	0.00	0.00%
Economic Development	260,500.00	227,400.00	33,100.00	14.56%
Recreation & Cultural Services	371,660.00	356,800.00	14,860.00	4.16%
Library	160,400.00	181,750.00	-21,350.00	-11.75%
Millennium Exhibition Centre & Rhineland Pioneer Centre	623,940.00	590,400.00	33,540.00	5.68%
Parks	660,675.00	647,875.00	12,800.00	1.98%
Fiscal Services				
Debt re-payment	579,808.06	579,808.06	0.00	0.00%
Interest charges	175,000.00	150,000.00	25,000.00	16.67%
Allowance for tax reserve	40,595.83	51,876.86	-11,281.03	-21.75%
Contribution to utility	0.00	0.00	0.00	
Contribution to capital (net cost after Debenture sales)	1,938,000.00	3,189,750.00	-1,251,750.00	-39.24%
Transfers to reserves	335,000.00	430,000.00	-95,000.00	-22.09%
Total operating fund expenditures	11,135,223.89	11,935,954.92	-800,731.03	-6.71%
Municipal tax levy	6,021,037.34	5,673,338.92	347,698.42	6.13%
Other sources of revenue	3,612,116.55	3,317,096.00	295,020.55	8.89%
Transfers from reserves / accumulated surplus	1,502,070.00	2,945,520.00	-1,443,450.00	-49.00%
Total municipal revenue	11,135,223.89	11,935,954.92	-800,731.03	-6.71%
Public utilities budget (includes Capital projects)	3,759,352.60	3,360,620.48	398,732.12	11.86%



TOWN OF ALTONA
2025 FINANCIAL PLAN

Capital Expenditure Summary by Source of Funds

Description	Source of funds			
	General Fund	Reserve Fund	Utility Fund	Borrowing
Administration office equipment		6,000.00		
Civic Centre - Interior/Exterior Renovations		25,000.00		
Police equipment including New Vehicle	24,500.00	67,000.00		
Police accommodations improvements-Exterior Wall/6 Workstations		15,000.00		
Fire department equipment & truck ^(Note 1)	191,000.00	191,000.00		
Transportation equipment, consisting of:				
Tractor - 2025 JD 7230 less trade-in		188,000.00		
Skidsteer / Track Loader less trade-in	65,000.00	3,500.00		
Fleet Net Radios - 3	10,000.00			
Small equipment	10,000.00			
Public works shop improvements-purchase Greenhouse Property		304,000.00		
Street lighting - 1 light	7,500.00			
Road construction, consisting of:				
Various Street overlays	85,100.00			
14th Avenue Diamond Grind from 2nd St NW to Highway 30		200,000.00		
Landfill improvements ^(Note 2) consisting of:				
Leachate Diffuser System	20,230.00	14,770.00		
Recreation office equipment	7,500.00			
Rhineland Pioneer Centre equipment, consisting of:				
Kitchen equipment replacements	8,000.00			
Rhineland Pioneer Centre improvements, consisting of:				
RPC Kitchen Hot Water Tanks replacement	3,000.00			
RPC Replace Storage Room Flooring/Asbestos Abatement	2,000.00			
Parks equipment, consisting of:				
Replace Gator less Trade-in		15,000.00		
Parks improvements, consisting of:				
Replace Pool Drain Covers includes Engineering	17,100.00			
Parks Shop Asbestos Abatement & Renovations		30,000.00		
Pathway & trail improvements including Lights	45,000.00			
Gallery building improvements - c/fwd Siding project		60,000.00		
Baseball Diamonds Upgrade project		1,500.00		
Gallery in the Park improvements (FOTG & Acquisition in Reserve)		195,600.00		
Community Orchard project - (from balance in Parks Reserve)		15,000.00		
Library improvements - Relocation to Mall project		48,400.00		
Access Field project - next phase (from balance in Parks Reserve)		62,300.00		

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	
Lift station #1 upgrades			10,000.00	
SE water reservoir upgrades			40,000.00	
Lagoon Desludging - Year 1 of 4			75,000.00	
Pembina Valley Water Co-op Future Capital Improvements Contribution			232,500.00	
Pembina Valley Water Co-op Capital Debt Reduction Contribution			79,600.00	
Total Capital Expenditures	495,930.00	1,442,070.00	497,100.00	0.00

Notes:

- The Town of Altona is responsible for 50% of fire department equipment purchases as per the cost-sharing agreement. The remaining 50% is received through general revenue from the Municipality of Rhineland.
- The Town of Altona is responsible for 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

	2021	2022	2023	2024	2025	INCREASE (DECREASE) OVER 2024
SCHOOL TAXES						
BORDER LAND SCHOOL DIVISION	13.630	13.463	11.864	12.193	11.606	-4.81%
TOTAL SCHOOL TAX MILL RATE	13.630	13.463	11.864	12.193	11.606	-4.81%
MUNICIPAL TAXES						
GENERAL MUNICIPAL	11.520	11.160	10.730	10.080	9.780	-2.98%
REGIONAL DEVELOPMENT CORPORATIONS	0.530	0.520	0.510	0.560	0.490	-12.50%
COMMUNITY DEVELOPMENT CORPORATION	0.170	0.370	0.270	0.720	0.660	-8.33%
LOCAL IMPROVEMENTS / DEBT CHARGES	1.030	1.530	1.400	1.730	1.510	-12.72%
PROTECTIVE SERVICES	6.360	6.530	6.160	6.420	5.570	-13.24%
HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM	0.170	0.180	0.170	0.190	0.190	
TOTAL MUNICIPAL MILL RATE	19.780	20.290	19.240	19.700	18.200	-7.61%
TOTAL RESIDENTIAL PROPERTY TAX MILL RATE *	33.410	33.753	31.104	31.893	29.806	-6.54%

COMMERCIAL MILL RATE COMPARISON

	2021	2022	2023	2024	2025	INCREASE (DECREASE) OVER 2024
SCHOOL TAXES						
PROVINCIAL EDUCATION SUPPORT LEVY	8.809	8.713	8.140	8.128	7.117	-12.44%
BORDER LAND SCHOOL DIVISION	13.630	13.463	11.864	12.193	11.606	-4.81%
TOTAL SCHOOL TAX MILL RATE	22.439	22.176	20.004	20.321	18.723	-7.86%
MUNICIPAL TAXES						
GENERAL MUNICIPAL	11.520	11.160	10.730	10.080	9.780	-2.98%
REGIONAL DEVELOPMENT CORPORATIONS	0.530	0.520	0.510	0.560	0.490	-12.50%
COMMUNITY DEVELOPMENT CORPORATION	0.170	0.370	0.270	0.720	0.660	-8.33%
LOCAL IMPROVEMENTS / DEBT CHARGES	1.030	1.530	1.400	1.730	1.510	-12.72%
PROTECTIVE SERVICES	6.360	6.530	6.160	6.420	5.570	-13.24%
HEALTH CARE PROFESSIONAL INCENTIVE PROGRAM	0.170	0.180	0.170	0.190	0.190	
TOTAL MUNICIPAL MILL RATE	19.780	20.290	19.240	19.700	18.200	-7.61%
TOTAL COMMERCIAL PROPERTY TAX MILL RATE *	42.219	42.466	39.244	40.021	36.923	-7.74%

* 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 a general re-assessment year, the calculations below assume average assessment changes for each respective property. Actual property taxes will vary for each property. Please note that calculations do not take into account changes to the Education Tax credits if applicable.

Residential Property Taxes (Single Family)

	Assessment values		
	2024	Increase	2025
Market Value Assessment	250,000	15.70%	289,250
Portioning Factor	0.45		0.45
Taxable Assessment	112,500		130,163

	2024	2025	Difference
SCHOOL TAXES			
BORDER LAND SCHOOL DIVISION	1,371.71	1,510.67	138.95
TOTAL SCHOOL TAXES	1,371.71	1,510.67	138.95
MUNICIPAL TAXES			
GENERAL MUNICIPAL	1,278.00	1,422.68	144.68
LOCAL IMPROVEMENTS / DEBT CHARGES	194.63	196.55	1.92
HEALTH	21.38	24.73	3.36
PROTECTIVE SERVICES	722.25	725.01	2.76
TOTAL MUNICIPAL TAXES	2,216.25	2,368.96	152.71
WASTE COLLECTION - Single family residence	205.00	210.00	5.00
TOTAL RESIDENTIAL PROPERTY TAXES	3,792.96	4,089.62	296.66



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

NOTE: Since this is a general re-assessment year, the calculations below assume average assessment changes for each respective property. Actual property taxes will vary for each property. Please note that calculations do not take into account changes to the Education Tax credits if applicable.

Commercial Property Taxes

	Assessment values		
	2024	Increase	2025
Market Value Assessment	250,000	9.50%	273,750
Portioning Factor	0.65		0.65
Taxable Assessment	162,500		177,938

	2024	2025	Difference
SCHOOL TAXES			
PROVINCIAL EDUCATION SUPPORT LEVY	1,320.80	1,266.38	-54.42
BORDER LAND SCHOOL DIVISION	1,981.36	2,065.14	83.78
TOTAL SCHOOL TAXES	3,302.16	3,331.52	29.36
MUNICIPAL TAXES			
GENERAL MUNICIPAL	1,846.00	1,944.86	98.86
LOCAL IMPROVEMENT	281.13	268.69	-12.44
HEALTH LEVY	30.88	33.81	2.93
PROTECTIVE SERVICES	1,043.25	991.11	-52.14
TOTAL MUNICIPAL TAXES	3,201.25	3,238.46	37.21
WASTE COLLECTION - Other	205.00	210.00	5.00
TOTAL COMMERCIAL PROPERTY TAXES	6,708.41	6,779.99	71.57



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

NOTE: Since this is a general re-assessment year, the calculations below assume average assessment changes for each respective property. Actual property taxes will vary for each property. Please note that calculations do not take into account changes to the Education Tax credits if applicable.

Farmland Property Taxes

	Assessment values		
	2024	Increase	2025
Market Value Assessment	250,000	16.50%	291,250
Portioning Factor	0.26		0.26
Taxable Assessment	65,000		75,725

	2024	2025	Difference
SCHOOL TAXES			
BORDER LAND SCHOOL DIVISION	792.55	878.86	86.32
TOTAL SCHOOL TAXES	792.55	878.86	86.32
MUNICIPAL TAXES			
GENERAL MUNICIPAL	738.40	827.67	89.27
LOCAL IMPROVEMENT	112.45	114.34	1.89
HEALTH LEVY	12.35	14.39	2.04
PROTECTIVE SERVICES	417.30	421.79	4.49
TOTAL MUNICIPAL TAXES	1,280.50	1,378.20	97.69
WASTE COLLECTION - Excluded property class			0.00
TOTAL FARMLAND PROPERTY TAXES	2,073.05	2,257.06	184.01
LESS: FARMLAND REBATE POLICY	-229.32	-259.21	-29.89
TOTAL FARMLAND PROPERTY TAXES AFTER REBATE	1,843.73	1,997.85	154.13



THE FINANCIAL PLAN

Town of Altona

For the year 2025

		ATTACHED	NOT APPLICABLE
Page 1	General Operating Fund - Budgeted Revenue and Expenditure	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Page 2	General Operating Fund - Budgeted 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 2025 Utility Rate Increases	<input checked="" type="checkbox"/>	<input type="checkbox"/>

GENERAL OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2025

REVENUE

	2024	2024	2025	2026
	LAST YEAR BUDGETED	LAST YEAR ACTUAL	THIS YEAR BUDGETED	NEXT YEAR BUDGETED
Tax Levy - Page 8	8,954,877.52	8,954,864.83	9,573,322.07	9,809,000.00
Grants in Lieu of Taxes - Pages 8	126,996.40	126,996.43	135,623.27	138,000.00
Sub-total	9,081,873.92	9,081,861.26	9,708,945.34	9,947,000.00
Requisitions - Page 8	3,408,535.00	3,408,535.00	3,687,908.00	3,761,700.00
Net Municipal Taxes and Grants in Lieu of Taxes	5,673,338.92	5,673,326.26	6,021,037.34	6,185,300.00
Other Revenue - Page 2	3,317,096.00	4,541,145.75	3,612,116.55	3,584,663.00
Transfers from Accumulated Surplus and Reserves - Page 2	2,945,520.00	2,023,135.31	1,502,070.00	767,800.00
Total Revenue - Page 8	11,935,954.92	12,237,607.32	11,135,223.89	10,537,763.00

EXPENDITURE

	LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
	BUDGETED	ACTUAL	BUDGETED	BUDGETED
General Government Services	1,091,545.00	1,116,049.49	1,283,165.00	1,180,500.00
Protective Services	1,965,150.00	1,912,337.49	1,980,465.00	2,022,800.00
Transportation Services	1,217,800.00	1,198,261.86	1,401,040.00	1,385,300.00
Environmental Health Services	990,200.00	930,188.51	1,027,375.00	1,044,000.00
Public Health and Welfare Services	85,600.00	78,411.77	107,100.00	108,800.00
Environmental Development Services	43,000.00	0.00	53,500.00	54,000.00
Economic Development Services	364,400.00	383,459.78	397,500.00	335,750.00
Recreation and Cultural Services	1,776,825.00	1,696,652.26	1,816,675.00	1,848,750.00
Fiscal Services	3,919,558.06	3,217,241.37	2,692,808.06	2,124,408.06
Transfers - Deferred Surplus - Page 9 - Reserves - Page 5	430,000.00	1,652,032.20	335,000.00	386,500.00
Total Basic Expenditure	11,884,078.06	12,184,634.73	11,094,628.06	10,490,808.06
Allowance For Tax Assets - Page 8	51,876.86	51,876.86	40,595.83	46,954.94
Total Expenditure	11,935,954.92	12,236,511.59	11,135,223.89	10,537,763.00
Net Operating Surplus (Deficit)	0.00	1,095.73	0.00	0.00

Adopted by Resolution of Council April 8, 2025
(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 2025

		2024	2024	2025	2026
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
Other Revenue					
100	Taxes Added	20,000.00	204,126.50	20,000.00	20,000.00
100	Licences - Bicycle				
100	- Business	100.00	0.00	100.00	1,000.00
100	- Trailers	16,500.00	16,890.00	15,200.00	15,200.00
230	Licences - Animal	2,000.00	2,340.00	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	4,540.05	5,000.00	5,000.00
100	Sales of Service - General Government (Tax Cert/Zon, MTCML, Misc)	15,000.00	34,436.41	20,000.00	20,000.00
200	- Protective (Plum Coulee Police Services)	175,700.00	175,700.00	179,000.00	183,000.00
200	- Protective (Criminal record checks, etc.)	4,600.00	10,838.11	6,600.00	5,000.00
210	- Protective (Fire Dept-RM cost recoveries & Donations)	260,800.00	287,595.06	377,825.00	406,500.00
220	- Protective (EMO - RM cost recoveries)	4,200.00	1,739.27	2,800.00	2,800.00
231	- Protective (Bldg Insp-RPGA cost recoveries)	500.00	111.79		
300	- Transportation (Custom Work & Misc.)	0.00	34,363.88	0.00	0.00
400	- Environmental Health (Landfill tipping fees)	275,000.00	339,098.95	300,000.00	300,000.00
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	8,333.85	5,600.00	5,600.00
400	- Environmental Health (Landfill-RM cost recoveries)	119,414.00	50,295.94	108,071.55	133,171.00
410	- Environmental Health (Sale of garbage bag tags)	2,000.00	4,040.00	2,000.00	2,500.00
420	- Environmental Health (MMSM Recycling & WRARS)	162,000.00	176,251.54	187,000.00	187,000.00
510	- Public Health and Welfare (Cemetery plot sales)	15,000.00	21,225.00	15,000.00	15,000.00
600	- Environmental Development				
700	- Economic Development (Indust Park Land Rent)	7,500.00	8,225.00	8,200.00	8,200.00
802	- Recreation & Culture (Recreation Program Fees)	45,000.00	41,581.19	45,000.00	45,000.00
810	- Recreation & Culture (Aquatic Centre revenues)	120,000.00	145,934.52	130,000.00	132,000.00
820	- Recreation & Culture (MEC revenues & donations)	132,300.00	172,908.46	132,300.00	136,000.00
821	- Recreation & Culture (RPC revenues)	25,300.00	44,605.83	25,300.00	27,000.00
830	- Recreation & Culture (Park Camping fees & misc)	35,100.00	55,033.86	35,100.00	36,000.00
831	- Recreation & Culture (Trails & Parks Donations)		34,069.84		
833	- Recreation & Culture (FOTG oper/GITP Capital don.)	21,000.00	79,458.15	21,000.00	21,000.00
834	- Recreation & Culture (Access Field/Skate Park don.)		28,140.00		
836	- Recreation & Culture (Altona in Bloom/Memory Gard)	2,500.00	4,025.00	2,500.00	2,500.00
840	- Recreation & Culture (Library rental revenue)	13,300.00	7,523.90	7,200.00	7,200.00
100	- Other				
100	- Sundry				
300	Sales of Goods				
100	Rentals (former SEED/Chamber Office space)	5,500.00	5,574.00	5,500.00	5,500.00
100	Trailer Park				
100	Concessions and Franchises				
100	Returns from Investments	250,000.00	544,188.62	300,000.00	300,000.00
100	Tax and Redemption Penalties	30,000.00	33,704.24	30,000.00	30,000.00
100	Development and Dedication Fees				
100	Provincial Municipal Tax Sharing (Pop. 4,267-2021 Census)	534,200.00	567,501.75	534,200.00	534,200.00
100	Conditional Grants - Provincial Government (General Gov't)	25,000.00	6,677.82	0.00	
200	Provincial Municipal Tax Sharing - Justice / Police	614,000.00	614,057.97	614,000.00	614,000.00
100	Conditional Grants - Federal Gov't (Fuel Tax)	247,282.00	244,120.00	244,120.00	254,292.00
200	- Provincial Government (Police CFP Grant)		58,971.50		
100	(page 9) - Provincial Government (Gen Gov't - Misc)	0.00	0.00	50,000.00	0.00
300	- Provincial Government (100% Green Team-Transp.)	5,000.00	5,043.30	5,000.00	5,000.00
300	- Provincial Government (Dutch Elm, WNV & GIA-Trans.)	14,500.00	38,312.78	14,500.00	15,000.00
400	- Provincial Government (100% Green Team-Landfill)	0.00	2,500.00	0.00	0.00
800	- Provincial Government (Canada Day, Can Summer Jobs)	3,200.00	0.00	0.00	0.00
800	- Provincial Government (100% Green Team - Rec.)	5,000.00	5,337.39	5,000.00	5,000.00
800	- Local Government Recreation Grant (RM Grant)	56,000.00	63,000.00	60,000.00	61,000.00
100	- Local Government Tax Sharing (Fringe area-RM)	35,000.00	40,409.52	37,000.00	38,000.00
100	- Other Organizations (ACDC & ACF Grant)	3,000.00	52,314.76	33,000.00	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	262,000.00	23,000.00	
Total Other Revenue - Page 1		3,317,096.00	4,541,145.75	3,612,116.55	3,584,663.00
Transfers From					
100	Accumulated Surplus	0.00	0.00	0.00	0.00
	Reserves - Page 13	2,945,520.00	2,023,135.31	1,502,070.00	767,800.00
Total Transfers - Page 1		2,945,520.00	2,023,135.31	1,502,070.00	767,800.00
TOTAL OTHER REVENUE AND TRANSFERS - PAGE 8		6,262,616.00	6,564,281.06	5,114,186.55	4,352,463.00

BUDGETED EXPENDITURE

Town of Altona

For the year 2025

		2024	2024	2025	2026
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
GENERAL GOVERNMENT SERVICES					
110	Legislative	183,100.00	175,198.62	189,500.00	194,000.00
General Administrative					
120	Clerk and staff & Professional / Consultant Services	613,645.00	637,064.33	720,590.00	648,000.00
121	Office	175,300.00	169,503.10	187,900.00	190,000.00
121	Legal	10,000.00	22,762.75	15,000.00	15,000.00
121	Audit	22,100.00	22,016.49	25,000.00	26,000.00
121	Assessment	58,300.00	58,247.00	63,400.00	66,000.00
124	Taxation	2,300.00	2,177.01	2,300.00	3,500.00
129	Police Board	4,000.00	1,952.93	5,000.00	5,000.00
Other general government					
130	Elections	500.00	423.17	500.00	19,000.00
131	Conventions	23,600.00	29,657.29	27,300.00	28,000.00
136	Damage claims and liability insurance	50,000.00	45,568.84	55,000.00	57,000.00
Intergovernmental relations					
136	Grants	68,300.00	84,864.76	60,000.00	60,000.00
136	Other General government - sundry (Includes Saftey Policy)	92,200.00	81,361.99	153,600.00	94,000.00
Past-service pension payments					
136	Unallocated employee Benefits (PR tax in Basket Funding grant)	2,000.00	-948.79	2,000.00	2,000.00
SUB-TOTAL GENERAL GOVERNMENT SERVICES - To Page 1		1,305,345.00	1,329,849.49	1,507,090.00	1,407,500.00
100	Recoveries (deduct) - utility & other departments	-213,800.00	-213,800.00	-223,925.00	-227,000.00
	- capital				
TOTAL GENERAL GOVERNMENT SERVICES - TO PAGE 1		1,091,545.00	1,116,049.49	1,283,165.00	1,180,500.00
PROTECTIVE SERVICES					
200	Police	1,489,200.00	1,470,750.91	1,485,955.00	1,518,000.00
210	Fire	361,100.00	329,081.23	373,650.00	381,000.00
Emergency measures					
220	Emergency Measures Organization	24,200.00	22,267.47	26,640.00	28,000.00
221	Disaster Events / Flood Control				
Ambulance services					
220	911 Service Fees	21,500.00	20,822.96	22,100.00	23,000.00
Other protection:					
231	Building inspection / By-Law Officer	500.00	111.79		
Electrical inspection					
Plumbing inspection					
Other safety inspections					
License inspection					
230	Animal and pest control - Dog Catcher	19,350.00	17,884.78	19,820.00	20,500.00
232	Other - Hydrant Rentals	30,300.00	30,300.00	30,300.00	30,300.00
232	Other - Fire fighter Hours - Town Only Calls	19,000.00	21,118.35	22,000.00	22,000.00
TOTAL PROTECTIVE SERVICES - TO PAGE 1		1,965,150.00	1,912,337.49	1,980,465.00	2,022,800.00
TRANSPORTATION SERVICES					
Road Transport					
Administration					
	Road Commissioners' Fees and Mileage	0.00		0.00	
300	Total Administration	98,600.00	94,392.71	109,700.00	111,000.00
310	Engineering (Includes Surveys & GPS Labour)	25,000.00	20,658.56	25,000.00	25,000.00
Roads and Streets					
Unallocated costs - Equipment Operators' Wages and Benefits					
320		525,000.00	517,009.01	631,340.00	645,000.00
330	- Equipment Fuel	85,000.00	61,410.25	85,000.00	87,000.00
330	- Equipment Repairs and Maintenance	65,000.00	82,430.23	65,000.00	67,000.00
330	- Equipment Insurance and Registration	17,000.00	11,490.42	17,000.00	18,000.00
330	- Workshop and Yard Operations	10,900.00	15,839.98	18,400.00	19,000.00
- Surveyor					
-					
330	Road maintenance - Labour & Rentals				
330	- Materials	100,000.00	109,246.85	100,000.00	102,000.00
- Rentals (CPR Crossing Maintenance Fees)					
330	- Other Road Maintenance	40,000.00	14,064.39	40,000.00	41,000.00
Transportation services sub-total forward to page 4		966,500.00	926,542.40	1,091,440.00	1,115,000.00

BUDGETED EXPENDITURE

Town of Altona

For the year 2025

		2024	2024	2025	2026
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
Transportation services sub-total forward from page 3		966,500.00	926,542.40	1,091,440.00	1,115,000.00
330	Road re-construction - Labour & Rentals				
330	- Materials (New Gravel Roads)				
330	- Infrastructure (Paving)				
340	Sidewalks and boulevards	73,000.00	61,091.89	76,000.00	77,000.00
350	Ditches and road drainage	54,300.00	78,857.91	66,800.00	68,000.00
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	95,733.08	97,500.00	99,500.00
370	Traffic Services (Includes street signs)	4,500.00	21,227.49	4,500.00	5,000.00
370	Parking				
380	Other road transport				
380	Other transportation services (Airport Costs)	13,000.00	14,809.09	64,800.00	20,800.00
300	Recoveries (deduct) - utility & Other departments	0.00	0.00	0.00	0.00
TOTAL TRANSPORTATION SERVICES - TO PAGE 1		1,217,800.00	1,198,261.86	1,401,040.00	1,385,300.00
ENVIRONMENTAL HEALTH SERVICES					
Garbage and waste collection					
400	Landfill Operations	431,200.00	406,254.64	461,575.00	469,000.00
410	Garbage collection	182,000.00	182,599.84	186,000.00	189,000.00
Other environmental health					
420	Other - Recycling	244,700.00	211,165.30	234,700.00	238,000.00
430	Compost Collection & Depot	132,300.00	130,168.73	145,100.00	148,000.00
	Public rest rooms				
TOTAL ENVIRONMENTAL HEALTH SERVICES - TO PAGE 1		990,200.00	930,188.51	1,027,375.00	1,044,000.00
PUBLIC HEALTH AND WELFARE SERVICES					
Public Health					
500	New Clinic (Altona & District Health Care Centre Inc.)	48,300.00	34,038.04	57,300.00	58,000.00
510	Cemeteries	12,900.00	10,929.76	25,400.00	26,000.00
520	Other - Mosquito Control	16,600.00	25,669.63	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		85,600.00	78,411.77	107,100.00	108,800.00
ENVIRONMENTAL DEVELOPMENT SERVICES					
600	Planning and zoning (includes RPGA Planning District Levy)	43,000.00	0.00	53,500.00	54,000.00
Community Development					
	General land assembly				
	Urban renewal				
	Beautification and land rehabilitation				
	Urban area weed control				
	Other				
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES-TO PAGE 1		43,000.00	0.00	53,500.00	54,000.00

BUDGETED EXPENDITURE

Town of Altona

For the year 2025

ECONOMIC DEVELOPMENT SERVICES		2024	2024	2025	2026
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)	51,300.00	42,478.73	77,500.00	29,000.00
700	Economic Development Grants - ACDC & Other Tax Incentive Grants	176,100.00	203,981.05	183,000.00	169,750.00
710	Regional development (ARED/SEED)	137,000.00	137,000.00	137,000.00	137,000.00
710	Tourism	0.00	0.00	0.00	0.00
	Industrial development				
	Other economic development				
	Public receptions				
TOTAL ECONOMIC DEVELOPMENT SERVICES - TO PAGE 1		364,400.00	383,459.78	397,500.00	335,750.00
RECREATION AND CULTURAL SERVICES					
800	Recreation Commission and administration	282,100.00	271,884.09	296,460.00	302,000.00
801	Events & Festivals	29,700.00	25,520.05	30,200.00	31,000.00
802	Recreation Programs	45,000.00	48,637.53	45,000.00	46,000.00
810	Swimming pools and beaches (Aquatic Centre)	303,900.00	284,247.21	308,300.00	310,000.00
814	Golf Courses				
820	Skating rinks and arenas (MEC)	545,900.00	543,851.09	577,440.00	590,000.00
821	Community centres and halls (RPC)	44,500.00	44,364.14	46,500.00	47,500.00
830	Parks and playgrounds	239,000.00	207,233.77	244,500.00	249,000.00
832	Gallery in the Park	60,700.00	56,562.07	62,500.00	63,000.00
833	Friends of the Gallery	21,000.00	29,866.40	21,000.00	21,000.00
834	Other recreational facilities - Access Field	11,900.00	7,278.39	11,900.00	12,500.00
835	Other recreational facilities - Skate Park	600.00	644.81	700.00	750.00
836	Other cultural facilities - Altona in Bloom / Memory Garden	10,775.00	10,568.06	11,775.00	12,000.00
840	Libraries	181,750.00	165,994.65	160,400.00	164,000.00
	Other cultural facilities				
TOTAL RECREATION AND CULTURAL SERVICES - TO PAGE 1		1,776,825.00	1,696,652.26	1,816,675.00	1,848,750.00
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	3,189,750.00	2,417,756.96	1,938,000.00	1,369,600.00
900	Transfer to utility - Page 6		0.00		
900	Debenture debt charges - Page 11	579,808.06	579,808.06	579,808.06	579,808.06
900	Other Long-term debt charges - Page 11				
900	Tax discount and short-term loan interest	150,000.00	219,676.35	175,000.00	175,000.00
900	Other debt charges				
	Other fiscal services				
900	Tax Reserve Provision - Rebates & Assessment Appeals				
TOTAL FISCAL SERVICES - TO PAGE 1		3,919,558.06	3,217,241.37	2,692,808.06	2,124,408.06
TRANSFERS					
900	General Reserve	0.00	0.00	0.00	
900	Specific Reserves:				
900	- Machinery Replacement Reserve	265,000.00	430,000.00	200,000.00	231,500.00
900	- Building / Capital	165,000.00	1,222,032.20	135,000.00	155,000.00
	- Capital Development				
900	- Fuel Tax Reserve	0.00	0.00	0.00	0.00
TOTAL TRANSFERS - TO PAGE 1		430,000.00	1,652,032.20	335,000.00	386,500.00

ALTONA WATER & SEWER UTILITY OPERATING FUND BUDGETED REVENUE AND EXPENDITURE

Town of Altona

For the year 2025

REVENUE

		2024	2024	2025	2026
		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
300	WATER CONSUMER SALES - Residential	2,151,000.00	2,275,069.91	2,287,000.00	2,301,000.00
	- Commercial and Bulk	5,000.00	3,838.54	4,500.00	4,600.00
	- Industrial				
	- Federal and Provincial				
	- Municipal and Schools				
310	SEWER SERVICE CHARGES - Residential	1,060,000.00	1,102,696.22	1,098,000.00	1,105,000.00
	- Commercial				
	- Lagoon Septage Dumping Fees				
320	Discounts, Refunds and Cancellations				
	Net Consumer Revenue - Sub Total	3,216,000.00	3,381,604.67	3,389,500.00	3,410,600.00
330	Penalties	8,000.00	15,001.46	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	50,671.10	10,000.00	10,000.00
370	Provincial Grants	50,000.00	60,137.90	0.00	
380	Other Revenue	1,000.00	1,280.00	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	70,000.00	32,683.71	340,000.00	600,000.00
397	Transfer from Accumulated Surplus - Utility				
	TOTAL REVENUE	3,385,300.00	3,571,678.84	3,780,800.00	4,061,900.00

EXPENDITURE

		LAST YEAR	LAST YEAR	THIS YEAR	NEXT YEAR
		BUDGETED	ACTUAL	BUDGETED	BUDGETED
410	WATER SUPPLY				
411	Administration	331,800.00	269,477.29	379,490.00	338,000.00
412	Customer billings and collections				
413	Purification and treatment				
414	Water Purchases	1,440,000.00	1,548,517.97	1,591,800.00	1,625,000.00
415	Service of supply	143,700.00	105,740.10	146,800.00	151,000.00
416	Transmission and distribution	94,700.00	136,427.89	105,700.00	108,000.00
417	Other water supply costs (PVWC Levies 2025 to 2034)				
418	Connections - Net loss				
	TOTAL	2,010,200.00	2,060,163.25	2,223,790.00	2,222,000.00
420	SEWAGE COLLECTION AND DISPOSAL				
421	Administration				
422	Sewage collection system	88,700.00	60,259.03	89,700.00	92,000.00
423	Sewage lift station	116,100.00	105,497.40	124,100.00	127,000.00
424	Sewage treatment and disposal-Lagoon Operating Costs	394,900.00	334,854.39	401,900.00	410,000.00
425	Other sewage collection and disposal costs				
426	Connections - Net loss				
	TOTAL	599,700.00	500,610.82	615,700.00	629,000.00
430	TRANSFER TO CAPITAL from Page 13	180,000.00	157,138.44	497,100.00	887,100.00
440	TRANSFERS TO RESERVES				
441	Transfer to Network Renewal Reserve	100,000.00	150,000.00	125,000.00	0.00
442	_____ B/L _____				
	TOTAL	100,000.00	150,000.00	125,000.00	0.00
450	DEBENTURE DEBT CHARGES from Page 12	420,720.48	420,720.48	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	50,000.00	282,000.00		
	TOTAL	50,000.00	282,000.00	0.00	0.00
	TOTAL EXPENDITURE	3,360,620.48	3,570,632.99	3,759,352.60	4,035,862.60
	NET OPERATING SURPLUS (DEFICIT)	24,679.52	1,045.85	21,447.40	26,037.40

CALCULATION OF TAX LEVIES

Year 2025

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	78,240,740		1,891,710	80,132,450	570,303.00	-0.35	570,302.65	7.117	556,839.35	13,463.30		570,302.65	
Special - Border Land School Div.	264,109,250	475,970	4,056,680	268,641,900	3,117,605.00	252.90	3,117,857.90	11.606	3,065,251.96	47,081.83	5,524.11	3,117,857.90	
Total Requisition					3,687,908.00								
Debenture Debt Charges:													
1788/2020 Roads & Other (Gas Tax)	279,128,480		4,056,680	283,185,160	158,991.50		158,991.50				158,991.50	158,991.50	
1799/2021 Ind. Park Land (at Large)	279,128,480		4,056,680	283,185,160	113,291.96	2,813.96	116,105.92	0.410	114,442.68	1,663.24		116,105.92	
1817/2023 Ind. Park Phase 1 (at Large)	279,128,480		4,056,680	283,185,160	307,524.60	3,979.08	311,503.68	1.100	307,041.33	4,462.35		311,503.68	
Special Area Levies:													
Solid Waste Collection - 1789/2020	234,692,950	25,680,210	2,119,570	262,492,730	419,410.00		419,410.00		410,170.00	9,240.00		419,410.00	
Health Levy - 1571/2001	277,956,070	34,914,670	2,668,930	315,539,670	57,300.00	2,652.54	59,952.54	0.19	59,445.44	507.10		59,952.54	
Protective Services - 1622/2005	277,956,070	34,914,670	2,668,930	315,539,670	1,747,180.00	10,375.96	1,757,555.96	5.57	1,742,690.02	14,865.94		1,757,555.96	
Reserve - General	279,128,480		4,056,680	283,185,160									
Reserve - Machinery Replacement	279,128,480		4,056,680	283,185,160	200,000.00	1,061.46	201,061.46	0.71	198,181.22	2,880.24		201,061.46	
Reserve - Building/Capital	279,128,480		4,056,680	283,185,160	135,000.00	928.88	135,928.88	0.48	133,981.67	1,947.21		135,928.88	
Reserve - Capital Development	279,128,480		4,056,680	283,185,160									
General Municipal:													
Rural Area													
Regional Development Corp.	279,128,480		4,056,680	283,185,160	137,000.00	1,760.73	138,760.73	0.49	136,772.96	1,987.77		138,760.73	
Community/Economic Development	279,128,480		4,056,680	283,185,160	183,000.00	3,902.21	186,902.21	0.66	184,224.80	2,677.41		186,902.21	
At Large	279,128,480		4,056,680	283,185,160	2,419,692.06	12,868.46	2,432,560.52	8.59	2,397,713.64	34,846.88		2,432,560.52	
Business Tax	8,881,000			8,881,000	266,430.00		266,430.00	3.00	266,430.00			266,430.00	
Business Fees	137			137	137.00		137.00		137.00			137.00	
Other Revenue					4,949,670.94		4,949,670.94				4,949,670.94	4,949,670.94	
Budgeted Deficit													
Total General Municipal					7,955,930.00	18,531.40	7,974,461.40		2,985,278.40	39,512.06	5,108,662.44	7,974,461.40	
Totals					14,782,536.06	40,595.83	14,823,131.89		9,573,322.07	135,623.27	5,114,186.55	14,823,131.89	

Page 1

Page 1

Page 1

Pages 1,9

Page 2

TOWN OF ALTONA

Analysis of Tax Impacts

+15.7% Increase Residential Single Family

Taxable Area	2024	2025	Class	2024		
	Assessment	Assessment		Education	Municipal	Total
Border Land	250,000	289,250	10	\$1,371.71	\$2,216.25	\$3,587.96

2025			Increase
Education	Municipal	Total	
\$1,510.67	\$2,368.96	\$3,879.63	\$291.67

+16.5% Increase Farm

Border Land	250,000	291,250	30	\$792.55	\$1,280.50	\$2,073.05
-------------	---------	---------	----	----------	------------	------------

\$878.86	\$1,378.20	\$2,257.06	\$184.01
----------	------------	------------	----------

+9.5% Commercial/Industrial

Border Land	250,000	273,750	60	\$3,302.16	\$3,201.25	\$6,503.41
-------------	---------	---------	----	------------	------------	------------

\$3,331.52	\$3,238.46	\$6,569.98	\$66.57
------------	------------	------------	---------

Mill Rates	2024		2025	
	Education	Municipal	Education	Municipal
Border Land - 10	12.193	19.700	11.606	18.200
Border Land - 30	12.193	19.700	11.606	18.200
Border Land/PSFB - 60	20.321	19.700	18.723	18.200

Municipal Mill Rate Increase <u>(Decrease)</u>	% Percentage Increase <u>(Decrease)</u>
-1.500	-7.61%

Education Mill Rate Increase <u>(Decrease)</u>	% Percentage Increase <u>(Decrease)</u>
-0.587	-4.81%
-1.598	-7.86%

**NOTE: The amount of actual taxes will vary due to the 2025 property reassessment.
The average taxable property assessment in the Town of Altona increased by 12.5% for 2025**

**IMPACT OF 2025 UTILITY RATE INCREASES
ON UTILITY CUSTOMER USING AN AVERAGE
OF 10,000 GALLONS PER QUARTER (3 MONTHS)**

	<u>2024</u>	<u>2025</u>	<u>Increase -Decrease</u>
Quarterly Service Charge	\$33.84	\$33.84	\$0.00
<u>Rates per 1000 Gallons</u>	<u>2024</u>	<u>2025</u>	<u>Increase -Decrease</u>
Water	\$14.92	\$15.21	\$0.29
Sewer	\$10.71	\$10.71	\$0.00
Total	\$25.63	\$25.92	\$0.29
<u>10,000 Gallons per Quarter</u>	<u>10</u>	<u>10</u>	
SUBTOTAL	\$256.30	\$259.20	\$2.90
<u>Add: Quarterly Service Charge</u>	<u>\$33.84</u>	<u>\$33.84</u>	<u>\$0.00</u>
TOTAL PER QUARTER	\$290.14	\$293.04	\$2.90

TOTAL INCREASE PER QUARTER FOR 2025 = \$11.70

NOTE: 2025 Water Rate was increased from \$14.92 to \$15.21 per 1000 gallons in conjunction with a recent 2.62% increase in the purchase price of water from the Pembina Valley Water Co-op resulting in a flow-through rate increase of \$0.29 to \$15.21 per 1000 gallons.