



AGENDA

Meeting: May 21, 2020 6:00 p.m. – 8:00 p.m.

Virtual Council Chambers

Meeting link: <https://call.lifesizecloud.com/2163025>

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1. **CALL TO ORDER – SPECIAL MEETING**
 2. **EXCUSED FROM MEETING**
 3. **ADOPTION OF AGENDA**
 4. **UNFINISHED BUSINESS**
6.1 Tax Rate Bylaw 900/20
 5. **ADJOURNMENT**



REQUEST FOR DECISION

Meeting: May 21, 2020
Agenda Item: 6.1

Tax Rate Bylaw 900/20

Tax Rate Bylaw 900/20 was prepared in accordance with the 2020 operating budget. General municipal taxation to be collected for 2020 is \$1,349,752 (no increase from 2019). Of the \$1.349M collected, \$529,363 is collected for future projects as per the capital plan (see attached summary). As discussed at the May 11, 2020 meeting, there is uncertainty regarding the collection of property taxes due to the pandemic. Any variance will impact the capital transfers.

The capital plan allocations were adjusted slightly from last year. The Town's strategic plan and capital budget needs to be re-evaluated due to the pandemic. Grant funding priorities with upper levels of government have shifted and this impacts the projected projects. This review is necessary in the coming months.

Education Taxes

The Provincial government passed a non-residential education property tax deferral program. To meet program requirements, municipalities must provide a combined municipal and education property tax deferral that is effectively equivalent to a six-month education property tax deferral or defer collection of education property tax for six-months.

Administration recommends a combined municipal and education property tax deferral for non-residential properties equal to a six-month education property tax. This approach can be managed easier, whereas deferring the collection of education property taxes for six-months would require us to prepare and send multiple tax notices throughout the year. The Town's accounting software does not have a module to support this, therefore all notices would have to be done manually.

The Town's tax due date is July 31 annually. The six-month combined deferral aligns with the current deadline. Therefore, no amendments are required.

Discussion Required

Town council may choose to adjust tax penalties for all residential/non-residential property owners in 2020. Municipalities have elected various approaches to support their residents during the pandemic. This may occur now or at the June or July meetings. A copy of the Late Penalty Tax bylaw is attached and may be amended.

Deferral summary:

Collection Summary

(Tax & Utilities)

Alberta Legislation

- Bill 14 "Utility Payment Deferral Program Act"
- Introduced May 6th 2020
- Residential, farm and small commercial customers can defer bill payments for electricity and natural gas until June 18th, 2020 and will then have to pay back after the program ends.

- Customers will need to contact their utility provider directly to sign up for deferral programs.
- All providers are affected by the utility deferral program including:
 - o Competitive retailers
 - o Regulated rate option providers for electricity
 - o Default rate providers for natural gas
 - o Rural electrification associations
 - o Gas cooperatives
 - o The city of Medicine Hat
- The utility payment deferrals apply to all customers
- Government and the Alberta Utilities Commission will work with utility companies to develop approaches for repayments to help consumers pay back their deferred utilities within a reasonable time period.

Eligibility

- Anyone experiencing financial hardships as a result of the COVID-19 pandemic.
- This bill applies to bills for residential, farm and small commercial:
 - o Electricity consumers, who consumes less than 250,000 kilowatt hours of electricity per year
 - o Natural gas consumers, who consumes less than 2,500 gigajoules per year
- Albertans who are able to pay their utilities are strongly encouraged to do so to allow greater support for those in need.
- Albertans in arrears or behind in payment before the deferral program launched on March 18 are also eligible for deferral.

Repayment

- Repayments required at the end of the deferral period, but you will not be required to pay for the entirety of the deferral on June 18
- Consumers may:
 - o Put down additional payments toward their balance
 - o Pay one month and defer the next during the period between March 18- June 18
 - o Make changes or amendments to a payment schedule – including automatic payments

Neighboring Communities

County of Newell

- All deferrals and Penalty waves will be revisited by Council before August 31st, Changes expected.

Taxes

- 8% discount incentive if paid on regular date,
- first and second penalty dates pushed back (1 month each).
- All discounts and date extensions only available on municipal taxes.

Utilities

- No penalties are currently being applied, will resume on August 1st.
- No finance fees are being charged on accounts receivable
- Nothing is being sent out to collections for the time being.

Village of Duchess

- There has been minimal use of programs. All dates are subjected to change.

Taxes

- October 1st, 2020 penalties will resume on current taxes,
- January 1st, 2021 penalties on the outstanding last owed amount will be due.
- Flex payment plans are available for special circumstances (people close to arears.), they are not available to general public.

Utilities

- Penalties will be waived until September 31st, 2020.
- October 1st, 2020, penalties will resume as normal and last outstanding amount will be owed.
- No flex plans available for utility payments.

Town of Bow IslandTaxes

- Taxes due August 15th, the first penalty of 6% will not be assessed until October 16th.
- The second Penalty of 12% will take effect on all balances owing after December 31st.

Utilities

- March 1st - May 30th no penalty charges.
- June 30th penalties resume on outstanding amounts as normal.
- Flex plans available for special circumstances.

Town of Coaldale

- Extended date available to all but encouraging everyone to use the normal date. Feedback from the community is most will not be using the extended date.

Taxes

- Due date extended to September 30th with a 4.5%, normally it is June 30th - 9%.
- April-June payment deferred, and extended over the course of the year.
- No flex plans in place.

Utilities

- March 1st - May 31st penalties deferred,
- all outstanding amounts will be due June 30th.
- No flex plans in place.

Town of BassanoTaxes

- Due date is July 31. An 18% penalty is applied on outstanding current year taxes on August 1.
- An 18% penalty is applied on all arrears as of December 31.

Utilities

- 4% penalty was waived indefinitely

Assessment

The town's assessment changed over the previous year as shown in Table 1.

Table 1

	2018 Assessment	2019 Assessment	Change (%)
Residential	85,849,410	87,080,940	1.43
Farmland	824,090	467,590	-43.26
Non-Residential	25,039,380	25,105,960	.26
Linear	2,655,900	2,573,380	-3.12
Machinery and Equipment	3,961,460	2,942,020	-25.73

Mill Rates

Mill rates remain relatively unchanged for 2020 as shown in Table 2.

Table 2

	2019 Approved	2020 Proposed
Municipal Residential/Farmland	10.026444	10.021
Municipal Non-Residential	17.357651	17.067
Education ASFF Residential/Farmland	2.5680	2.5411
Education ASFF Non-Residential	3.7780	3.812
Education Opted Out Residential	2.5680	2.5411
Education Opted Out Non-Residential	3.7780	3.812
Senior Foundation	0.226619	0.00875
Designated Industrial Property (DIP)	0.0786	0.07600

Combined mill rates are shown in Table 3 (does not include DIP).

Table 3

	2019 Approved	2020 Proposed
Residential	12.821063	12.57085
Non-Residential	21.36227	20.88775

Other

At the May 11, 2020 meeting council discussed elected official honorariums and the potential to donate a portion of their honorariums or reduce compensation. Administration was directed to add this to the agenda for further discussion. Council may make a motion regarding this process this evening or defer it to a later date.

OPTIONS:

#1 – That council give all readings to Tax Rate Bylaw 900/20 as presented. That council amends the Penalty on Late Payment of Taxes bylaw.

#2 – That council give all readings to Tax Rate Bylaw 900/20 as presented. That council defers discussion regarding the Penalty on Late Payment of Taxes bylaw to the June 2020 meeting.

#3 – That council give all readings to Tax Rate Bylaw 900/20 as presented and takes no action regarding an amendments to the Penalty on Late Payment of Taxes bylaw.

PROPOSED RESOLUTION:

1. That council gives first reading to Tax Rate Bylaw 900/20.
2. That council gives second reading to Tax Rate Bylaw 900/20.
3. That council has third reading of Tax Rate Bylaw 900/20.
4. That council gives third and final reading to Tax Rate Bylaw 900/20.
5. That council defers the Penalty on Late Payment of Taxes bylaw to the June 8, 2020 regular meeting.

Attachments:

1. Tax Rate Bylaw 900/20
2. 2020 – 2021 Operating Budget Summary
3. 2020 Operating Budget
4. 2019-2027 Capital Budget Summary
5. Penalty on Late Payment of Taxes Bylaw 863/16

Prepared by: Amanda Davis, CAO



BYLAW

Bylaw Number: **900/20**
Bylaw Name: **Tax Rate Bylaw**

ABYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BASSANO FOR THE 2020 TAXATION YEAR.

WHEREAS, The Town of Bassano has prepared and adopted detailed estimates of municipal revenue, expenses and expenditures as required, at the council meeting held May 21, 2020; and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$2,139,875; and

WHEREAS, the estimated expenses (excluding non-cash items) set out in the annual budget for 2020 total \$2,960,264; and

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$104,517 and

WHEREAS, the estimated amount required for future financial plans to be raised by general municipal taxation is \$529,363; and

WHEREAS, the total amount to be raised by general municipal taxation is \$1,349,752; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)

Residential/Farmland	\$209,706.67
Non-Residential	\$105,440.13

Opted Out School Boards

Residential/Farmland	\$12,764.67
Non-Residential	\$68.19

Total School Requisitions \$327,979.67

Seniors Foundation \$10,082.00

Designated Industrial Property \$197.31

WHEREAS, the Council of the Town of Bassano authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M-26, R.S.A. 2000; and

WHEREAS, the assessed value of all property in the Town of Bassano as shown on the assessment is:

Residential	87,080,940
Farmland	467,590
Non-Residential	25,105,960
Linear	2,573,380
Machinery & Equipment	2,942,020
Total Assessment	118,169,890

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Bassano in the Province of Alberta enacts as follows:

1. Enactment

That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Bassano excepting for machinery & equipment which has been exempted from taxation by Bylaw 764/99:

General Municipal	Tax Levy	Assessment	Tax Rate
Residential/Farmland	877,338	87,548,530	0.010021
Non-residential/Linear	472,413	27,679,340	0.017067
Machine & Equipment	-	2,942,020	0
Total:	1,349,751	118,169,890	
Senior Foundation	Tax Levy	Assessment	Tax Rate
Combined assessment	10,082	115,227,870	0.00008750
Total:	10,082	115,227,870	
*ASFF	Tax Levy	Assessment	Tax Rate
Residential/Farmland	209,699.82	82,523,244	0.0025411
Non-residential/Linear	105,439.50	27,661,340	0.003812
Total:	315,139.31	110,184,584	
*Opted-out School Boards	Tax Levy	Assessment	Tax Rate
Residential/Farmland	12,769.75	5,025,286	0.0025411
Non-residential/Linear	68.62	18,000	0.003812
Total:	12,838.37	5,043,286	
*Combined Education			
*Designated Industrial Property	Tax Levy	Assessment	Tax Rate
Linear/DIP	197.31	2,596,120	0.07600
Machine & Equipment	0.64	8,420	0.07600
	197.95	2,604,540	
<i>*Requisition variance is caused by rounding.</i>			

2. REPEAL

2.1 Bylaw 888/19 is hereby repealed.

3. Effective Date & Readings

3.1 This Bylaw shall take effect on the date of 3rd and final reading

3.2 Read a First time this 21st day of May 2020.

3.3 Read a second time this 21st day of May 2020.

3.4 Read a third and final time this 21st day of May 2020.

TOWN OF BASSANO

MAYOR

CHIEF ADMINISTRATIVE OFFICER

Town of Bassano
2020- 2022 Proposed Budget and Projections

Municipal Summary

Revenue	2020 Budget	2021 Projected	2022 Projected
Taxes - Municipal Operations	\$ 1,349,752	\$ 1,349,752	\$ 1,349,752
Taxes - Penalties and Costs	\$ 5,000	\$ 50,000	\$ 50,000
Franchise Fee (Fortis)	\$ 166,555	\$ 166,555	\$ 166,555
Franchise Fee (ATCO)	\$ 100,000	\$ 100,000	\$ 100,000
Interest on Investments	\$ 5,000	\$ 27,000	\$ 27,000
Interest on General Account	\$ 14,000	\$ 15,000	\$ 15,000
Revenue from Other Sources	\$ 1,000	\$ 1,000	\$ 1,000
(11) Council		\$ -	\$ -
(12) Administration	\$ 57,850	\$ 21,100	\$ 111,100
(23) Fire	\$ 121,350	\$ 124,200	\$ 136,750
(24) Disaster	\$ -	\$ -	\$ -
(26) Bylaw Enforcement	\$ 13,750	\$ 17,050	\$ 17,050
(32) Public Works	\$ 3,500	\$ 3,500	\$ 3,500
(33) Airport	\$ 7,750	\$ 7,800	\$ 14,100
(41) Water	\$ 491,220	\$ 546,500	\$ 561,700
(42) Wastewater	\$ 420,000	\$ 120,000	\$ 120,000
(43) Solid Waste	\$ 128,000	\$ 130,850	\$ 133,150
(51) FCSS	\$ 98,980	\$ 75,305	\$ 75,305
(56) Cemetery	\$ 6,000	\$ 6,000	\$ 6,000
(62) Community Worker	\$ 8,357	\$ 35,000	\$ 35,000
(64/66) Planning and Development	\$ 189,000	\$ 35,000	\$ 39,986
(72a) Pool	\$ 98,358	\$ 185,320	\$ 190,208
(72b) Parks & Rec	\$ 152,192	\$ 181,546	\$ 149,076
(74) Culture	\$ 52,656	\$ 124,690	\$ 55,925
Revenue Subtotal	\$ 3,490,270	\$ 3,323,168	\$ 3,358,157
Expenditure	2020 Budget	2021 Projected	2022 Projected
(11) Council	-\$ 50,300	-\$ 64,600	-\$ 53,200
(12) Administration	-\$ 610,340	-\$ 679,295	-\$ 782,016
(23) Fire	-\$ 121,350	-\$ 124,200	-\$ 136,750
(24) Disaster	-\$ 10,000	-\$ 15,000	-\$ 15,000
(26) Bylaw Enforcement	-\$ 12,130	-\$ 12,075	-\$ 12,075
(32) Public Works	-\$ 423,074	-\$ 403,026	-\$ 418,936
(33) Airport	-\$ 7,750	-\$ 7,800	-\$ 14,100
(41) Water	-\$ 528,635	-\$ 547,434	-\$ 561,535
(42) Wastewater	-\$ 334,000	-\$ 36,000	-\$ 36,000
(43) Solid Waste	-\$ 128,000	-\$ 130,850	-\$ 133,150
(51) FCSS	-\$ 98,980	-\$ 75,305	-\$ 75,305
(56) Cemetery	-\$ 6,000	-\$ 4,000	-\$ 4,000
(62) Community Worker	-\$ 8,357	-\$ 35,000	-\$ 35,000
(64/66) Planning and Development	-\$ 224,080	-\$ 73,820	-\$ 78,986
(72a) Pool	-\$ 98,358	-\$ 185,320	-\$ 190,208
(72b) Parks & Rec	-\$ 233,320	-\$ 261,282	-\$ 231,292
(74) Culture	-\$ 74,590	-\$ 146,745	-\$ 78,085
Expenditure Subtotal	-\$ 2,969,264	-\$ 2,801,752	-\$ 2,855,638
Total	\$521,006	\$521,416	\$502,519

Tax Rate Bylaw 900/20: amount raised by general taxation in 2020 \$ 1,349,752

*Transfer to Reserves/Capital Plan			
	2020 Budget	2021 Projected	2022 Projected
Capital Plan Reserve	\$ 322,943	\$ 334,353	\$ 326,519
Recreation & Culture Reserve	\$ 64,063	\$ 63,063	\$ 62,000
Municipal Service Reserve	\$ 50,000	\$ 40,000	\$ 30,000
Sewage Treatment Upgrade Reserve	\$ 84,000	\$ 84,000	\$ 84,000
ToR/CP Subtotal	\$ 521,006	\$ 521,416	\$ 502,519
Combined Total OP/ToR/CP	\$0	\$0	\$0

Requisitions	
	2020 Req.
Newell Foundation	\$ 10,082
Alberta Education (ASFF)	\$ 315,139
Alberta Education (Opted Out)	\$ 12,838
DIP	\$ 197
Total Requisitions	\$ 388,257



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
Tax & Requisitions - Revenue		
1-00-00-110-00	TAXES - MUNICIPAL OPERATIONS	(1,349,752.00)
1-00-00-110-01	TAXES - NEWELL FOUNDATION	(10,082.00)
1-00-00-111-00	TAXES - ASFF RESIDENTIAL/FARM	(209,700.00)
1-00-00-112-00	TAXES - ASFF NON-RESIDENTIAL	(105,440.00)
1-00-00-114-00	CHRIST REDEEMER- RESIDENTIAL/FARM	(12,770.00)
1-00-00-115-00	CHRIST REDEEMER - NON-RESIDENTIAL	(69.00)
1-00-00-116-00	TAXES - DESIGNATED IND REQUISITION	(197.00)
1-00-00-300-00	ADMIN - SPECIAL EVENTS	0.00
1-00-00-510-00	TAXES - PENALTIES & COSTS	(5,000.00)
1-00-00-540-00	FRANCHISE FEES - FORTIS	(166,555.00)
1-00-00-541-00	FRANCHISE FEES - ATCO	(100,000.00)
1-00-00-550-00	INTEREST - ON INVESTMENTS	(5,000.00)
1-00-00-551-00	INTEREST - FCSS RESERVE	0.00
1-00-00-552-00	INTEREST - ON CURRENT ACCOUNT	(14,000.00)
1-00-00-553-00	INTEREST - ON ACCOUNTS RECEIVABLE	0.00
1-00-00-554-00	INTEREST - ON ECD GRANT	0.00
1-00-00-554-01	INTEREST - ON CAPITAL PLAN RESERVE	0.00
1-00-00-554-02	INTEREST - ON LAND & DEVELOPMENT RESERVE	0.00
1-00-00-554-03	INTEREST - ON RECREATION AND CULTURE RES	0.00
1-00-00-554-04	INTEREST - ON MUNICIPAL SERVICE RESERVE	0.00
1-00-00-554-05	INTEREST - SEWAGE TREATMENT RESERVE	0.00
1-00-00-554-06	INTEREST - FIRE COMMITTEE RESERVE	0.00
1-00-00-555-00	INTEREST - ON LLUP GRANT	0.00
1-00-00-590-00	REVENUE - FROM OTHER SOURCES	(1,000.00)
1-00-00-840-00	PROVINCIAL CONDITIONAL GRANT	0.00
		<hr/>
* TOTAL Tax & Requisitions - Rev		(1,979,565.00)
Tax & Requisition - Expense		
2-81-00-742-00	ASFF SCHOOL REQUISITION	315,139.00
2-81-00-743-00	CHRIST THE REDEEMER	12,838.00
2-81-00-751-00	NEWELL FOUNDATION REQUISITION	10,082.00
2-81-00-752-00	Designated Industrial Prop Requisition	197.00
		<hr/>
* TOTAL Tax & Requisition - Expe		338,256.00
** Tax Req (Surplus)/Deficit		(1,641,309.00)
Council - Expense		
2-11-00-151-00	COUNCIL - HONORARIUM	38,000.00
2-11-00-155-00	COUNCIL - BENEFITS, ADMIN COSTS	2,300.00
2-11-00-211-00	COUNCIL - TRAVEL/LODGE/MEALS	10,000.00
		<hr/>
* TOTAL Council - Expense		50,300.00
** Concl - Deficit		50,300.00
Administration - Revenue		
1-12-00-410-00	TAX CERT./LETTER OF COMPL.	(1,000.00)
1-12-00-520-00	PERMIT APPLICATION FEES-TOWN	(1,300.00)



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
1-12-00-521-00	PERMIT INSPECTION FEES-SUPERIOR	(1,000.00)
1-12-00-560-00	LAND LEASE REVENUE	(6,550.00)
1-12-00-840-00	ADMIN - PROVINCIAL COND GRANT	0.00
1-12-00-710-00	TSF FROM MUNICIPAL SERVICE RESERVE	(48,000.00)
* TOTAL Administration - Revenue		(57,850.00)
Administration - Expense		
2-12-00-110-00	ADMIN - SALARIES/WAGES	96,475.00
2-12-00-130-00	ADMIN - EMPLOYER CONTRIBUTION	6,469.00
2-12-00-133-00	ADMIN - HEALTH/SAFETY COSTS	500.00
2-12-00-135-00	ADMIN - AUMA BENEFITS	1,068.00
2-12-00-136-00	ADMIN - WCB	6,500.00
2-12-00-137-00	ADMIN - RRSP CONTRIBUTION	4,800.00
2-12-00-211-00	ADMIN - TRAVEL/LODGE/MEALS	1,750.00
2-12-00-215-00	ADMIN - FREIGHT,POST, INTER, PHONE	10,400.00
2-12-00-220-00	ADMIN - MEMBERSHIPS, ADVERTISING	14,230.00
2-12-00-230-00	ADMIN - PROFESSIONAL SERVICES	264,480.00
2-12-00-232-00	ADMIN - TRAINING	2,500.00
2-12-00-235-00	ADMIN - ASSESSMENT SERVICES	18,800.00
2-12-00-250-00	ADMIN - REPAIR/MAINTENANCE	4,100.00
2-12-00-263-00	ADMIN - EQUIP RENTAL/MAINTENANCE	5,600.00
2-12-00-274-00	ADMIN - INSURANCE	5,500.00
2-12-00-300-00	ADMIN - SPECIAL EVENTS	1,000.00
2-12-00-510-00	ADMIN - OFFICE SUPPLIES	14,395.00
2-12-00-540-00	ADMIN - UTILITIES	5,250.00
2-12-00-763-00	BAD DEBT WRITTEN OFF	5,000.00
2-12-00-810-00	BANK CHARGES AND INTEREST	4,000.00
2-12-00-992-00	PENNY ROUNDING-PHASE OUT	0.00
2-12-00-995-00	ADMIN - STAFF RECOGNITION	3,000.00
2-12-00-764-00	ADMIN - TSF TO RESERVES	0.00
2-12-00-765-00	TSF TO OTHER LOCAL GOV'T	134,523.00
* TOTAL Administration - Expense		610,340.00
** Admin - (Surplus)/Deficit		552,490.00
Fire - Revenue		
1-23-00-590-00	MUNICIPAL COST SHARING	(6,254.00)
1-23-00-594-00	FIRE - TOWN CONTRIBUTION	0.00
1-23-00-595-00	FIRE - COUNTY CONTRIBUTION	(56,289.00)
1-23-00-850-00	FIRE - OTHER INCOME/DONATIONS	(1,500.00)
1-25-00-590-00	AMBULANCE - RENTAL INCOME	(10,771.00)
1-23-00-920-00	TSF FROM FIRE COMMITTEE RESERVES	(46,536.00)
* TOTAL Fire - Revenue		(121,350.00)
Fire - Expense		
2-23-00-130-00	FIRE - EMPLOYER CONT. (CHIEF CPP, EI)	900.00
2-23-00-148-00	FIRE - TRAVEL/LODGING/MEALS	2,000.00
2-23-00-151-00	FIRE - RURAL COMM. MEMB. REMUNERATION	0.00
2-23-00-159-00	FIRE - HONORARIUMS	50,000.00
2-23-00-215-00	FIRE - FAX, PHONE & INTERNET	4,500.00
2-23-00-215-01	FIRE - FREIGHT/POSTAGE	500.00
2-23-00-232-00	FIRE - TRAINING	2,500.00
2-23-00-250-00	FIRE - HALL REPAIR/MAINTENANCE	500.00



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
2-23-00-274-00	FIRE - INSURANCE	13,000.00
2-23-00-510-00	FIRE - GOODS & SUPPLIES	2,500.00
2-23-00-510-01	FIRE - JANITORIAL	1,500.00
2-23-00-510-02	FIRE - OFFICE SUPPLIES	250.00
2-23-00-520-00	FIRE - VEHICLE/EQUIP. REPAIR/MAINTENANCE	16,000.00
2-23-00-520-01	FIRE - FUEL	3,000.00
2-23-00-520-02	FIRE - RADIO PURCHASE/REPAIRS/LICENSE	4,000.00
2-23-00-520-03	FIRE - EQUIPMENT/HAND TOOLS	13,000.00
2-23-00-520-04	FIRE - APPARATUS/EQUIPMENT RE-CERT	0.00
2-23-00-540-00	FIRE - UTILITIES	6,200.00
2-23-00-995-00	FIRE - STAFF RECOGNITION	1,000.00
*	TOTAL Fire - Expense	121,350.00
**	Fire - (Surplus)/Deficit	0.00
Disaster Service - Revenue		
1-24-00-840-00	DISASTER - PROVINCIAL COND GRANT	0.00
*	TOTAL Disaster Service - Reven	0.00
Disaster - Expense		
2-24-00-200-00	DISASTER SERVICES	10,000.00
*	TOTAL Disaster - Expense	10,000.00
**	Disaster - (Surplus)/Deficit	10,000.00
Bylaw Enforcement - Revenue		
1-26-00-520-00	BYLAW - DOG LICENSES	(1,500.00)
1-26-00-521-00	BYLAW - CAT LICENSES	(250.00)
1-26-00-522-00	BYLAW - BUSINESS LICENSE	(8,000.00)
1-26-00-750-00	BYLAW - FINES & COSTS	(4,000.00)
1-26-00-840-00	BYLAW - PROVINCIAL COND GRANT	0.00
*	TOTAL Bylaw Enforcement - Reve	(13,750.00)
Bylaw Enforcement - Expense		
2-26-00-110-00	BYLAW - CONTRACT SERVICES	12,000.00
2-26-00-520-00	BYLAW - DOG & CAT TAGS	130.00
*	TOTAL Bylaw Enforcement - Expe	12,130.00
**	Bylaw - (Surpuls)/Deficit	(1,620.00)
Public Works - Revenue		
1-32-00-590-00	ROADS - REVENUE FROM OTHER SOURCES	(3,500.00)
1-32-00-840-00	ROADS - PROVINCIAL COND GRANT	0.00
*	TOTAL Public Works - Revenue	(3,500.00)
Public Works - Expense		
2-32-00-110-00	P.W. - SALARIES /WAGES	136,292.00
2-32-00-130-00	P.W. - EMPLOYER CONTRIBUTION	7,367.00



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
2-32-00-135-00	P.W. - AUMA BENEFITS	10,825.00
2-32-00-215-00	P.W. - FREIGHT,POSTAGE, INTERENT, PHONE	5,520.00
2-32-00-220-00	P.W. - EQUIPMENT RENTAL	1,270.00
2-32-00-232-00	P.W. - TRAIN/MEALS/LODGE	3,500.00
2-32-00-260-00	ROADS - SNOW REMOVAL	15,500.00
2-32-00-270-00	P.W. - SHOP SUPPLIES	6,250.00
2-32-00-274-00	P.W. - INSURANCE	15,000.00
2-32-00-510-00	P.W. - FUEL	15,000.00
2-32-00-511-00	ROADS - GOODS & SUPPLIES	4,000.00
2-32-00-520-00	P.W. - EQUIP REPAIR /MAINT.	60,750.00
2-32-00-530-00	ROADS - REPAIR/MAINTENANCE	61,500.00
2-32-00-540-00	ROADS - STREET LIGHTS	74,500.00
2-32-00-541-00	P.W. - SHOP UTILITIES	5,800.00
* TOTAL Public Works - Expense		423,074.00
** PW - (Surplus)/Deficit		419,574.00
Airport - Revenue		
1-33-00-400-00	AIRPORT - REVENUE FROM OTHER SOURCES	(2,000.00)
1-33-00-590-00	AIRPORT - LOT SALES	0.00
1-33-00-690-00	AIRPORT - MUNICIPAL CONTRIBUTION (ICF)	(2,875.00)
1-33-00-690-01	AIRPORT - COUNTY CONTRIBUTION (ICF)	(2,875.00)
* TOTAL Airport - Revenue		(7,750.00)
Airport - Expense		
2-33-00-200-00	AIRPORT - REPAIR/ MAINTENANCE	1,950.00
2-33-00-274-00	AIRPORT - INSURANCE	2,400.00
2-33-00-540-00	AIRPORT - UTILITIES	3,400.00
* TOTAL Airport - Expense		7,750.00
** Airport - (Surplus)/Deficit		0.00
Water - Revenue		
1-41-00-240-00	WATER - PROCESSING FEE	(18,000.00)
1-41-00-400-00	WATER - REVENUE	(468,720.00)
1-41-00-450-00	WATER - DISCONNECT/RECONNECT FEES	0.00
1-41-00-550-00	WATER/SEWER - PENALTIES	(1,000.00)
1-41-00-590-00	WATER - COST RECOVERED	(3,500.00)
* TOTAL Water - Revenue		(491,220.00)
Water - Expense		
2-41-00-120-00	WATER - CONTRACT SERVICES	24,000.00
2-41-00-215-00	WATER - FREIGHT, INTERNET, PHONE	1,540.00
2-41-00-230-00	WATER - PROFESSIONAL SERVICES	2,000.00
2-41-00-240-00	WATER - ADMIN CUSTOMER BILLING	15,000.00
2-41-00-250-00	WATER - REPAIR/MAINTENANCE	82,000.00
2-41-00-274-00	WATER - INSURANCE	10,300.00
2-41-00-510-00	WATER - GOODS & SUPPLIES	2,100.00
2-41-00-532-00	WATER - CONSUMPTION TO NRSC	224,200.00
2-41-00-540-00	WATER, - UTILITIES	35,000.00



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
2-41-00-831-00	WATER - DEBENTURE INTEREST	27,978.00
2-41-00-832-00	WATER - DEBENTURE PRINCIPAL	104,517.00
*	TOTAL Water - Expense	528,635.00
**	Water - (Surplus)/Deficit	37,415.00
Sewer - Revenue		
1-42-00-410-00	SEWER - REVENUE	(120,000.00)
1-42-00-590-00	SEWER - COST RECOVERED	0.00
1-42-00-840-00	SEWER - PROVINCIAL COND GRANT	0.00
1-42-00-920-00	TSF FROM SEWAGE TREATMENT UPGRADE RES.	(300,000.00)
*	TOTAL Sewer - Revenue	(420,000.00)
Sewer - Expense		
2-42-00-215-00	SEWER - FREIGHT	500.00
2-42-00-230-00	SEWER - PROFFESIONAL SERVICES	3,500.00
2-42-00-250-00	SEWER - REPAIR/MAINTENANCE	27,000.00
2-42-00-510-00	SEWER - GOODS & SUPPLIES	1,500.00
2-42-00-540-00	SEWER - UTILITIES	1,500.00
7-42-00-613-00	WASTEWATER TREATMENT UPGRADE	300,000.00
*	TOTAL Sewer - Expense	334,000.00
**	Sewer - (Surplus)/Deficit	(86,000.00)
Solid Waste & Recycling - Reve		
1-43-00-400-00	GARBAGE - REVENUE	(88,000.00)
1-43-00-410-00	GARBAGE - NEWELL REGIONAL LANDFILL	(10,000.00)
1-43-00-450-00	RECYCLING - REVENUE	(30,000.00)
1-43-00-840-00	GARBAGE/BARRA - PROVINCIAL COND GRANT	0.00
*	TOTAL Solid Waste & Recycling	(128,000.00)
Solid Waste & Recycling - Expe		
2-43-00-210-00	GARBAGE - CONTRACT SERVICES	56,000.00
2-43-00-510-00	GARBAGE - GOODS & SUPPLIES	15,450.00
2-43-00-620-00	BARRA - WATER UTILITY	0.00
2-43-00-765-00	GARBAGE - NEWELL. REG. LANDFILL REQ.	41,550.00
2-43-00-765-01	RECYLING - NEWELL REGIONAL LANDFILL REQ.	10,000.00
2-43-00-765-02	RECYCLING - B.A.R.R.A. OPERATING FUNDING	5,000.00
*	TOTAL Solid Waste & Recycling	128,000.00
**	SW & R - (Surplus)/Deficit	0.00
FCSS - Revenue		
1-51-00-400-01	THRIVE - MEMBERSHIPS/DROP-INS	(1,000.00)
1-51-00-410-00	FCSS - TICKET/COURSE FEES	(5,300.00)
1-51-00-590-00	FCSS - OTHER REVENUE	(8,725.00)
1-51-00-590-02	FCSS - GENERAL REVENUE	0.00
1-51-00-590-03	FCSS - DONATIONS	(2,850.00)



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
1-51-00-595-00	FCSS - COMMUNITY CHRISTMAS DONATIONS	0.00
1-51-00-690-00	THRIVE - MUNICIPAL CONTRIBUTION (ICF)	(4,625.00)
1-51-00-690-01	THRIVE - COUNTY CONTRIBUTION (ICF)	(4,625.00)
1-51-00-840-00	FCSS - CONDITIONAL GRANT	(39,505.00)
1-51-00-850-00	FCSS - GRASSLANDS FCSS /TOWN CONTRIB.	(22,350.00)
1-51-00-710-00	TSF FROM FCSS RESERVE	(10,000.00)
*	TOTAL FCSS - Revenue	(98,980.00)
FCSS - Expense		
2-51-00-110-00	FCSS - SALARIES	50,010.00
2-51-00-130-00	FCSS - EMPLOYER CONTRIBUTIONS	3,200.00
2-51-00-135-00	FCSS - AUMA BENEFITS	4,920.00
2-51-00-137-00	FCSS RRSP CONTRIBUTION	1,050.00
2-51-00-150-00	FCSS - ADM TRAINING & EDUCATION	800.00
2-51-00-200-00	FCSS PROGRAMS	5,500.00
2-51-00-211-00	FCSS -TRAVEL, SUBSISTENCE & BOARD DEVEL.	1,750.00
2-51-00-220-00	FCSS - ADVERTISING & MEMBERSHIPS	500.00
2-51-00-300-00	FCSS EVENTS	16,700.00
2-51-00-300-01	FCSS EVENT - Volunteer Appreciation	0.00
2-51-00-400-00	THRIVE - RENT	7,800.00
2-51-00-410-00	THRIVE - EQUIP REPAIR/MAINT./PURCHASE	2,450.00
2-51-00-420-00	THRIVE - ADVERTISING/PROMOTIONS	0.00
2-51-00-510-00	FCSS - GENERAL GOODS & SUPPLIES	4,300.00
2-51-00-510-01	THRIVE - GOODS & SUPPLIES	0.00
2-51-00-595-00	FCSS - COMMUNITY CHRISTMAS	0.00
*	TOTAL FCSS - Expense	98,980.00
**	FCSS - (Surplus)/Deficit	0.00
Cemetery - Revenue		
1-56-00-400-00	CEMETARY - PLOT SALES	(2,500.00)
1-56-00-410-00	CEMETERY - PLOTS OPEN & CLOSIN	(2,500.00)
1-56-00-990-00	CEMETERY - DONATIONS	(1,000.00)
*	TOTAL Cemetery - Revenue	(6,000.00)
Cemetery - Expense		
2-56-00-250-00	CEMETARY - REPAIR/MAINTENANCE	3,750.00
2-56-00-500-00	CEMETERY - PLOT OPEN/CLOSE	100.00
2-56-00-510-00	CEMETARY - GOODS & SUPPLIES	2,150.00
2-56-00-764-00	CEMETERY, TSF TO RESERVES	0.00
*	TOTAL Cemetery - Expense	6,000.00
**	Cemetery - (Surplus)/Deficit	0.00
Community Worker - Revenue		
1-62-00-850-00	COMM. WORKER - LOCAL GOV'T GRANT	(8,357.00)
*	TOTAL Community Worker - Reven	(8,357.00)



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
Community Worker - Expense		
2-62-00-110-00	COMM. WORKER - SALARIES	6,630.00
2-62-00-130-00	COMM. WORKER - EMPLOYER CONTRIBUTION	700.00
2-62-00-135-00	COMM. WORKER - AUMA BENEFITS	500.00
2-62-00-137-01	CW RRSP CONTRIBUTION	150.00
2-62-00-510-00	COMM. WORKER - GENERAL EXPENSES	377.00
* TOTAL Community Worker - Expen		<u>8,357.00</u>
** CW - (Surplus)/Deficit		<u>0.00</u>
Planning & Development - Reven		
1-64-00-200-00	PLANNING & DEVELOPMENT (PROV COND GRANT)	(59,000.00)
1-64-00-120-00	TSF FROM LLUP GRANT FUNDS	(30,000.00)
1-64-00-710-00	TSF FROM LAND & DEVELOPMENT	(100,000.00)
* TOTAL Planning & Development -		<u>(189,000.00)</u>
Planning & Development - Expen		
2-64-00-200-00	MUNICIPAL PLANNING	216,200.00
2-64-00-220-00	MUNICIPAL PLANNING - MARKETING, FREIGHT	6,380.00
2-66-00-510-00	SUB DIV - COST OF LAND SOLD	1,500.00
* TOTAL Planning & Development -		<u>224,080.00</u>
** P & D. - (Surplus)/Deficit		<u>35,080.00</u>
Parks & Rec. - Revenue		
1-72-00-850-00	RECREATION - COUNTY REVEUE SHARE	0.00
1-72-02-410-00	CAMPGROUND - REVENUE	(3,500.00)
1-72-02-690-00	PARK & R - MUNICIPAL CONTRIBUTION (ICF)	(58,846.00)
1-72-02-690-01	PARKS & R - COUNTY CONTRIBUTION (ICF)	(89,846.00)
1-72-02-850-00	ARENA - COUNTY REVENUE SHARING	0.00
1-72-03-850-00	REC COMPLEX - COUNTY REVENUE SHARE	0.00
* TOTAL Parks & Rec. - Revenue		<u>(152,192.00)</u>
Parks & Rec - Expense		
2-72-01-110-00	PARKS & REC - SALARIES/WAGES	74,366.00
2-72-01-130-00	PARKS & REC - EMPLOYER CONTRIBUTION	4,822.00
2-72-01-135-00	PARKS & REC - AUMA BENEFITS	6,362.00
2-72-01-210-00	PARKS & REC - TRAVEL/LODGE/MEALS	0.00
2-72-01-215-00	PARKS & REC - FREIGHT, PHONE	600.00
2-72-01-232-00	PARKS & REC - TRAINING	2,000.00
2-72-01-250-00	PARKS & REC - REPAIR/MAINTENANCE	1,000.00
2-72-01-251-00	CAMPGROUND - REPAIR/MAINTENANCE	0.00
2-72-01-510-00	PARKS & REC - GOODS & SUPPLIES	11,000.00
2-72-01-511-00	CAMPGROUND - GOODS & SUPPLIES	100.00
2-72-01-520-00	PARKS & REC - EQUIPMENT REPAIR/MAINT.	1,000.00
2-72-01-540-00	T.V. TOWER - UTILITIES	1,450.00



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
2-72-01-541-00	CAMPGROUND - UTILITIES	3,500.00
2-72-01-840-00	PARKS & REC - PROVINCIAL COND. GRANT	0.00
2-72-02-250-00	ARENA - REPAIR/MAINTENANCE	10,500.00
2-72-02-274-00	ARENA - INSURANCE	36,100.00
2-72-02-540-00	ARENA WATER UTILITIES	950.00
2-72-02-690-00	MUNICIPAL CONTRIBUTION - REC. OP (ICF)	0.00
2-72-03-540-00	REC COMPLEX WATER UTILITIES	0.00
2-72-04-250-00	MINOR BALL - REPAIR/MAINTENANCE	0.00
2-72-04-274-00	CAMPGROUND - INSURANCE	830.00
2-72-05-274-00	RODEO - INSURANCE	350.00
2-72-07-250-00	BOWLING CLUB - REPAIR/MAINTENANCE	250.00
2-72-03-250-00	REC COMPLEX - REPAIR/MAINTENANCE	2,500.00
2-72-03-274-00	REC COMPLEX - INSURANCE	25,640.00
2-72-03-765-00	RECREATION - FUNDING	50,000.00
		<hr/>
* TOTAL Parks & Rec - Expense		233,320.00
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** P&R - (Surplus)/Deficit		81,128.00
Pool - Revenue		
1-72-00-410-00	POOL - REVENUE	0.00
1-72-00-420-00	POOL - CONCESSION	0.00
1-72-00-690-00	POOL - MUNICIPAL CONTRIBUTION (ICF)	(28,679.00)
1-72-00-690-01	POOL - COUNTY CONTRIBUTION (ICF)	(52,179.00)
1-72-00-840-00	RECREATION - PROVINCIAL COND GRANT	0.00
1-72-00-710-00	TSF FROM RECREATION & CULTURE RESERVE	(17,500.00)
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* TOTAL Pool - Revenue		(98,358.00)
Pool - Expense		
2-72-00-110-00	POOL - SALARIES/WAGES	9,200.00
2-72-00-110-01	POOL - PW SALARIE & WAGES	0.00
2-72-00-130-00	POOL - EMPLOYER CONTRIBUTION	808.00
2-72-00-211-00	POOL - TRAVEL/LODGE/MEALS	0.00
2-72-00-215-00	POOL - FREIGHT, INTERNET, PHONE	2,500.00
2-72-00-232-00	POOL - TRAINING	0.00
2-72-00-250-00	POOL - REPAIR/MAINTENANCE	45,000.00
2-72-00-274-00	POOL - INSURANCE	5,500.00
2-72-00-510-00	POOL - GOODS & SUPPLIES	500.00
2-72-00-511-00	POOL - CONCESSION	0.00
2-72-00-530-00	POOL - CHEMICALS	2,500.00
2-72-00-540-00	POOL - UTILITIES	32,350.00
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* TOTAL Pool - Expense		98,358.00
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** Pool - (Surplus)/Deficit		0.00
Culture - Revenue		
1-74-00-545-00	DROP-IN CENTRE - SHARED UTILITY COSTS	(3,200.00)
1-74-00-560-00	HALL - RENTAL REVENUE	(2,000.00)
1-74-00-690-00	HALL - MUNICIPAL CONTRIBUTION (ICF)	(23,728.00)
1-74-00-690-01	HALL - COUNTY CONTRIBUTION (ICF)	(23,728.00)
1-74-00-850-00	HALL - COUNTY REVENUE SHARE	0.00
1-74-01-850-00	DROP-IN CENTRE - COUNTY REVENUE SHARE	0.00



TOWN OF BASSANO

Town of Bassano Budget 2020

General Ledger	Description	2020 Budget
* TOTAL Culture - Revenue		(52,656.00)
Culture - Expense		
2-74-00-110-00	HALL - JANITORIAL	3,750.00
2-74-00-110-01	HALL - SALARIES/WAGES	0.00
2-74-00-210-00	HALL - FREIGHT, INTERNET, PHONE	840.00
2-74-00-250-00	HALL - REPAIR/MAINTENANCE	10,250.00
2-74-00-274-00	HALL - INSURANCE	5,600.00
2-74-00-510-00	HALL - GOODS & SUPPLIES	1,790.00
2-74-00-540-00	HALL - UTILITIES	19,975.00
2-74-00-545-00	DROP-IN CENTRE - UTILITIES	6,400.00
2-74-01-250-00	DROP-IN CENTRE - REPAIR/MAINTENANCE	500.00
2-74-01-250-01	LIBRARY - REPAIR/MAINTENANCE	100.00
2-74-01-274-00	DROP-IN CENTRE - INSURANCE	1,800.00
2-74-01-540-00	LIBRARY WATER UTILITIES	0.00
2-74-06-274-00	GUN CLUB - INSURANCE	1,750.00
2-74-00-765-00	LIBRARY - REQUISITION	21,835.00
2-74-00-764-00	HALL, TSF TO RESERVES	0.00
* TOTAL Culture - Expense		74,590.00
** Culture - (Surplus)/Deficit		21,934.00
Transfer TO Reserves		
2-12-00-710-00	TSF TO MUNICIPAL SERVICE RESERVE	50,000.00
2-32-00-710-00	TSF TO CAPITAL PLAN RESERVE	322,943.00
2-42-00-765-00	SEWER - TSF TO RESERVES	84,000.00
2-72-00-710-00	TSF TO RECREATION & CULTURE RESERVE	64,063.00
* TOTAL Transfer TO Reserves		521,006.00

*** End of Report ***

**Town of Bassano
2019-2027 Capital Plan - Summary**

Project	Revenue		
Lagoon Upgrade (G3-P1) 2020/2021	Grants	\$ 6,081,186	
	Transfer from Reserves	\$ 938,814	
<i>G3-P1 - Project Subtotal</i>			\$ 7,020,000
Highway Development (G3-P2) 2020/2021	Grants	\$ 983,709	
	Transfer from Reserves	\$ 715,251	
	Special Improvement Levy	\$ 551,040	
<i>G3-P2 - Project Subtotal</i>			\$ 2,250,000
Waterlooping Project (G3-P3) 2022/2023	Grants		
	Transfer from Reserves	\$ 1,600,000	
<i>G3-P3 - Project Subtotal</i>			\$ 1,600,000
5th Avenue Infrastructure Upgrade (G3-P4) 2023/2025	Grants		
	Transfer from Reserves	\$ 1,200,000	
<i>G3-P4 - Project Subtotal</i>			\$ 1,200,000
2nd Avenue Revitalization (G3-P5) 2024/2027	Grants	\$ 2,350,000	
	Transfer from Reserves	\$ 1,650,000	
<i>G3-P5 - Project Subtotal</i>			\$ 4,000,000
Total Revenue			\$ 16,070,000

Project	Expenditure		
Lagoon Upgrade (G3-P1) 2020/2021		\$ 7,020,000	
<i>G3-P1 - Project Subtotal</i>			\$ 7,020,000
Highway Development (G3-P2) 2020/2021		\$ 2,250,000	
<i>G3-P2 - Project Subtotal</i>			\$ 2,250,000
Waterlooping Project (G3-P3) 2022/2023		\$ 1,600,000	
<i>G3-P3 - Project Subtotal</i>			\$ 1,600,000
5th Avenue Infrastructure Upgrade (G3-P4) 2023/2025		\$ 1,200,000	
<i>G3-P4 - Project Subtotal</i>			\$ 1,200,000
2nd Avenue Revitalization (G3-P5) 2024/2027		\$ 4,000,000	
<i>G3-P5 - Project Subtotal</i>			\$ 4,000,000
Total Expenditures			\$ 16,070,000

Difference \$ -

BYLAW 863/16
PENALTY ON LATE PAYMENT OF TAXES
of the

TOWN OF BASSANO
in the Province of Alberta

BEING A BYLAW OF THE TOWN OF BASSANO, FOR THE ESTABLISHMENT OF CERTAIN PENALTIES ON LATE PAYMENT OF TAXES.

WHEREAS, Sections 344, 345 and 346 of the Municipal Government Act, being Chapter M-26, 2000 and amendments thereto, to authorize a Council to impose penalties for late payment of taxes;

NOW THEREFORE the Council of the Town of Bassano, duly assembled, enacts follows:

1. There shall be levied upon all current taxes remaining unpaid after July 31st, an 18% penalty which shall be added to and form part of the unpaid taxes.
2. If July 31st falls onto a weekend, payments on current taxes shall be accepted until the end of the next business day.
3. There shall be levied upon all arrears taxes, a penalty of 18% which will be added to and forming part of the unpaid taxes on the first business day after January 1 of the next succeeding year.
4. Bylaw No. 833/12 is hereby repealed.
5. This Bylaw shall come into force and take effect on January 1, 2017.

Read a first time this 12th day of September, 2016

Read a second time this 12th day of September, 2016.

Read a third time and finally passed this 12th day of September, 2016.



Mayor



Chief Administrative Officer