



SPECIAL COUNCIL AGENDA

Meeting: April 25, 2023 6:15 p.m.

Location: Council Chambers – 502 – 2nd Avenue

- 1. CALL TO ORDER**
- 2. EXCUSED FROM MEETING**
- 3. ADOPTION OF AGENDA**
- 4. UNFINISHED BUSINESS**
 - 4.1 2023 Tax Rate Bylaw 934/23 – Proposed
- 5. ADJOURNMENT**



REQUEST FOR DECISION

Meeting: April 25, 2023

Agenda Item: 4.1

SUBJECT: Tax Rate Bylaw 934/23 – Proposed

BACKGROUND

Council agreed to a tax rate increase at the April 11, 2023, meeting. Tax Rate Bylaw 934/23 was prepared accordingly with various budgetary amendments as discussed. The total amount to be collected for general taxation is \$1,472,748.

Assessment

The Town's assessment increased 4% as shown in Table 1. The 2023 tax levy was adjusted as a 3.5% increase to total the 7.5% amount required to operate.

	2022 Assessment	2021 Assessment	Change (%)
Residential	90,002,250	86,585,400	4.0
Farmland	98,090	98,090	-
Non-residential	26,894,530	25,775,540	4.0
Linear	2,931,560	2,728,430	7.0
Machinery & Equipment	3,094,550	2,961,990	4.0

Table 1. Assessment Comparison

Education Taxes

The education requisition increased 1.4% to \$330,887.

Seniors Foundation

The seniors housing requisition increased 3.77% to \$12,355.

Police Funding Model

The police funding model requisition increased 30% to \$45,196. This was a planned increase announced by the government in 2021 when it adopted this funding model.

Mill Rates

	2023 Proposed	2022 Approved
Municipal		
Residential/Farmland	0.01062469	0.01027301
Non-Residential/Linear	0.01728218	0.01682215
Education		
ASFF Residential/Farmland	0.002473	0.0025304
ASFF Non-residential/Linear	0.0036327	0.0037239
Opt-out Residential/Farmland	0.002473	0.0025304
Opt-out Non-residential/Linear	0.0036327	0.0037239
Seniors Housing	0.00010302	0.00010335
Police Funding Model	0.00037686	0.00030219
Combined Residential/Farmland	0.01357757	0.01320895
Combined Non-residential/Linear	0.02139476	0.02095159
Designated Industrial Property (DIP)	0.0766	0.0766

OPTIONS

#1 – that council gives all readings to Tax Rate Bylaw 934/23 as presented. And, that council approves the Municipal Sustainability Initiative Operating plan as amended.

#2 – that council directs amendments of the Tax Rate Bylaw 934/23.

CAO COMMENTS

Refer to the Grants and Reserves Overview for additional information.

Member municipalities were consulted to compare planned tax rate increases (April 12-13, 2023).

- City of Brooks anticipates at 5.81% increase
- County of Newell municipal tax revenue increase = 3.62%
- Village of Rosemary – no change due to a 5% increase in assessment
- Village of Duchess – undetermined at the time of inquiry

ALIGNMENT WITH STRATEGIC PLAN

Full plan.

RECOMMENDATIONS

1. That council gives first reading to Tax Rate Bylaw 934/23.
2. That council gives second reading to Tax Rate Bylaw 934/23.
3. That council has third reading of Tax Rate Bylaw 934/23.
4. That council gives third and final reading to Tax Rate Bylaw 934/23.
5. That council approves the 2023-2024 Municipal Sustainability Initiative operating plan as amended:

Total to Allocate for MSI Operating Projects		\$	160,079		
MSI Operating			2023	2024	
(12) Professional Development	\$	26,000	\$	32,000	
(12) Muniware Contract	\$	10,000			
(12) Contract for Audit Pronouncements (JDP/MPE)	\$	10,000			
(32) Roads Engineering	\$	39,579			
(32) G2 - T2 - Public Signage Upgrade	\$	7,500			
(33) Airport - TOB Contr. ASP/ISL	\$	5,000			
(64/66) Marketing & Development - Highway Signage	\$	30,000			
Total:	\$	128,079	\$	32,000	\$ -

Attachments:

1. Grants & Reserves Overview – Updated
2. Tax Rate Bylaw 934/23 – Proposed
3. 2023 Budget

Prepared by: Amanda Davis, CAO



SUPPLEMENTAL

Meeting: April 25, 2023

Agenda Item: 4.1

Grants & Reserves Overview

At the February 13, 2023 meeting we reviewed a summary of the town's main reserve account, and designated grants, supplemented by anticipated projects over the next 3-5 years to align with departmental budgets. The summary is updated in accordance with Tax Rate Bylaw 934/23.

Reserve Account Overview

The town has six main reserve accounts shown below.

	Opening Balance	2022 Budget Reserve Transfer	Account Balance as of Dec. 31, 2022	Unfunded and Transfer to Replenish	2023 Budgeted Allocation	Total
Capital Plan Reserve	\$ 2,403,954	\$ 360,106	\$ 2,552,178	\$ 799,144	\$ 342,763	\$ 3,694,085
Recreation & Culture Reserve	\$ 429,824	\$ 67,000	\$ 484,792		\$ 60,000	\$ 544,792
Municipal Service Reserve	\$ 511,406	\$ 40,000	\$ 520,414		\$ 30,000	\$ 550,414
Land & Development Reserve	\$ 590,864	\$ -	\$ 605,280		\$ -	\$ 605,280
Lagoon Reserve (UT rates)		\$ -		\$ 224,475	\$ 78,500	\$ 302,975
Fire Dept. Capital Reserve (new)	\$ -	\$ -			\$ 6,380	\$ 6,380
Total	\$ 3,936,048	\$ 467,106	\$ 4,162,664	\$ 1,023,619	\$ 517,643	\$ 5,703,926

Table 1. Main Reserve Accounts

Capital Plan Reserve

The capital plan reserve is intended for major infrastructure projects.

As of December 31, 2022					
Capital Plan Reserve Per Budget	2023	2024	2025	2026	2027
Projected Opening Balance	\$ 2,522,178	\$ 3,624,322	\$ 475,008	\$ 844,838	\$ 1,204,838
Unfunded cash transferred expected	\$ 799,144				
Planned Capital Transfer - Per Budget	\$ 343,000	\$ 350,686	\$ 369,830	\$ 360,000	\$ 360,000
(32) Public Works					
G3-T2 Infrastructure Upgrade - Priority Zone 1		-\$ 3,500,000			
(41) Water					
Bulk Water System Upgrade	-\$ 40,000				
Projected Closing Balance	\$ 3,624,322	\$ 475,008	\$ 844,838	\$ 1,204,838	\$ 1,564,838
Current Funds Available for G3-T2 Project					
Capital Plan Reserve	\$ 3,500,000				
MSI Capital	\$ 1,278,638				
CCFB	\$ 486,111				
MSI Op.	\$ 39,579				
	\$ 5,304,328				

Recreation & Culture Reserve

The recreation and culture reserve is intended for major upgrades and repairs related to recreation facilities.

As of December 31, 2022					
Recreation and Culture Reserve Per Budget	2023	2024	2025	2026	2027
Projected Opening Balance	\$ 484,792	\$ 426,292	\$ 436,292	\$ 488,292	\$ 548,292
Planned Capital Transfer - Per Budget	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
(72a) Joint Use Facility					
Energy Efficient Lighting/Fire Proofing/Ventilation	-\$ 70,000				
(72a) Outdoor Pool					
Pool Liner Upgrade (MSI Capital)					
Boiler Upgrades		-\$ 15,000			
Controller Upgrades			-\$ 3,500		
(72b) Recreation Complex					
Energy Efficient Lighting Project - complete	-\$ 10,000				
(74) Community Hall					
Barrier Free Upgrades		-\$ 35,000			
Energy efficient upgrades/sound and stage lighting	-\$ 38,500				
(33) Airport					
Runway upgrades - line painting			-\$ 4,500		
Projected Closing Balance	\$ 426,292	\$ 436,292	\$ 488,292	\$ 548,292	\$ 608,292

Municipal Services Reserve

The municipal services reserve is intended for municipal operations (e.g. municipal buildings (less recreation), IT, public works equipment).

As of December 31, 2022					
Municipal Services Reserve Per Budget	2023	2024	2025	2026	2027
Projected Opening Balance	\$ 520,414	\$ 453,414	\$ 473,414	\$ 493,414	\$ 513,414
Planned Capital Transfer - Per Budget	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
(12) Administration					
IT - Backup and Network Switch	-\$ 7,000				
Office painting	-\$ 10,000				
Annual IT Upgrades		-\$ 10,000	-\$ 10,000	-\$ 10,000	-\$ 10,000
(32) Public Works					
PW - Shop Expansion	-\$ 80,000				
Projected Closing Balance	\$ 453,414	\$ 473,414	\$ 493,414	\$ 513,414	\$ 533,414

Land & Development Reserve

The land and development reserve outlines anticipated project – as you will note, there is no base contribution applied on an annual basis. Any land sale revenue is allocated to this reserve after expenses are paid. The land and development reserve is intended for the development or expansion of land and related services.

As of December 31, 2022					
Land & Development Reserve Per Budget	2023	2024	2025	2026	2027
Projected Opening Balance	\$ 605,280	\$ 605,280	\$ 485,280	\$ 485,280	\$ 485,280
Planned Capital Transfer - Per Budget	\$ -	\$ -	\$ -	\$ -	\$ -
(64) Planning & Development					
G2 - T1 DP Simplification - design standards		-\$ 70,000			
(33) Airport					
Subdivision and lot expansion		-\$ 50,000			
Projected Closing Balance	\$ 605,280	\$ 485,280	\$ 485,280	\$ 485,280	\$ 485,280

Lagoon Reserve

The lagoon reserve is intended for future replacement costs of the wastewater system.

Sewer Department Capital Reserve	2023	2024	2025	2026	2027
Projected Opening Balance	\$ 224,475	\$ 302,975	\$ 386,225	\$ 471,225	\$ 558,225
Planned Capital Transfer - Per Budget (utility collection)	\$ 78,500	\$ 83,250	\$ 85,000	\$ 87,000	\$ 90,000
(42) Sewer Department					
Saving for capital replacement costs					
Projected Closing Balance	\$ 302,975	\$ 386,225	\$ 471,225	\$ 558,225	\$ 648,225

Fire Department Capital Reserve

The fire department capital reserve is a new account, it aligns with the multi-year capital plan approved by the councils of Bassano and the County of Newell. The listed contribution accounts for Bassano's portion of the planned upgrades each year.

Fire Department Capital Reserve	2023	2024	2025	2026	2027
Projected Opening Balance	\$ -	\$ 6,380	\$ 12,780	\$ 11,700	\$ 2,640
Planned Capital Transfer - Per Budget	\$ 6,380	\$ 6,400	\$ 3,920	\$ 5,940	\$ 5,960
(23) Fire Department					
Extrication Equipment			-\$ 5,000		
Fire training grounds				-\$ 15,000	
Projected Closing Balance	\$ 6,380	\$ 12,780	\$ 11,700	\$ 2,640	\$ 8,600

Designated Grants

There are three designated grants that the town is eligible to receive as direct transfers from the federal and provincial governments, the Canada Community Building Fund (CCBF) (formally the Gas Tax Fund), Municipal Sustainability Initiative (MSI) Capital and Operating. The MSI program will cease as of December 31, 2023. It will be replaced by the Local Government Fiscal Framework (LGFF).

CCBF Allocation

Per council direction, an application was submitted to CCFB for the G3-T2 Infrastructure Upgrade - Priority Zone 1 Project.

Total to Allocate for CCBF Projects	\$	486,111		
CCBF	2023	2024	2025	
G3 - T2 Infrastructure Upgrade - Priority Zone 1		\$ 486,111		
Total:		\$ 486,111		

MSI Capital

Per council direction, applications were submitted to MSI Capital for pool liner upgrade and the G3-T2 Infrastructure Upgrade – Priority Zone 1 Project.

Total to Allocate for MSI Capital Projects		\$	1,433,638		
MSI Capital		2023		2024	2025
(72a) Pool Liner Upgrade - TOB Contribution (TOBCap-72a-PL1-23)	-\$	155,000			
G3 - T2 Infrastructure Upgrade - Priority Zone 1			-\$	250,000	-\$ 1,028,638
Total:	\$	1,278,638	\$	1,028,638	\$ -

MSI Operating

The MSI Operating projects were updated with changes to the 2023 allocation. It was projected that municipalities would receive the 2022 contribution, however, upon the passing of the provincial budget, rates were doubled. Bassano's 2023 contribution is now \$100,418. This is the final year of the program.

Total to Allocate for MSI Operating Projects		\$	160,079		
MSI Operating		2023		2024	
(12) Professional Development	\$	26,000	\$	32,000	
(12) Muniware Contract	\$	10,000			
(12) Contract for Audit Pronouncements (JDP/MPE)	\$	10,000			
(32) Roads Engineering	\$	39,579			
(32) G2 - T2 - Public Signage Upgrade	\$	7,500			
(33) Airport - TOB Contr. ASP/ISL	\$	5,000			
(64/66) Marketing & Development - Highway Signage	\$	30,000			
Total:	\$	128,079	\$	32,000	\$ -



BYLAW

Bylaw Number: **934/23**
Bylaw Name: **Tax Rate Bylaw**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BASSANO FOR THE 2023 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 April 25, 2023; and

WHEREAS, the estimated municipal revenues from all sources other than property taxation total \$3,401,912; and

WHEREAS, the estimated expenses (excluding non-cash items) set out in the annual budget for 2023 total \$4,357,017; and

WHEREAS, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$123,575; and

WHEREAS, the estimated amount required for future financial plans to be raised by general municipal taxation is \$517,643; and

WHEREAS, the total amount to be raised by general municipal taxation is \$1,472,748 and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF)	
Residential/Farm	\$ 212,766
Non-residential	\$ 107,356
	\$ 320,122
Opt-out School Boards	
Residential/Farm	\$ 10,765
Non-residential	\$ -
	\$ 10,765
Total School Requisitions	\$ 330,887
Seniors Housing Requisition	\$ 12,355
Police Funding Model	\$ 45,196
Designated Industrial Property	\$ 211

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	90,002,250
Farmland	98,090
Non-residential	26,894,530
Linear	2,931,560
Machinery & Equipment	3,094,550
Total Assessment	123,020,980

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:

2023 Tax Rate Bylaw					\$	1,472,748
General Municipal	Tax Levy	Assessment	Tax Rate			
Residential/Farmland	957,288	90,100,340	0.01062469			
Non-residential/Linear	515,460	29,826,090	0.01728218			
Machine & Equipment	-	3,094,550	0			
Total:	1,472,748	123,020,980				
Senior Foundation	Tax Levy	Assessment	Tax Rate		\$	12,355
Combined assessment	12,355	119,926,430	0.00010302			
Total:	12,355	119,926,430				
ASFF	Tax Levy	Assessment	Tax Rate		\$	320,122
Residential/Farmland	212,766	86,022,029	0.002473			
Non-residential/Linear	107,356	29,552,271	0.0036327			
Total:	320,122	115,574,300				
Opted-out School Boards	Tax Levy	Assessment	Tax Rate		\$	10,765
Residential/Farmland	10,765	4,352,130	0.002473			
Non-residential/Linear	-	-	-		\$	-
Total:	10,765	4,352,130				
Combined Education					\$	330,887
Designated Industrial Property	Tax Levy	Assessment	Tax Rate		\$	211
Linear/DIP	210.66	2,750,090	0.07660			
Machine & Equipment (exempt)	-	9,250	0.07660			
	210.66	2,759,340				
Police Funding Model	Tax Levy	Assessment	Tax Rate		\$	
Combined assessment	45,196	119,926,430	0.00037686			
Total:	45,196	119,926,430				45,196

2. REPEAL

2.1 Bylaw 927/22 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 25 day of April 2023.

3.3 Read a second time this 25 day of April 2023.

3.4 Read a third and final time this 25 day of April 2023.

TOWN OF BASSANO

MAYOR

CHIEF ADMINISTRATIVE OFFICER

Proposed

Town of Bassano
2023 Budget with 2024-2025 Projections

Revenue	2023 Budget	2024 Projected	2025 Projected
Taxes - Municipal Operations	\$ 1,472,748	\$ 1,516,930	\$ 1,562,438
Taxes - Penalties and Costs	\$ 35,000	\$ 30,000	\$ 30,000
Franchise Fee (Fortis)	\$ 185,000	\$ 186,000	\$ 187,000
Franchise Fee (ATCO)	\$ 110,000	\$ 112,000	\$ 114,000
Interest on Investments	\$ 5,000	\$ 5,000	\$ 5,000
Interest on General Account	\$ 20,000	\$ 20,000	\$ 20,000
Revenue from Other Sources	\$ 1,500	\$ 1,500	\$ 1,500
(11) Council	\$ -	\$ -	\$ -
(12) Administration	\$ 162,800	\$ 51,800	\$ 19,800
(23) Fire	\$ 188,550	\$ 198,275	\$ 253,700
(24) Disaster	\$ 70,000	\$ -	\$ -
(26) Bylaw Enforcement	\$ 16,000	\$ 16,500	\$ 15,975
(32) Public Works	\$ 50,079	\$ 739,111	\$ 1,031,638
(33) Airport	\$ 22,100	\$ 20,400	\$ 29,000
(41) Water	\$ 633,925	\$ 608,900	\$ 623,100
(42) Wastewater	\$ 137,000	\$ 145,000	\$ 149,000
(43) Solid Waste	\$ 134,790	\$ 136,636	\$ 139,994
(51) FCSS	\$ 99,855	\$ 93,750	\$ 103,300
(51a) Thrive	\$ 13,900	\$ 13,900	\$ 13,900
(56) Cemetery	\$ 7,000	\$ 7,000	\$ 7,000
(64/66) Planning and Development	\$ 30,000	\$ -	\$ -
(72a) Pool	\$ 356,278	\$ 240,180	\$ 221,580
(72b) Parks & Rec	\$ 636,186	\$ 311,516	\$ 320,596
(72c) Campground	\$ 6,500	\$ 6,500	\$ 6,500
(74a) Culture	\$ 91,800	\$ 147,250	\$ 81,000
(74b) Library	\$ -	\$ -	\$ -
Revenue Subtotal	\$ 4,486,011	\$ 4,608,148	\$ 4,936,021
Expenditure	2023 Budget	2024 Projected	2025 Projected
(11) Council	-\$ 61,600	-\$ 63,600	-\$ 65,600
(12) Administration	-\$ 874,943	-\$ 909,864	-\$ 937,243
(23) Fire	-\$ 188,550	-\$ 198,275	-\$ 253,700
(24) Disaster	-\$ 70,000	-\$ 10,000	-\$ 10,000
(26) Bylaw Enforcement	-\$ 16,000	-\$ 16,500	-\$ 17,000
(32) Public Works	-\$ 537,665	-\$ 1,160,737	-\$ 1,465,349
(33) Airport	-\$ 22,100	-\$ 20,400	-\$ 29,000
(41) Water	-\$ 633,610	-\$ 545,605	-\$ 515,440
(42) Wastewater	-\$ 58,500	-\$ 61,750	-\$ 64,000
(43) Solid Waste	-\$ 134,763	-\$ 136,650	-\$ 139,250
(51) FCSS	-\$ 99,855	-\$ 93,750	-\$ 103,300
(51a) Thrive	-\$ 13,900	-\$ 13,900	-\$ 13,900
(56) Cemetery	-\$ 7,000	-\$ 7,000	-\$ 7,000
(64/66) Planning and Development	-\$ 69,000	-\$ 41,800	-\$ 42,100
(72a) Pool	-\$ 511,278	-\$ 240,179	-\$ 221,584
(72b) Parks & Rec	-\$ 511,000	-\$ 382,055	-\$ 393,195
(72c) Campground	-\$ 6,550	-\$ 6,550	-\$ 6,550
(74a) Culture	-\$ 130,300	-\$ 147,250	-\$ 81,000
(74b) Library	-\$ 21,754	-\$ 21,947	-\$ 22,060
Expenditure Subtotal	-\$ 3,968,368	-\$ 4,077,812	-\$ 4,387,271
Total	\$517,643	\$530,336	\$548,750

Amount to be raised by general taxation in 2023 Bylaw 934/23 \$ 1,472,748
Taxation Levy Change Over 2022 \$ 102,750

Transfer to Reserves/Capital Plan			
	2023	2024 Projected	2025 Projected
Capital Plan Reserve	\$ 342,763	\$ 287,391	\$ 262,170
Recreation & Culture Reserve	\$ 60,000	\$ 60,000	\$ 60,000
Municipal Service Reserve	\$ 30,000	\$ 30,000	\$ 30,000
Fire - Capital Reserve	\$ 6,380	\$ 6,400	\$ 3,920
Sewer Reserve	\$ 78,500	\$ 83,250	\$ 85,000
Water Reserve for Capital Plan		\$ 63,295	\$ 107,660
Reserves Subtotal	\$ 517,643	\$ 530,336	\$ 548,750
Combined Difference Total OP/ToR/CP	\$0	\$0	\$0

Requisitions	
	2023
Newell Foundation	\$ 12,355
Alberta Education (ASFF)	\$ 320,122
Christ the Reederer - Education	\$ 10,765
Policing Model	\$ 45,196
DIP	\$ 211
Total Requisitions	\$ 388,649



TOWN OF BASSANO

2023 Operating Budget

General Ledger	Description	2023 Budget
TAX & REQUISITION - REVENUE		
1-00-00-110-00	TAXES - MUNICIPAL OPERATIONS	(1,472,748.00)
1-00-00-110-01	TAXES - NEWELL FOUNDATION	(12,355.00)
1-00-00-111-00	TAXES - ASFF RESIDENTIAL/FARM	(212,766.00)
1-00-00-112-00	TAXES - ASFF NON-RESIDENTIAL	(107,356.00)
1-00-00-114-00	CHRIST REDEEMER- RESIDENTIAL/FARM	(10,765.00)
1-00-00-116-00	TAXES - DESIGNATED IND REQUISITION	(211.00)
1-00-00-120-00	TAXES - PROVINCIAL POLICING AGREEMENT	(45,196.00)
1-00-00-510-00	TAXES - PENALTIES & COSTS	(35,000.00)
1-00-00-540-00	FRANCHISE FEES - FORTIS	(185,000.00)
1-00-00-541-00	FRANCHISE FEES - ATCO	(110,000.00)
1-00-00-550-00	INTEREST - ON INVESTMENTS	(5,000.00)
1-00-00-552-00	INTEREST - ON CURRENT ACCOUNT	(20,000.00)
1-00-00-590-00	REVENUE - FROM OTHER SOURCES	(1,500.00)
* TOTAL TAX & REQUISITION - REVE		(2,217,897.00)
TAX & REQUISITION - EXPENSE		
2-81-00-742-00	ASFF SCHOOL REQUISITION	320,122.00
2-81-00-743-00	CHRIST THE REDEEMER	10,765.00
2-81-00-751-00	NEWELL FOUNDATION REQUISITION	12,355.00
2-81-00-752-00	Designated Industrial Prop Requisition	211.00
2-81-00-753-00	PROVINCIAL POLICING AGREEMENT	45,196.00
* TOTAL TAX & REQUISITION - EXPE		388,649.00
** TAX & REQUISITION - (SURPLUS)/		(1,829,248.00)
COUNCIL - EXPENSE		
2-11-00-151-00	COUNCIL - HONORARIUM	43,000.00
2-11-00-155-00	COUNCIL - BENEFITS, ADMIN COSTS	5,500.00
2-11-00-211-00	COUNCIL - TRAVEL/LODGE/MEALS	13,100.00
* TOTAL COUNCIL - EXPENSE		61,600.00
** COUNCIL DEFICIT		61,600.00
ADMINISTRATION - REVENUE		
1-12-00-410-00	TAX CERT./LETTER OF COMPL.	(2,000.00)
1-12-00-520-00	TOWN - PERMIT APPLICATION FEES	(2,500.00)
1-12-00-521-00	SUPERIOR SAFETY - PERMIT INSPECTION FEES	(1,500.00)
1-12-00-560-00	LAND LEASE REVENUE	(13,800.00)
1-12-00-840-00	ADMIN - PROVINCIAL COND GRANT	(46,000.00)
1-12-00-710-00	TSF FROM MUNICIPAL SERVICE RESERVE	(97,000.00)
* TOTAL ADMINISTRATION - REVENUE		(162,800.00)
ADMINISTRATION - EXPENSE		
2-12-00-110-00	ADMIN - SALARIES/WAGES	149,256.00
2-12-00-130-00	ADMIN - EMPLOYER CONTRIBUTION	10,600.00
2-12-00-133-00	ADMIN - HEALTH/SAFETY COSTS	500.00
2-12-00-135-00	ADMIN - AUMA BENEFITS	8,055.00



TOWN OF BASSANO

2023 Operating Budget

General Ledger	Description	2023 Budget
2-12-00-136-00	ADMIN - WCB	12,000.00
2-12-00-137-00	ADMIN - RRSP CONTRIBUTION	6,000.00
2-12-00-211-00	ADMIN - TRAVEL/LODGE/MEALS	5,000.00
2-12-00-215-00	ADMIN - FREIGHT,POST, INTER, PHONE	11,400.00
2-12-00-220-00	ADMIN - MEMBERSHIPS, ADVERTISING	12,825.00
2-12-00-230-00	ADMIN - PROFESSIONAL SERVICES	271,500.00
2-12-00-232-00	ADMIN - TRAINING	30,500.00
2-12-00-235-00	ADMIN - ASSESSMENT SERVICES	19,100.00
2-12-00-250-00	ADMIN - REPAIR/MAINTENANCE	10,500.00
2-12-00-263-00	ADMIN - EQUIP RENTAL/MAINTENANCE	10,800.00
2-12-00-274-00	ADMIN - INSURANCE	8,500.00
2-12-00-300-00	ADMIN - SPECIAL EVENTS	750.00
2-12-00-510-00	ADMIN - OFFICE SUPPLIES	13,930.00
2-12-00-540-00	ADMIN - UTILITIES	6,000.00
2-12-00-763-00	BAD DEBT WRITTEN OFF	5,000.00
2-12-00-810-00	BANK CHARGES AND INTEREST	8,500.00
2-12-00-995-00	ADMIN - STAFF RECOGNITION	4,000.00
2-12-00-765-00	TSF TO OTHER LOCAL GOV'T	270,227.00
* TOTAL ADMINISTRATION - EXPENSE		874,943.00
** ADMIN (SURPLUS)/DEFICIT		712,143.00
FIRE - REVENUE		
1-23-00-590-00	FIRE - MUNICIPAL CONTRIBUTION (ICF)	(14,545.00)
1-23-00-595-00	FIRE - COUNTY CONTRIBUTION	(130,905.00)
1-25-00-590-00	AMBULANCE - RENTAL INCOME	(11,600.00)
1-23-00-920-00	TSF FROM FIRE COMMITTEE RESERVES	(31,500.00)
* TOTAL FIRE - REVENUE		(188,550.00)
FIRE - EXPENSE		
2-23-00-130-00	FIRE - EMPLOYER CONT. (CHIEF CPP, EI)	1,200.00
2-23-00-148-00	FIRE - TRAVEL/LODGING/MEALS	2,000.00
2-23-00-159-00	FIRE - HONORARIUMS	68,250.00
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	5,500.00
2-23-00-250-00	FIRE - HALL REPAIR/MAINTENANCE	500.00
2-23-00-274-00	FIRE - INSURANCE	23,000.00
2-23-00-510-00	FIRE - GOODS & SUPPLIES	3,000.00
2-23-00-510-01	FIRE - JANITORIAL	1,500.00
2-23-00-510-02	FIRE - OFFICE SUPPLIES	500.00
2-23-00-520-00	FIRE - VEHICLE/EQUIP. REPAIR/MAINTENANCE	25,000.00
2-23-00-520-01	FIRE - FUEL	3,800.00
2-23-00-520-02	FIRE - RADIO PURCHASE/REPAIRS/LICENSE	15,000.00
2-23-00-520-03	FIRE - EQUIPMENT/HAND TOOLS	25,000.00
2-23-00-540-00	FIRE - UTILITIES	7,000.00
2-23-00-995-00	FIRE - STAFF RECOGNITION	2,300.00
* TOTAL FIRE - EXPENSE		188,550.00
** FIRE - (SURPLUS)/DEFICIT		0.00
DISASTER SERVICES - REVENUE		



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2023 Operating Budget

General Ledger	Description	2023 Budget
1-24-00-840-00	DISASTER - PROVINCIAL COND GRANT	(70,000.00)
*	TOTAL DISASTER SERVICES - REVE	(70,000.00)
DISASTER SERVICES - EXPENSE		
2-24-00-200-00	DISASTER SERVICES	70,000.00
*	TOTAL DISASTER SERVICES - EXPE	70,000.00
**	DISASTER SERVICES (SURPLUS)/DE	0.00
BYLAW ENFORCEMENT - REVENUE		
1-26-00-520-00	BYLAW - DOG LICENSES	(2,000.00)
1-26-00-521-00	BYLAW - CAT LICENSES	(250.00)
1-26-00-522-00	BYLAW - BUSINESS LICENSE	(9,000.00)
1-26-00-750-00	BYLAW - FINES & COSTS	(4,750.00)
*	TOTAL BYLAW ENFORCEMENT - REVE	(16,000.00)
BYLAW ENFORCEMENT - EXPENSE		
2-26-00-110-00	BYLAW - CONTRACT SERVICES	14,000.00
2-26-00-520-00	BYLAW - GENERAL SERVICES	2,000.00
*	TOTAL BYLAW ENFORCEMENT - EXPE	16,000.00
**	BYLAW ENFORCEMENT - (SURPLUS)/	0.00
PUBLIC WORKS - REVENUE		
1-32-00-590-00	ROADS - REVENUE FROM OTHER SOURCES	(3,000.00)
1-32-00-840-00	ROADS - PROVINCIAL COND GRANT	(47,079.00)
*	TOTAL PUBLIC WORKS - REVENUE	(50,079.00)
PUBLIC WORKS - EXPENSE		
2-32-00-110-00	P.W. - SALARIES /WAGES	126,510.00
2-32-00-130-00	P.W. - EMPLOYER CONTRIBUTION	8,629.00
2-32-00-135-00	P.W. - AUMA BENEFITS	9,247.00
2-32-00-215-00	P.W. - FREIGHT,POSTAGE, INTERENT, PHONE	5,800.00
2-32-00-220-00	P.W. - EQUIPMENT RENTAL	11,400.00
2-32-00-232-00	P.W. - TRAIN/MEALS/LODGE/PPE	4,500.00
2-32-00-260-00	ROADS - SNOW REMOVAL	19,500.00
2-32-00-270-00	P.W. - SHOP SUPPLIES	6,250.00
2-32-00-274-00	P.W. - INSURANCE	16,000.00
2-32-00-510-00	P.W. - FUEL	20,000.00
2-32-00-511-00	ROADS - GOODS & SUPPLIES	10,500.00
2-32-00-520-00	P.W. - EQUIP REPAIR /MAINT.	23,750.00
2-32-00-530-00	ROADS - REPAIR/MAINTENANCE	61,800.00
2-32-00-540-00	ROADS - STREET LIGHTS	87,000.00
2-32-00-541-00	P.W. - SHOP UTILITIES	6,700.00
2-32-00-250-00	PW - Building Repair & Main.	80,500.00
7-32-00-610-00	G3-T2 Infrastructure Upgrade - Priority	39,579.00
*	TOTAL PUBLIC WORKS - EXPENSE	537,665.00
**	PUBLIC WORKS - (SURPLUS)/DEFIC	487,586.00



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General Ledger	Description	2023 Budget
AIRPORT - REVENUE		
1-33-00-400-00	AIRPORT - REVENUE FROM OTHER SOURCES	(2,000.00)
1-33-00-690-00	AIRPORT - MUNICIPAL CONTRIBUTION (ICF)	(5,050.00)
1-33-00-690-01	AIRPORT - COUNTY CONTRIBUTION (ICF)	(10,050.00)
1-33-00-840-00	AIRPORT - PROVINCIAL COND GRANT	(5,000.00)
*	TOTAL AIRPORT - REVENUE	(22,100.00)
AIRPORT - EXPENSE		
2-33-00-200-00	AIRPORT - REPAIR/ MAINTENANCE	14,700.00
2-33-00-274-00	AIRPORT - INSURANCE	3,400.00
2-33-00-540-00	AIRPORT - UTILITIES	4,000.00
*	TOTAL AIRPORT - EXPENSE	22,100.00
**	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	(564,500.00)
1-41-00-450-00	WATER - DISCONNECT/RECONNECT FEES	(200.00)
1-41-00-550-00	WATER/SEWER - PENALTIES	(13,000.00)
1-41-00-590-00	WATER - COST RECOVERED	(4,000.00)
1-32-00-710-00	TSF FROM CAPITAL PLAN RESERVE	(34,225.00)
*	TOTAL WATER - REVENUE	(633,925.00)
WATER - EXPENSE		
2-41-00-120-00	WATER - CONTRACT SERVICES	28,000.00
2-41-00-215-00	WATER - FREIGHT, INTERNET, PHONE	1,790.00
2-41-00-230-00	WATER - PROFESSIONAL SERVICES	7,500.00
2-41-00-240-00	WATER - ADMIN CUSTOMER BILLING	17,500.00
2-41-00-250-00	WATER - REPAIR/MAINTENANCE	129,125.00
2-41-00-274-00	WATER - INSURANCE	13,500.00
2-41-00-510-00	WATER - GOODS & SUPPLIES	2,100.00
2-41-00-532-00	WATER - CONSUMPTION TO NRSC	259,600.00
2-41-00-540-00	WATER, - UTILITIES	42,000.00
2-41-00-831-00	WATER - DEBENTURE INTEREST	8,920.00
2-41-00-832-00	WATER - DEBENTURE PRINCIPAL	123,575.00
*	TOTAL WATER - EXPENSE	633,610.00
**	WATER - (SURPLUS)/DEFICIT	(315.00)
SEWER - REVENUE		
1-42-00-410-00	SEWER - REVENUE	(137,000.00)
*	TOTAL SEWER - REVENUE	(137,000.00)
SEWER - EXPENSE		
2-42-00-215-00	SEWER - FREIGHT	500.00
2-42-00-230-00	SEWER - PROFESSIONAL SERVICES	10,000.00
2-42-00-250-00	SEWER - REPAIR/MAINTENANCE	39,000.00



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General Ledger	Description	2023 Budget
2-42-00-510-00	SEWER - GOODS & SUPPLIES	2,000.00
2-42-00-540-00	SEWER - UTILITIES	7,000.00
*	TOTAL SEWER - EXPENSE	58,500.00
**	SEWER - (SURPLUS)/DEFICIT	(78,500.00)
SOLID WASTE & RECYCLING - REVE		
1-43-00-400-00	GARBAGE - REVENUE	(92,340.00)
1-43-00-410-00	GARBAGE - NEWELL REGIONAL LANDFILL	(11,250.00)
1-43-00-450-00	RECYCLING - REVENUE	(31,200.00)
*	TOTAL SOLID WASTE & RECYCLING	(134,790.00)
SOLID WASTE & RECYCLING - EXPE		
2-43-00-210-00	GARBAGE - CONTRACT SERVICES	60,400.00
2-43-00-510-00	GARBAGE - GOODS & SUPPLIES	10,000.00
2-43-00-620-00	BARRA - WATER UTILITY	50.00
2-43-00-765-00	GARBAGE - NEWELL. REG. LANDFILL REQ.	43,813.00
2-43-00-765-01	RECYLING - NEWELL REGIONAL LANDFILL REQ.	10,500.00
2-43-00-765-02	RECYCLING - B.A.R.R.A. OPERATING FUNDING	10,000.00
*	TOTAL SOLID WASTE & RECYCLING	134,763.00
**	SOLID WASTE & RECYCLING (SURPL	(27.00)
FCSS - REVENUE		
1-51-00-410-00	FCSS - 2023 WOMEN'S WELLNESS	(5,000.00)
1-51-00-590-00	FCSS - OTHER REVENUE	(2,500.00)
1-51-00-595-00	FCSS - COMMUNITY CHRISTMAS DONATIONS	(5,000.00)
1-51-00-840-00	FCSS - CONDITIONAL GRANT	(39,505.00)
1-51-00-850-00	FCSS - GRASSLANDS FCSS /TOWN CONTRIB.	(35,230.00)
1-51-00-710-00	TSF FROM FCSS RESERVE	(12,620.00)
*	TOTAL FCSS - REVENUE	(99,855.00)
FCSS - EXPENSE		
2-51-00-110-00	FCSS - SALARIES	58,000.00
2-51-00-130-00	FCSS - EMPLOYER CONTRIBUTIONS	4,050.00
2-51-00-135-00	FCSS - AUMA BENEFITS	6,555.00
2-51-00-137-00	FCSS RRSP CONTRIBUTION	1,200.00
2-51-00-150-00	FCSS - ADM TRAINING & EDUCATION	2,500.00
2-51-00-200-00	FCSS PROGRAMS	10,000.00
2-51-00-211-00	FCSS -TRAVEL/LODGE/PHONE & BOARD DEVEL.	1,750.00
2-51-00-220-00	FCSS - ADVERTISING & MEMBERSHIPS	500.00
2-51-00-510-00	FCSS - GENERAL GOODS & SUPPLIES	3,800.00
2-51-00-595-00	FCSS - COMMUNITY CHRISTMAS	5,000.00
2-51-00-200-01	FCSS PROGRAM - 2023 WOMEN'S WELLNESS	6,500.00
*	TOTAL FCSS - EXPENSE	99,855.00
**	FCSS - (SURPLUS)/DEFICIT	0.00



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General Ledger	Description	2023 Budget
THRIVE - REVENUE		
1-51-00-690-01	THRIVE - COUNTY CONTRIBUTION (ICF)	(5,450.00)
1-51-00-690-00	THRIVE - MUNICIPAL CONTRIBUTION (ICF)	(5,450.00)
1-51-00-400-01	THRIVE - MEMBERSHIPS/DROP-INS	(3,000.00)
* TOTAL THRIVE - REVENUE		(13,900.00)
THRIVE - EXPENSE		
2-51-00-400-00	THRIVE - RENT	8,300.00
2-51-00-410-00	THRIVE - EQUIP REPAIR/MAINT./PURCHASE	5,000.00
2-51-00-420-00	THRIVE - ADVERTISING/PROMOTIONS	100.00
2-51-00-510-01	THRIVE - GOODS & SUPPLIES	500.00
* TOTAL THRIVE - EXPENSE		13,900.00
** THRIVE - (SURPLUS)/DEFICIT		0.00
CEMETERY - REVENUE		
1-56-00-400-00	CEMETARY - PLOT SALES	(3,500.00)
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		(7,000.00)
CEMETERY - EXPENSE		
2-56-00-250-00	CEMETARY - REPAIR/MAINTENANCE	4,650.00
2-56-00-500-00	CEMETERY - PLOT OPEN/CLOSE	100.00
2-56-00-510-00	CEMETARY - GOODS & SUPPLIES	1,500.00
2-56-00-540-00	CEMETERY - WATER UTILITIES	750.00
* TOTAL CEMETERY - EXPENSE		7,000.00
** CEMETERY - (SURPLUS)/DEFICIT		0.00
PLANNING & DEVELOPMENT - REVEN		
1-64-00-200-00	PLANNING & DEVELOPMENT (PROV COND GRANT)	(30,000.00)
* TOTAL PLANNING & DEVELOPMENT -		(30,000.00)
PLANNING & DEVELOPMENT - EXPEN		
2-64-00-200-00	MUNICIPAL PLANNING	31,400.00
2-64-00-220-00	MUNICIPAL PLANNING - MARKETING, FREIGHT	35,600.00
2-66-00-510-00	SUB DIV - COST OF LAND SOLD	2,000.00
* TOTAL PLANNING & DEVELOPMENT -		69,000.00
** PLANNING & DEVELOPMENT - (SURP		39,000.00
POOL - REVENUE		
1-72-00-410-00	POOL - REVENUE	(59,000.00)
1-72-00-420-00	POOL - CONCESSION	(1,500.00)
1-72-00-690-00	POOL - MUNICIPAL CONTRIBUTION (ICF)	(70,389.00)
1-72-00-690-01	POOL - COUNTY CONTRIBUTION (ICF)	(225,389.00)



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General Ledger	Description	2023 Budget
* TOTAL POOL - REVENUE		(356,278.00)
POOL - EXPENSE		
2-72-00-110-00	POOL - SALARIES/WAGES	106,878.00
2-72-00-130-00	POOL - EMPLOYER CONTRIBUTION	7,400.00
2-72-00-211-00	POOL - TRAVEL/LODGE/MEALS	1,300.00
2-72-00-215-00	POOL - FREIGHT, INTERNET, PHONE	3,000.00
2-72-00-232-00	POOL - TRAINING	6,700.00
2-72-00-250-00	POOL - REPAIR/MAINTENANCE	321,000.00
2-72-00-274-00	POOL - INSURANCE	6,500.00
2-72-00-510-00	POOL - GOODS & SUPPLIES	5,500.00
2-72-00-530-00	POOL - CHEMICALS	16,000.00
2-72-00-540-00	POOL - UTILITIES	37,000.00
* TOTAL POOL - EXPENSE		511,278.00
** POOL - (SURPLUS)/DEFICIT		155,000.00
PARKS & RECREATION - REVENUE		
1-72-00-840-00	RECREATION - PROVINCIAL COND GRANT	(171,700.00)
1-72-02-590-00	PARKS & REC - 2023 BBQ Competition	(18,000.00)
1-72-02-690-00	PARK & R - MUNICIPAL CONTRIBUTION (ICF)	(118,973.00)
1-72-02-690-01	PARKS & R - COUNTY CONTRIBUTION (ICF)	(215,973.00)
1-72-00-710-00	TSF FROM RECREATION & CULTURE RESERVE	(108,500.00)
1-72-00-920-00	TSF FROM RECREATION FUNDING COMMITTEE	(3,040.00)
* TOTAL PARKS & RECREATION - REV		(636,186.00)
PARKS & RECREATION - EXPENSE		
2-72-01-110-00	PARKS & REC - SALARIES/WAGES	132,280.00
2-72-01-130-00	PARKS & REC - EMPLOYER CONTRIBUTION	11,190.00
2-72-01-135-00	PARKS & REC - AUMA BENEFITS	12,040.00
2-72-01-215-00	PARKS & REC - FREIGHT, PHONE	1,100.00
2-72-01-232-00	PARKS & REC - TRAINING/MEALS/LODGE	4,000.00
2-72-01-250-00	PARKS & REC - REPAIR/MAINTENANCE	2,750.00
2-72-01-510-00	PARKS & REC - GOODS & SUPPLIES	13,700.00
2-72-01-520-00	PARKS & REC - EQUIPMENT REPAIR/MAINT.	1,200.00
2-72-01-540-00	T.V. TOWER - UTILITIES	1,800.00
2-72-02-250-00	ARENA - REPAIR/MAINTENANCE	166,700.00
2-72-02-274-00	ARENA - INSURANCE	44,000.00
2-72-02-540-00	ARENA WATER UTILITIES	2,500.00
2-72-02-590-00	PARKS & REC - 2023 BBQ Competition	18,000.00
2-72-03-250-00	REC COMPLEX - REPAIR/MAINTENANCE	10,000.00
2-72-03-274-00	REC COMPLEX - INSURANCE	32,000.00
2-72-05-274-00	RODEO - INSURANCE	450.00
2-72-07-250-00	BOWLING CLUB - REPAIR/MAINTENANCE	250.00
2-72-03-765-00	RECREATION - FUNDING	57,040.00
* TOTAL PARKS & RECREATION - EXP		511,000.00
** PARKS & REC (SURPLUS)/DEFICIT		(125,186.00)



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P&R - CAMPGROUND - REVENUE

1-72-02-410-00	CAMPGROUND - REVENUE	(6,500.00)
* TOTAL PARKS &rREC - CAMPGROUND		(6,500.00)

P&R - CAMPGROUND - EXPENSE

2-72-01-251-00	CAMPGROUND - REPAIR/MAINTENANCE	250.00
2-72-01-511-00	CAMPGROUND - GOODS & SUPPLIES	250.00
2-72-01-541-00	CAMPGROUND - UTILITIES	4,600.00
2-72-04-274-00	CAMPGROUND - INSURANCE	1,450.00
* TOTAL PARKS & REC - CAMPGROUND		6,550.00
** CAMPGROUND - (SURPLUS)/DEFICIT		50.00

CULTURE - REVENUE

1-74-00-545-00	DROP-IN CENTRE - SHARED UTILITY COSTS	(3,750.00)
1-74-00-560-00	HALL - RENTAL REVENUE	(11,720.00)
1-74-00-690-00	HALL - MUNICIPAL CONTRIBUTION (ICF)	(27,415.00)
1-74-00-690-01	HALL - COUNTY CONTRIBUTION (ICF)	(48,915.00)
* TOTAL CULTURE - REVENUE		(91,800.00)

CULTURE - EXPENSE

2-74-00-110-00	HALL - JANITORIAL	15,500.00
2-74-00-210-00	HALL - FREIGHT, INTERNET, PHONE	1,700.00
2-74-00-250-00	HALL - REPAIR/MAINTENANCE	65,500.00
2-74-00-274-00	HALL - INSURANCE	6,500.00
2-74-00-510-00	HALL - GOODS & SUPPLIES	5,650.00
2-74-00-540-00	HALL - UTILITIES	23,000.00
2-74-00-545-00	DROP-IN CENTRE - UTILITIES	7,500.00
2-74-01-250-00	DROP-IN CENTRE - REPAIR/MAINTENANCE	500.00
2-74-01-274-00	DROP-IN CENTRE - INSURANCE	2,300.00
2-74-06-274-00	GUN CLUB - INSURANCE	2,150.00
* TOTAL CULTURE - EXPENSE		130,300.00
** CULTURE (SURPLUS)/DEFICIT		38,500.00

CULTURE - LIBRARY - EXPENSE

2-74-00-765-00	LIBRARY - REQUISITION	21,654.00
2-74-01-250-01	LIBRARY - REPAIR/MAINTENANCE	100.00
* TOTAL LIBRARY - EXPENSE		21,754.00
** LIBRARY (SURPLUS)/DEFICIT		21,754.00

TRANSFERS TO RESERVES

2-12-00-710-00	TSF TO MUNICIPAL SERVICE RESERVE	(30,000.00)
2-32-00-710-00	TSF TO CAPITAL PLAN RESERVE	(342,763.00)
2-42-00-765-00	SEWER - TSF TO RESERVES	(78,500.00)
2-72-00-710-00	TSF TO RECREATION & CULTURE RESERVE	(60,000.00)
2-23-00-762-00	FIRE - TRANSFER TO CAPITAL	(6,380.00)



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General Ledger	Description	2023 Budget
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*	TOTAL TRANSFERS TO RESERVES	(517,643.00)
**	RESERV INCREASE/(DECREASE)	(517,643.00)

*** End of Report ***