


# Town of Coalhurst

**Committee of the Whole - Apr 11 2023**

## **AGENDA**

Tuesday, April 11, 2023 at 6:00 PM

Council Chambers

	Page
<b>1. Call to Order</b>	
<b>2. Adoption of the Agenda</b>	
<b>3. Presentations</b>	
3.1 Jeffrey Coffman, Chief Administrative Officer (Interim) Municipal Taxation 101  <a href="#">Municipal Taxation 101 April 11 2023.pdf</a> 	2 - 12
3.2 Mike Passey, Director of Corporate Services 2023 Budget Adjustments  <a href="#">2023 Operating Budget Interim - Approved 20221206.pdf</a>  <a href="#">2023 Spring Budget Adjustments for April 11 Agenda.pdf</a> 	13 - 33
<b>4. Business of the Committee</b>	
<b>5. Closed Session</b>	
<b>6. Business Arising from Closed Session</b>	
<b>7. Adjournment</b>	

# Municipal Taxation 101

THE EXCITING WORLD OF PROPERTY ASSESSMENT, TAX RATES AND TAXATION!

# Municipal Government Act

- Part 9: Assessment of Property
  - The “How To” of assessing property
  - Assessment Rolls
  - Assessment preparation
  - Assessment notices

# What is “Assessment?”

- ▶ “**Assessment**” is the process of estimating a dollar value on a property for taxation purposes. The assessed value is used to calculate the taxes charged to the property owner.
- ▶ Two types of Assessment:
  - ▶ “**Market value**” is the price a property might reasonably be expected to sell for if sold by a willing seller to a willing buyer after appropriate time and exposure in an open market.
  - ▶ “**Regulated procedure**” deals with types of properties that are difficult to assess using market value

# Coalhurst 2022 Assessment (Bylaw 436-22)

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

	<u>Assessment</u>
Residential/Farmland	\$ 271,932,120
Non-residential	\$ 14,347,390
Machinery and Equipment	<u>\$ 18,370</u>
	<u>\$ 286,297,880</u>

# Coalhurst 2022 Budget (Bylaw 436-22)

**WHEREAS**, the estimated municipal expenditures and transfers set out in the budget for the Town of Coalhurst for 2022 total \$11,786,008; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$9,673,462 and the balance of \$2,110,002 is to be raised by general municipal taxation; and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF)		
Residential/Farmland	\$	710,077
Non-residential	\$	54,942
Green Acres Foundation	\$	43,498
Requisition Allowance	\$	23,332
Designated Industrial Properties	\$	222

# What is the “Tax Rate?”

- ▶ The “**Tax Rate**” (sometimes called the Mill Rate) is calculated by determining the amount of money a municipality requires to balance its budget, divided by the total value of all the property in the municipality, multiplied by 1,000.

Amount Needed to Balance the Budget

Total Taxable Assessment

X 1,000 = Tax Rate

# Example of Tax Rate Calculation

The Town of Montinaville needs \$30,000 to balance its budget. The total taxable assessment for all properties in town is \$5,000,000.

\$30,000 (amount to be raised)

\$5,000,000 (total taxable assessment) X 1,000 = 6

The tax rate is 6.0



# Coalhurst 2022 Tax Rates (Bylaw 436-22)

	Tax Levy	Assessment	Residential/ Farmland Tax Rate	Non- Residential Tax Rate	Machinery & Equipment Tax Rate
<b>General Municipal</b>					
Residential/Farmland	1,969,803	271,009,120	7.2684	0.0000	0.0000
Annexed County Class 1 Residential	4,265	882,240	4.8341	0.0000	0.0000
Annexed County Class 3 Farmland	1,028	40,760	25.2309	0.0000	0.0000
Non-Residential	134,733	14,347,390	0.0000	9.3908	0.0000
Machinery & Equipment	173	18,370	0.0000	0.0000	9.3908
<b>Total</b>	<b>2,110,002</b>	<b>286,297,880</b>			
<b>ASFF</b>					
Residential/Farmland	710,077	271,932,120	2.6112	0.0000	0.0000
Non-Residential	54,942	14,347,390	0.0000	3.8294	0.0000
Machinery & Equipment	0	18,370	0.0000	0.0000	0.0000
	765,019	286,297,880			
Green Acres Foundation	43,498	286,297,880	0.1519	0.1519	0.1519
Requisition Allowance	23,332	286,297,880	0.0815	0.0815	0.0815
	2,941,851				

# What is “Taxation?”

- ▶ Taxation is the process of applying a Tax Rate to a property’s Assessment (the assessed value) to determine the Property Tax payable by the owner of the property.

Tax Rate x Assessment

1,000

= Property Tax payable

# Example of Property Tax Calculation

In Montinaville, the Tax Rate is 6. On a property worth \$100,000:

$$\frac{6 \times \$100,000}{1,000} = \$600 \text{ in Property Tax}$$

# Why does this matter?

- ▶ Understanding the terms and calculations for “Assessment” and “Tax Rate” helps us understand their relationship to – and impact upon - our property taxes.

Four years in Montinaville: The impact on a \$100,000 property.

2020 Assessment: \$100,000. Tax Rate: 6. Property Tax: \$600.

2021 Assessment: \$120,000. Tax Rate: 6. Property Tax: \$720.

2022 Assessment: \$ 90,000. Tax Rate: 6. Property Tax: \$540.

2023 Assessment: \$120,000. Tax Rate: 5. Property Tax: \$600.

# Overall

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
<b>Revenues</b>				
Taxes	2,941,551	3,086,070	144,519	4.68%
Grants in Lieu	143,000	143,000	-	0.00%
Sales to Other Gov'ts	-	121,250	121,250	100.00%
Sales of Goods & Services	1,568,650	1,587,225	18,575	1.17%
Revenues from Own Sources	478,407	494,975	16,568	3.35%
Unconditional Grants	14,400	79,200	64,800	81.82%
Conditional Grants	153,000	50,000	- 103,000	-206.00%
Other Revenue Transactions	137,500	171,500	34,000	19.83%
<b>Total Revenues</b>	<b>5,436,508</b>	<b>5,733,220</b>	<b>296,712</b>	<b>5.18%</b>
<b>Expenses</b>				
Personnel	1,399,906	1,559,850	159,944	10.25%
Contracted & General Services	1,042,015	1,213,170	171,155	14.11%
Purchases from Other Gov'ts	549,000	545,000	- 4,000	-0.73%
Materials, Goods, Supplies & Utilities	854,700	846,600	- 8,100	-0.96%
Contributions & Transfer Payments	1,289,400	1,265,900	- 23,500	-1.86%
Financial Services Charges	299,086	302,700	3,614	1.19%
Other Expenditure Transactions	2,401	-	- 2,401	#DIV/0!
<b>Total Expenses</b>	<b>5,436,508</b>	<b>5,733,220</b>	<b>296,712</b>	<b>5.18%</b>
<b>Surplus/Deficit</b>	<b>- 0</b>	<b>-</b>	<b>0</b>	



# General Municipal

## Revenues

Taxes  
 Revenues from Own Sources  
 Total Revenues

## Expenses

Personnel  
 Contributions & Transfer Payments  
 Total Expenses

## Net Taxation Impact

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
Taxes	2,941,551	3,086,070	144,519	4.68%
Revenues from Own Sources	227,347	308,275	80,928	26.25%
<b>Total Revenues</b>	<b>3,168,898</b>	<b>3,394,345</b>	<b>225,447</b>	<b>6.64%</b>
Personnel			-	
Contributions & Transfer Payments	808,500	808,500	-	0.00%
<b>Total Expenses</b>	<b>808,500</b>	<b>808,500</b>	<b>-</b>	<b>0.00%</b>
<b>Net Taxation Impact</b>	<b>2,360,398</b>	<b>2,585,845</b>	<b>225,447</b>	



# Council

## Expenses

Personnel  
 Contracted & General Services  
 Materials, Goods, Supplies & Utilities  
 Total Expenses

2022 Budget	2023 Budget	Difference	% Change
93,913	87,300	- 6,613	-7.57%
11,000	30,000	19,000	63.33%
1,000	1,000	-	0.00%
105,913	118,300	12,387	10.47%
105,913	118,300	12,387	

## Net Taxation Impact



# Administration

## Revenues

	2022 Budget	2023 Budget	Difference	% Change
Sales of Goods & Services	7,000	7,350	350	4.76%
Revenues from Own Sources	10,200	10,200	-	0.00%
Conditional Grants	48,000	-	- 48,000	#DIV/0!
Other Revenue Transactions	31,000	95,000	64,000	67.37%
<b>Total Revenues</b>	<b>96,200</b>	<b>112,550</b>	<b>16,350</b>	<b>14.53%</b>

## Expenses

Personnel	373,543	416,200	42,657	10.25%
Contracted & General Services	198,185	282,245	84,060	29.78%
Materials, Goods, Supplies & Utilities	115,900	114,400	- 1,500	-1.31%
Contributions & Transfer Payments	14,500	14,500	-	0.00%
Financial Services Charges	2,500	5,000	2,500	50.00%
Other Expenditure Transactions	2,401	-	- 2,401	#DIV/0!
<b>Total Expenses</b>	<b>707,029</b>	<b>832,345</b>	<b>125,316</b>	<b>15.06%</b>

## Net Taxation Impact

	610,829	719,795	108,966	
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# Fire Department

## Revenues

Grants in Lieu  
Total Revenues

## Expenses

Personnel  
Contracted & General Services  
Materials, Goods, Supplies & Utilities  
Contributions & Transfer Payments  
Financial Services Charges  
Total Expenses

## Net Taxation Impact

	2022 Budget	2023 Budget	Difference	% Change
Grants in Lieu	125,000	125,000	-	0.00%
Total Revenues	125,000	125,000	-	0.00%
Personnel	126,700	101,650	- 25,050	-24.64%
Contracted & General Services	72,850	73,850	1,000	1.35%
Materials, Goods, Supplies & Utilities	91,850	91,850	-	0.00%
Contributions & Transfer Payments	85,000	85,000	-	0.00%
Financial Services Charges	16,175	16,200	25	0.15%
Total Expenses	392,575	368,550	- 24,025	-6.52%
Net Taxation Impact	267,575	243,550	- 24,025	



# Emergency Measures

**Expenses**

Personnel  
 Contracted & General Services  
 Materials, Goods, Supplies & Utilities  
 Total Expenses

**Net Taxation Impact**

2022 Budget	2023 Budget	Difference	% Change
15,950	9,500	- 6,450	-67.89%
8,525	8,525	-	0.00%
6,000	6,000	-	0.00%
30,475	24,025	- 6,450	-26.85%
30,475	24,025	- 6,450	

## Protective Services

### Revenues

	2022 Budget	2023 Budget	Difference	% Change
Grants in Lieu	18,000	18,000	-	0.00%
Revenues from Own Sources	35,000	30,000	- 5,000	-16.67%
Other Revenue Transactions	75,000	50,000	- 25,000	-50.00%
<b>Total Revenues</b>	<b>128,000</b>	<b>98,000</b>	<b>- 30,000</b>	<b>-30.61%</b>

### Expenses

Personnel	82,800	94,300	11,500	12.20%
Contracted & General Services	33,300	32,800	- 500	-1.52%
Purchases from Other Gov'ts	100,000	100,000	-	0.00%
Materials, Goods, Supplies & Utilities	15,200	15,200	-	0.00%
Contributions & Transfer Payments	13,000	13,000	-	0.00%
<b>Total Expenses</b>	<b>244,300</b>	<b>255,300</b>	<b>11,000</b>	<b>4.31%</b>

### Net Taxation Impact

	116,300	157,300	41,000	
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## Public Works Common Services

	2022 Budget	2023 Budget	Difference	% Change
<b>Revenues</b>				
Revenues from Own Sources	42,000	-	- 42,000	#DIV/0!
Other Revenue Transactions	5,000	-	- 5,000	#DIV/0!
Total Revenues	47,000	-	- 47,000	
<b>Expenses</b>				
Personnel	20,650	27,800	7,150	25.72%
Contracted & General Services	19,800	19,200	- 600	-3.13%
Materials, Goods, Supplies & Utilities	66,950	57,950	- 9,000	-15.53%
Contributions & Transfer Payments	52,500	52,500	-	0.00%
Total Expenses	159,900	157,450	- 2,450	-1.56%
<b>Net Taxation Impact</b>	- 112,900	- 157,450	- 44,550	

## Roads

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
<b>Revenues</b>				
Conditional Grants	90,000	50,000	- 40,000	-80.00%
Other Revenue Transactions	12,500	12,500	-	0.00%
<b>Total Revenues</b>	<b>102,500</b>	<b>62,500</b>	<b>- 40,000</b>	<b>-64.00%</b>
<b>Expenses</b>				
Personnel	100,850	116,350	15,500	13.32%
Contracted & General Services	116,000	116,050	50	0.04%
Materials, Goods, Supplies & Utilities	178,000	188,000	10,000	5.32%
Contributions & Transfer Payments	60,000	30,000	- 30,000	-100.00%
Financial Services Charges	109,903	109,975	72	0.07%
<b>Total Expenses</b>	<b>564,753</b>	<b>560,375</b>	<b>- 4,378</b>	<b>-0.78%</b>
<b>Net Taxation Impact</b>	<b>462,253</b>	<b>497,875</b>	<b>35,622</b>	



# Storm Water

## Revenues

Sales of Goods & Services  
 Total Revenues

## Expenses

Contracted & General Services  
 Materials, Goods, Supplies & Utilities  
 Contributions & Transfer Payments  
 Total Expenses

## Net Taxation Impact

	2022 Budget	2023 Budget	Difference	% Change
Sales of Goods & Services	70,000	70,000	-	0.00%
Total Revenues	70,000	70,000	-	0.00%
Contracted & General Services	55,000	55,000	-	0.00%
Materials, Goods, Supplies & Utilities	5,000	5,000	-	0.00%
Contributions & Transfer Payments	70,000	70,000	-	0.00%
Total Expenses	130,000	130,000	-	0.00%
Net Taxation Impact	60,000	60,000	-	

# Water

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
<b>Revenues</b>				
Sales of Goods & Services	654,500	680,000	25,500	3.75%
Revenues from Own Sources	10,000	10,000	-	0.00%
<b>Total Revenues</b>	<b>664,500</b>	<b>690,000</b>	<b>25,500</b>	<b>3.70%</b>
<b>Expenses</b>				
Personnel	117,900	143,150	25,250	17.64%
Contracted & General Services	58,105	58,500	395	0.68%
Purchases from Other Gov'ts	195,000	195,000	-	0.00%
Materials, Goods, Supplies & Utilities	124,050	124,050	-	0.00%
Contributions & Transfer Payments	35,000	35,000	-	0.00%
Financial Services Charges	19,623	19,650	27	0.14%
<b>Total Expenses</b>	<b>549,678</b>	<b>575,350</b>	<b>25,672</b>	<b>4.46%</b>
<b>Net Taxation Impact</b>	<b>- 114,822</b>	<b>- 114,650</b>	<b>172</b>	



# Sanitary/Sewer

	2022 Budget	2023 Budget	Difference	% Change
<b>Revenues</b>				
Sales of Goods & Services	485,000	542,775	57,775	10.64%
Total Revenues	485,000	542,775	57,775	10.64%
<b>Expenses</b>				
Personnel	70,250	74,000	3,750	5.07%
Contracted & General Services	50,600	50,800	200	0.39%
Purchases from Other Gov'ts	254,000	250,000	- 4,000	-1.60%
Materials, Goods, Supplies & Utilities	40,700	40,700	-	0.00%
Contributions & Transfer Payments	20,000	20,000	-	0.00%
Financial Services Charges	107,215	107,275	60	0.06%
Other Expenditure Transactions			-	#DIV/0!
Total Expenses	542,765	542,775	10	0.00%
<b>Net Taxation Impact</b>	57,765	-	- 57,765	



# Waste Collection

## Revenues

Sales to Other Gov'ts  
 Sales of Goods & Services  
 Revenues from Own Sources  
 Conditional Grants

Total Revenues

## Expenses

Personnel  
 Contracted & General Services  
 Materials, Goods, Supplies & Utilities  
 Financial Services Charges

Total Expenses

## Net Taxation Impact

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
		121,250	121,250	100.00%
	350,000	286,500	- 63,500	-22.16%
	28,000	-	- 28,000	#DIV/0!
	15,000	-	- 15,000	#DIV/0!
	<b>393,000</b>	<b>407,750</b>	<b>14,750</b>	<b>3.62%</b>
	86,500	99,350	12,850	12.93%
	225,100	225,200	100	0.04%
	52,300	52,300	-	0.00%
	30,000	30,900	900	2.91%
	<b>393,900</b>	<b>407,750</b>	<b>13,850</b>	<b>3.40%</b>
	900	-	- 900	



Family & Community Support Services

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
<b>Expenses</b>				
Contributions & Transfer Payments	22,000	22,500	500	2.22%
Total Expenses	22,000	22,500	500	2.22%
<b>Net Taxation Impact</b>	22,000	22,500	500	



## Municipal Planning & Zoning

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
<b>Expenses</b>				
Personnel	26,350	25,300	- 1,050	-4.15%
Contracted & General Services	21,000	21,000	-	0.00%
Materials, Goods, Supplies & Utilities	250	250	-	0.00%
Contributions & Transfer Payments	24,000	25,000	1,000	4.00%
Total Expenses	71,600	71,550	- 50	-0.07%
<b>Net Taxation Impact</b>	71,600	71,550	- 50	



# Community Services

## Revenues

Sales of Goods & Services  
Total Revenues

## Expenses

Personnel  
Contracted & General Services  
Materials, Goods, Supplies & Utilities  
Total Expenses

## Net Taxation Impact

	2022 Budget	2023 Budget	Difference	% Change
Sales of Goods & Services	1,200	-	- 1,200	#DIV/0!
Total Revenues	1,200	-	- 1,200	#DIV/0!
Personnel	250	-	- 250	#DIV/0!
Contracted & General Services	16,200	-	- 16,200	#DIV/0!
Materials, Goods, Supplies & Utilities	600	-	- 600	#DIV/0!
Total Expenses	17,050	-	- 17,050	#DIV/0!
Net Taxation Impact	15,850	-	- 15,850	



## Subdivision Land and Development

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
<b>Revenues</b>				
Sales of Goods & Services	600	600	-	0.00%
Revenues from Own Sources	66,500	66,500	-	0.00%
<b>Total Revenues</b>	<b>67,100</b>	<b>67,100</b>	<b>-</b>	<b>0.00%</b>
<b>Expenses</b>				
Personnel	90,900	85,100	- 5,800	-6.82%
Contracted & General Services	93,500	93,500	-	0.00%
Materials, Goods, Supplies & Utilities	2,200	2,200	-	0.00%
Contributions & Transfer Payments	-	5,000	5,000	100.00%
Financial Services Charges	13,671	13,700	29	0.22%
<b>Total Expenses</b>	<b>200,271</b>	<b>199,500</b>	<b>- 771</b>	<b>-0.39%</b>
<b>Net Taxation Impact</b>	<b>133,171</b>	<b>132,400</b>	<b>- 771</b>	

## Recreation/Parks Facilities

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
<b>Revenues</b>				
Revenues from Own Sources	51,300	52,000	700	1.35%
Unconditional Grants	6,400	79,200	72,800	91.92%
Other Revenue Transactions	6,000	6,000	-	0.00%
<b>Total Revenues</b>	<b>63,700</b>	<b>137,200</b>	<b>73,500</b>	<b>53.57%</b>
<b>Expenses</b>				
Personnel	166,950	251,600	84,650	33.64%
Contracted & General Services	47,450	132,100	84,650	64.08%
Materials, Goods, Supplies & Utilities	96,000	89,000	- 7,000	-7.87%
Contributions & Transfer Payments	38,000	38,000	-	0.00%
<b>Total Expenses</b>	<b>348,400</b>	<b>510,700</b>	<b>162,300</b>	<b>31.78%</b>
<b>Net Taxation Impact</b>	<b>284,700</b>	<b>373,500</b>	<b>88,800</b>	

## Cultural - General

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Difference</b>	<b>% Change</b>
<b>Revenues</b>				
Sales of Goods & Services	350	-	- 350	#DIV/0!
Revenues from Own Sources	8,060	18,000	9,940	55.22%
Unconditional Grants	8,000	-	- 8,000	#DIV/0!
Other Revenue Transactions	8,000	8,000	-	0.00%
<b>Total Revenues</b>	<b>24,410</b>	<b>26,000</b>	<b>1,590</b>	<b>6.12%</b>
<b>Expenses</b>				
Personnel	26,400	28,250	1,850	6.55%
Contracted & General Services	15,400	14,400	- 1,000	-6.94%
Materials, Goods, Supplies & Utilities	58,700	58,700	-	0.00%
Contributions & Transfer Payments	46,900	46,900	-	0.00%
<b>Total Expenses</b>	<b>147,400</b>	<b>148,250</b>	<b>850</b>	<b>0.57%</b>
<b>Net Taxation Impact</b>	<b>122,990</b>	<b>122,250</b>	<b>- 740</b>	

## 2023 Spring Adjustments

	Revenue	Expense	Net
00 General Municipal	38,333.00	22,550.00	60,883.00
11 Council	-	66,500.00	66,500.00
12 Administration	-	47,250.00	47,250.00
23 Fire Department	-	16,175.00	16,175.00
24 Emergency Measure	-	-	-
26 Protective Services	-	-	-
31 Public Works/Common Services	-21,000.00	22,000.00	1,000.00

	2022 Assessment		
Residential	271,009,120	7.2684	1,969,802.69
annex res	882,240	4.8341	4,264.84
annex farm	40,760	25.2309	1,028.41
Non-Residential	14,347,390	9.3908	134,733.47
M&E	18,370	9.3908	172.51
Req Allowance	286,297,880	0.0815	23,333.28
			2,133,335.19

Need to Generate for 2023 2,280,554.19 6.90%

	Revenue	Expense	Net
32 Roads	-	-	-
37 Storm Water	-	-	-
41 Water	-	400.00	400.00
42 Sewer	-	48,000.00	48,000.00
43 Waste Collection	-	-	-
51 FCCS	-	-	-
61 Planning & Zoning	-	-	-
66 Land & Development	-	13,670.00	13,670.00
72 Recreation & Parks	969.00	48,000.00	47,031.00
74 Culture	-	2,000.00	2,000.00
<b>TOTAL</b>	<b>16,364.00</b>	<b>130,855.00</b>	<b>147,219.00</b>

	2023 Assessment		
Residential	297,451,240.00	7.1576	2,129,022.61
annex res	890,240.00	4.8341	4,609.56
annex farm	40,760.00	25.2309	1,111.54
Non-Residential	15,490,940.00	9.4006	145,624.03
M&E	19,580.00	9.5226	186.45
Req Allowance			
			2,280,554.19

Additional Need to Generate for 2023

### General Municipal

00-A Interest Revenue Decrease	15,000.00		
00-B Removal of Requisition Allowance	23,333.00		
00-C Salaries, Wages & Benefits		22,550.00	
<b>00 SUB-TOTAL</b>	<b>38,333.00</b>	<b>22,550.00</b>	<b>60,883.00</b>

### Council

11-A Updated Electronic Agenda System Cost	-	2,000.00	
11-B Council Remuneration		25,000.00	
Council Meeting Allowance (extraordinary meetings)		2,500.00	
11-C		2,500.00	
11-D FCM Conference		8,000.00	
11-E Council Open Houses		3,000.00	
11-F Council Professional Development/T&E		10,000.00	
11-G MDP Visioning Session		10,000.00	
11-H Family Reimbursement		10,000.00	
<b>11 SUB-TOTAL</b>	<b>-</b>	<b>66,500.00</b>	<b>66,500.00</b>

### Administration

12-A Strategic Planning and visioning exercises		10,000.00	
12-B Legislative Coordinator Clerk Association Membership		300.00	
12-C Legislative Coordinator Conference/T&E		1,500.00	
12-D Tax Professionals Association Membership		450.00	
Staff Professional/Organizational Development		20,000.00	
12-F Building Maintenance - Town Office		15,000.00	
<b>12 SUB-TOTAL</b>	<b>-</b>	<b>47,250.00</b>	<b>47,250.00</b>

### Fire Department

23-A Debenture Payment Removed	-	16,175.00	
<b>23 SUB-TOTAL</b>	<b>-</b>	<b>16,175.00</b>	<b>16,175.00</b>

### Public Works/Common Services

31-A Safety Software Implementation Cost (Fund - MSI Operating)	-	6,000.00	6,000.00
31-B Safety Software Annual Cost			1,000.00
31-C Asset Retirement Obligation Study (Fund - MSI Operating)	-	15,000.00	15,000.00
<b>31 SUB-TOTAL</b>	<b>-21,000.00</b>	<b>22,000.00</b>	<b>1,000.00</b>

### Water

41-A Water Reserve Contribution		20,000.00	
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Municipal Mill Rates			
	2022	2023	Difference
Residential	7.2684	7.1576	-0.1108
Non-Residential	9.3908	9.4006	0.0098

Combined Mill Rates & Taxes per \$100,000					
	2022	2023	2022 Taxes	2023 Taxes	Annual Diff
Residential	10.0981	9.6747	\$ 1,009.81	\$ 967.47	-\$ 42.34
Non-Residential	13.3735	13.0243	\$ 1,337.35	\$ 1,302.43	-\$ 34.92

	2022 Assessment	2022 Taxes	2023 Assessment	Assessment Increase	Est. 2023 Taxes	\$ Difference	
<b>Residential 1</b>	457,000	\$ 4,614.83	481,000	5.25%	\$ 4,653.51	\$ 38.68	0.84%
<b>Residential 2</b>	311,000	\$ 3,140.51	337,000	8.36%	\$ 3,260.36	\$ 119.85	3.82%
<b>Residential 3</b>	231,000	\$ 2,332.66	251,000	8.66%	\$ 2,428.34	\$ 95.68	4.10%
<b>Residential 4</b>	246,000	\$ 2,484.13	265,000	7.72%	\$ 2,563.78	\$ 79.65	3.21%
<b>Residential 5</b>	201,000	\$ 2,029.72	229,000	13.93%	\$ 2,215.50	\$ 185.78	9.15%
<b>Residential 6</b>	35,000	\$ 353.43	37,000	5.71%	\$ 357.96	\$ 4.53	1.28%
<b>Non-Res 1</b>	2,210,000	\$ 29,555.44	2,448,000	10.77%	\$ 31,883.47	\$ 2,328.04	7.88%
<b>Non-Res 2</b>	273,000	\$ 3,650.97	299,000	9.52%	\$ 3,894.26	\$ 243.30	6.66%
<b>Non-Res 3</b>	315,000	\$ 4,212.65	350,000	11.11%	\$ 4,558.50	\$ 345.85	8.21%
<b>Non-Res 4</b>	876,000	\$ 11,715.19	953,000	8.79%	\$ 12,412.15	\$ 696.97	5.95%

3.73%

7.17%



41-B Debenture Payment Removed	-	19,600.00	
<b>41 SUB-TOTAL</b>	-	400.00	400.00
<b>Sewer</b>			
42-A Sewer Reserve Contribution		20,000.00	
42-B Debenture Payment Removed	-	68,000.00	
<b>42 SUB-TOTAL</b>	-	48,000.00	- 48,000.00
<b>Land &amp; Development</b>			
66-A Debenture Payment Removed	-	13,670.00	
<b>66 SUB-TOTAL</b>	-	13,670.00	- 13,670.00
<b>Parks &amp; Recreation</b>			
72-A Coor. Community Development Laptop (Partial MSI - Operating Funding)	-	969.00	1,500.00
72-B Coor. Community Development Conference			1,500.00
72-C Miners' Day Celebration			15,000.00
72-D Canada Day Celebration			15,000.00
72-E Family Day Celebration			5,000.00
72-F Cinnamon Bun Run			10,000.00
<b>72 SUB-TOTAL</b>	-	969.00	48,000.00 47,031.00
<b>Culture</b>			
74-A Online Facility Booking Software			2,000.00
<b>74 SUB-TOTAL</b>	-		2,000.00