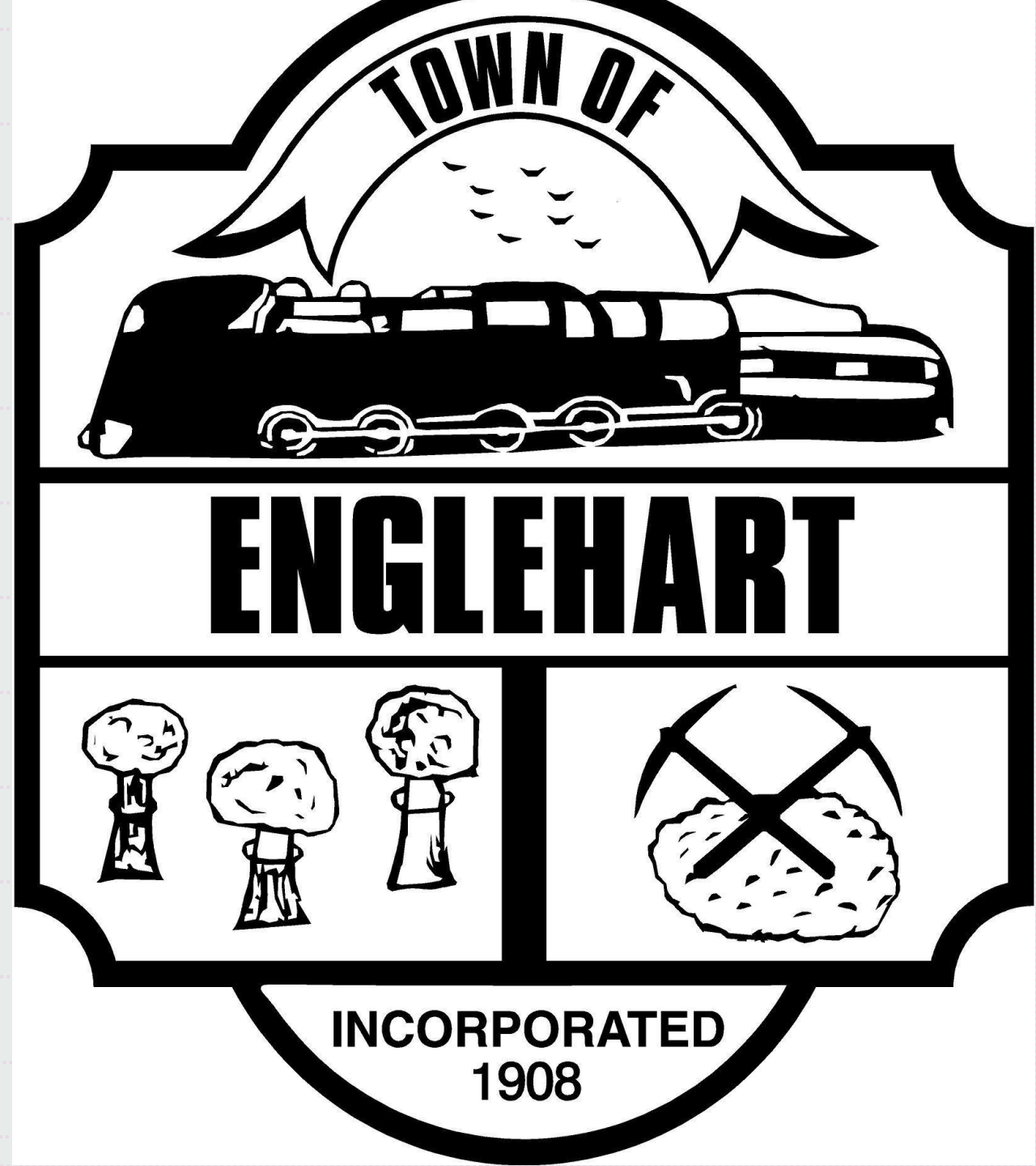


# Town of Englehart 2023 Proposed Budget

Prepared by: Malorie Robinson,  
CAO/Clerk-Treasurer

Date: June 7<sup>th</sup>, 2023



# Agenda

- Purpose of a Budget
- 2023 Budget Development Process
- 2023 Operating Budget Overview
- 2023 Water/Wastewater Budget Overview
- 2023 Capital Budget Overview
- Impact of Proposed Levy Increases
- Recommendation



# A Message from the CAO/Clerk-Treasurer

- The Senior Management Team's main goal was and continues to be, to remain fiscally responsible to our rate payers and other community stakeholders.
- Projects for the operating and capital budgets were selected based on the following criteria:
  - Immediate need
  - Estimated end of useful life
  - Funding opportunities
- Financial pressure that many rate payers are facing
- Impact on our budget due to inflation
- Reserves need to be maintained to remain fiscally responsible.

# Purpose of a Budget

Financial plan that describes how much money the Town will raise and spend in a fiscal year

Determines the level of service provided to the residents of the Town of Englehart

Guides decisions on what municipally owned infrastructure will be built, repaired and/or replaced that year.

# Budget Categories

There are three (3) main categories when the Senior Management Team is preparing the budget:

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## Operating Budget

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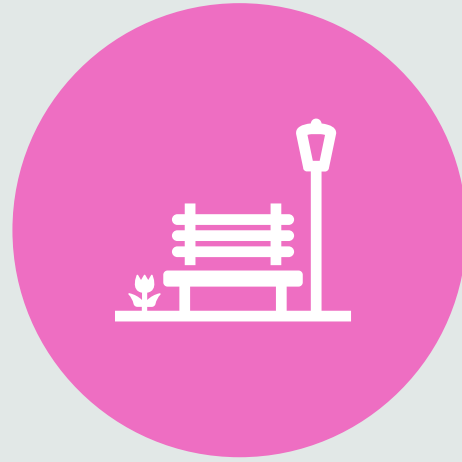
## Capital Budget

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## Rate Payer-Supported Programs

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# Operating Budget



DAY TO DAY  
SPENDING



26% OF REVENUES IS  
PROPERTY TAXES.



# Capital Budget

- Funds the Town's infrastructure that supports service delivery.
- Pays for the construction and repair of roads, sidewalks, parks and public buildings such as the community complex and museum.
- Primarily funded from reserves, other levels of government and by borrowing funds if necessary.

# Rate Payer Supported Programs

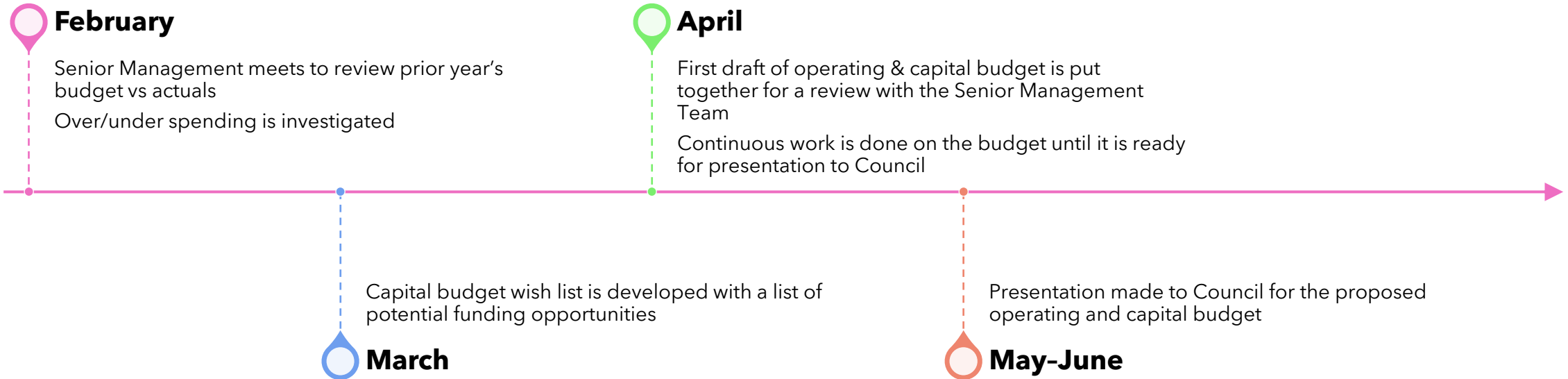
The Town of Englehart has three (3) rate supported programs:

- Water
- Wastewater
- Waste Management Services

Funded almost entirely by the user in the form of fees.

For example, water, wastewater and waste collection expenses are calculated by how much it costs to run these programs. In turn, the revenue collected from these user fees pays for the services that are provided and the infrastructure to deliver them.

# 2023 Budget Development Process



# 2023 Operating Budget

By Department



# Administration & Finance



# Administration & Finance Budget

Department	2022 Actual	2023 Budget
Revenues		
Municipal Tax Levy	1,912,562.57	1,971,021.26
Education Levy	321,135.47	327,670.21
Provincial Costs	970,037.66	956,442.00
General Government	504,803.78	279,358.00
<b>Total</b>	<b>3,708,538.48</b>	<b>3,534,491.47</b>
Expenses		
Education Levy	396,993.08	289,955.00
Provincial Costs	18,626.72	18,626.72
Council	70,710.30	76,268.90
General Government	740,574.53	827,048.07
Public Health Unit	70,347.68	74,204.50
DTSSAB	307,159.00	310,844.91
<b>Total</b>	<b>1,604,411.31</b>	<b>1,596,948.10</b>



# Protective Services

# Protective Services

Department	2022 Actual	2023 Budget
Revenue		
Animal Control	740.00	400.00
Building Inspections	5,406.00	6,000.00
<b>Total</b>	<b>6,146.00</b>	<b>6,400.00</b>
Expenses		
Fire Department	73,131.34	77,519.22
Police & 911	301,999.77	302,829.72
By-law Enforcement	1,387.29	1,500.00
Building Inspections	5,236.00	5,500.00
<b>Total</b>	<b>381,754.40</b>	<b>387,348.94</b>



# Operations & Roads

# Operations & Roads

<b>Department</b>	<b>2022 Actual</b>	<b>2023 Budget</b>
Revenue		
Public Works	56,218.63	237,023.00
Cemetery	24,636.70	183,640.00
<b>Total</b>	<b>80,855.33</b>	<b>420,663.00</b>
Expenses		
Public Works	683,886.65	706,264.50
Roads	355,404.36	568,000.00
Streetlighting	28,574.60	40,351.66
Cemetery	103,597.33	130,678.80
<b>Total</b>	<b>1,241,810.62</b>	<b>1,519,499.46</b>

A scenic view of a park with a large tree, a bench, and a lawn. The text "Community Services" is overlaid in the center.

# Community Services

# Community Services

Department	2022 Actual	2023 Budget
Revenue		
Special Events	32,129.50	40,500.00
Recreation (Community Services)	482.82	36,082.16
Arena Complex (Arena & Community Hall)	59,827.53	222,155.04
Parks & Playgrounds	3,759.94	462,600.00
Pool	20,223.94	304,850.00
Gym	22,679.33	26,100.00
Library	0.00	100,326.00
Museum	1,214.00	15,000.00
<b>Total</b>	<b>140,317.06</b>	<b>1,107,287.20</b>
Expenses		
Special Events	18,592.67	40,500.00
Recreation (Community Services)	24,870.45	156,083.66
Arena Complex (Arena & Community Hall)	291,913.58	615,289.09
Parks & Playgrounds	438,216.80	277,300.00
Pool	103,752.74	332,294.83
Gym	9,217.32	17,500.00
Library	0.00	100,326.00
Museum	10,064.68	22,778.58
<b>Total</b>	<b>996,954.24</b>	<b>1,562,072.16</b>

# Economic Development, Planning and Zoning



# Economic Development, Planning & Zoning

<b>Department</b>	<b>2022 Actuals</b>	<b>2023 Budget</b>
Expense	77,282.47	128,050.96
<b>Total</b>	<b>77,282.47</b>	<b>128,050.96</b>

An aerial photograph of a river with white water rapids. The water is a mix of deep blue and white foam, creating a complex, swirling pattern. The rapids are the central focus, with white foam cascading over rocks and creating a stark contrast with the surrounding blue water. The overall scene is dynamic and energetic, capturing the raw power of the river.

# Water & Wastewater

# Water & Wastewater

Department	2022 Actual	2023 Budget
Revenue		
Wastewater (Lagoon & Sewer)	289,458.02	185,900.00
Water	394,288.62	1,937,117.00
<b>Total</b>	<b>683,746.64</b>	<b>2,123,017.00</b>
Expenses		
Wastewater (Lagoon & Sewer)	229,491.34	185,900.00
Water	342,702.38	1,937,117.00
<b>Total</b>	<b>572,193.72</b>	<b>2,123,017.00</b>

A close-up photograph of a person's hand dropping a green plastic bottle into a yellow recycling bin. The bin is part of a recycling station with other bins in the background. The text "Waste Management" is overlaid in white on the image.

# Waste Management

# Waste Management

Department	2022 Actual	2023 Budget
Revenue		
Waste Collection Services	186,472.12	249,000.00
Landfill Site	58,439.85	58,400.00
<b>Total</b>	<b>244,911.97</b>	<b>307,400.00</b>
Expenses		
Waste Collection Services	160,158.88	230,100.00
Landfill Site	68,831.85	77,300.00
<b>Total</b>	<b>228,990.73</b>	<b>307,400.00</b>



# 2023 Capital Budget Overview

# 2023 Capital Budget

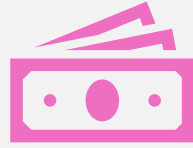
## 2023 Project & Capital List

Project/Description	Estimated 2023 Cost	Estimated 2023 Funding	Reserves	Estimated PT	Funding Source
Office Renovation	75,000.00	-	75,000.00	-	Office Reserve
Asphalt/Concrete (Paving and Sidewalks)	527,000.00	478,272.00	-	48,728.00	CCBF (Gas Tax) + OCIF + NORDS
Water Plant Upgrades	1,542,017.00	1,079,411.90	462,605.10	-	Water Reserves & Green Stream
Waste Collection Carts	62,000.00	-	62,000.00	-	451 Reserve
Columbarium	115,278.80	-	115,278.80	-	Working Capital Reserves
Boardroom Upgrades	10,000.00	-	-	10,000.00	PT Revenues
Parks/Pavilion	450,000.00	393,750.00	-	56,250.00	FedNor & PT Revenues
Pool Upgrades	246,300.00	105,000.00	45,000.00	-	Pool Heater and New Liner
Arena Emergency Generator	190,000.00	-	190,000.00	-	Working Capital Reserves
Arena Security	35,000.00	-	-	35,000.00	PT Revenues
Ice Resurfacer	160,000.00	-	160,000.00	-	Working Capital Reserves - Likely half this year half next year (80K each yr)
	<b>3,412,595.80</b>	<b>2,056,433.90</b>	<b>1,109,883.90</b>	<b>149,978.00</b>	

# Impact of Proposed Tax Levy Increase



125,058	154,568	95,054	124,500
125,487	56,845	97,511	125,000
124,000	110,000	99,011	154,000
150	150,000	99,216	95,000
	35,000	101,090	154,200
		101,684	110,000
		101,962	89,000
			50,000
			700



In 2021 Council opted to increase taxes by 1%. Which only increased the budget by \$18,500.00.



Increased chance of having to withdraw from reserves in the future



Increased chance of a dramatic levy increase as seen in our neighboring municipalities

## Impact of a 0% Tax Levy Increase

# Impact of a 2.5% Tax Levy Increase



Flexibility to budget money for reserves to ensure sustainability in our infrastructure



Total increase equates to \$47,011.51



Approximately \$62.52 per household

# Impact of a 3.5% Tax Levy Increase



Allows more money to be invested into reserves



Overall increase totals \$56,413.81



Approximately \$75.02 per household

# Recommendation

time to:  
escalating at 6% p/a  
calculated below, to:  
accumulated in 18 yrs

sufficient #1  
2 593 184 #2  
9 443 598 #3

18 321 948

6 486 523  
\* 24 808 471

DON'T FORGET THE TAX IMPLICATION

WE HAVE ALWAYS  
BEEN CLEAR ON  
OBJECTIVES

!!!  
000

Investment #2	Investmt Value at yr end
by way of voluntary monthly investment	
31 662	35 145
33 562	36 264
35 575	37 442
37 710	38 682
39 973	40 000
42 371	41 400

Investment #3	Investmt Value at yr end
by way of voluntary monthly investment	
115 305	127 989
122 223	135 223
129 557	142 735
137 300	150 500

Investment #2	Investmt Value at yr end
by way of voluntary monthly investment	

# CAO/Clerk-Treasurer Recommendation

That Council approves the 2023 tax levy of \$1,927,471.82 and set the general residential tax rate for 2023 at 0.0162227775, which is an increase of 2.5%.

And further that Council approves the water, wastewater and waste management budgets as presented.

Thank you to the Senior Management Team for all your hard work completing this year's proposed budget.

