



VILLAGE OF ELBOW

2023 Taxes, Fees and Budget Highlights

TAXES

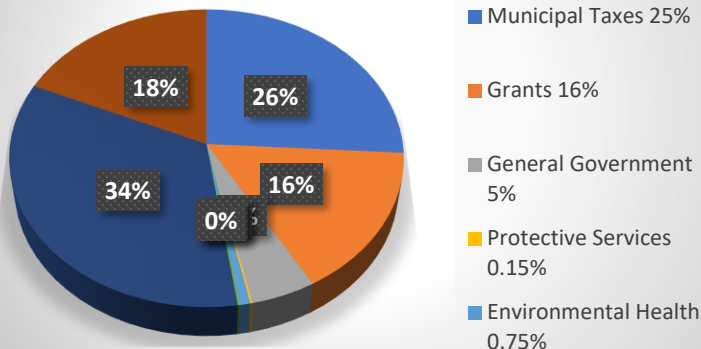
There are two parts to your property taxes: education property taxes which are set by the province and municipal property taxes which are set by Council.

Council develops the Village's capital and operating budget for the year by balancing all of the expenditures needed to operate the Village, with the revenue coming in from user fees (utility bills, landfill fees, rental fees, etc.) and grants. Council weighs the needs vs. the wants of the Village, level of service, what can be cut, what efficiencies can be made and what can be done to increase revenues. The difference between the projected expenses and revenues is then covered by the property taxes.

The Village of Elbow's taxable assessment increased as well as adding in the waste/recycling cost to taxes which translates to a property tax revenue increase of \$140,288.70. There was an increase in the Provincial Revenue Sharing Grant (up \$7376), the Canada Community-Building Fund grant (was gas tax) (up \$1483). As elsewhere, the Village has seen substantial increases in power, energy, fuel, supplies, etc. All of this combined, including the completing building of the Harbor Golf Community Center, Council passed a balanced budget. By legislation, a municipality is not able to have a deficit budget.

Year	Mill Rate	Residential Mill Rate Factor	Commercial Mill Rate Factor	Residential Base Tax	
2023	4.95	1	2.5	1260	
2022	4.75	1	2.25	900	How to calculate your property taxes in simple steps: 1. Taxable Assessment x Mill Rate/1000 = Initial Levy 2. (Initial Levy x Mill Rate Factor) + Base Tax = Municipal Property Tax 3. Taxable Assessment x Education Mill Rate/1000 = Education Property Tax
2021	4.75	1	2.25	900	
2020	4.75	1	2.25	780	
2019	4.75	1	2.25	780	
2018	4.75	1	2.25	780	
2017	4.22	1	2.25	730	
2016	4.22	1	2.25	730	
2015	4.22	1	2.25	730	
2014	4.22	1	2.25	730	
2013	4.22	1	2.25	685	
2012	11.92	1	1	685	

2023 Budgeted Revenue \$2,816,463.78



Municipal Taxes: municipal property tax levy less abatements, early payment discounts plus penalties

Grants: Federal and Provincial grants, recreation grants (ICIP, RM), Multiplex Naming Rights, Grants in Lieu of Taxes (SaskPower, RCMP, SaskTel)

General Government: fees and charges

Protective Services: fire fees (partnership with RM's)

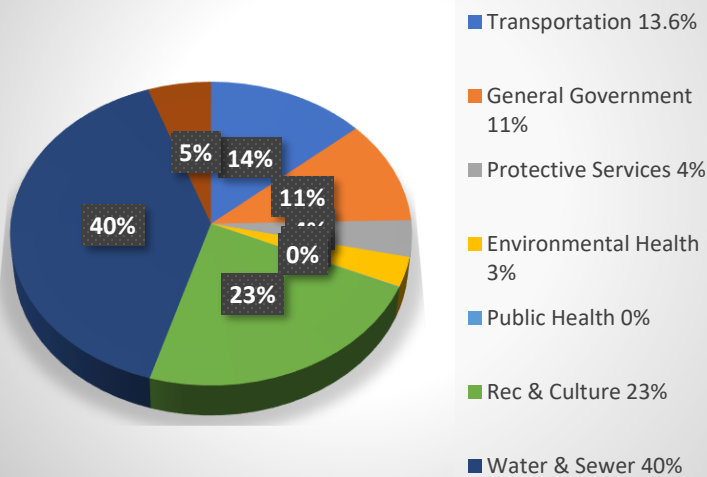
Environmental Health: landfill fees, garbage and recycle fees

Public Health: cemetery, building permits

Rec & Culture: Civic Centre, Library, Museum, Rink, Tufts Bay Campground, sportsgrounds

Water & Sewer: water & sewer billing, lagoon fees, infrastructure fees

2023 Budgeted Expenditures \$2,816,463.78



Transportation: gravel, snow removal, equipment, wages, street lights, utilities, etc.

General Government: audit, legal, assessment, website, wages, insurance, bank charges, office equip., postage, etc.

Protective Services: RCMP levy, fire department, emo first responders, etc.

Environmental Health: landfill, recycling, garbage, wages

Public Health: cemetery, housing authority

Rec & Culture: Civic Centre, Library, Museum, Tufts Bay Campground, Rink, parks, orchard, cleaning, Multiplex

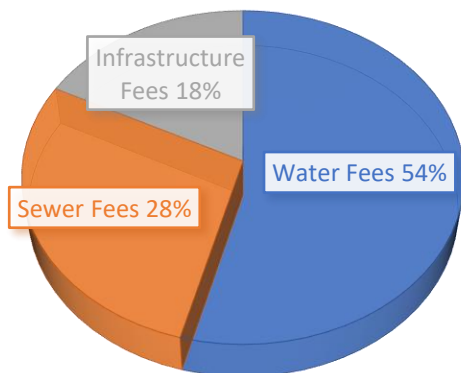
Water & Sewer: water treatment plant, lagoon, lifts stations, water & sewer mains, meters, curb stops, utilities, fire hydrants, wages, etc.

Planning & Development: building inspector, industrial subdivision servicing, street lights

UTILITY (WATER & SEWER) RATES

Utility bills are sent out quarterly (March, June, September, December). Water rates and both sewer/water infrastructure fees increased in April 2023 and the annual cost of waste/recycling was added to the taxes for 2023.

2023 WATER & SEWER CAPITAL AND OPERATING BUDGET \$516,000



<u>Water Fees</u> \$279,500
<u>Sewer Fees</u> \$146,500
<u>Infrastructure Fees</u> \$90,000

Quarterly Rates:	2017	2018	2019	2020	2021	2022	2023	2024
Water (minimum 3000 gallons)	none	21.25	24.92	29.90	35.88	43.06	43.92	44.80
Water (over minimum)	\$1.51/1000 gallons	\$5.28/1000 gallons	\$6.20/1000 gallons	\$7.45/1000 gallons	\$8.94/1000 gallons	\$10.73/1000 gallons	\$10.94/1000 gallons	\$11.16/1000 gallons
Sewer	10	10	10	12	12	12	12	12
Water Infrastructure	10	10	10	12	12	12	13	13
Sewer Infrastructure	12	12	12	12	12	12	13	13
Recycling & Garbage	23.50	24.20	24.92	24.92	24.92	27.41	on taxes	on taxes

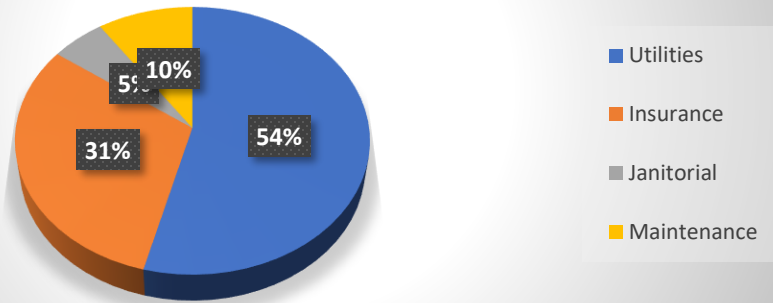
RECREATION

Recreation facilities are incredibly important for a healthy, vibrant community. Recreation and community centres provide opportunities for residents to be active and interact with others. They are common-ground areas that are focused on inclusivity, while fostering a culture of health and well-being. It is for this reason that recreation facilities are key to the development of a healthy community.

Recreation is a valuable investment for our community and we are thankful for those that have come before us and worked hard to fundraise, build and support the recreational opportunities we have in Elbow.

In 2023, the total operating budget for the Civic Center, Rink, and Library was \$22,018. *Information on the Harbor Golf Community Centre was provided on the slideshow *posted on our website – Public Notices.*

2023 Civic Centre Rink Library Operating Budgets \$22,018



The Village is responsible for other buildings and infrastructure throughout the community. Just like recreation, these too are vital to a healthy and vibrant community: Museum, Sod House, Wellness Clinic, Fire Hall, Shop, Sportsgrounds, Street Lights, Parks and Playgrounds, Water Treatment Plant, Sewage Lift Stations, Landfill, Lagoon, & Cemetery.

DONOR TREE

We're so grateful for the many community members that have made a donation to our fund. We will be recognizing the donors of our project on a "Donor Tree" in the lobby of the Harbor Golf Community Center. Each donor will have their name on a leaf.

Platinum Sponsors: \$10,000+

Gold Sponsors: \$5,000 - \$9,999

Silver Sponsors: \$1,000 - \$4,999

Bronze Sponsors: \$500 - \$999

Donations are being accepted by the Village of Elbow office – cash, cheque or e-transfer to elbow2@sasktel.net. Cheques to be made out to the Village of Elbow – charitable donation receipts will be issued.

thank you!