



## 2023 Tax, Fees and Budget Highlights

The Town of Eston Council met and determined the 2023 Tax Levy. We are happy to announce there will not be an increase to Minimum Tax or the Mill Rate. The Base Tax will increase from \$1200 to \$1240 to cover essential services. See below or [eston.ca](http://eston.ca) for more information.

We are happy to retain the utility rates and the environmental rates for the most part. As you know, with the ever rising costs, this is an ongoing battle.

**Taxes:** The Minimum Tax is on residential properties with a taxable assessed improvement value of \$67,895 or less and commercial properties with a taxable assessed improvement value of \$39,938 or less. The Base Tax is on all property classes and is to cover essential services.

| Tax Tools                     | 2019    | 2020    | 2021    | 2022    | 2023   |
|-------------------------------|---------|---------|---------|---------|--------|
| Minimum Tax (Improvements)    | \$845   | \$645   | \$645   | \$645   | \$645  |
| Residential Base Tax (Land)   | \$895   | \$1,000 | \$1,125 | \$1,200 | \$1240 |
| Commercial Base Tax (Land)    | \$1,345 | \$1,000 | \$1,125 | \$1,200 | \$1240 |
| Agricultural Base Tax (Land)  | \$400   | \$400   | \$400   | \$400   | \$400  |
| Mill Rate (Land-Improvements) | 9.5     | 9.5     | 9.5     | 9.6     | 9.6    |
| Commercial Mill Rate Factor   | 1.7     | 1.7     | 1.7     | 1.7     | 1.7    |

### Essential Service (Base Tax covers)

| Department                 | 2021         | 2022         | Average 2021-2022                        |
|----------------------------|--------------|--------------|--|
| RCMP                       | \$84,825.00  | \$86,191.00  | \$85,508.00                              |
| Fire                       | \$54,413.00  | \$37,000.50  | \$45,706.75                              |
| Fire Call Revenue          | -\$26,600.00 | -\$14,669.00 | -\$20,634.50                             |
| PW- Transportation         | \$344,960.00 | \$394,661.00 | \$369,810.50                             |
| Emergency Services         | \$221.00     | \$399.00     | \$310.00                                 |
| Landfill                   | \$46,000.00  | \$49,032.00  | \$47,516.00                              |
| Landfill Tipping           | -\$5,400.00  | -\$13,446.00 | -\$9,423.00                              |
| \$250 Base for paving      | \$140,750.00 | \$140,000.00 | \$140,375.00                             |
| Fuel/Carbon increase       | \$7,500.00   | \$8,000.00   | \$7,750.00                               |
| Add 3%                     |              |              |  |
| Total                      | \$666,069.07 | \$707,783.56 | \$686,926.31                             |
| /by 555 taxable properties | \$1146.58    | \$1218.38    | \$1237.71 To arrive at the 2023 Base Tax |

**Utility Rates:** Utility rates are approved by the Saskatchewan Municipal Board before coming into effect. Water and sewer should balance itself. The Water Treatment Plant Upgrade fee will drop back to \$10 in 2024.

|   | 2020 Rate         | 2021 Rate         | 2022 Rate         | 2023 Rate    |
|---|-------------------|-------------------|-------------------|--------------|
| <b>Infrastructure Fee (water &amp; sewer)</b> |                   |                   |                   |              |
| Residential Infrastructure Fee                | \$34/month        | \$35/ month       | \$35/ month       | \$35/ month  |
| Commercial Infrastructure Fee                 | \$57/month        | \$55/ month       | \$55/ month       | \$55/ month  |
| Water Treatment Plant Upgrade                 |                   | \$10/ month       | \$20/ month       | \$30/ month  |
| Sewer Flat – Multi Unit Residential           | Add \$3/unit      | Add \$3/unit      | Add \$3/unit      | Add \$3/unit |
| <b>Consumption per 1,000 gallons treated</b>  |                   |                   |                   |              |
| Treated                                       | \$18.00           | \$18.00           | \$18.00           | \$18.00      |
| Raw (Snipe Lake water stand)                  | \$13.00           | \$13.00           | \$13.00           | \$13.00      |
| Town Water Stand                              | \$22.00           | \$22.00           | \$22.00           | \$22.00      |
| Commercial Bulk (Treated)                     | \$6.50 (per cube) | \$6.50 (per cube) | \$6.50 (per cube) | \$6.50 (CuM) |

**Environmental Fees:** Environmental fees are charged on utility bills and cover expenses for recycle pickup, waste pickup. This is **not** a new charge with the addition to Loraas recycle / waste pick up.

| Category                               | 2020 Rate   | 2021 Rate   | 2022 Rate   | 2023 Rate     |
|--|-------------|-------------|-------------|---------------|
| Residential (Includes 2 rollout carts) | \$25/month  | \$25/month  | \$25/month  | \$25/month    |
| Commercial (Includes 2 rollout carts)  | \$25/month  | \$25/month  | \$25/month  | \$25/month    |
| Additional Roll Out Cart               | \$5/month   | \$5/month   | \$5/month   | \$5/month     |
| Commercial <20 Units and Restaurants   | \$65/month  | \$65/month  | \$65/month  | N/A           |
| Commercial >20 Units                   | \$115/month | \$115/month | \$115/month | N/A           |
| Special Care Homes                     | \$260/month | \$260/month | \$260/month | N/A           |
| Upgrade to 4 yard Bin                  | \$24/month  | \$24/month  | \$24/month  | N/A           |
| Upgrade to 6 yard Bin                  | \$38/month  | \$38/month  | \$38/month  | N/A           |
| 4 yard Garbage                         |             |             |             | \$38/month    |
| 4 yard Recycle                         |             |             |             | \$46/month    |
| 6 yard Garbage                         |             |             |             | \$57.50/month |
| 6 yard Recycle                         |             |             |             | \$66/month    |

The changes were made to enhance clarity and simplify understanding of the nature of the charges.

Note: For Commercial properties with a weekly pick up schedule this charge will be doubled.

**Budgeted Expenditures (Fire, Landfill, Library and Recreation are jointly funded 50/50 with the RM of Snipe Lake No 259 Revenues are not reflected in the totals.**

| Department<br>(subject to audit) | 2021 Budgeted<br>Expenditures | 2022 Budgeted<br>Expenditures | 2022 Actual<br>Expenditures | 2023 Budgeted Expenditures |
|----------------------------------|-------------------------------|-------------------------------|-----------------------------|----------------------------|
| PW- Transportation               | \$577,550                     | \$783,460                     | \$654,487                   | \$748,570                  |
| Water & Sewer                    | \$676,555                     | \$1,005,549                   | \$834,555                   | \$819,760                  |
| Recreation                       | \$746,300                     | \$781,500                     | \$679,095                   | \$918,150                  |
| General Government               | \$597,100                     | \$502,732                     | \$418,196                   | \$609,210                  |
| Landfill                         | \$147,570                     | \$165,800                     | \$100,563                   | \$165,250                  |
| RCMP                             | \$83,000                      | \$93,000                      | \$86,191                    | \$92,000                   |
| Bylaw Enforcement                | \$7,500                       | \$7,500                       | \$7,390                     | \$7,500                    |
| Fire                             | \$113,110                     | \$99,050                      | \$73,999.31                 | \$410,730                  |
| Library                          | \$71,200                      | \$74,150                      | \$72,210                    | \$75,630                   |
| Recycle                          | \$28,000                      | \$31,925                      | \$34,775                    | \$40,200                   |
| Council                          | \$34,000                      | \$36,000                      | \$34,619                    | \$36,500                   |
| Economic Development             | \$24,120                      | \$43,750                      | \$33,640                    | \$21,700                   |
| Public Health & Welfare          | \$64,280                      | \$27,410                      | \$19,227                    | \$29,000                   |
| Campground                       | \$30,500                      | \$18,250                      | \$16,528                    | \$18,760                   |
| Waste Collection                 | \$30,600                      | \$32,675                      | \$37,516                    | \$40,000                   |
| Emergency Measures               | \$4,250                       | \$4,000                       | \$399                       | \$7,750                    |
| Planning & Development           | \$1,500                       | \$4,500                       | \$0                         | \$4,500                    |

#### Taxable Assessment

2021 Taxable assessment = \$45,615,975

2022 Taxable assessment = \$45,746,960

2023 Taxable assessment = \$45,977,600

For more information on assessments see [www.eston.ca/assessments](http://www.eston.ca/assessments)

#### 2023 Budget

Total budgeted revenue = \$4,130,786.84

Total budgeted expenditures = \$4,109,203.42

Budgeted surplus = \$21,583.42