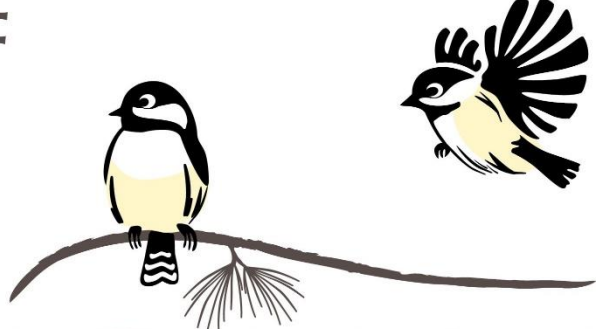


THE TOWNSHIP OF
**SOUTH
ALGONQUIN**

The logo consists of two stylized birds. One bird is perched on a dark, horizontal branch that extends from the right side of the word 'SOUTH' towards the right edge of the page. The bird has a black head and back, a white breast, and a yellow belly. The other bird is in flight, positioned to the right of the first bird, with its wings spread in a fan shape. It has a black head and back, a white breast, and a yellow belly.

Budget 2023
March 15, 2023

OBJECTIVE

The Objective of this process is to:

- Meet the legislative requirements of the Municipal Act 2001
- Provide an open process that demonstrates spending
- Plan for the fiscal challenges of the Township
- Effectively manage operating expenses and capital planning
- Communicate financial plan for 2023 between council & staff
 - Revenue
 - Expenses
 - Changes Anticipated
 - Tax Rate
 - Available Funds

NON-TAX REVENUE

REVENUE	2021 ACTUAL	2022 BUDGET	2023 BUDGET	Explanation
GENERAL GOV	\$1,084,740	\$1,112,950	\$1,099,050	OMPF, Canada Summer Jobs Grant
PROTECTION	\$64,705	\$44,600	\$62,500	FD Cost Recovery, MNRF Fire Agreements, Building/ Septic Permits
TRANSPORTATION	\$202,716	\$286,430	\$307,430	Gas Tax , OCIF, NORDSF
ENVIRONMENTAL	\$25,465	\$22,500	\$25,000	Tipping Fees, Waste Disposal Reimbursement Programs
HEALTH SERVICES	\$36,869	\$36,200	\$44,300	Rent/ Cost Recovery EMS & Medical Center
SOCIAL SERVICES	\$9,600	\$9,600	\$9,600	Rent Resource Center
RECREATION	\$50,607	\$98,650	\$33,780	Canada Day Grant, Library Operating Grant, Recreation Fundraising
PLANNING	\$33,844	\$14,000	\$14,000	Planning Fees, Shoreline Sales
TOTAL	\$1,508,546	\$1,624,930	\$1,595,660	\$ 29,270 less than 2022

PARTNERSHIP FUNDS

Sources	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget
OMPF	\$962,600	\$972,300	\$989,400	\$985,500	\$1,013,100
Court Security	\$2,244	\$1,863	\$1,573	\$1105	\$1,100
OCIF	\$53,476	\$51,521	\$51,521	\$119,927	\$137,916
Gas Tax (CCBF)	\$145,077	\$66,497	\$136,350	\$69,520	\$72,542
Heritage (Canada Day)	\$3,920	\$3,920	\$3,920	\$4,120	\$4,900
Totals	\$1,167,317	\$1,096,101	\$1,182,764	\$1,180,172	\$1,229,558

2023- OMPF, OCIF, & Gas Tax increase

GRANTS EXPECTED (APPLIED FOR)

- Canada Summer Jobs (\$3,500)
- Northern Ontario Resource Development Support (\$94,700)
- Library Operating (\$6,400)

OPERATING EXPENSES

- Fuel (increased)
- Hydro (increased)
- Goods (increased)
- Postage (unchanged)
- Legal (unchanged)
- Wages (increased)
- Policing (decreased)
- Insurance (increased)
- MPAC (decreased)
- DNSSAB (increased)

LEVIES PAID FOR SERVICE

Agency	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	Variance 2023-2022
OPP	\$333,801	\$332,150	\$325,344	\$322,647	\$309,532	(\$13,115)
Health Unit	\$19,283	\$21,211	\$23,060	\$23,060	\$23,521	\$461
DNSSAB	\$497,317	\$519,428	\$531,555	\$551,990	\$563,510	\$11,520
Cassellholme	\$105,578	\$109,700	\$113,579	\$113,850	\$110,600	(\$3250)
MPAC	41,630	\$41,733	\$41,334	\$41,055	\$40,670	(\$385)
TOTALS	\$997,609	\$1,024,222	\$1,034,872	\$1,052,602	\$1,047,833	(\$4,769)

**2023– Decreased \$4,769
26% of Operating Expenses**

Capital 2023

FUNCTIONAL AREA	PROPOSED PROJECTS	CAPITAL COSTS	FUNDING SOURCE
General Gov't	Townsuite Accounting Software	\$72,000	Modernization Efficiency Grant
General Gov't	Windows Replacement- Township Office	\$16,000	Safe Restart Covid Grant \$10K, Municipal Contribution (\$6K)
General Gov't	Asset Management Plan	\$18,000	Gas Tax Grant
General Gov't	Generator- Township Office	\$22,000	Municipal Contribution
Protection	WFD Stairway/Balcony Railing, Flammable Resistant Cabinets	\$11,000	Municipal Contribution
Protection	Bunker Gear, Thermal Image Cameras, Burn Signal Signs	\$22,000	Fire Equipment Reserve. Agreement to payback reserve- 3 year term.

Capital 2023 continued

FUNCTIONAL AREA	PROPOSED PROJECTS	CAPITAL COSTS	FUNDING SOURCE
Rec & Culture	Flammable Resistant Cabinets, Storage Container-Madawaska Community Complex	\$13,000	Municipal Contribution
Rec & Culture	Tom & Mick Murry Park Story Boards	\$5,000	Carry forward from 2022
Library	Whitney Library Automatic Door Opener	\$7,200	Accessibility Reserve
Library	Facility Sign- Madawaska Library	\$1,300	Municipal Contribution
Total Capital		187,500	

Transportation Capital

FUNCTIONAL AREA	PROPOSED PROJECTS	CAPITAL COSTS	FUNDING SOURCE
Transportation	Road Drainage Improvements	\$60,000	Gas Tax Fund
Transportation	Works Garage Heat and AC Unit	\$15,000	Municipal Contribution
Transportation	Flammable Resistant Cabinet	\$2,000	Municipal Contribution
Transportation	Township Entrance Signs	\$6,000	Municipal Contribution
Total		\$83,000	

Transfers to Reserve and Reserve Funds

- **General Government**
 - 2026 Election \$3,750
- **Protection**
 - MNRF Agreement \$20,000/year future fire apparatus
- **Transportation**
 - NORDSF \$94,727 Hay Creek road reconstruction 2025
 - OCIF \$137,916 Hay Creek road reconstruction 2025
 - \$25,000 future fleet/equipment
- **Health**
 - Helipad \$3,500 for future paving project
- **Planning**
 - Zoning Bylaw Amendment \$15,000

Transfers From Reserve

- **General Government**
 - Gas Tax Reserve \$18,000 (Asset Management Plan)
 - General Reserve \$72,000 (2019 Efficiency Grant for Accounting Software)
 - General Reserve \$10,500 (COVID 19 Recovery Grant for Office windows)
 - General Reserve \$219,807 (Tax Stabilization funds)

- **Protection**
 - Fire Equipment Reserve \$22,000 (Fire Equipment)

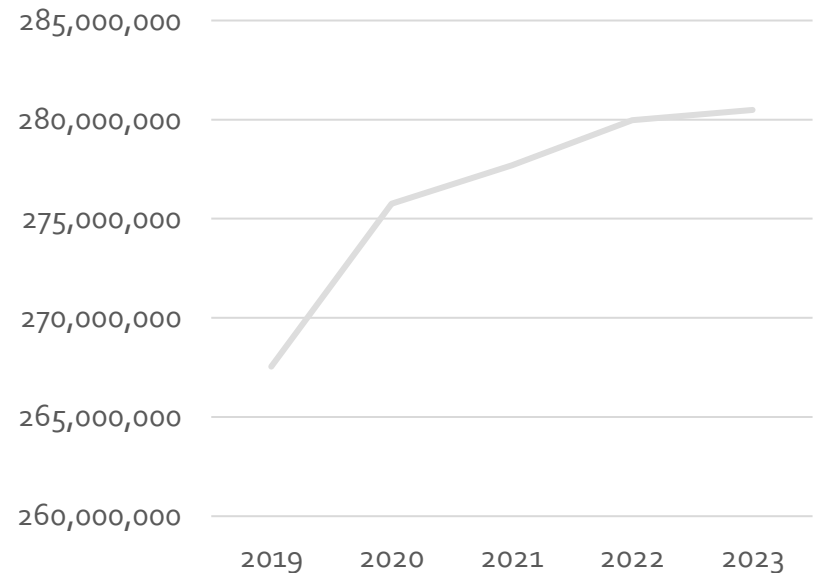
- **Transportation**
 - Gas Tax Reserve \$60,000 (Road Drainage Improvements)

- **Recreation**
 - Recreation Facility/Equipment Reserve \$5,000 (Carry Forward for Story Boards)
 - Recreation Facility/Equipment Reserve \$13,500 (Mad. Community Complex Interior Painting)
 - Accessibility Reserve \$7,200 (Whitney Library Automatic Door Opener)










ASSESSMENT CHANGES

- Current Value Assessment (CVA) increase
- MPAC property reassessment delayed

Year	Assessment
2023	\$280,481,100
2022	\$279,967,200
2021	\$277,696,800
2020	\$275,749,900
2019	\$267,539,669



Assessment Distribution

Broad Tax Class Category	AT TIME OF ROLL		
	Frequency of RTC/RTQ 	Assessment Value 	Total Assessment (%) 
Commercial	66 	15,066,600	5.37
Exempt	56 	7,084,300	2.53
Farmland	5 	332,500	0.12
Industrial	8 	2,882,500	1.03
Managed Forests	40 	5,483,400	1.95
Residential	1,489 	249,631,800	89
Total	1,664	280,481,100	100%

2023 RESIDENTIAL TAX RATE

- Council determines the Municipal Portion of the residential rate.
- The Province sets the Education portion of the tax rate for all tax classes.
- The Municipal tax rate for all other tax classes are calculated as a ratio to the residential rate.

Class	2023 Ratio
Residential	1
Commercial	1.98
Industrial	2.63
Farmlands	0.25
Managed Forests	0.25
Commercial Excess/ Vacant reduction factor	0.0-1.0:0.7

Residential Class Tax Impact

5 % Increase- Municipal tax rate for residential property owners

Municipal Tax Rate	2022	2023	Increase
	0.00867268	0.00910631	
\$ 150,000 CVA	\$1,300	\$1,366	\$66
\$ 200,000 CVA	\$1,735	\$1,821	\$86

0 % Increase- Education tax rate for residential property owners

Education Tax Rate	2022	2023	Variance
	0.00153000	0.00153000	
\$ 150,000 CVA	\$230	\$230	0
\$ 200,000 CVA	\$306	\$306	0

FUNDING THE BUDGET

- Levy required; \$2,625,198
 Current Levy; \$2,500,189
- Revenue Required \$125,009
 - 5 % tax increase provides \$125,009