

## SMOKY LAKE COUNTY

**AGENDA:** County Council **Budget Meeting** to be held on  
**Wednesday, April 28<sup>th</sup>, 2021, at 9:00 A.M.**,  
Virtual through Zoom Platform

Meeting ID: 890 6938 5677 Passcode: 640306

<https://us02web.zoom.us/j/89069385677?pwd=bVdsMCs1dS9aa2dYTzRjcFpJM3F5UT09>

And with Council physically present in the County Council Chambers, Smoky Lake.

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**1. Meeting:**

Call to Order.

**2. Agenda:**

Acceptance of Agenda: As presented or subject to additions and/or deletions.

**3. Minutes:**

1. Minutes of April 16, 2021 – **County Council Budget Meeting.** ©

Recommendation: Motion to Adopt.

**4. Request for Decision:**

4.1 Five Year Capital Budget. ©

4.2 Total Function Budget. ©

4.3 Bylaw No. 1396-21 Taxation. ©

**5. Issues for Information:**

None

**6. Correspondence:**

None

**7. Delegation(s):**

None

**8. Executive Session:**

None

**9. Date and Time of Next Meeting:**

**Adjournment:**

**SMOKY LAKE COUNTY**

Minutes of the **County Council Budget Meeting** held virtually online on **Friday, April 16, 2021** starting at 9:04 A.M. held in County Council Chambers and virtually online through Electronic Communication Technology: Zoom Meeting.

The meeting was called to Order by the Reeve, Mr. Craig Lukinuk in the presence of the following persons:

		<u>ATTENDANCE</u>
		<u>Friday, April 16, 2021</u>
<u>Div. No.</u>	<u>Councillor(s)</u>	
1	Dan Gawalko	Present in Chambers
2	Johnny Cherniwchan	Present in Chambers
3	Craig Lukinuk	Present in Chambers
4	Lorne Halisky	Present in Chambers
5	Randy Orichowski	Present in Chambers
CAO	Gene Sobolewski	Virtually Present
Assistant CAO	Lydia Cielin	Virtually Present
Finance Manager	Brenda Adamson	Present in Chambers
Legislative Svcs/R.S.	Patti Priest	Virtually Present

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Members of Administrative Staff in attendance:

Doug Ponich – Public Works Manager	Virtually Present
Dave Kully – Public Works Shop Foreman	Virtually Present
Bob Novosiwsky – Public Works Foreman	Absent
Trevor Tychkowsky – Safety Officer	Virtually Present
Ed English – Peace Officer/Rec. Manager	Virtually Present
Jordan Ruegg – Planning & Dev. Manager	Absent
Kyle Schole – Planning & Dev. Assistant	Virtually Present
Carleigh McMullin – Ag. Fieldman	Virtually Present
Evonne Zukiwski – Communications Tech.	Virtually Present
Carole Dowhaniuk – GIS Tech.	Virtually Present
Scott Franchuk – Fire Chief	Virtually Present
Dave Franchuk – Env. Operations Manager	Virtually Present
Daniel Moric – Natural Gas Manager	Virtually Present
Debbie Hackman – Accounting Clerk	Present in Chambers
No Member of the Media was virtually in attendance: Smoky Lake Signal.	
No Member of the Public were in attendance.	

**2. Agenda:**

631-21: Orichowski That the Smoky Lake County Council Budget Meeting Agenda for Friday, April 16, 2021, be adopted, as presented.

Carried Unanimously.

**3. Minutes:**

No Minutes.

**4. Request for Decision:**

**Minimum Property Tax Levy**

632-21: Cherniwchan That Smoky Lake County Council approve to incorporate a Minimum Property Tax Levy in the amount of \$50.00 per property into the Year-2021 Property Tax Rate Bylaw, for the purpose of allowing a minimum levy to be charged to each property when the tax rate multiplied by the assessed value of a property is less than the amount of \$50.00 of the municipal portion of the total property tax payable per parcel.

Carried.

**Total Function Budget – Proposed**

The Interim budget was passed in January 2021. Year end is complete, and we have received notification regarding grants available. The proposed final budget includes changes to reflect capital projects carried forward, grant changes, and the finalization of other costs. The changes are listed as:

	Operations	Road	Bridge	Capital	2021 PROPOSED BUDGET
<b>NET Cash Deficit Presented December</b>	<b>1,547,750</b>	<b>-561,750</b>	<b>-200,000</b>	<b>-786,000</b>	<b>0</b>
Increase Total Property Tax Revenue					0
Decrease in contribution to RCDC	2,804				2,804
Warspite and Pakan Emergency Boat Launch Carried forward				-38,000	-38,000
Transfer from reserves for 2020 projects carried forward				121,213	121,213
PW crew truck carried forward				-40,000	-40,000
Nuisance Ground reclamation carried forward				-93,213	-93,213
Grants for projects carried forward				50,000	50,000
Covid grant spent in 2021	163,218				163,218
Increase budget re: Covid Costs	-44,343				-44,343
Correct FGT grant		28,000		57,000	85,000
<b>NET Cash Deficit</b>	<b>1,669,429</b>	<b>-533,750</b>	<b>-200,000</b>	<b>-729,000</b>	<b>206,679</b>

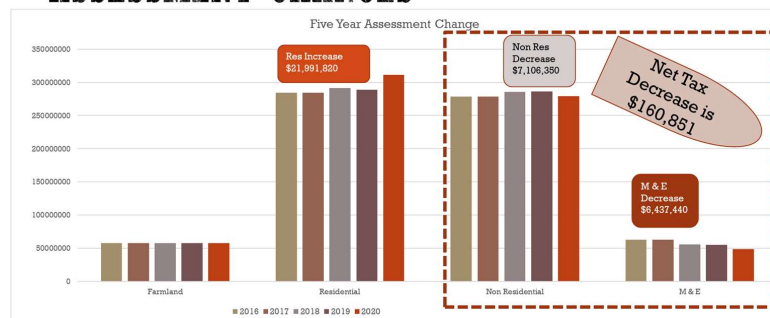
**Smoky Lake County Taxation Rates – Setting the 2021 Property Tax Rate**



# SMOKY LAKE COUNTY

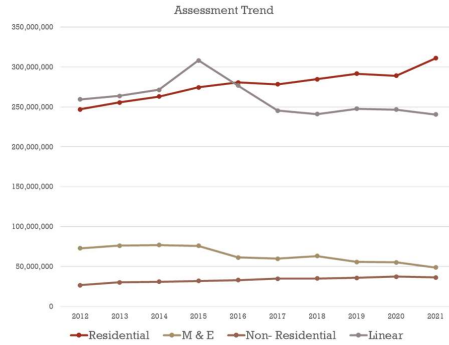
SETTING THE 2021 PROPERTY TAX RATE

## ASSESSMENT CHANGES



10 YEAR ASSESSMENT TREND

- Over 10 years:
- Residential has increased an average of 3% per year
  - Non residential (commercial) has increased an average of 4% per year
  - Linear has decreased an average of 7% per year
  - M & E has decreased an average of 3% per year



THE PROPORTION OF RESIDENTIAL ASSESSMENT CONTINUES TO CHANGE

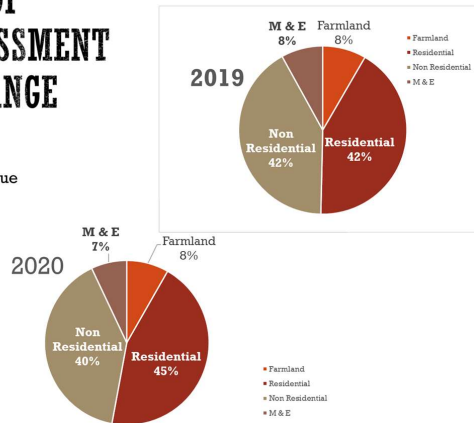
Smoky Lake County relies more on residential assessment for tax revenue each year

RESIDENTIAL :

- 2016 41%
- 2019 42%
- 2020 45%

NON-RESIDENTIAL & M & E:

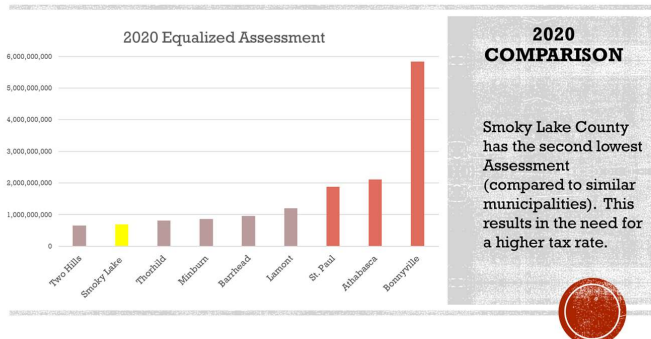
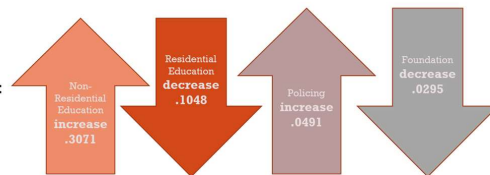
- 2016 51%
- 2019 50%
- 2020 47%

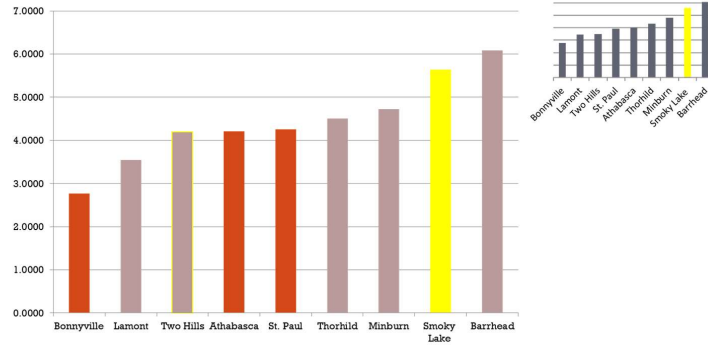


TOTAL REQUISITIONS & POLICING INCREASED

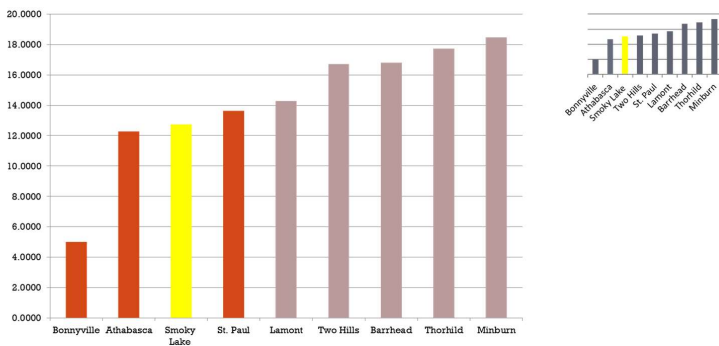
- The School Requisitions increased due to the assessment change. The net result is an increase of \$66,494. The change to each class:
  - Residential Rate will be **2.4964** (2020 - 2.6012)
  - Non-Residential Rate will be **3.8856** (2020 - 3.8785)
- Foundation Requisition has decreased again:
  - 2021 Rate will be **.6753** (2020 - .7048)
- Policing Charge has increased:
  - 2021 Rate equals **.1414** (2020 - .0923)

	2020	2021	Increase (Decrease)
School	\$ 1,920,918	\$ 1,987,412	\$66,494
Foundation	\$ 468,927	\$ 482,894	-\$13,967
Designated Industrial Property	\$ 23,907	\$ 22,882	-\$1,025
Policing	\$ 63,702	\$ 98,521	\$34,819

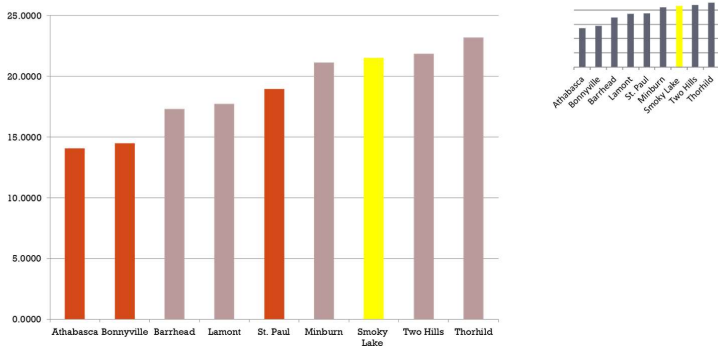




### 2020 RESIDENTIAL TAX RATE COMPARISON



### 2020 FARMLAND COMPARISON



### 2020 NON-RESIDENTIAL COMPARISON

- When Council passed the 2021 interim budget, it contained an overall 1.5% increase tax revenue, however the decrease in non-residential assessment results in a decrease in tax revenue if the rates remain the same as 2020
- Once the requisitions are removed, tax revenue of **\$9,715,914** is needed for the Smoky Lake County Budget.
- Some of this shortfall is a result of Provincial downloading:
  - Policing **\$ 98,521** (incr \$34,819)
  - Grant in Lieu not being paid **\$ 30,000**
  - Decrease in ASB grant **\$ 43,093**
  - **\$171,614**
- Administration has looked at three options to balance.

**2021 AMENDED BUDGET**

Additional tax revenue needed to balance \$227,541

Total Tax Revenue		\$12,245,863						
Tax Revenue Needed		\$12,352,581						
Shortfall		-\$106,718						
Reallocate MSI to Ag tractor surplus		\$110,000						
		\$3,282						
								Average residential tax change
								\$92
								Average farm tax change
								\$0
								Average small business tax change
								\$426
								Average industrial business tax change
								-\$35
								Average M & E change
								\$893
								Average Linear change
								\$4,727

MILL RATES	RESIDENTIAL		FARMLAND		NON-RESIDENTIAL		MACHINERY AND EQUIPMENT	
	2021	2020	2021	2020	2021	2020	2021	2020
Municipal Rates	6.823	5.6396	12.923	12.7396	21.9608	21.5196	21.9608	21.5196
<b>Total Rates</b>	<b>8.9947</b>	<b>8.9456</b>	<b>16.0947</b>	<b>16.0456</b>	<b>26.5217</b>	<b>25.8029</b>	<b>22.6361</b>	<b>22.2244</b>
Rate Increase		0.0491		0.0491		0.7188		0.4117



**RECOMMENDED OPTION #1**

Increase the total tax rate for each class to cover the increase in policing and nonpayment of grant in lieu. Amend the budget to use \$110,000 to fund the Tractor Purchase.

Total Tax Revenue		\$12,357,488						
Tax Revenue Needed		\$12,352,581						
Surplus		\$4,907						
								Average residential tax change
								\$133
								Average farm tax change
								\$4
								Average small business tax change
								\$432
								Average industrial business tax change
								-\$33
								Average M & E change
								\$901
								Average Linear change
								\$4,890

MILL RATES	RESIDENTIAL		FARMLAND		NON-RESIDENTIAL		MACHINERY AND EQUIPMENT	
	2021	2020	2021	2020	2021	2020	2021	2020
Municipal Rates	6.1046	5.6396	13.2046	12.7396	21.9846	21.5196	21.9846	21.5196
<b>Total Rates</b>	<b>9.2763</b>	<b>8.9456</b>	<b>16.3763</b>	<b>16.0456</b>	<b>26.5455</b>	<b>25.8029</b>	<b>22.2244</b>	<b>22.2244</b>
Rate Increase		.3307		0.3307		0.7426		0.4354

**OPTION #2**

Increase the total tax rate by .38 for each class to cover the shortfall

Total Tax Revenue		\$12,082,998						
Tax Revenue Needed		\$12,352,581						
Transfer from General Reserve		\$120,000						
Allocate MSI to Tractor		\$150,000						
Surplus		\$417						
								Average residential tax change
								\$85
								Average farm tax change
								\$0
								Average small business tax change
								\$317
								Average industrial business tax change
								-\$61
								Average M & E change
								\$746
								Average Linear change
								\$1,697

MILL RATES	RESIDENTIAL		FARMLAND		NON-RESIDENTIAL		MACHINERY AND EQUIPMENT	
	2021	2020	2021	2020	2021	2020	2021	2020
Municipal Rates	5.7739	5.6396	12.8739	12.7396	21.5596	21.5196	21.5596	21.5196
<b>Total Rates</b>	<b>8.9456</b>	<b>8.9456</b>	<b>16.0456</b>	<b>16.0456</b>	<b>26.1205</b>	<b>25.8029</b>	<b>22.2348</b>	<b>22.2244</b>
Rate Increase		0		0		0.3176		0.0104

**OPTION #3**

No increase to the tax rate except to pass on increased education to non-residential. Adjust the budget by transferring \$120,000 from general reserve and \$150,000 from MSI to fund the Ag tractor

**Smoky Lake County Taxation Rates**

633-21: Halisky

That Smoky Lake County Council provide direction for Administration to prepare the Year-2021 Tax Rate Bylaw for Residential, Farmland, and Non-Residential Properties, based on "Option 3" as presented on April 16, 2021, which includes: no increase to the Tax Rate, except to pass on the increased Education Tax to Non-Residential, and adjustments to the budget by transferring funds from the General Reserve into the Operating Reserve, and allocating Municipal Sustainability Initiative (MSI) funding in the amount Agricultural Service Board Department's tractor purchase in Year-2021.

Carried.

**Total Function Budget**

634-21: Gawalko

That Smoky Lake County Council defer finalizing the Year-2021 Total Function Budget, until after the Year-2021 Property Tax Rate Bylaw has been given third and final reading.

Carried.

**8. Executive Session:**

No Executive Session.

**6. Correspondence:**

No Correspondence

**Adjournment:**

635-21: Lukinuk

That the Smoky Lake County Council Budget Meeting of April 16, 2021 be adjourned, time 10:50 a.m..

Carried.

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REEVE

**S E A L**

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CHIEF ADMINISTRATIVE OFFICER



**REQUEST FOR DECISION**

**DATE**

**April 28, 2021**

**4.1**

**TOPIC** **Smoky Lake County Five Year Capital Budget**

**PROPOSAL**

The Five Year Capital Budget identifies the capital projects to be budgeted for in 2021, 2022, 2023, 2024, and 2025.

Council approved the Capital budget in January. Since January some adjustments were made to reflect the projects carried over to 2021. In order to balance the budget without increasing the residential tax rate, we are proposing to fund the Agricultural Services Tractor by selling the old for \$35,000 and using MSI grant funds for \$115,000. The Road study will also be funded using Federal Gas Tax Grant funds.

**Changes from Interim to Final**

Desc	Cost	Reserves	Grants	Sale of Asset	Municipal General Fund
Dec totals	3,267,500	976,500	1,300,000	205,000	786,000
Nuisance Ground Carry Forward	93,213	43,213	50000		0
Emergency boat launch projects carried forward	38,000	38,000			0
PW crew truck carried forward	40,000	40000			0
reallocate FGT and MSI grants			57,000		-57,000
reallocate grants for Ag tractor			115000	35000	-150,000
fund rapid attack from reserve					0
<b>Jan Totals</b>	<b>3,438,713</b>	<b>1,097,713</b>	<b>1,522,000</b>	<b>240,000</b>	<b>579,000</b>

The updated Capital plan is attached **4.1(a)**. Detailed information on each capital item can be found in the Capital section of your binder.

The proposed 2021 plan will be funded by:

TOTAL FROM RESERVES	\$1,097,713
TOTAL FROM GRANTS	1,522,000
TOTAL FROM SALE OF ASSETS	240,000
<b>TOTAL FROM MUNICIPAL OPERATIONS</b>	<b>\$ 579,000</b>
TOTAL FROM GAS OPERATIONS	125,000

It consists of:

<b>Vehicle Replacement</b>	<b>448,000</b>
<b>Equipment Replacement</b>	<b>1,442,500</b>
<b>Building/Structure (new and capital repairs)</b>	<b>1,183,000</b>
<b>New Project/Assets</b>	
Finance Software	280,000
Mons Lake Beach	20,000
Heritage Signs	15,000
RR130 Widening Analysis	57,000
Pakan Emergency Boat Launch	25,000
Warspite Emergency Boat Launch	13,000



	Nuisance Ground reclamation	93,213	
	New Blade for Tractor	12,000	
			<b>\$515,213</b>
	<b>Transfer to reserve for future</b>		
	Aerial Photos	0	
	Fire Equipment Replacement	0	
	Fire Truck	0	
	Fire Equipment Storage Shop	0	
	Infrastructure Line Replacement	50,000	
	RMO Station Replacement	70,000	
			<b>\$120,000</b>
	<b>Total Capital</b>		<b>\$3,708,713</b>

**CORRELATION TO BUSINESS (STRATEGIC) PLAN**

The five year capital plan contributes to long term financial planning.

**LEGISLATIVE, BYLAW and/or POLICY IMPLICATIONS**

**BENEFITS**

- Administration and Council can plan for future years
- Council and Administration can discuss alternatives for funding.
- The plan is updated each year to reflect changes in priorities and situations.

**DISADVANTAGES**

- There are many unknown factors, therefore future years are only estimates of what we can expect.

**ALTERNATIVES**

- Council can add, delete, or change projects.

**FINANCE/BUDGET IMPLICATIONS**

N/A

**INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS** N/A

**COMMUNICATION STRATEGY** The capital budget as presented has been incorporated into the final budget.

**RECOMMENDATION**

That Smoky Lake County approve the amended 2021-2025 Five Year Capital Budget of expenditures

\$3,708,713 for 2021  
 \$3,797,540 for 2022  
 \$4,082,751 for 2023  
 \$3,425,179 for 2024  
 \$1,634,785 for 2025

**CHIEF ADMINISTRATIVE OFFICER**

4.10

Smoky Lake County  
2021 Capital Budget

Dept	Item #	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	
ADMIN	ADMIN BUILDING RESERVE			50,000	50,000	50,000	
ADMIN	BUILDING REPAIRS	1	857,000	1,600,000			2021 MSI 650,000 res 207,000
ADMIN	AERIAL PHOTOS RESERVE-remove	2	0	15,000	15,000	15,000	0
ADMIN	AERIAL PHOTOS PURCH						80,000 \$60,000 from reserves
ADMIN	FINANCE SOFTWARE	3	280,000				from reserves
ADMIN	HERITAGE SIGNS	4	15,000	15,000	15,000	15,000	
PS	FIRE EQUIPMENT REPLACEMENT RESERVE-rem	5	0	10,000	10,000	10,000	
PS	FIRE TRUCK RESERVE-remove	6	0	125,000	125,000	125,000	cost of PS vehicle average is \$125,000/year
PS	FIRE BUILDING RESERVE-remove	7	0	75,000	75,000	75,000	
PS	REPLACE 403 WASK FIRE TRUCK			500,000			*500,000 from reserve
PS	REPLACE 407 SMOKY LAKE RESCUE TRUCK			205,000			* 205,000 from reserve
PS	REPLACE 445 SMOKY LAKE WATER TRUCK				130,000		* 130,000 from reserve
PS	REPLACE 222 TRUCK (ED) - Traverse	8	50,000				sell for \$5,000, MSI
PS	REPLACE 221 ATV FOR BYLAW			19,890			
PS	RAPID ATTACK 6X6 UNIT W TRAILER	9	38,500				from reserve
PS	EQUIPMENT STORAGE SL	10	240,000				from reserve
PS	EQUIPMENT STORAGE WASK			15,000			
PW	REPLACE TRUCK 101 1/2 ton	11	45,000		61,950		sell truck \$10,000/MSI
PW	REPLACE TRUCK 107 removed	12	0	65,000			sell current truck \$1,000
PW	NEW DUMP TRAILER	13	17,000				sell unit 141 \$1,000
PW	REPLACE 190 DUMP TRUCK SANDER/PLOW	14	355,000				sell unit for \$20,000
PW	REPLACE 198 TRUCK	15	190,000				sell current truck \$30,000
so so	GRADER REPLACEMENT 507 (160)	16	570,000	577,320	590,000	750,000	450000 from MSI sale 130,000
0	REPLACE 196 GRAVELTRAILER	17	65,000				sell current for \$7,500
PW	REPLACE 633 TRACTOR	18	220,000				sell for \$20,000/ 175,000 fr res
PW	WOBBLY PACKER	19	0	33,000	33,000	33,000	
PW	2 WASH BAY OVERHEAD DOORS	20	25,000				
PW	REPLACE TRUCK 108 PLOW TRUCK			95,000			
PW	PLOW FOR 108 REPLACEMENT			12,000			
PW	REPLACE TRUCK 105 SKID STEER CREW TRUCK			70,000			
PW	REPLACE EXCAVATOR 627			500,000			
PW	REPLACE 180 TRUCK			220,000			
PW	REPLACE TRUCK 104				60,112		
PW	REPLACE TRUCK 110 MECHANIC SERVICE TRUCK				61,285		
PW	REPLACE 114 STREET SWEEPER (JOINT)			124,800			currently \$45,000 in reserves
PW	REPLACE 109 CREW TRUCK			62,000			
PW	REPLACE TRUCK 119			62,000			
PW	REPLACE TRUCK 122 CREW TRUCK			62,000			
PW	REPLACE 155 OIL TRUCK			169,950			
PW	REPLACE 111 BELLY DUMP			63,000			
PW	REPLACE 197 TRUCK			195,840			
PW	REPLACE 623 FORKLIFT			10,302			
PW	REPLACE 608 ROCK TRUCK			510,880			
PW				46,800			
PW	REPLACE 638 CAT COMPACTOR			187,200			
PW	REPLACE 164 PRESSURE WASHER			15,600			
PW	REPLACE 136 TRAILER			36,400			
PW	REPLACE 195 DUMP TRUCK SANDER/PLOW			360,000			
PW	REPLACE 194 OIL TRUCK				170,000		
PW	REPLACE TRUCK 115CREW TRUCK				61,000		
PW	REPLACE 170 TRUCK				175,000		
PW	REPLACE 188 FIFTH WHEEL TRUCK				199,680		

Smoky Lake County  
2021 Capital Budget

Dept	Item #	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	
PW	REPLACE 603 CAT RECLAIMER				520,000	*154,000 from reserve	
PW	REPLACE 602 BACKHOE LOADER				131,250		
PW	REPLACE 609 ROCK TRUCK				511,000		
PW	REPLACE 102 PICKUP TRUCK					60,000	
PW	REPLACE TRUCK 116 CREW TRUCK					61,285	
PW	REPLACE CREW TRUCK 117				61,880		
PW	RR130 WIDENING ANALYSIS	29	57,000				
PW	Blade for Truck		12,000				
W	REPLACE TRUCK 226	21	45,000			* sale 1,500/MSI	
W	REPLACE TRUCK 239			50,490			
W	REPLACE TRUCK 227				50,985		
WASTE	REPLACE TRUCK 112 GARBAGE - lease for 12 months	22	0				
WASTE	GARBAGE TRUCK RESERVE TRANSFER		45,000	45,000	45,000	45,000	
WASTE	FENCE SPEDDEN TRANSFER SITE	23	4,200			* reserve	
WASTE	TAKE IT OR LEAVE IT SHACK W OIL CONTAIN - VILNA	24	3,600			*reserve 1800 Vilna pay 50%	
WASTE	TAKE IT OR LEAVE IT SHACK W OIL CONTAIN - BELLIS	25	3,600			* reserve	
WASTE	TAKE IT OR LEAVE IT SHACK SPEDDEN	26	4,600			* reserve	
WASTE	WASTE BIN			5,000	5,000	5,000	
AG	SELL SPRAY TRUCK - keep for 2021	27					
AG	REPLACE 455 JOHN DEER TRACTOR	28	150,000			* from MSI/sale	
AG	REPLACE 454 TRAILER			12,137			
P&R	REPLACE 726				57,750		
P&R	SHOWER HOUSE					300,000 ** try to get 50% grant	
P&R	PIER		12,000				
P&R	TRAILER		11,000				
P&R	PLAYGROUND HANMORE WEST			25,000		*Grant \$25,000	
P&R	BEAR PROOF GARBAGE BINS 2x PER YEAR		2,500	2,500	2,500		
P&R	MONS LAKE RETAINING WALL/BEACH CARRYOVER		20,000			*20,000 from reserve	
P&R	REPLACE MOWER			17,340	17,510		
P&R	WARSPITE EMERGENCY BOAT LAUNCH(carry over )		13,000				
P&R	PAKAN EMERGENCY BOAT LAUNCH CONCRETE (carry over)		25,000				
PW	PW CREW TRUCK (carry over)		40,000				
ADMIN	NUISANCE GROUND RECLAMATION		93,213				
<b>MUNICIPAL CAPITAL</b>			<b>3,438,713</b>	<b>3,585,540</b>	<b>3,866,251</b>	<b>3,143,060</b>	<b>1,438,285</b>
GAS	INFRASTRUCTURE LINE REPLACEMENT		50,000	50,000	50,000	50,000	
GAS	RMO STATION REPLACEMENT PLAN RESERVE	30	70,000		70,000	70,000	
GAS	RMO STATION REPLACEMENT PLAN			140,000	140,000		* 70,000 from reserve
GAS	MODEMS FOR RMO	31	22,000	22,000	22,000		* from reserve
GAS	POLESHED FOR PIPE	32	45,000				* from reserve
GAS	REPLACE TRUCK	33	65,000		66,000	67,000	68,000 * from reserve
GAS	REPLACE 233 TRAILER				16,619		
GAS	NEW TRUCK BOX	34	13,000		8,500	8,500	* from reserve
GAS	REPLACE AMR READING EQUIPM	35	5,000				
GAS	CARRY OVER RMO STATION PROJECT						
<b>GAS CAPITAL</b>			<b>270,000</b>	<b>212,000</b>	<b>216,500</b>	<b>282,119</b>	<b>196,500</b>
<b>TOTAL CAPITAL (2019 = \$2 834,172)</b>			<b>3,708,713</b>	<b>3,797,540</b>	<b>4,082,751</b>	<b>3,425,179</b>	<b>1,634,785</b>



**REQUEST FOR DECISION**

DATE

January 12, 2020

4.2

**TOPIC** 2021 – Total Function Budget

**PROPOSAL**

The following changes have been made to the interim budget

	Operations	Road	Bridge	Capital	2021 PROPOSED BUDGET
<b>NET Cash Deficit Presented December</b>	<b>1,547,750</b>	<b>-561,750</b>	<b>-200,000</b>	<b>-786,000</b>	<b>0</b>
Decrease Total Property Tax Revenue	-334,069				-334,069
Decrease requisitions	15,482				15,482
Increase transfer from Reserve	150,000				150,000
Transfer from Reserve for projects carried forward				121,213	121,213
Transfer from grant for Ag tractor				115,000	115,000
PW crew truck carried forward				-40,000	-40,000
Emergency boat launch projects carried forward				-38,000	-38,000
Nuisance Ground carried forward				-93,213	-93,213
sale of tractor				35,000	35,000
Nuisance Ground funding from AT				50,000	50,000
Covid grant spent in 2021	163,218				163,218
Increase budget re: Covid Costs	-44,343				-44,343
Correct FGT/MSI		-122,000		57,000	-65,000
Add Contingency	-35,288				-35,288
					0
<b>NET Cash Deficit</b>	<b>1,462,750</b>	<b>-683,750</b>	<b>-200,000</b>	<b>-579,000</b>	<b>0</b>

	<p>The budget is provided in two formats. The budget presentation is an organizational summary <b>4.2a</b>. It summarizes the major and minor cost categories across the organization, compares the 2020 budget to the proposed 2021 budget, and provides explanations to the changes proposed.</p> <p><b>4.2b</b> provides a summary by department.</p>
<b>CORRELATION TO BUSINESS (STRATEGIC) PLAN</b>	
n/a	
<b>LEGISLATIVE, BYLAW and/or POLICY IMPLICATIONS</b>	
<b>BENEFITS</b>	<ul style="list-style-type: none"> <li>• Management and staff will be able to proceed with services</li> <li>• The budget reflects the same level of services offered in 2020</li> <li>• It maximizes the use of grant revenues and the projected 2020 surplus</li> <li>• Expenses have been reviewed by line item and where possible, savings and cuts in spending were identified.</li> <li>• It minimizes the tax impact on ratepayers</li> </ul>
<b>DISADVANTAGES</b>	<ul style="list-style-type: none"> <li>• Using reserves and not replenishing them is not sustainable in the long term. In 2020, we will be transferring over \$3,000,000 from reserves. If this solution is used every year to balance, it will only take 4 years to use up all reserves</li> <li>• Budget numbers are estimates only</li> </ul>
<b>ALTERNATIVES</b>	<ul style="list-style-type: none"> <li>• Further amendments to the budget</li> </ul>
<b>FINANCE/BUDGET IMPLICATIONS</b>	
<p><b>Operating Costs:</b>  <b>Capital/Road/Bridge Project Costs:</b>  <b>Source of Funds:</b></p>	
<b>INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS</b>	N/A
<b>COMMUNICATION STRATEGY</b>	Amendments discussed will be incorporated into an updated budget for council approval.
<b>RECOMMENDATION</b>	
<p>That Smoky Lake County Council approve the Year-2021 Interim Total Function Budget, with Revenue in the amount of \$20,874,589 and total Expenditures in the amount of \$20,874,589 not including amortization in the amount of \$2,059,800.</p>	
<b>CHIEF ADMINISTRATIVE OFFICER</b>	



4.2a

**Smoky Lake County  
2021 Budget**

REVENUE	Operations	Road	Bridge	Capital	2021		Increase (Decrease)	Notes
					PROPOSED BUDGET	2020 PASSED BUDGET		
<b>Taxes</b>								
Farmland & Residential	3,695,180				3,695,180	3,599,204	2.7%	
Machinery & Equipment	1,088,485				1,088,485	1,272,025	-14.4%	
Non- Residential	949,892				949,892	951,200	-0.1%	(1)
Linear	6,289,094				6,289,094	6,618,425	-5.0%	
Provincial Government	66,395				66,395	67,650	-1.9%	
Aggregate Tax Levy	200,000				200,000	200,000	0.0%	(2)
Sewer Levy	9,040				9,040	8,800	2.7%	
<b>Other Income</b>								
Well Drilling/ drill Rigs	5,305				5,305	5,305	0.0%	
Penalties	74,095				74,095	74,095	0.0%	
User Fees and Sales of Goods	940,563				940,563	999,729	-5.9%	(3)
Investment Income	285,100				285,100	356,312	-20.0%	(4)
Development Levies	32,000				32,000	27,500	16.4%	
Licenses and Permits	30,000				30,000	27,000	11.1%	
<b>Sales to Other Governments</b>	105,344				105,344	108,190	-2.6%	
<b>Grants</b>								
Provincial Conditional - Operating	498,433				498,433	373,308	33.5%	(5)
CLC	125,700				125,700	125,700	0.0%	
Transfer from Reserves for Operations	1,809,000				1,809,000	500,000	261.8%	(6)
<b>TOTAL REVENUE</b>	<b>16,203,626</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,203,626</b>	<b>15,314,443</b>	<b>5.8%</b>	
<b>EXPENSE</b>								
<b>Salaries, wages and benefits</b>								
Salaries	5,713,115	70,463			5,783,578	5,680,425	2%	(7)
Benefits	1,125,075				1,125,075	1,087,615	3%	
WCB	75,000				75,000	55,000	36%	(8)
ELECTION FEES	18,900				18,900	1,000	1790%	
<b>Contracted and general services</b>								
MILEAGE	52,264				52,264	59,455	-12%	
MEALS & LODGINGS	98,655				98,655	115,370	-14%	
INDIV MEMBERSHIP & CONF FEES	59,000				59,000	65,905	-10%	(9)
FREIGHT, EXPRESS, POSTAGE	35,910				35,910	35,500	1%	
TELEPHONE, COMMUNICATION	65,808				65,808	61,602	7%	
TRAINING	122,840				122,840	123,371	0%	
ADVERTISING, PRINTING, SUBSC	113,048				113,048	108,230	4%	(10)
ACCOUNTING & AUDITING	28,560				28,560	28,000	2%	
LEGAL FEES	16,300				16,300	16,000	2%	(11)
ASSESSOR FEES	139,000				139,000	142,000	-2%	
ENGINEERING	50,000		60,000		110,000	115,000	-4%	
OTHER CONSULTING	97,947				97,947	184,750	-47%	(12)
COMPUTERS-CONTRAC REPAIR	152,731				152,731	177,430	-14%	(13)
INSURANCE	221,687				221,687	227,200	-2%	(14)
MISC SERVICES	768,507	190,000	140,000		1,098,507	831,479	32%	(15)
<b>Materials, goods and utilities</b>								
OFFICE/FOOD/JANITORIAL SUPPLIE	92,528				92,528	85,972	8%	(16)
FUEL/PARTS/ETC	947,038	813,778			1,760,816	1,453,686	21%	(17)
GRAVEL	0	818,759			818,759	911,858	-10%	(18)
CHEMICALS	80,400				80,400	110,500	-27%	(19)
COMPUTER SUPPLIES	61,186				61,186	66,700	-8%	(13)
UTILITIES	171,879				171,879	165,434	4%	
EMPLOYEE RECOGNITION	24,120				24,120	24,000	1%	(21)
OTHER GENERAL SUPPLIES	167,487				167,487	158,941	5%	(22)
<b>Transfers to local boards and agencies</b>	1,493,138				1,493,138	428,555	248%	(23)
<b>Bank charges and short term interest</b>	6,150				6,150	5,850	5%	
<b>Transfers to reserve</b>	227,000				227,000	281,739	-19%	(24)
<b>Requisitions</b>	2,480,315				2,480,315	2,502,030	-1%	
<b>contingency</b>	35,288				35,288	31,360	13%	(25)
<b>Ammortization</b>	2,059,800				2,059,800	2,064,786	0%	
<b>TOTAL EXPENSE</b>	<b>16,800,676</b>	<b>1,893,000</b>	<b>200,000</b>	<b>0</b>	<b>18,893,676</b>	<b>17,406,743</b>	<b>9%</b>	
<b>TOTAL OPERATIONS</b>	<b>-597,050</b>	<b>-1,893,000</b>	<b>-200,000</b>	<b>0</b>	<b>-2,690,050</b>	<b>-2,092,300</b>		
<b>Add back ammortization</b>	<b>2,059,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,059,800</b>	<b>2,064,786</b>		
<b>TOTAL OPERATIONS</b>	<b>1,462,750</b>	<b>-1,893,000</b>	<b>-200,000</b>	<b>0</b>	<b>-630,250</b>	<b>-27,514</b>		
<b>CAPITAL REVENUE</b>								
<b>SALE OF CAPITAL ASSETS</b>								
Provincial Conditional - Capital		1,044,250	602,000	1,522,000	3,168,250	844,250	275%	(26)
TRANSFER FROM CAPITAL RESERVE	165,000	0	0	1,097,713	1,262,713	377,264	235%	(27)
<b>CAPITAL FUNDING</b>		<b>1,209,250</b>	<b>602,000</b>	<b>2,859,713</b>	<b>4,670,963</b>	<b>1,221,514</b>		(28)
<b>CAPITAL EXPENSES</b>								
BUILDINGS/LAND			0	1,138,000	1,138,000	367,000		
RESERVES			0	0	0	540,000		(29)
LAND IMPROVEMENTS			0	151,213	151,213	0		
ENGINEERING STRUCTURES			602,000	57,000	659,000	0		
EQUIPMENT			0	1,722,500	1,722,500	120,000		
VEHICLES			0	370,000	370,000	167,000		
<b>TOTAL CAPITAL EXPENSE</b>		<b>0</b>	<b>602,000</b>	<b>3,438,713</b>	<b>4,040,713</b>	<b>1,194,000</b>	<b>196%</b>	
<b>TOTAL CAPITAL</b>		<b>1,209,250</b>	<b>0</b>	<b>-579,000</b>	<b>630,250</b>	<b>27,514</b>		(30)
<b>NET Cash Deficit (Surplus)</b>	<b>1,462,750</b>	<b>-683,750</b>	<b>-200,000</b>	<b>-579,000</b>	<b>0</b>	<b>0</b>		

**Smoky Lake County  
Notes to the 2021 Budget**

**1) Taxes**

**2021 tax rate remains the same as 2020 except for Non Residential. The Non Residential Tax levy has been increased because the Non Residential Education Requisition has increased.**

Total Taxes billed in 2020	12,508,504
Total Taxes billed in 2021	12,089,046
Loss in tax revenue	<u><u>419,458</u></u>

**2) Aggregate Tax Levy**

Annually we estimate a minimum of \$200,000 which is transferred to reserves for future haul road projects

**3) User Fees and Sales of Goods**

There has been a decreasing trend in Transportation User Fees (gravel sales, custom work, etc.), as well as . As a result, the budgeted user fees will be lower by approximately \$60,000.

**4) Investment Income**

Interest is earned on funds in ATB. In 2020 the shares of CCI were sold therefore there will no longer be interest or dividend revenue. The expectation is that interest rates will remain very low throughout the next year resulting in a total decline of investment revenue in the amount of \$70,000

**5) Provincial Conditional - Operating**

	2021	2020
Agriculture Services	\$ 138,907	\$ 182,000
Family and Community Social Services	\$ 93,308	\$ 93,308
Municipal Sustainability Operating	\$ 95,000	\$ 95,000
Municipal Operational Support	\$ 163,218	\$ -
Summer Employment Grants	\$ 3,000	\$ 3,000
North Saskatchewan Heritage River	\$ 5,000	
Community Adult Learning	<u>\$ 125,700</u>	<u>\$ 125,700</u>
	<u><u>\$ 624,133</u></u>	<u><u>\$ 499,008</u></u>

**6) Transfer from Operating Reserves**

The estimated surplus for 2020 is \$500,000. The budget includes this transfer. \$600,000 will be transferred from reserves to fund the investment in the Smoky Lake Tourism Project and \$445,000 to contribute to the new school build. \$114,000 will be transferred from reserve to fund the rental of a garbage truck.

**7) Salaries and Wages**

The increase in Salaries and Wages has been limited to \$102,000  
The budgeted Cost of Living increase for 2021 is:

IOE 955 0 (pending negotiations)  
CUPE/Non Union staff and managers \$.55 per hour  
Council Council has budgeted no wage increase for 2021

The budget includes incremental increases

**Staffing Highlights:**

Public Works

Shop succession plan - includes full time Apprenticeship Heavy Duty Technician in anticipation of Shop Foreman retirement

Office succession plan - includes \$14,000 for a casual or temporary scale shack operator

Environmental Services

Landfill wages have been reduced to reflect winter hours

**8) Benefits**

2021 benefits reflect inflation increases and increases associated with salary increases

LAPP contribution requirements remain the same

CPP Contribution rates increase to 5.45% from 5.25% . EI rates do not change.

WCB has increased over the past 2 years as a result of increases in wages and contract payments

**9) Mileage, Meals and Lodging, Membership Fees, Freight, Express, Postage, Telephone, Training**

There will be training, meals and mileage costs for the 2021 election

Council reduced their budget for conferences and training by \$31,000

The budget for conferences and training for County departments has been kept the same to ensure funds are available when in person conferences resume

To offset the increase in postage costs, the finance department will be making payments via EFT as much as possible starting in 2021

**10) Advertising**

Advertising costs continue to increase. This budget includes the large grapevine add as well as advertising required for the legislated plans, and the election

Advertising includes ASB extension work (LARA).

**11) Auditing/ Legal/Assessor/Engineering Fees**

We have reduced professional fees to more closely reflect actual agreements

**12) Other Consulting**

Other Consulting includes consulting work for strategic plans, planning plans and bylaws, and GIS management. There are no large projects planned for 2021 that will require consulting, reducing the budget by \$80,000

**13) Computer - Software and hardware**

This includes all the computer licensing, purchases, toner and office equipment repairs and maintenance.

Upgrades to our strategic planning software and website took place in 2020. These were one time costs therefore the 2021 budget is reduced

A proposal to change finance software in 2021 and 2022 is included in the capital budget but will not affect operations until 2022 or 2023



**14) Insurance**

Insurance increases in 2020 were not as high as expected, therefore we are able to decrease the budget for 2021 by \$8,000

**15) Misc. Services**

Misc. Services includes Equipment/Building Rentals, All outsourced repairs and maintenance (equipment/building/vehicle), license and permits, etc. Repair costs are expected to increase as a result of aging vehicles and equipment.

Includes \$114,000 to lease garbage truck for 12 months.

The budget of \$76,000 for Dr recruitment and retention has been removed for 2021

This includes a contract services for road construction included in the road plan \$190,000

It also includes the policing levy which will increase by \$31,000

2020	\$63,702	2023	\$191,242
2021	\$95,621	2024	\$191,242
2022	\$127,404		

**16) Office/Food/Janitor Supplies**

Management has reviewed these costs and has committed to keeping costs the same in spite of inflation. The increase of approximately \$5,000 is for the beaver program

**17) Fuel/Parts/Etc.**

Parts will increase as repairs on older vehicles and equipment increase.

This includes the budget asphalt/oil/ sealant used on the roads which increases by approximately \$200,000 for planned road projects

**18) Gravel**

The road plan will use approx. \$100,000 less gravel in 2021

**19) Chemicals**

The actual increase in chemical required for 2020 was lower than expected and there is inventory left that will be used in 2021. This will result in a budgeted decrease of \$30,000

**20) Utilities**

Electricity has increased and the carbon levy increases the cost of natural gas

**21) Employee Recognition**

The budget for County employee recognition will remain the same. A small increase has been budgeted for services recognition for Fire Department Volunteers

**22) Other General Supplies**

Other General Supplies includes the purchase of water along with small misc. supplies required. As sales volumes continue to increase, volumes purchased increases. Other supply budgets have been increased to reflect inflation

**23) Transfers to local boards and agencies**

We have some substantial projects that Smoky Lake County will be contributing to in 2021 along with the regular annual contributions for grants to organizations, fire protections costs paid to the fire departments, Community Learning Council, Aspenview Family School Liaison, Agricultural Societies, and the annual cost to Evergreen Waste Commission

Projects:

- Heritage Board annual contribution \$13,000
- Contribution to HAK \$445,000 (funded from reserves)
- Contribution to Victoria District Economic Development Corp \$600,000 (funded from reserves)
- The budget for grants to individuals and organizations remains at \$29,000
- The budget for grants to the three Agricultural Societies remains at \$95,000

Grants to Organizations has been increased by \$14,449 for grants that were provided to organizations to help with loss of revenue due to COVID. This additional cost is funded from the MOST grant.

**24) Transfer to Reserves From Operations**

	<b>2021</b>	<b>2020</b>
Aggregate Business Tax	\$ 200,000	\$ 200,000
Connectivity	\$ -	\$ 54,469
Gravel Royalties	\$ 27,000	\$ 27,270
	<u>\$ 227,000</u>	<u>\$ 281,739</u>

**25) Contingency**

The proposed budget for contingency is \$0

**26) Sale of Capital Assets**

	<b>2021</b>	<b>2020</b>
Unit 198 (Truck)	\$30,000	
Gravel trailer	\$7,500	
Unit 633 (tractor)	\$20,000	
Dump trailer	\$1,000	
5 pickup trucks	\$16,500	
1 Grader	\$130,000	\$ -
	<u>\$205,000</u>	<u>\$ -</u>

**27) Provincial Capital Grants**

	<b>2021</b>	<b>2020</b>
MSI Capital	\$ 2,146,250	\$ 844,250
STIP Bridge Program	\$ 330,495	\$ -
Federal Gas Tax Grant	\$ 676,505	\$ -
Alberta Transportation	\$ 50,000	\$ -
	<u>\$ 3,203,250</u>	<u>\$ 844,250</u>

**28) Transfers from Capital Reserves**

	<b>2021</b>	<b>2020</b>
Previous years projects	\$ 20,000	\$ 20,000
Aggregate Levy - Road Repair	\$ 165,000	\$ 165,000
Previous years projects	\$ 121,213	\$ 23,264
Bridges	\$ -	
Planned transfers for capital	\$ 956,500	\$ 169,000
	<u>\$ 1,262,713</u>	<u>\$ 377,264</u>

**29) Transfers to Reserves**

	<b>2021</b>	<b>2020</b>
5 Year Capital Plan	\$ -	\$ 299,550
Road Plan	\$ -	\$ 110,000
	<u>\$ -</u>	<u>\$ 409,550</u>

**30) Capital and Road Plan**

The capital and road plan budgets are provided in detail through Requests for Decisions

**31) Department Information**

Detailed Department information is attached as 4.1(b)

	2021 Budget								
	2020 Budget			2020 Actual			2021 Proposed Budget		
	Revenues	Expenditures	Net	Revenues	Expenditures	Net			
	<b>Municipal Budget</b>								
Taxes (net)	\$11,424,001.00	\$2,652,383.00	<b>(\$8,771,618.00)</b>	\$11,612,301.24	\$2,984,354.17	<b>(\$8,627,947.07)</b>	\$11,500,655.00	\$2,683,315.00	<b>(\$8,817,340.00)</b>
Legislative		\$564,093.00	<b>\$564,093.00</b>	\$0.00	\$457,117.44	<b>\$457,117.44</b>	\$0.00	\$534,523.00	<b>\$534,523.00</b>
Administration	\$1,320,662.00	\$2,062,849.00	<b>\$742,187.00</b>	\$3,102,918.36	\$4,437,468.40	<b>\$1,334,550.04</b>	\$3,266,221.00	\$3,579,080.00	<b>\$312,859.00</b>
Other Government Services		\$54,300.00	<b>\$54,300.00</b>	\$866.32	\$30,581.88	<b>\$29,715.56</b>	\$445,000.00	\$538,193.00	<b>\$93,193.00</b>
Protective Services	\$810,541.00	\$995,086.00	<b>\$184,545.00</b>	\$783,091.47	\$978,796.09	<b>\$195,704.62</b>	\$868,097.00	\$1,166,072.00	<b>\$297,975.00</b>
Transportation	\$1,455,643.00	\$6,895,915.00	<b>\$5,440,272.00</b>	\$1,211,497.97	\$5,986,486.57	<b>\$4,774,988.60</b>	\$3,234,750.00	\$9,242,284.00	<b>\$6,007,534.00</b>
Environmental Services	\$706,877.00	\$941,219.00	<b>\$234,342.00</b>	\$727,529.31	\$842,753.53	<b>\$115,224.22</b>	\$877,251.00	\$1,153,087.00	<b>\$275,836.00</b>
FCSS	\$93,308.00	\$116,635.00	<b>\$23,327.00</b>	\$93,308.00	\$112,258.00	<b>\$18,950.00</b>	\$93,308.00	\$116,635.00	<b>\$23,327.00</b>
Planning & Communication	\$54,500.00	\$355,121.00	<b>\$300,621.00</b>	\$102,454.40	\$348,942.23	<b>\$246,487.83</b>	\$67,000.00	\$293,042.00	<b>\$226,042.00</b>
Agriculture Service Board	\$185,500.00	\$911,680.00	<b>\$726,180.00</b>	\$125,492.50	\$682,667.48	<b>\$557,174.98</b>	\$290,907.00	\$964,692.00	<b>\$673,785.00</b>
Economic Development	\$37,856.00	\$191,300.00	<b>\$153,444.00</b>	\$81,239.01	\$268,059.42	<b>\$186,820.41</b>	\$32,500.00	\$107,500.00	<b>\$75,000.00</b>
Recreation & Cultural Services	\$157,000.00	\$473,919.00	<b>\$316,919.00</b>	\$157,998.00	\$379,321.22	<b>\$221,323.22</b>	\$198,900.00	\$460,878.00	<b>\$261,978.00</b>
Fiscal Services	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00	\$0.00	<b>\$0.00</b>	\$0.00	\$0.00	<b>\$0.00</b>
Contingency		\$31,388.00	<b>\$31,388.00</b>		\$0.00	<b>\$0.00</b>		\$35,288.00	<b>\$35,288.00</b>
<b>Total Municipal Budget</b>	<b>\$16,245,888.00</b>	<b>\$16,245,888.00</b>	<b>\$0.00</b>	<b>\$17,998,696.58</b>	<b>\$17,508,806.43</b>	<b>(\$489,890.15)</b>	<b>\$20,874,589.00</b>	<b>\$20,874,589.00</b>	<b>(\$0.00)</b>
Amortization		\$1,758,523.00	\$1,758,523.00					\$2,059,800.00	\$2,059,800.00
<b>Municipal Budget</b>	<b>\$16,245,888.00</b>	<b>\$18,004,411.00</b>	<b>\$1,758,523.00</b>	<b>\$17,998,696.58</b>	<b>\$17,508,806.43</b>	<b>(\$489,890.15)</b>	<b>\$20,874,589.00</b>	<b>\$22,934,389.00</b>	<b>\$2,059,800.00</b>

NOTES

4/23  
G.E.

**Taxes**  
**2021 Budget**

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Revenues	Requisitions	Net Taxes	Revenues	Requisitions	Net Taxes	Revenues	Requisitions	Net Taxes
<b>Taxes</b>									
Farmland & Residential	\$3,528,023.00		\$ 3,528,023.00	\$3,514,675.25		\$3,514,675.25	\$3,695,180.00		\$3,695,180.00
Machinery & Equipment	\$1,233,333.00		\$ 1,233,333.00	\$1,232,012.09		\$1,232,012.09	\$1,088,485.00		\$1,088,485.00
Non- Residential	\$992,836.00		\$ 992,836.00	\$1,004,719.47		\$1,004,719.47	\$949,892.00		\$949,892.00
Linear	\$6,394,923.00		\$ 6,394,923.00	\$6,382,278.89		\$6,382,278.89	\$6,289,094.00		\$6,289,094.00
Provincial Government	\$66,320.00		\$ 66,320.00	\$66,337.72		\$66,337.72	\$66,395.00		\$66,395.00
Allowance for uncollectable taxes		\$3,000.00	\$ (3,000.00)			\$0.00		\$3,000.00	\$3,000.00
Deduct Landfill/Fire Levy - shown separately	-\$1,070,834.00		\$ (1,070,834.00)	-\$1,033,557.98	\$307,285.49	\$1,340,843.47	-\$867,791.00		\$867,791.00
<b>Total Taxes</b>	<b>\$11,144,601.00</b>	<b>\$3,000.00</b>	<b>\$11,141,601.00</b>	<b>\$11,166,465.44</b>	<b>\$307,285.49</b>	<b>\$10,859,179.95</b>	<b>\$11,221,255.00</b>	<b>\$3,000.00</b>	<b>\$11,218,255.00</b>
<b>Requisitions</b>									
<b>School</b>									
Farmland & Residential		\$874,975.00	\$ (874,975.00)		\$900,457.21	\$900,457.21		\$918,240.00	\$918,240.00
Non- Residential		\$1,046,330.00	\$ (1,046,330.00)		\$1,059,825.90	\$1,059,825.90		\$1,070,951.00	\$1,070,951.00
<b>Total ASFF Requisition</b>	<b>\$0.00</b>	<b>\$1,921,305.00</b>	<b>\$ (1,921,305.00)</b>		<b>\$1,960,283.11</b>	<b>\$1,960,283.11</b>	<b>\$0.00</b>	<b>\$1,989,191.00</b>	<b>\$1,989,191.00</b>
DIP		\$23,928.00	\$ (23,928.00)		\$23,855.76	\$23,855.76		\$22,873.00	\$22,873.00
Foundation		\$504,150.00	\$504,150.00		\$482,894.00	\$482,894.00		\$468,251.00	\$468,251.00
<b>Total Requisitions</b>		<b>\$2,449,383.00</b>	<b>\$2,449,383.00</b>		<b>\$2,467,032.87</b>	<b>\$2,467,032.87</b>		<b>\$2,480,315.00</b>	<b>\$2,480,315.00</b>
<b>Net Taxes</b>	<b>\$11,144,601.00</b>	<b>\$2,452,383.00</b>	<b>\$8,692,218.00</b>	<b>\$11,166,465.44</b>	<b>\$2,774,318.36</b>	<b>\$8,392,147.08</b>	<b>\$11,221,255.00</b>	<b>\$2,483,315.00</b>	<b>\$8,737,940.00</b>
<b>Other Income</b>									
Well Drilling/ drill Rigs	\$ 5,305.00		\$ 5,305.00	\$2,610.00		\$2,610.00	\$5,305.00		\$5,305.00
Aggregate Tax Levy	\$ 200,000.00	\$200,000.00	\$ -	\$210,035.81	\$210,035.81	\$0.00	\$200,000.00	\$200,000.00	\$0.00
Penalties	\$ 74,095.00		\$ 74,095.00	\$233,189.99		\$233,189.99	\$74,095.00		\$74,095.00
<b>Total Other Income</b>	<b>\$279,400.00</b>	<b>\$200,000.00</b>	<b>\$79,400.00</b>	<b>\$445,835.80</b>	<b>\$210,035.81</b>	<b>\$235,799.99</b>	<b>\$279,400.00</b>	<b>\$200,000.00</b>	<b>\$79,400.00</b>
	<b>\$11,424,001.00</b>	<b>\$2,652,383.00</b>	<b>\$8,771,618.00</b>	<b>\$11,612,301.24</b>	<b>\$2,984,354.17</b>	<b>\$8,627,947.07</b>	<b>\$11,500,655.00</b>	<b>\$2,683,315.00</b>	<b>\$8,817,340.00</b>

NOTES

<b>Legislative</b>			
	2020 Budget	2020 Actual	2021 Proposed Budget
<b>Salaries</b>			
Division 1	\$67,913.00	\$67,912.80	\$67,913.00
Division 2	\$67,913.00	\$67,912.80	\$67,913.00
Division 3	\$77,875.00	\$77,875.20	\$77,875.00
Division 4	\$67,913.00	\$67,912.80	\$67,913.00
Division 5	\$71,234.00	\$71,234.40	\$71,234.00
Benefits	\$72,799.00	\$63,480.26	\$72,665.00
<b>Total</b>	<b>\$425,647.00</b>	<b>\$416,328.26</b>	<b>\$425,513.00</b>
<b>Expenses</b>			
Division 1	\$23,260.00	\$7,403.24	\$17,446.00
Division 2	\$24,260.00	\$5,392.21	\$18,196.00
Division 3	\$25,960.00	\$6,669.37	\$19,471.00
Division 4	\$20,760.00	\$3,218.66	\$15,571.00
Division 5	\$24,060.00	\$6,096.27	\$18,046.00
<b>General Supplies for council</b>	<u>\$3,000.00</u>	<u>\$688.86</u>	<u>\$3,000.00</u>
<b>Computer Expense</b>	<u>\$17,146.00</u>	<u>\$11,320.57</u>	<u>\$17,280.00</u>
<b>Total Expenses</b>	<b>\$138,446.00</b>	<b>\$40,789.18</b>	<b>\$109,010.00</b>
<b>Total Legislative</b>	<b>\$564,093.00</b>	<b>\$457,117.44</b>	<b>\$534,523.00</b>

**NOTES**

## Administration

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenues from own Source	Expenses	Net Cost	Grants or Revenues from own Source	Expenses	Net Cost	Grants or Revenues from own Source	Expenses	Net Cost
Comm. Learn. Council	\$125,700.00	\$125,700.00	\$0.00	\$ 114,475.75	\$114,475.75	\$0.00	\$ 125,700.00	\$125,700.00	\$0.00
<b>Administration</b>	<b>\$240,962.00</b>	<b>\$1,125,879.00</b>	<b>\$884,917.00</b>	<b>\$ 224,339.16</b>	<b>\$ 1,079,704.08</b>	<b>\$855,364.92</b>	<b>\$ 211,990.00</b>	<b>\$1,707,095.00</b>	<b>\$1,495,105.00</b>
Communications	\$0.00	\$132,857.00	\$132,857.00	\$ 126,144.83	\$ 126,144.83	\$0.00	\$108,274.00	\$108,274.00	\$0.00
IT	\$0.00	\$3,000.00	\$3,000.00			\$0.00	\$3,000.00	\$3,000.00	\$0.00
Municipal Stimulus Projects				\$ 90,979.18		-90,979.18			
Assessment Services	\$0.00	\$142,000.00	\$142,000.00		\$ 113,424.81	113,424.81		\$139,000.00	139,000.00
Local Assessment Review Board	\$0.00	\$2,000.00	\$2,000.00			0.00		\$2,000.00	2,000.00
Employee Recognition	\$0.00	\$18,000.00	\$18,000.00		\$ 13,316.35	13,316.35		\$18,000.00	18,000.00
GIS	\$0.00	\$223,863.00	\$223,863.00	\$ 125,195.00	\$ 357,770.67	232,575.67		\$226,798.00	226,798.00
Investment inc./bank charges	\$325,000.00	\$4,000.00	\$321,000.00	\$ 1,838,456.63	\$ 1,838,456.63	1,838,456.63	\$ 285,100.00	\$4,000.00	-281,100.00
<b>Total Projects</b>	<b>\$325,000.00</b>	<b>\$389,863.00</b>	<b>\$64,863.00</b>	<b>\$ 1,963,651.63</b>	<b>\$486,287.05</b>	<b>-1,477,364.58</b>	<b>\$ 285,100.00</b>	<b>\$389,798.00</b>	<b>104,698.00</b>
Capital Assets	\$0.00	\$254,000.00	\$254,000.00	\$ 60,674.54	\$ 216,691.69	156,017.15	\$ 863,218.00	\$1,245,213.00	381,995.00
<b>Total Capital Assets</b>	<b>\$0.00</b>	<b>\$254,000.00</b>	<b>\$254,000.00</b>	<b>\$ 60,674.54</b>	<b>\$216,691.69</b>	<b>156,017.15</b>	<b>\$ 863,218.00</b>	<b>\$1,245,213.00</b>	<b>381,995.00</b>
Reserve Transfer	\$629,000.00	\$31,550.00	\$597,450.00	\$ 648,798.10	\$ 2,414,165.00	1,765,366.90	\$ 1,780,213.00	\$0.00	-1,780,213.00
<b>Total Administration</b>	<b>\$1,320,662.00</b>	<b>\$2,062,849.00</b>	<b>\$742,187.00</b>	<b>\$ 3,102,918.36</b>	<b>\$4,437,468.40</b>	<b>1,334,550.04</b>	<b>\$ 3,266,221.00</b>	<b>\$3,579,080.00</b>	<b>312,859.00</b>

**NOTES**

\$500,000 estimated 2020 surplus to be used towards 2021

**Other General Gov't Services**

2021 Budget

	2020 Budget	2020 Actual			2021 Proposed Budget		
	BUDGET	Grants or Rev from other sources	Expenses	Net Cost	Grants or Rev from other sources	Expenses	Net Cost
Elections	\$1,000.00			\$0.00		\$25,000.00	\$25,000.00
Joint Muni & Inter Government meetings	\$7,800.00		\$2,936.65	\$2,936.65		\$7,800.00	\$7,800.00
Marketing Supplies	\$15,000.00	\$866.32	\$4,384.19	\$3,517.87		\$15,450.00	\$15,450.00
Grants to Individuals and Organizations	\$29,000.00		\$23,261.04	\$23,261.04		\$488,443.00	\$488,443.00
Transfer from reserve				\$0.00	\$445,000.00		-\$445,000.00
Volunteer Training	\$1,500.00					\$1,500.00	\$1,500.00
<b>Total</b>	<b>\$54,300.00</b>	<b>\$866.32</b>	<b>\$30,581.88</b>	<b>\$29,715.56</b>	<b>\$445,000.00</b>	<b>\$538,193.00</b>	<b>\$93,193.00</b>

**NOTES**

Grants to organizations includes funding to school



**Protective Services**

2021 Budget

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Rev from other sources	Expenses	Net Cost	Grants or Rev from other sources	Expenses	Net Cost
<b>General Fire Department</b>	\$610,682.00		\$610,682.00	\$575,422.53		-575,422.53	\$372,128.00		-372,128.00
<b>Fire Services</b>									
<b>Vilna Fire Department</b>		\$76,230.00	\$76,230.00		\$79,699.13	79,699.13		\$75,580.00	75,580.00
Training		\$8,500.00	\$8,500.00		\$6,666.28	6,666.28		\$8,500.00	8,500.00
Supplies for Department		\$15,000.00	\$15,000.00		\$20,183.56	20,183.56		\$15,300.00	15,300.00
<b>Total Vilna Costs</b>	\$0.00	\$99,730.00	\$99,730.00	\$0.00	\$106,548.97	106,548.97	\$0.00	\$99,380.00	99,380.00
<b>Smoky Lake Fire Department</b>									
Training- County portion	\$34,334.00	\$67,499.00	\$33,165.00	\$6,429.44	\$58,681.87	52,252.43	\$34,444.00	\$67,673.00	33,229.00
Supplies for Department	\$0.00	\$47,000.00	\$47,000.00		\$23,031.31	23,031.31		\$47,000.00	47,000.00
<b>Total Smoky Lake Costs</b>	\$34,334.00	\$139,499.00	\$105,165.00	\$6,429.44	\$112,584.20	106,154.76	\$34,444.00	\$139,673.00	105,229.00
<b>Waskatenau Fire Department</b>									
Training	\$0.00	\$41,550.00	\$41,550.00		\$47,266.08	47,266.08		\$39,326.00	39,326.00
Supplies	\$0.00	\$7,500.00	\$7,500.00		\$7,241.12	7,241.12		\$7,650.00	7,650.00
<b>Total Waskatenau Cost</b>	\$0.00	\$15,300.00	\$15,300.00		\$14,099.21	14,099.21		\$15,606.00	15,606.00
<b>General Fire Department Donations for Fire Cmap</b>	\$125,000.00	\$274,749.00	\$149,749.00	\$148,799.50	\$275,370.87	126,571.37	\$127,500.00	\$282,437.00	154,937.00
			\$0.00			0.00			
<b>Total Fire Services</b>	\$159,334.00	\$578,328.00	\$418,994.00	\$730,651.47	\$563,110.45	-167,541.02	\$161,944.00	\$584,072.00	422,128.00
<b>Disaster Services</b>		\$7,500.00	\$7,500.00		\$18,371.24	18,371.24	\$5,000.00	\$7,650.00	2,650.00
<b>Bylaw Enforcement</b>									
Total Bylaw Enforcement	\$525.00	\$211,258.00	\$210,733.00		\$195,807.89	\$195,807.89	\$525.00	\$245,850.00	245,325.00
<b>Disaster/Bylaw Capital Assets</b>			\$0.00			0.00		\$ 50,000.00	50,000.00
Fire Equipment/vehicles/building	\$40,000.00	\$110,000.00	\$70,000.00	\$52,440.00	\$113,506.51	61,066.51	\$0.00	\$278,500.00	278,500.00
Communication Project	\$0.00		\$0.00			0.00	\$0.00		0.00
Reserve Transfer		\$88,000.00	\$88,000.00		\$88,000.00	88,000.00	\$328,500.00	\$0.00	-328,500.00
<b>Total Protective Services</b>	\$810,541.00	\$995,086.00	\$184,545.00	\$783,091.47	\$978,796.09	195,704.62	\$868,097.00	\$1,166,072.00	297,975.00

**NOTES**

**Transportation  
2021 Budget**

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost
<b>Projects</b>									
Bridge Repairs/Replacement	\$0.00	\$200,000.00	\$200,000.00		\$140,735.96	\$140,735.96	\$602,000.00	\$802,000.00	\$200,000.00
			\$0.00		\$59,264.00	\$59,264.00	\$0.00		\$0.00
<b>Total Projects</b>	<b>\$0.00</b>	<b>\$200,000.00</b>	<b>\$200,000.00</b>	<b>\$0.00</b>	<b>\$199,999.96</b>	<b>\$199,999.96</b>	<b>\$602,000.00</b>	<b>\$802,000.00</b>	<b>\$200,000.00</b>
<b>Road Projects</b>									
MSI Funding	\$287,000.00	\$0.00	\$287,000.00	\$219,439.00		\$219,439.00	\$587,000.00		\$587,000.00
Oiling/MG 30	\$0.00	\$23,264.00	\$23,264.00		\$14,937.38	\$14,937.38	\$0.00	\$265,000.00	\$265,000.00
Fibermat	\$0.00	\$70,500.00	\$70,500.00		\$0.00	\$0.00		\$171,240.00	\$171,240.00
Rehabilitation	\$0.00	\$268,000.00	\$268,000.00		\$219,440.55	\$219,440.55		\$283,000.00	\$283,000.00
Construction	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		\$190,000.00	\$190,000.00
Major Haul Roads	\$0.00	\$165,000.00	\$165,000.00		\$89,765.30	\$89,765.30		\$165,000.00	\$165,000.00
Transfer to/from reserves	\$188,264.00	\$110,000.00	\$78,264.00	\$104,702.68	\$110,000.00	\$5,297.32	\$165,000.00	\$0.00	\$165,000.00
Gravelling	\$457,250.00	\$911,858.00	\$454,608.00	\$457,250.00	\$789,430.43	\$332,180.43	\$457,250.00	\$818,760.00	\$361,510.00
<b>Total Road Projects</b>	<b>\$932,514.00</b>	<b>\$1,548,622.00</b>	<b>\$616,108.00</b>	<b>\$781,391.68</b>	<b>\$1,223,573.66</b>	<b>\$442,181.98</b>	<b>\$1,209,250.00</b>	<b>\$1,893,000.00</b>	<b>\$683,750.00</b>
<b>Operating and Maintenance</b>									
Revenue from own sources	\$423,129.00	\$0.00	\$423,129.00	\$248,605.29		\$248,605.29	\$0.00		\$0.00
Workers Compensation	\$0.00	\$55,000.00	\$55,000.00		\$95,264.89	\$95,264.89	\$353,000.00	\$75,000.00	\$278,000.00
Operating & Maint. programs	\$0.00	\$4,858,023.00	\$4,858,023.00		\$4,162,683.30	\$4,162,683.30		\$4,849,284.00	\$4,849,284.00
<b>Total Operating &amp; Maintenance</b>	<b>\$423,129.00</b>	<b>\$4,913,023.00</b>	<b>\$4,489,894.00</b>	<b>\$248,605.29</b>	<b>\$4,257,948.19</b>	<b>\$4,009,342.90</b>	<b>\$353,000.00</b>	<b>\$4,924,284.00</b>	<b>\$4,571,284.00</b>
<b>Capital Assets</b>									
Equipment/vehicles/buildings	\$0.00	\$137,000.00	\$137,000.00	\$1,501.00	\$160,318.52	\$158,817.52	\$198,500.00	\$1,596,000.00	\$1,397,500.00
MSI/MT for Capital	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00		\$100,000.00	\$707,000.00		\$707,000.00
Reserve Transfers	\$0.00	\$97,270.00	\$97,270.00	\$80,000.00	\$144,646.24	\$64,646.24	\$165,000.00	\$27,000.00	\$138,000.00
<b>Total Transportation</b>	<b>\$1,455,643.00</b>	<b>\$6,895,915.00</b>	<b>\$5,440,272.00</b>	<b>\$1,211,497.97</b>	<b>\$5,986,486.57</b>	<b>\$4,774,988.60</b>	<b>\$3,234,750.00</b>	<b>\$9,242,284.00</b>	<b>\$6,007,534.00</b>

**NOTES**

**\$10,767,284.00 \$7,532,534.00**

**Environmental Treatment Services**

2021 Budget

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Revenue from other sources	Expenses	Net Cost
<b>Water Supply &amp; Distribution</b>									
General Distribution	\$35,000.00	\$279,178.00	\$244,178.00	\$58,606.92	\$281,475.02	\$222,868.10	\$40,000.00	\$280,878.00	\$240,878.00
Warspite Water	\$39,925.00	\$54,444.00	\$14,519.00	\$32,103.57	\$37,937.26	\$5,833.69	\$40,100.00	\$48,560.00	\$8,460.00
Warspite Water Capital	\$1,200.00	\$0.00	\$1,200.00	\$1,130.44		\$1,130.44	\$1,248.00		\$1,248.00
Spedden Water	\$0.00	\$2,312.00	\$2,312.00		\$824.23	\$824.23	\$0.00	\$2,312.00	\$2,312.00
Warspite Truck Fill (40)	\$13,000.00	\$2,950.00	\$10,050.00	\$7,764.92	\$0.00	\$7,764.92	\$11,000.00	\$2,750.00	\$8,250.00
Waskatenau Truck Fill (30)	\$5,800.00	\$6,425.00	\$625.00	\$2,188.75	\$5,341.09	\$3,152.34	\$5,000.00	\$6,505.00	\$1,505.00
Spedden Truck Fill (50)	\$45,000.00	\$27,250.00	\$17,750.00	\$72,192.86	\$31,966.59	\$40,226.27	\$50,000.00	\$26,204.00	\$23,796.00
Bellis Truck Fill (60)	\$9,000.00	\$12,510.00	\$3,510.00	\$7,041.30	\$13,154.45	\$6,113.15	\$9,000.00	\$14,009.00	\$5,009.00
Vilna Truck Fill (10)	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Smoky Lake Truck Fill (20)	\$19,500.00	\$6,500.00	\$13,000.00	\$25,324.71	\$5,122.80	\$20,201.91	\$19,800.00	\$5,900.00	\$13,900.00
<b>Total Truck Fill Stations</b>	<b>\$92,300.00</b>	<b>\$55,635.00</b>	<b>\$36,665.00</b>	<b>\$114,512.54</b>	<b>\$55,584.93</b>	<b>\$58,927.61</b>	<b>\$94,800.00</b>	<b>\$55,368.00</b>	<b>\$39,432.00</b>
<b>Total Water Supply &amp; Distribution</b>	<b>\$168,425.00</b>	<b>\$391,569.00</b>	<b>\$223,144.00</b>	<b>\$206,353.47</b>	<b>\$375,821.44</b>	<b>\$169,467.97</b>	<b>\$176,148.00</b>	<b>\$387,118.00</b>	<b>\$210,970.00</b>
<b>Sanitary Sewage and Treatment</b>									
General		\$24,758.00	\$24,758.00		\$24,635.89	\$24,635.89		\$24,606.00	\$24,606.00
Bellis Sewer (60)	\$8,800.00	\$7,000.00	\$1,800.00	\$9,040.14	\$662.50	\$8,377.64	\$9,040.00	\$7,000.00	\$2,040.00
Warspite Sewer (40)	\$16,000.00	\$5,000.00	\$11,000.00	\$12,710.00	\$27,469.82	\$14,759.82	\$13,000.00	\$11,800.00	\$1,200.00
<b>Total Sanitary Sewage &amp; Treatment</b>	<b>\$24,800.00</b>	<b>\$36,758.00</b>	<b>\$11,958.00</b>	<b>\$21,750.14</b>	<b>\$52,768.21</b>	<b>\$31,018.07</b>	<b>\$22,040.00</b>	<b>\$43,406.00</b>	<b>\$21,366.00</b>
<b>Waste Collection &amp; Hauling</b>									
Regional Landfill Levy	\$460,152.00		\$460,152.00	\$458,135.45		\$458,135.45	\$495,663.00		\$495,663.00
General Waste Management		\$204,709.00	\$204,709.00	\$4,057.37	\$155,993.08	\$151,935.71		\$349,937.00	\$349,937.00
Village of Vilna Waste Coll & Hauling	\$19,000.00		\$19,000.00	\$19,312.94		\$19,312.94	\$19,400.00		\$19,400.00
Village of Waskatenau Coll & Hauling	\$17,000.00		\$17,000.00	\$10,800.30		\$10,800.30	\$19,000.00		\$19,000.00
<b>Transfer Sites</b>			\$0.00			\$0.00			\$0.00
Warspite (40)	\$0.00	\$4,300.00	\$4,300.00		\$1,801.68	\$1,801.68	\$0.00	\$4,300.00	\$4,300.00
Bellis (60)	\$500.00	\$49,982.00	\$49,482.00	\$60.00	\$30,014.66	\$29,954.66	\$500.00	\$50,054.00	\$49,554.00
Rural (70)	\$0.00	\$55,000.00	\$55,000.00		\$28,062.72	\$28,062.72	\$0.00	\$45,000.00	\$45,000.00
Smoky Lake (20)	\$10,000.00	\$72,286.00	\$62,286.00	\$3,929.64	\$44,759.17	\$40,829.53	\$10,000.00	\$67,724.00	\$57,724.00
Vilna (10)	\$0.00	\$25,720.00	\$25,720.00		\$22,828.26	\$22,828.26	\$0.00	\$32,700.00	\$32,700.00
Waskatenau (30)	\$2,000.00	\$12,700.00	\$10,700.00		\$11,513.70	\$11,513.70	\$0.00	\$12,400.00	\$12,400.00
Spedden (50)	\$5,000.00	\$48,195.00	\$43,195.00	\$1,330.00	\$75,755.39	\$74,425.39	\$3,000.00	\$55,448.00	\$52,448.00
<b>Total Transfer Sites</b>	<b>\$17,500.00</b>	<b>\$268,183.00</b>	<b>\$250,683.00</b>	<b>\$5,319.64</b>	<b>\$214,735.58</b>	<b>\$209,415.94</b>	<b>\$13,500.00</b>	<b>\$287,626.00</b>	<b>\$254,126.00</b>
Reserve Transfer -	\$0.00	\$0.00	\$0.00			\$0.00	\$130,000.00	\$0.00	\$130,000.00
Evergreen Regional Waste Commission		\$40,000.00	\$40,000.00		\$43,435.22	\$43,435.22		\$44,000.00	\$44,000.00
Capital		\$0.00	\$0.00	\$1,800.00		\$1,800.00		\$16,000.00	\$16,000.00
<b>Total Waste Collection &amp; Hauling</b>	<b>\$513,652.00</b>	<b>\$512,892.00</b>	<b>\$760.00</b>	<b>\$499,425.70</b>	<b>\$414,163.88</b>	<b>\$85,261.82</b>	<b>\$677,563.00</b>	<b>\$677,563.00</b>	<b>\$0.00</b>
Warspite Vehicle			\$0.00			\$0.00			\$0.00
Equip			\$0.00			\$0.00	\$1,500.00	\$45,000.00	\$43,500.00
<b>Total Capital</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$45,000.00</b>	<b>\$43,500.00</b>
Reserve Transfer -			\$0.00			\$0.00			\$0.00
<b>Total Environ. Treatment Serv.</b>	<b>\$706,877.00</b>	<b>\$941,219.00</b>	<b>\$234,342.00</b>	<b>\$727,529.31</b>	<b>\$842,753.53</b>	<b>\$115,224.22</b>	<b>\$877,251.00</b>	<b>\$1,153,087.00</b>	<b>\$275,836.00</b>

**NOTES**

<b>FCSS</b>									
2021 Budget									
	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost
FCSS Grant	\$93,308.00		-\$93,308.00	\$93,308.00		\$93,308.00	\$93,308.00		\$93,308.00
FSLW program		\$93,308.00	\$93,308.00		\$93,308.00	\$93,308.00		\$93,308.00	\$93,308.00
Summer Camp			\$0.00			\$0.00		\$93,308.00	\$93,308.00
Grants to organizations		\$23,327.00	\$23,327.00		\$18,950.00	\$18,950.00		\$23,327.00	\$23,327.00
<b>Total FCSS</b>	<b>\$93,308.00</b>	<b>\$116,635.00</b>	<b>\$23,327.00</b>	<b>\$93,308.00</b>	<b>\$112,258.00</b>	<b>\$18,950.00</b>	<b>\$93,308.00</b>	<b>\$116,635.00</b>	<b>\$23,327.00</b>

**NOTES**

**Planning**  
2021 Budget

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Revenue from other	Expenses	Net Cost
<b>Administration</b>	<b>\$54,500.00</b>	<b>\$326,621.00</b>	<b>\$272,121.00</b>	<b>\$102,454.40</b>	<b>\$348,942.23</b>	<b>\$246,487.83</b>	<b>\$67,000.00</b>	<b>\$287,542.00</b>	<b>\$220,542.00</b>
<b>Projects</b>									
Money in Lieu of Reserve Land	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
Area Structure Plans	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Land use/MDP Bylaws	\$0.00	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Appeal Board	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00	\$5,500.00
<b>Total Projects</b>	<b>\$0.00</b>	<b>\$28,500.00</b>	<b>\$28,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,500.00</b>	<b>\$5,500.00</b>
Capital									
Warspite Planning			\$0.00			\$0.00			\$0.00
Nuisance Ground Reserve			\$0.00			\$0.00			\$0.00
			\$0.00			\$0.00			\$0.00
	<b>\$54,500.00</b>	<b>\$355,121.00</b>	<b>\$300,621.00</b>	<b>\$102,454.40</b>	<b>\$348,942.23</b>	<b>\$246,487.83</b>	<b>\$67,000.00</b>	<b>\$293,042.00</b>	<b>\$226,042.00</b>

**NOTES**



## Agriculture Services Board

2021 Budget

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Revenue from other sources	Expenses	Net Cost
<b>Administration</b>	\$169,000.00	\$515,829.00	\$346,829.00	\$124,292.50	\$422,984.98	\$298,692.48	\$124,907.00	\$497,665.00	\$372,758.00
<b>Programs</b>									
Weed Control (67)		\$166,258.00	\$166,258.00		\$29,890.04	\$29,890.04		\$135,906.00	\$135,906.00
Mowing (66)		\$89,758.00	\$89,758.00		\$86,948.42	\$86,948.42		\$94,615.00	\$94,615.00
Beaver Control (68)	\$1,500.00	\$59,331.00	\$57,831.00	\$1,200.00	\$58,595.04	\$57,395.04	\$1,000.00	\$86,002.00	\$85,002.00
Gopher Control (69)		\$504.00	\$504.00		\$504.00	\$504.00		\$504.00	\$504.00
Appeal Board		\$0.00	\$0.00			\$0.00		\$0.00	\$0.00
Environmental Services (65)	\$15,000.00		-\$15,000.00			\$0.00	\$15,000.00		\$15,000.00
<b>Total Programs</b>	<b>\$16,500.00</b>	<b>\$315,851.00</b>	<b>\$299,351.00</b>	<b>\$1,200.00</b>	<b>\$175,937.50</b>	<b>\$174,737.50</b>	<b>\$16,000.00</b>	<b>\$317,027.00</b>	<b>\$301,027.00</b>
<b>Capital</b>		\$80,000.00	\$80,000.00		\$83,745.00	\$83,745.00	\$150,000.00	\$150,000.00	\$0.00
Reserve Transfer			\$0.00			\$0.00			\$0.00
<b>Total Agriculture Service Board</b>	<b>\$185,500.00</b>	<b>\$911,680.00</b>	<b>\$726,180.00</b>	<b>\$125,492.50</b>	<b>\$682,667.48</b>	<b>\$557,174.98</b>	<b>\$290,907.00</b>	<b>\$964,692.00</b>	<b>\$673,785.00</b>

### NOTES

## Economic Development

2021 Budget

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost
County Economic Dev & Tourism		\$6,500.00	\$6,500.00		\$4,024.69	\$4,024.69		\$6,500.00	\$6,500.00
Regional Economic Development (85)	\$37,856.00	\$108,160.00	\$70,304.00	\$35,653.66	\$97,224.03	\$61,570.37	\$32,500.00	\$100,000.00	\$67,500.00
Victoria District Economic Development	\$0.00		\$0.00	\$45,585.35	\$91,170.70	\$45,585.35	\$0.00		\$0.00
Smoky Lake Foundation (87)		\$1,000.00	\$1,000.00			\$0.00		\$1,000.00	\$1,000.00
Dr Retention (80)		\$75,640.00	\$75,640.00		\$75,640.00	\$75,640.00		\$0.00	\$0.00
<b>Total</b>	<b>\$37,856.00</b>	<b>\$191,300.00</b>	<b>\$153,444.00</b>	<b>\$81,239.01</b>	<b>\$268,059.42</b>	<b>\$186,820.41</b>	<b>\$32,500.00</b>	<b>\$107,500.00</b>	<b>\$75,000.00</b>
Reserve Transfer			\$0.00			\$0.00			\$0.00
			\$0.00			\$0.00			\$0.00
<b>Total Economic Development</b>	<b>\$37,856.00</b>	<b>\$191,300.00</b>	<b>\$153,444.00</b>	<b>\$81,239.01</b>	<b>\$268,059.42</b>	<b>\$186,820.41</b>	<b>\$32,500.00</b>	<b>\$107,500.00</b>	<b>\$75,000.00</b>

### NOTES

## Recreation & Cultural Services

### 2021 Budget

	2020 Budget			2020 Actual			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost
<b>Multi-Use Rec Trail (12)</b>		\$2,500.00	\$2,500.00		\$2,708.52	\$2,708.52		\$3,000.00	\$3,000.00
<b>Parks and Recreation - Administration</b>		\$224,569.00	\$224,569.00		\$143,711.46	\$143,711.46		\$225,728.00	\$225,728.00
Step Student program	\$3,000.00	\$33,600.00	\$30,600.00	\$16,800.00	\$34,676.40	\$17,876.40	\$3,000.00	\$32,100.00	\$29,100.00
<b>Total Parks and Rec General</b>	<b>\$3,000.00</b>	<b>\$258,169.00</b>	<b>\$255,169.00</b>	<b>\$16,800.00</b>	<b>\$178,387.86</b>	<b>\$161,587.86</b>	<b>\$3,000.00</b>	<b>\$257,828.00</b>	<b>\$254,828.00</b>
<b>Hanmore/Island Lake (25)</b>	\$39,000.00	\$4,500.00	\$34,500.00	\$28,557.00	\$2,456.32	\$26,100.68	\$39,000.00	\$6,300.00	\$32,700.00
Bellis Beach				\$3,814.29		\$3,814.29	\$3,000.00	\$0.00	\$3,000.00
Mons Lake				\$945.71		\$945.71	\$900.00	\$0.00	\$900.00
<b>Historic Sites</b>									
Heritage Board (76)		\$30,000.00	\$30,000.00		\$13,560.18	\$13,560.18		\$15,000.00	\$15,000.00
<b>Total Historic Sites</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>\$13,560.18</b>	<b>\$13,560.18</b>	<b>\$0.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>
<b>Smoky Lake Ag Society</b>	\$60,000.00	\$60,000.00	\$0.00		\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00
<b>Waskatenau Ag society</b>	\$17,500.00	\$17,500.00	\$0.00		\$17,500.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00
<b>Vilna Ag Society</b>	\$17,500.00	\$17,500.00	\$0.00		\$17,500.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00
Other		\$0.00	\$0.00		\$12,881.00	\$12,881.00		\$17,500.00	\$0.00
<b>Total Donations</b>	<b>\$95,000.00</b>	<b>\$95,000.00</b>	<b>\$0.00</b>	<b>\$107,881.00</b>	<b>\$95,000.00</b>	<b>\$12,881.00</b>	<b>\$95,000.00</b>	<b>\$95,000.00</b>	<b>\$0.00</b>
<b>Northern Lights Library System</b>									
Meetings			\$0.00			\$0.00			\$0.00
Levy		\$25,750.00	\$25,750.00		\$25,742.06	\$25,742.06		\$25,750.00	\$25,750.00
<b>Total Library</b>	<b>\$0.00</b>	<b>\$25,750.00</b>	<b>\$25,750.00</b>	<b>\$0.00</b>	<b>\$25,742.06</b>	<b>\$25,742.06</b>	<b>\$0.00</b>	<b>\$25,750.00</b>	<b>\$25,750.00</b>
<b>Capital Assets</b>									
Land Imp, Equipment and Vehicles		\$58,000.00	\$58,000.00			\$0.00	\$58,000.00	\$58,000.00	\$0.00
Reserve Transfer	\$20,000.00		\$20,000.00		\$38,000.00	\$38,000.00			\$0.00
<b>Total Recreation &amp; Culture Serv.</b>	<b>\$157,000.00</b>	<b>\$473,919.00</b>	<b>\$316,919.00</b>	<b>\$157,998.00</b>	<b>\$379,321.22</b>	<b>\$226,083.22</b>	<b>\$198,900.00</b>	<b>\$460,878.00</b>	<b>\$265,878.00</b>

### NOTES

motion 316-16 That Smoky Lake County continue to fund for Year 2016, from general operating revenue, the following: \$60,000.00 to Smoky Lake Agricultural Society for annual operating expenses, an increase from prior contribution of \$48,000.00; \$17,500.00 to Vilna Agricultural Society for annual operating expenses, an increase from prior contribution of \$14,000.00; \$17,500.00 to Waskatenau Agricultural Society for annual operating expenses, an increase from prior contribution of \$14,000.00.

motion 590-16

That Smoky Lake County Council approve Funding for Agricultural Societies in the amount of \$95,000 to be allocated under the Municipal Sustainability Initiative (MSI) Operating component within the budget.





<b>REQUEST FOR DECISION</b>		<b>DATE</b>	<b>April 28, 2021</b>								
			<b>4.3</b>								
<b>TOPIC</b>	<b>Bylaw 1396-21 Taxation</b>										
<b>PROPOSAL</b>	<p>On April 26, 2021 we discussed the final budget adjustment and tax levy options with council. At that meeting proposed tax rates were calculated and discussed.</p> <p>Beginning 2020, Smoky Lake County will had to start paying for policing costs. This cost was \$63,702 in 2020 and \$98,521 for 2021.</p> <p>Council Chose Option 3 – Keep the tax rate the same as 2020 for farmland and residential. To only increase the nonresidential by the increase in the nonresidential education requisition. The shortfall was to be made up through transfers from grants and reserves.</p> <p><b>@4.3a</b> Attached is a chart comparing the 2020 and 2021 mil rates.</p> <p><b>@4.3b</b> Is a chart that shows what the average increase (decrease) will be for each class</p> <ul style="list-style-type: none"> <li>➤ farmland decrease of \$0.29 per parcel</li> <li>➤ residential increase of \$84.83 per parcel (due to increased assessments)</li> <li>➤ nonresidential decrease of \$60.40 per parcel (due to decreased assessments)</li> <li>➤ machinery increase of \$756.00 per parcel</li> <li>➤ linear increase of \$12,622.62 per parcel</li> </ul> <p>The proposed rates are:</p> <table style="margin-left: 40px;"> <tr> <td><b>Residential</b></td> <td style="text-align: right;"><b>8.9456</b></td> </tr> <tr> <td><b>Farmland</b></td> <td style="text-align: right;"><b>16.0456</b></td> </tr> <tr> <td><b>Non-Residential</b></td> <td style="text-align: right;"><b>26.0954</b></td> </tr> <tr> <td><b>Machinery and Equipment</b></td> <td style="text-align: right;"><b>22.2244</b></td> </tr> </table>			<b>Residential</b>	<b>8.9456</b>	<b>Farmland</b>	<b>16.0456</b>	<b>Non-Residential</b>	<b>26.0954</b>	<b>Machinery and Equipment</b>	<b>22.2244</b>
<b>Residential</b>	<b>8.9456</b>										
<b>Farmland</b>	<b>16.0456</b>										
<b>Non-Residential</b>	<b>26.0954</b>										
<b>Machinery and Equipment</b>	<b>22.2244</b>										
<b>CORRELATION TO BUSINESS (STRATEGIC) PLAN</b>											
<b>LEGISLATIVE, BYLAW and/or POLICY IMPLICATIONS</b>		MGA 353, 354									
<b>BENEFITS</b>	<ul style="list-style-type: none"> <li>■ Passing the Bylaw provides the County the authority to levy property tax by the legislated date</li> </ul>										
<b>DISADVANTAGES</b>	<ul style="list-style-type: none"> <li>■ This tax bylaw does not propose taxing for amortization. If the county were to begin including amortization for taxation, an additional 2 million dollars would need to be collected.</li> </ul>										

<b>ALTERNATIVES</b>	<ul style="list-style-type: none"> <li>■ The tax rates can be increased or reduced accordingly.</li> <li>■ Council could delay passing the bylaw, however this would affect staffs ability to send tax notices within legislated timelines</li> </ul>
<b>FINANCE/BUDGET IMPLICATIONS</b>	
Operating Costs: \$ <u>    N/A    </u>	Capital Costs: \$ <u>    N/A    </u>
Budget Available: \$ <u>                    </u>	
<b>INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS</b>	
<b>COMMUNICATION STRATEGY</b>	Information on the tax rates will be distributed with the tax notices.
<b>RECOMMENDATION</b>	
<p><i>Give 1st reading to Bylaw 1396-21 2021 Tax Rate Bylaw.</i></p> <p><i>Give 2nd reading to Bylaw 1396-21 2021 Tax Rate Bylaw.</i></p> <p><i>Give permission for 3rd reading Bylaw 1396-21 2021 Tax Rate Bylaw.</i></p> <p><i>Give 3rd reading Bylaw 1396-21 2021 Tax Rate Bylaw.</i></p>	
<b>CHIEF ADMINISTRATIVE OFFICER</b>	

**SMOKY LAKE COUNTY  
IN THE PROVINCE OF ALBERTA  
BYLAW NO. 1396-21**

**A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE MUNICIPALITY OF SMOKY LAKE COUNTY FOR THE 2021 TAXATION YEAR.**

**WHEREAS**, the Municipality of Smoky Lake County has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the council meeting held on **April 28, 2021**; and

**WHEREAS**, the estimated municipal, fire, landfill, and policing expenditures and transfers set out in the budget for the Municipality of Smoky Lake County for 2020 total \$18,394,274 and

**WHEREAS**, the estimated amortization expenditures set out in the budget for the Municipality of Smoky Lake County for 2020 total \$ 2,059,800 and

**WHEREAS**, the requisitions are:

Alberta School Foundation Fund (ASFF) <b>Estimated</b>	
Residential/Farmland	\$ 863,490.40
Non-residential including Linear	1,061,993.31
Roman Catholic Separate School District (RCSSD) <b>Estimated</b>	
Residential/Farmland	\$ 52,964.02
Non-residential including Linear	8,964.72
Designated Industrial Properties (DIP)	\$ 22,882.41
Senior Foundation	<u>\$ 468,927.00</u>
<b>TOTAL</b>	<b>\$2,479,221.86</b>

**WHEREAS**, the Council of the Smoky Lake County is required each year to levy on the assessed value of all property tax rates sufficient to meet the estimated expenditures and the requisitions; and

**WHEREAS**, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000; and

**WHEREAS**, the assessed value of all property in the Smoky Lake County as shown on the assessment roll is:

	<b>ASSESSMENT</b>
Farmland	\$ 56,752,570
DIP Farmland	14,080
Provincial Grant in Lieu Farmland	831,070
Residential	311,250,660
Non-residential	22,983,050
DIP Non-residential (including linear)	253,676,980
Provincial Grant in Lieu Non Res	2,584,530
DIP Machinery and Equipment	44,906,270
Machinery and Equipment	3,915,990
	<b>\$ 696,915,200</b>

**WHEREAS**, the estimate municipal revenues and transfers from all sources other than taxation is estimated at \$8,785,543 and the balance of \$9,608,731 is to be raised by general municipal/landfill/fire taxation; and

**NOW THEREFORE** under the authority of the Municipal Government Act, the Council of the Municipality of Smoky Lake County, in the Province of Alberta, enacts as follows:

**Bylaw 1396-21: 2021 Tax Rate**

- That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Municipality of Smoky Lake County:

	<u>Tax Levy</u>		<u>Assessment</u>	<u>Tax Rate</u>	<u>Mill Rate</u>
<b>GENERAL MUNICIPAL</b>					
Residential	1,797,566		311,250,660	.0057753	5.7753
Farmland	741,588		57,597,720	.0128753	12.8753
Non-Residential	7,069,578		328,066,820	.0215492	21.5492
<b>Sub Total - General Municipal</b>	<b>9,608,732</b>		<b>696,915,200</b>		
<b>ALBERTA SCHOOL FOUNDATION FUND</b>					
ASFF - Residential/Farmland	867,126	*	347,531,744	.0024951	2.4951
Non-residential including Linear	1,061,552	*	274,232,100	.0038710	3.8710
<b>TOTAL ASFF REQUISITION</b>	<b>1,928,678</b>		<b>621,763,844</b>		
<b>ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT</b>					
RCSSD - Residential/Farmland	51,114	*	20,485,566	.0024951	2.4951
Non-residential including Linear	9,399	*	2,427,930	.003871	3.8710
<b>TOTAL RCSSD REQUISITION</b>	<b>60,513</b>		<b>22,913,496</b>		
<b>TOTAL SENIORS FOUNDATION</b>	<b>468,251</b>	*	<b>693,499,600</b>	.0006752	0.6752
<b>DESIGNATED INDUSTRIAL PROPERTY (DIP)</b>					
DIP – Non-residential including Linear	19,432	*	253,676,980	.0000766	0.0766
DIP – Machinery & Equipment	3,440	*	44,906,270	.0000766	0.0766
DIP – Farmland	1	*	14,080	.0000766	0.0766
<b>TOTAL DIP REQUISITION</b>	<b>22,873</b>		<b>298,597,330</b>		

\* Amounts are different than requisitions because of assessment changes and successful appeals in 2020

- The minimum amount payable per parcel as property tax for general municipal purposes shall be \$50 for every parcel.
- Requisitions will be added to the Minimum General Municipal tax to equal the total tax invoice.

That this bylaw shall take effect on the date of the third and final reading.

READ A **FIRST TIME** IN COUNCIL THIS <sup>th</sup> day of , AD **2021**.

READ A **SECOND TIME** IN COUNCIL THIS <sup>th</sup> day of , AD **2021**.

READ A **THIRD AND FINAL TIME, WITH THE UNANIMOUS CONSENT OF ALL COUNCILLORS PRESENT, THIS** day of , AD **2021**.

\_\_\_\_\_  
Craig Lukinuk, Reeve

**S E A L**

\_\_\_\_\_  
Gene Sobolewski,  
Chief Administrative Officer

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MILL RATES	RESIDENTIAL		FARMLAND		NON RESIDENTIAL		MACHINERY AND EQUIPMENT	
	2021	2020	2021	2020	2021	2020	2021	2020
MUNICIPAL	5.7753	4.0457	12.8753	11.1457	21.5492	19.9257	21.5492	19.9257
REGIONAL LANDFILL	0	0.6656	0	0.6656	0	0.6656	0	0.6656
FIRE PROTECTION	0	0.836	0	0.836	0	0.836	0	0.836
POLICING	0	0.0923	0	0.0923	0	0.0923	0	0.0923
<b>Municipal Rates</b>	<b>5.7753</b>	<b>5.6396</b>	<b>12.8753</b>	<b>12.7396</b>	<b>21.5492</b>	<b>21.5196</b>	<b>21.5492</b>	<b>21.5196</b>
increase		-0.1357		-0.1357		-0.0296		-0.0296
EDUCATION	2.4951	2.6012	2.4951	2.6012	3.871	3.5785		
SENIORS FOUNDATION	0.6752	0.7048	0.6752	0.7048	0.6752	0.7048	0.6752	0.7048
<b>Total Rates</b>	<b>8.9456</b>	<b>8.9456</b>	<b>16.0456</b>	<b>16.0456</b>	<b>26.0954</b>	<b>25.8029</b>	<b>22.2244</b>	<b>22.2244</b>
<b>INCREASE</b>		0		0		0.2925		0

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<b>2021 PARCEL AVERAGE TAX INCREASE (DECREASE)</b>			
	<b>PROPOSED</b>	<b>TOTAL PROPOSED</b>	
	<b>MILL RATE MUNICIPAL</b>	<b>MILL RATE TOTAL</b>	<b>2020 Total</b>
<b>TOTAL FARMLAND MILL RATE</b>	<b>12.8753</b>	<b>16.0456</b>	<b>16.0456</b>
Total number of assessed farmland properties	4,273	4,273	4,266
Total assessment for farmland parcels	56,766,650	56,766,650	56,749,590
Total average assessment per parcel	13,285	13,285	13,303
Average total tax per parcel	\$171.05	\$213.17	\$213.45
Total increase (decrease) / average parcel		<b>(50.29)</b>	<b>0%</b>
<b>TOTAL RESIDENTIAL MILL RATE</b>	<b>5.7753</b>	<b>8.9456</b>	<b>8.9456</b>
Total number of assessed residential parcels	2,155	2,155	2161
Total assessment for residential parcels	311,250,660	311,250,660	291,625,470
Average assessment per parcel	144,432	144,432	134,949
Average total tax per parcel	\$834.14	\$1,292.03	\$1,207.20
Total increase (decrease) / average parcel		<b>\$84.83</b>	<b>7%</b>
<b>TOTAL SMALL BUSINESS MILL RATE</b>	<b>21.5492</b>	<b>26.0954</b>	<b>25.8029</b>
Total number of assessed non-residential parcels	35	35	32
Total assessment for non-residential parcels	8,633,570	8,633,570	7,584,970
Total average assessment per parcel	246,673	246,673	237,030
Average total tax per parcel	\$5,315.62	\$6,437.04	\$6,116.07
Total increase (decrease) / average parcel		<b>\$320.97</b>	<b>5%</b>
<b>TOTAL NON-RESIDENTIAL MILL RATE</b>	<b>21.5492</b>	<b>26.0954</b>	<b>25.8029</b>
Total number of assessed non-residential parcels	463	463	498
Total assessment for non-residential parcels	27,727,910	27,727,910	31,327,690
Total average assessment per parcel	59,887	59,887	62,907
Average total tax per parcel	\$1,290.53	\$1,562.79	\$1,623.18
Total increase (decrease) / average parcel		<b>(560.40)</b>	<b>-4%</b>
<b>TOTAL MACHINERY &amp; EQUIPMENT MILL RATE</b>	<b>21.5492</b>	<b>22.2244</b>	<b>22.2244</b>
Total number of assessed M & E parcels	147	147	187
Total assessment for M & E parcels	48,822,260	48,822,260	55,746,080
Total average assessment per parcel	332,124	332,124	298,107
Average total tax per parcel	\$7,157.01	\$7,381.26	\$6,625.26
Total increase (decrease) / average parcel		<b>\$756.00</b>	<b>11%</b>
<b>TOTAL LINEAR</b>	<b>21.5492</b>	<b>26.0954</b>	<b>25.8029</b>
Total number of assessed Linear parcels	33	33	36
Total assessment for Linear parcels	240,298,550	240,298,550	247,504,540
Total average assessment per parcel	7,281,774	7,281,774	6,875,126
Average total tax per parcel	\$156,916.41	\$190,020.81	\$177,398.19
Total increase (decrease) / average parcel		<b>\$12,622.62</b>	<b>7%</b>