



SMOKY LAKE COUNTY COUNCIL BUDGET MEETING AGENDA

Friday, April 5, 2024 at 9:00 A.M.

Virtual - Meeting ID: 078366639

<https://video.businessconnect.telus.com/join/078366639>

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

1) **Meeting**

Call to Order.

2) **Agenda**

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

3) **Minutes**

None.

4) **Request for Decision:**

4.1) Smoky Lake County 2024 Total Budget

5) **Issues for Information:**

5.1) Assessment and Tax Summary

6) **Correspondence:**

None.

7) **Delegations:**

None.

8) **Executive Session:**

None.

Date and Time of Next Meeting:

April 24, 2024 @ 9:00 a.m.

Adjournment



Request for Decision (RFD)

Meeting Date: Friday, April 5, 2024

Agenda Item: # 1

Topic: Smoky Lake County 2024 Total Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

That Smoky Lake County Council defer the 2024 final budget to the next budget meeting.

Background:

Attached is the proposed 2024 final budget and the proposed 2024 Capital budget. The interim budget was passed in December 2023. The assessment, higher than expected 023 surplus, and the LGFF Grant are both higher than previously budgeted. The net changes listed below will result in a \$502,440 surplus.

Transfer to Aspen View	-360,000
Aspen View Contribution funded by reserve	360,000
2023 surplus was 675,000	175,000
Correct bridge engineering	-5,000
Change email system to meet cyber security req	-20,000
Rent 2 water storage units for truckfills	-23,000
Adjust Dr Rec & Ret to actual passed budget	5,360
Increase office supplies for ergonomic chairs that were not purchased in 2023	-5,000
Increase gravel - tenders were higher	-35,000
Increase School requisition	-49,468
Increase tax revenue based on school req and act assessment	64,915
Increase sale of Capital Assets re: land sale	701,000
Increase transfer to reserve for future purchase of land	-701,000
Increase LGFF Grant to actual allocation	400,233
<u>Increase in actual cost of Grader</u>	<u>-23,600</u>
TOTAL SURPLUS	\$484,440

The increased assessment provides the revenue budgeted without the need to increase the tax rates.

To balance the interim budget we removed \$1,207,000 proposed transfers to reserves :

Admin building	\$50,000	Fire building	\$75,000
Fire equipment	\$10,000	Fire apparatus	\$162,000
Grader	\$600,000	Sanding truck	\$100,000
Wheel Loader	\$45,000	Sewer	\$5,000
Highway Sign replacement	\$50,000	Garbage Truck	\$50,000
Agriculture Equipment	\$60,000		



Request for Decision (RFD)

Administration recommends that we budget to transfer \$500,000 to the grader reserve and decrease the contingency allowance to \$54,440. A grader is scheduled for purchase in 2025 at a cost of over \$1.1 million. The \$500,00 will help to decrease the impact of the 2025 capital replacement plan on the tax revenue requirements.

Benefits:

- The municipal tax rate does not increase for 2024
- Additional reserves will provide funding to help meet future capital replacement needs
- Smoky Lake County meets the requirements stated in the MGA
- Administration can proceed with the next step (tax rate bylaw) as per MGA requirements.

Disadvantages:

- The budget reflects only estimates.

Alternatives:

- Council can add, delete, or change.

Financial Implications:

The 2024 Municipal Operating

- ✓ Revenues and transfers budgeted are: \$21,869,856.
- ✓ Expenses and requisitions budgeted including amortization are: \$23,890,156
- ✓ The amortization budgeted is \$2,020,300
- ✓ An additional contingency is recommended in the amount of \$150,000

Legislation:

Adoption of operating budget

242(1) Each council must adopt an operating budget for each calendar year by January 1 of that calendar year.

(2) A council may adopt an interim operating budget for part of a calendar year.

(3) An interim operating budget for a part of a calendar year ceases to have any effect when the operating budget for that calendar year is adopted.

Contents of operating budget

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(3) The estimated revenue and transfers under subsection (2) must be at least sufficient to pay the estimated expenditures and transfers under subsection (1).

(3.1) For the purposes of subsection (3), the estimated expenditures referred to in that subsection do not include any amortization of tangible capital assets unless the amortization is an amount required to provide for amortization of the tangible capital assets of a municipality's municipal public utilities as defined in section 28.

Intergovernmental:

na

Strategic Alignment:

na

Enclosure(s):



Request for Decision (RFD)

1. *2024 Operating and Capital Budget*

Signature of the CAO: _____

SMOKY LAKE COUNTY
Municipal
Budget to Actual Report

	BUDGET 2023	BUDGET 2024	Chg %	Note #
OPERATING REVENUE				
Taxes				
Farmland & Residential	\$4,112,277	\$4,415,478	7.37%	
Machinery & Equipment	1,380,287	1,358,229	(1.60%)	
Non - Residential	1,304,804	1,319,578	1.13%	1)based on actual assessment increase average of 5%
Linear	5,998,187	6,442,279	7.40%	
Provincial Government	68,756	36,415	(47.04%)	
Sewer Levy	9,040	9,040	0.00%	
Other Income				
Well Drilling/Drill Rigs	5,500	5,500	0.00%	
Penalties	85,300	85,200	(0.12%)	Don't budget for uncollectable penalties
User Fees and Sales of Goods	595,709	641,450	7.68%	2)
Investment Income	350,000	693,998	98.29%	3) current rates 5.5-5.8%
Development Levies	58,500	69,000	17.95%	
Licenses and Permits	224,500	224,000	(0.22%)	4)
Sales to Other Governments	342,135	346,635	1.32%	5)
Grants				
Provincial Conditional - Operating	707,215	599,753	(15.20%)	6)
CLC	113,230	113,230	0.00%	
Transfer from Operating Reserve	913,969	1,035,000	13.24%	7)
TOTAL OPERATING REVENUE	16,269,409	17,394,784	6.92%	Total revenue increase less than 3%
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	5,789,298	5,822,998	0.58%	8)
Benefits	1,446,817	1,243,984	(14.02%)	9) WCB was included in benefits budget in #DIV/0! 2023
WCB		85,000		
Other Wages	10,000	10,000	0.00%	10)
Contracted and General Services				
Mileage	56,350	45,700	(18.90%)	11) Departments have worked to decrease
Meals and Lodgings	95,360	95,360	0.00%	11) Managers have cut plans for conference attendance. Planning participation in FCM has been removed.
Membership & Conference Fees	59,015	60,435	2.41%	
Freight, Express, Postage	44,450	42,250	(4.95%)	
Telephone & Communication	99,410	98,150	(1.27%)	
Training	126,000	112,700	(10.56%)	
Advertising, Printing, Subscriptions	70,050	60,550	(13.56%)	
Accounting & Auditing	42,000	34,000	(19.05%)	
Legal Fees	42,500	40,000	(5.88%)	
Assessor Fees	142,800	146,000	2.24%	
Engineering Fees	173,520	133,670	(22.97%)	
Other Consulting	62,350	62,700	0.56%	
Computer Programing	148,750	187,417	25.99%	increased requirements to meet cyber security insurance rules
Insurance	281,362	271,261	(3.59%)	
Other Services	1,757,317	1,671,358	(4.89%)	adjusted Dr Rec based on Feb motion, added temporary water storage

	BUDGET 2023	BUDGET 2024	Chg %	Note #
Materials, Goods, and Utilities		0	#DIV/0!	
Office/Food/Janitorial Supplies	104,237	95,330	(8.54%)	
Fuel/Parts/ Etc	2,175,190	1,547,100	(28.88%)	
Offset to Road Plan	-2,196,808	-1,618,946	(26.30%)	
Gravel	0	472,000	#DIV/0!	<i>increased, actual tenders higher</i>
Chemicals	50,000	40,000	(20.00%)	
Computer Supplies	61,600	69,149	12.25%	
Utilities	209,079	213,799	2.26%	
Employee Recognition	26,000	40,000	53.85%	
Other General Supplies	458,800	817,500	78.18%	
Transfers to Local Boards & Agencies	784,865	678,794	(13.51%)	
Write Offs	3,000	0	(100.00%)	
Bank Charges & Interest	6,000	9,100	51.67%	
Requisitions	2,574,024	2,623,492	1.92%	
Contingency	174,526	70,000	(59.89%)	
Amortization	2,020,300	2,044,300	1.19%	
	16,898,162	17,325,151	2.53%	
Total Operations	-628,753	69,633	(111.07%)	
Capital Funding				
Sale of Capital Assets	543,800	1,306,700	140.29%	
Provincial Capital Grants	3,303,489	4,074,411	23.34%	<i>LGFF increase, increase BCCF funding</i>
Transfer from Reserve	1,903,159	1,419,717	(25.40%)	
Capital Funding	5,750,448	6,800,828	18.27%	
Capital Expenses				
Buildings & Land		0	#DIV/0!	
Transfer to Reserve	1,014,000	928,000	(8.48%)	
Engineering Structure - Road	2,421,877	1,843,946	(23.86%)	
Engineering Structure - Bridge	1,659,659	4,167,529	151.11%	
Land Improvements	93,000	32,000	(65.59%)	
Equipment	1,443,155	846,427	(41.35%)	<i>Increased mower and grader budget</i>
Vehicles	510,304	594,419	16.48%	
	7,141,995	8,412,321	17.79%	
Total Capital	-1,391,547	-1,611,493	15.81%	
Net Profit/Loss	-2,020,300	-1,541,860	(23.68%)	
Remove Amortization	2,020,300	2,044,300	1.19%	
Adjusted Surplus (Deficit)	0	502,440	#DIV/0!	

Smoky Lake County Notes to the 2024 Budget

1) Taxes

The interim budget was based on a predicted 4% increase in residential assessment resulting in an overall increase of 4% in non residential tax revenue. Overall assessment increased by 5.8%

Total Taxes budgeted 2024	13,507,063
Total Actual Taxes billed in 2023	12,948,995
increase in tax revenue	558,068

2) User Fees and Sales of Goods

User Fees and sales includes all fees charged (fire fighting, mva, water sold, snow flags, dust control, sand and gravel, rentals, etc.

3) Investment Income

Predictions are that interest rates won't decline until Q2, 2024. We have budgeted based on actual revenue this year with an expected slight decline for the end of next year.

4) License and Permits

License and permits include the aggregate levy license. Annually we estimate a minimum of \$200,000 which is transferred to reserves for future haul road projects. The transfer to reserve is included in the capital projects

5) Sales to Other Governments

Sales to Other Governments includes, revenue for responding to MVAs and reimbursements from other municipalities from shared projects.

6) Provincial Conditional - Operating

	2023	2024
Agriculture Services	\$ 138,907	\$ 166,247
Family and Community Social Services	\$ 93,308	\$ 97,506
Municipal Sustainability Operating	\$ 95,000	\$ 215,000
Municipal Operational Support	\$ -	\$ -
Summer Employment Grants	\$ 15,000	\$ 15,000
Fire Camp (FCSS)	\$ 10,000	\$ 6,000
Firesmart grant	\$ 40,000	\$ -
Remainder of ACP grant for Fire Study	\$ -	\$ -
ACP Grant for Planning	\$ 200,000	\$ 100,000
Community Adult Learning	\$ 113,230	\$ 113,230
	\$ 705,445	\$ 712,983

7) Transfer from Operating Reserves

\$675,000 surplus from 2023 has been carried forward to 2024

Smoky Lake County Notes to the 2024 Budget

8) Salaries and Wages

The budgeted Cost of Living increase for 2024 is:

IOE 955	0 (as per the 2021-2022 contract)
CUPE/Non Union staff and managers	\$0.75 per hour
Council	0% as per Council motion

The budget includes incremental increases where applicable.

Staffing Highlights:

Public Works

2 Summer Student positions have been added

ASB

The budget for mowers remains at 27 weeks.

Administration

A Clerk position has been temporarily decreased to 2 days per week to reflect changes resulting from a maternity leave

Parks and Rec

2 additional Summer Student positions have been added

9) Benefits

2023 benefits reflect inflation increases and increases associated with salary increases

LAPP contribution rates decrease by approx. 1%

10) Other Wages

\$10,000 budgeted is for the per diem wages paid to public members on Smoky Lake County Boards

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

Budgets have increase by \$1.000 to cover some of inflation and training requirements. The departments have cut the amount of conferences and training commitments

12) Advertising, Printing, Subscriptions

Advertising costs have decreased because there is only one paper to produce the monthly Grapevine. Printing and subscriptions have increased to reflect inflation

13) Auditing/ Legal/Assessor/Engineering Fees

Legal fees have been decreased. Engineering fees include engineering needed for gravel and bridge inspections

14) Other Consulting

Other Consulting includes \$55,000 contribution to LARA

15) Computer - Software and hardware

This includes all the computer licensing, purchases, toner and office equipment repairs and maintenance. No consulting funds have been budgeted to advance the Strategic Plan.

16) Insurance

Insurance is kept similar to 2023

Smoky Lake County Notes to the 2024 Budget

17) Other Services

Misc. Services includes Equipment/Building Rentals, All outsourced repairs and maintenance (equipment/building/vehicle), license and permits, and contractor work.

It also includes the policing levy which will increase by 50%

2022	\$127,404		
2023	\$191,242	2024	\$286,863

18) Office/Food/Janitor Supplies

no major changes

19) Fuel/Parts/Etc.

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

Fuel has been increased to reflect the substantial price increase seen in 2023

Equipment Costs have been reallocated to the Capital Road budget

20) Gravel

Gravel Crushing is expected for 2024

21) Chemicals

There is an abundance of left over chemical inventory in 2023 therefore less will need to be purchased in 2024

22) Utilities

Utilities have increased due to inflation

23) Employee Recognition

The budget for County employee recognition includes recognition for Fire Department Volunteers, staff teambuilding events, and long term service awards. Increases are for service awards and retirements

24) Other General Supplies

Other General Supplies includes the purchase of water, supplies for the fire departments, along with small misc. supplies required.

25) Transfers to local boards and agencies

These are 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

The budget for grants to individuals and organizations increased from \$29,000 to \$31,000 to allow for funding to cemeteries and halls

The budget for grants to the three Agricultural Societies remains at \$95,000

26) Contingency

The proposed budget for contingency is \$70,000

Smoky Lake County Notes to the 2024 Budget

27) Sale of Capital Assets

	2023	2024
Unit 195	\$30,000	
pickup trucks	\$313,800	\$ 555,226
Town portion of fire assets		\$ 9,974
Mower		\$ 30,000
Land Sales		\$ 701,000
Insurance for radios		\$ 10,500
	<u>\$343,800</u>	<u>\$ 1,306,700</u>

28) Provincial Capital Grants

	2023	2024
MSI Capital	\$ 749,250	\$ 885,000
STIP Bridge Program	\$ 649,915	\$ 2,644,150
Federal Gas Tax Grant	\$ 578,324	\$ 545,261 ** using previous years unspent
Alberta Transportation		
Community Initiatives		
	<u>\$ 1,977,489</u>	<u>\$ 4,074,411</u>

29) Transfers from Capital Reserves

	2023	2024
Previous years projects	\$ -	
Aggregate Levy - Road Repair	\$ 517,500	\$ 191,000
Road projects	\$ 161,000	\$ -
Fire assets		\$ 22,961
2022 grader ordered		\$ 647,000
Aggregate Levy - Bridge Repair	\$ -	\$ 508,756
Ag mower	\$ -	\$ 50,000
To fund capital budget	\$ 813,259	
	<u>\$ 1,491,759</u>	<u>\$ 1,419,717</u>

30) Transfers to Reserves

	2023	2024
5 Year Capital Plan	\$ 1,014,000	
Expected Aggregate Levy		\$ 200,000
Gravel Pit Reclamation & Dev		\$ 27,000
Future Land Purchase	\$ -	\$ 701,000
	<u>\$ 1,014,000</u>	<u>\$ 928,000</u>

31) Capital and Road Plan

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

Smoky Lake County 2024 Capital Budget

Dept		Item #	EXPENSE		FUNDING			Notes
			BUDGET	GRANT	RESERVE	SALE	OPERATION	
ADM	AGGREGATE LICENSE REV TO RESERVE	R	200,000	-	-	-	200,000	from aggregate license
ADM	ADMIN BUILDING RESERVE	R	-	-	-	-	-	
ADM	Admin Total		200,000	-	-	-	200,000	
Bylaw	LIDAR GUN	E	7,000	-	-	-	7,000	
Bylaw	Bylaw Total		7,000	-	-	-	7,000	
FIRE	FIRE BUILDING RESERVE	R	-	-	-	-	-	
FIRE	FIRE EQUIPMENT RESERVE	R	-	-	-	-	-	
FIRE	FIRE APPARATUS RESERVE	R	-	-	-	-	-	
FIRE	MSA 6000 PLUS TIC WITH TRUCK MOUNT	E	14,435	-	8,661	5,774	-	Town to pay 40% Insurance to cover 10,500
FIRE	AFRRCS RADIO REPLACEMENT	E	18,500	-	8,000	10,500	-	
FIRE	NEW AFRRCS RADIOS	E	10,500	-	6,300	4,200	-	Town to pay 40%
FIRE	Fire Total		43,435	-	22,961	20,474	-	
PW	GRADER RESERVE	O	-	-	-	-	-	order in 2025
PW	2022 GRADER ORDERED	E	659,000	-	647,000	-	12,000	carried over from prev year
PW	REPLACE SANDING TRUCK 195 RESERVE	R	-	-	-	-	-	replace in 2026
PW	REPLACE RESERVE FOR WHEEL LOADER	E	-	-	-	-	-	Pay back for 2023 purchase
PW	PICK UP TRUCK PROGRAM	V	335,476	-	-	316,573	18,903	
PW	ENTERPRISE 3500 TRUCK PROGRAM	V	251,943	-	-	238,653	13,290	
PW	NEW SANDER FOR UNIT 435	E	13,992	-	-	-	13,992	
PW	GRAVEL SALES TO RESERVE	R	27,000	-	-	-	27,000	
PW	PUBLIC WORKS DEPARTMENT TOTAL		1,287,411	-	647,000	555,226	85,185	
E & P	SPEDDEN DISTRIBUTION PUMP	E	6,000	-	-	-	6,000	
E & P	SPEDDEN LANDFILL MONITORING WELLS	E	9,000	-	-	-	9,000	
E & P	SL LANDFILL MONITORING WELLS	E	5,000	-	-	-	5,000	
E & P	LAKE BOAT LAUNCH REHAB	E	8,000	-	-	-	8,000	
E & P	MOWER X 2	E	32,000	-	-	-	32,000	
E & P	RESERVE FOR SEWER	O	-	-	-	-	-	
E & P	RESERVE FOR SIGN REPLACEMENT	O	-	-	-	-	-	
E & P	GARBAGE TRUCK RESERVE	O	-	-	-	-	-	
E & P	ENV & PARKS DEPARTMENT TOTAL		60,000	-	-	-	60,000	
PLN	HISTORIC DESIGNATION PLAQUE	L	10,000	-	-	-	10,000	
PLN	PLANNING TOTAL		10,000	-	-	-	10,000	
AG	REPLACE FLEX ARM & MOWER 473/474	E	92,000	-	50,000	30,000	12,000	sell old for 30,000 / 50,000 from reserve
AG	RESERVE FOR EQUIPMENT	O	-	-	-	-	-	
PW	AGRICULTURE DEPARTMENT TOTAL		92,000	-	50,000	30,000	12,000	
MUNICIPAL TOTAL			1,699,846	-	719,961	605,700	374,185	
GAS	Infrastructure Line Replacement	R	50,000	-	-	-	50,000	
GAS	METER READING EQUIPMENT	E	36,000	-	36,000	-	0	
GAS	RMO REPLACEMENT	B	140,000	-	140,000	-	-	
GAS	RMO MODEM REPLACEMENT	E	16,000	-	16,000	-	-	
GAS	TRUCK		60,000	-	60,000	-	-	
GAS	GPS Unit to Track lines	E	8,000	-	8,000	-	-	
GAS	REFURBISH TRUCK BOX (UNIT 202)	V	7,000	-	7,000	-	-	
NATURAL GAS TOTAL			317,000	-	267,000	-	-	
ORGANIZATIONAL TOTAL CAPITAL PURCHASES			2,016,846	-	986,961	605,700	374,185	
	BRIDGE REPAIR REHAB TOTAL		4,167,529	3,189,411	508,756	-	469,362	Less AT and CCBP grants
	ROAD PLAN TOTAL		1,843,946	885,000	191,000	-	767,946	
	CAPITAL PROJECT TOTAL		8,028,321	4,074,411	1,686,717	605,700	1,611,493	

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Taxes Levied in 2023							
		Assessment	Municipal	School	Foundation	DIP	
Res/Farmland	Residential	351,993,330	\$2,032,867	\$858,406	\$242,171		3,133,444
	gil no requisitions	831,070	11,033				11,033
	Farmland	56,809,610	\$754,165	\$138,542	\$39,085		931,791
	Total Res/Farmland	409,634,010	\$2,798,064	\$996,948	\$281,256	\$0	4,076,268
Non Res	Commercial	31,517,330	\$697,958	\$117,765	\$21,684	\$1,022	838,420
	Small Business	18,168,650	398,424	\$67,887	\$12,500		478,811
	gil no requisitions	2,747,220	60,838				60,838
	Linear	230,500,520	\$5,104,480	\$861,265	\$158,584	\$17,195	6,141,525
	Total Non Res	282,933,720	\$6,261,699	\$1,046,917	\$192,768	\$18,218	7,519,602
M and E		55,888,830	\$1,237,669	\$0	\$38,452	\$3,830	1,279,951
TOTAL ASSESSMENT & TAXES		748,456,560	\$10,297,433	\$2,043,865	\$512,476	\$22,048	12,875,822

Taxes to Levy in 2024							
		Assessment	Municipal	School	Foundation	DIP	
Res/Farmland	Residential	378,306,870	\$2,184,836	\$963,018	\$260,275		3,408,129
	gil no requisitions	831,070	11,033				11,033
	Farmland	56,778,410	\$753,750	\$144,535	\$39,064		937,349
	Total Res/Farmland	435,916,350	\$2,949,619	\$1,107,553	\$299,339	\$0	4,356,511
Non Res	Commercial	44,236,510	\$979,626	\$155,726	\$30,435	\$1,041	1,166,820
	Small Business	5,844,080	\$128,156	\$20,573	\$4,021		152,750
	Grant in Lieu	2,790,560	61,798				61,798
	Linear	243,766,240	\$5,398,252	\$858,130	\$167,711	\$18,185	6,442,275
	Total Non Res	296,637,390	\$6,567,832	\$1,034,429	\$202,167	\$19,226	7,823,654
M and E		59,306,000	\$1,313,343	\$0	\$40,803	\$4,083	1,358,225
TOTAL ASSESSMENT & TAXES		791,859,740	\$10,830,794	\$2,141,982	\$542,308	\$23,309	13,538,399
Estimated Minimum Tax Revenue							
TOTAL ASSESSMENT & TAXES		\$791,859,740	\$10,830,794	\$2,141,982	\$542,308	\$23,309	13,538,399

Difference Between 2023 and 2024 tax years							
		Assessment	Municipal	School	Foundation	DIP	
Res/Farmland	Residential	26,313,540	151,969	104,612	18,104	0	274,684
	gil no requisitions	0	0	0	0	0	0
	Farmland	-31,200	-414	5,994	-21	0	5,558
	Res/Farmland Increase(Decrease)	26,282,340	\$151,554	\$110,605	\$18,082	\$0	\$280,242
Percentage Increase(Decrease)		6.42%	5.42%	11.09%	6.43%	#DIV/0!	6.87%
Non Res	Commercial	12,719,180	281,669	37,961	8,751	19	328,380
	Small Business	-12,324,570	-270,268	-47,314	-8,479	0	-326,062
	gil no requisitions	43,340	960	0	0	0	960
	Linear	13,265,720	293,772	-3,135	9,127	990	299,764
	Non Res Increase(Decrease)	13,703,670	\$306,133	-\$12,488	\$9,398	\$1,009	\$303,042
Percentage Increase(Decrease)		4.84%	4.89%	-1.19%	4.88%	5.54%	4.03%
M and E		3,417,170	75,674	0	2,351	253	78,025
M& E Percentage Increase/Decrease		6.11%					
Total Amount gained or reduced		43,403,180	533,361	98,117	29,832	1,261	661,310
Total Percentage Increase/Decrease		5.80%	5.18%	4.80%	5.82%		5.14%
Minimum Tax - 50.00 on Farmland							
Total (Decrease) Increase in Municipal Taxes from 2023							\$533,360.93
Total (Decrease) Increase in all Taxes from 2023							\$661,310.00
							5%