

**SMOKY LAKE COUNTY**

Minutes of the **County Council Budget Meeting** held on Wednesday, **April 24, 2024**, at 9:01 A.M. held both virtually online and physically in Council Chambers.

The meeting was called to order by the Reeve, Jered Serben, in the presence of the following persons:

<b>ATTENDANCE</b>		
<u>Div. No.</u>	<u>Councillor(s)</u>	<u>Wednesday, Apr. 24, 2024</u>
1	Dan Gawalko	Present in Chambers
2	Linda Fenerty	Present in Chambers
3	Dominique Céré	Present in Chambers
4	Lorne Halisky	Present in Chambers
5	Jered Serben	Present in Chambers
Interim CAO	Lydia Cielin	Present in Chambers
Finance Manager	Brenda Adamson	Present in Chambers
Executive Svcs/R.S.	Patti Priest	Present Virtually
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Observers in Attendance Upon Call to Order:

Nat. Gas Manager	Daniel Moric	Present Virtually
P & D Manager	Jordan Ruegg	Present Virtually
Comm. Officer	Evonne Zukiwski	Present Virtually
Ag. Fieldman	Carleigh Danyluk	Present Virtually
GIS Operator	Carole Dowhaniuk	Present Virtually
Peace Officer	Tate Murphy	Present Virtually
Public	2 Members	Present Virtually
Media	No Members	N/A

**2. Agenda:**

516-24: Fenerty

That the Smoky Lake County Council Budget Meeting Agenda for Wednesday, April 24, 2024, be adopted, as presented.

Carried Unanimously.

**3. Minutes:**

Nil.

**4. Delegation:**

Nil.

Chris Minailo, Public Works Manager, entered Council Chambers, time 9:08 a.m.

Dave Franchuk, Environment and Parks Manager, virtually joined the meeting, time 9:09 a.m.

**5. Request for Decision:**

**Five-Year Capital Budget**

517-24: Halisky

That Smoky Lake County approve the consolidated 2024-2028 Five-Year Capital Budget including the Capital Bridge Plan and Capital Road Plan expenditures of:

- ✓ Year-2024, in the amount of \$9,257,321;
- ✓ Year-2025, in the amount of \$10,907,927;
- ✓ Year-2026, in the amount of \$ 6,453,116;
- ✓ Year-2027, in the amount of \$ 5,678,001; and
- ✓ Year-2028, in the amount of \$ 3,523,117.

Carried.

Two Members of the Public virtually joined the meeting, time 9:31 a.m.

**Year-2024 Total Budget**

518-24: Gawalko

That Smoky Lake County Council approve the balanced Year-2024 Municipal Total Function Budget, with a total Revenue in the amount of \$24,120,286 and total Expenditures in the amount of \$26,164,586, not including amortization in the amount of \$2,044,300.

Carried.

**Year-2024 Tax Rate**

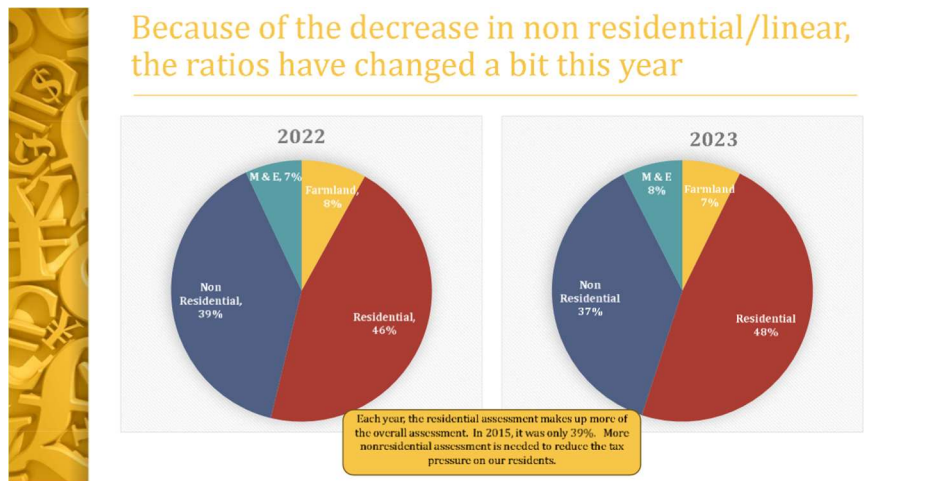
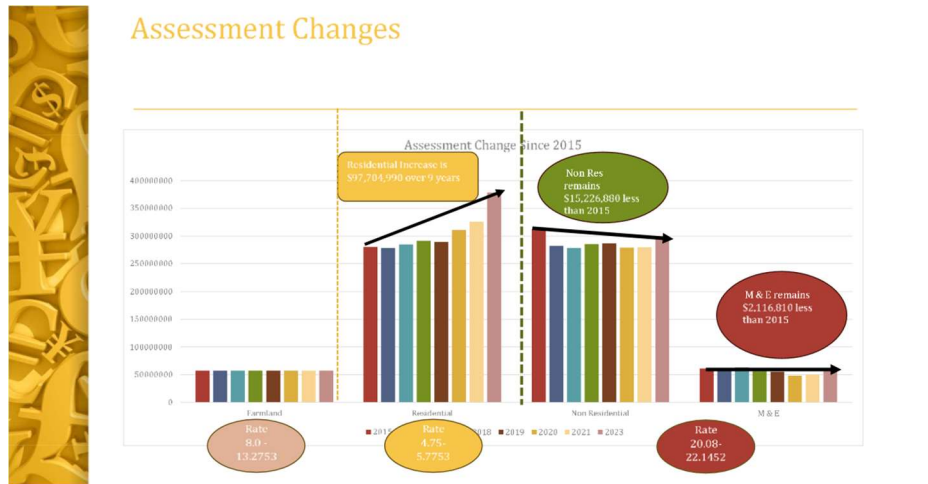


- 2024 Tax Rate**
- Review the assessment
  - Review 2023 Municipal Tax Rate comparison
  - 2024 Budget
  - 2024 Requisitions
  - Proposed tax rates

**Assessment**

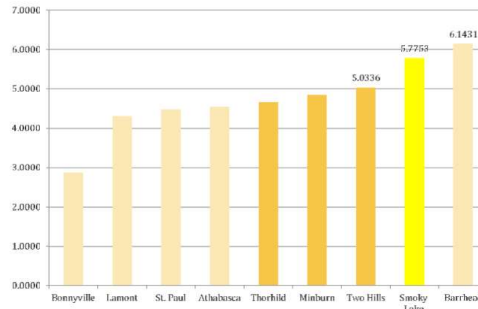
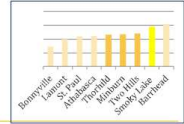
The Overall Assessment is up by \$43,403,180 (5.8%)

	2022 Assessment	2023 Assessment	Increase (Decrease)
<b>Rcs/Farmland</b>			
Residential	351,993,330	378,306,870	26,313,540
gil no requisitions	831,070	831,070	0
Farmland	56,809,610	56,778,410	(31,200)
<b>Total Rcs/Farmland</b>	<b>409,634,010</b>	<b>435,916,350</b>	<b>26,282,340</b>
<b>Non Res</b>			
Commercial	31,517,330	44,236,510	12,719,180
Small Business	18,168,650	5,844,080	(12,324,570)
gil no requisitions	2,747,220	2,790,560	43,340
Linear	230,500,520	243,766,240	13,265,720
<b>Total Non Res</b>	<b>282,933,720</b>	<b>296,637,390</b>	<b>13,703,670</b>
<b>M and E</b>	55,888,830	59,306,000	3,417,170
<b>TOTAL ASSESSMENT</b>	<b>740,456,560</b>	<b>791,859,740</b>	<b>43,403,180</b>

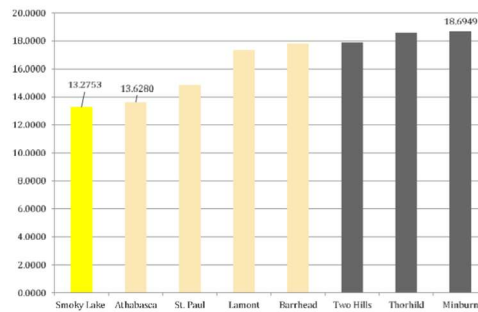
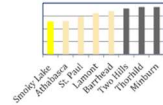




### 2023 Residential Tax Rates



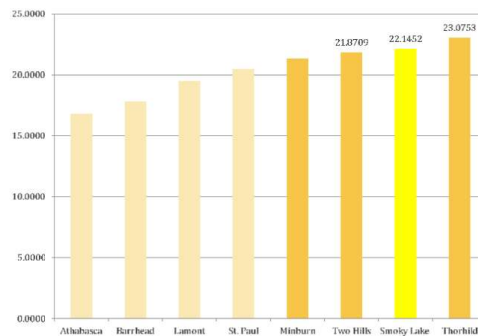
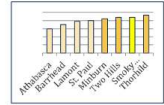
### 2024 Farmland Tax Rates



In 2023 we increased the farmland rate from 12.8753 to 13.2753. Smoky Lake County has the **lowest farm property taxes in the region**



### Non Residential Tax Rates



Smoky Lake County has a separate small business tax rate. It is slightly lower at 21,929



### 2024 Budget

Using the updated assessment and the same tax rates as 2023, we can achieve a balanced budget with a very small contingency

<b>OPERATING REVENUE</b>	
Taxes	\$13,493,692
Other Income	1719,146
Rebate on Other Investments	346,435
Grants	712,985
Transfer from Operating Reserve	1,035,000
<b>TOTAL OPERATING REVENUE</b>	<b>17,267,458</b>
<b>OPERATING EXPENSES</b>	
Salaries, Wages, and Benefits	7,161,982
Commercial and General Services	3,038,512
Miscellaneous, Grants, and Utilities	1,985,832
Transfers to Local Funds & Agencies	678,791
Waste	0
Bank Charges & Interest	9,100
Depreciation	2,583,857
Contingency	13,719
Administration	2,014,200
	<b>17,224,085</b>
<b>Net Operations</b>	<b>83,183</b>
<b>Capital Funding</b>	
State of Capital Assets	1,306,700
Provincial Capital Grants	4,074,911
Transfer from Reserve	1,431,712
<b>Capital Funding</b>	<b>6,812,823</b>
<b>Capital Expenses</b>	
Buildings & Land	0
Transfer to Reserve	1,428,000
Engineering Structure - Road	1,813,019
Engineering Structure - Bridge	4,167,529
Land Improvements	32,000
Equipment	874,467
Vehicles	634,415
	<b>6,949,529</b>
<b>Total Capital</b>	<b>-2,127,499</b>
Net Profit/Loss	-2,014,300
Revenue Amortization	2,014,300
<b>Adjusted Surplus (Deficit)</b>	<b>0</b>

Including

- the transfer of \$675,000 from the 2023 surplus

## 2024 Requisitions

	2023	2024
Education - Res and Farmland	2.4387	2.2911
Education - Non Res	3.7365	3.5027
Foundation	0.6880	0.6773
DIP	0.0746	0.0765

Although we cannot establish a separate rate for policing, it is important to note how much the increase affects taxes.

In 2024 the portion of the Municipal Rate arising from Policing Charges is equal to

2023 -	.2575
2022 -	.1583

### Education Requisition

- The Education Requisition remains the same as 2023.
- The rate will decrease in 2024 as a result of the increased assessment.
- Res & Farmland decrease = .1476
- Non Res decrease = .2338

### Foundation

- The Foundation Requisition increased by \$22,932
- The Assessment increase more than covers this therefore the rate will decrease in 2024 by 0.0107

### Designated Industrial Property

- The DIP requisition is set by the Provincial government to cover their costs to prepare the assessment for the industrial properties
- It will increase by 0.0019

## 2024 Tax Rates

MILL RATES	RESIDENTIAL		FARMLAND		NON RESIDENTIAL		NON RESIDENTIAL SMALL BUSINESS		MACHINERY AND EQUIPMENT	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
MUNICIPAL	5.7753	5.7753	13.2753	13.2753	22.1452	22.1452	21.9292	21.9292	22.1452	22.1452
EDUCATION	2.2911	2.4387	2.2911	2.4387	3.5027	3.7365	3.5027	3.7365		
SENIORS FOUNDATION	0.6773	0.688	0.6773	0.688	0.6773	0.688	0.6773	0.688	0.6773	0.688
<b>Total Rates</b>	<b>8.7437</b>	<b>8.902</b>	<b>16.2437</b>	<b>16.402</b>	<b>26.325</b>	<b>26.57</b>	<b>26.109</b>	<b>26.354</b>	<b>22.8225</b>	<b>22.833</b>
<b>INCREASE</b>		-0.1583		-0.1583		-0.2445		-0.2445		-0.0107

## Tax Rates

The proposed tax rates will remain the same:

- Farmland 13.2753
- Residential 5.7753
- Non Residential 22.1452
- Small Business 21.9292
- Machinery & Equipment 22.1452

## Average Parcel Tax Increase

Farmland \$2.37

Residential \$41.35

Small Business \$8,155.67

Non-Residential \$755.42

M & E \$819.49

Linear \$20,899.47

2024 PARCEL AVERAGE TAX INCREASE (DECREASE)		TOTAL PROPOSED MILL RATE
	2023 Total	16.2437
<b>TOTAL FARMLAND MILL RATE</b>	16.402	16.2437
Total number of assessed farmland properties	4,273	4,276
Total assessment for farmland parcels	56,809,610	56,778,410
Total average assessment per parcel	13,295	13,278
Average total tax per parcel	\$218.06	\$215.65
<b>Total Increase (decrease) / average parcel</b>	<b>1%</b>	<b>\$2.37</b>
<b>TOTAL RESIDENTIAL MILL RATE</b>	8.902	8.7437
Total number of assessed residential parcels	2,151	2,212
Total assessment for residential parcels	351,993,330	378,306,870
Average assessment per parcel	163,338	171,025
Average total tax per parcel	\$1,454.03	\$1,495.39
<b>Total Increase (decrease) / average parcel</b>	<b>3%</b>	<b>\$41.35</b>
<b>TOTAL SMALL BUSINESS MILL RATE</b>	26.3537	26.1092
Total number of assessed non-residential parcels	40	40
Total assessment for non-residential parcels	18,168,050	5,844,080
Total average assessment per parcel	454,214	146,102
Average total tax per parcel	\$11,970.28	\$3,814.61
<b>Total Increase (decrease) / average parcel</b>	<b>-68%</b>	<b>(\$8,155.67)</b>
<b>TOTAL NON-RESIDENTIAL MILL RATE</b>	26.5697	26.3252
Total number of assessed non-residential parcels	356	356
Total assessment for non-residential parcels	31,433,230	44,236,510
Total average assessment per parcel	72,095	101,460
Average total tax per parcel	\$1,915.53	\$2,670.95
<b>Total Increase (decrease) / average parcel</b>	<b>13%</b>	<b>\$755.42</b>
<b>TOTAL MACHINERY &amp; EQUIPMENT MILL RATE</b>	22.8332	22.8225
Total number of assessed M & E parcels	151	146
Total assessment for M & E parcels	95,888,830	59,306,000
Total average assessment per parcel	635,025	406,205
Average total tax per parcel	\$8,451.13	\$9,270.62
<b>Total Increase (decrease) / average parcel</b>	<b>10%</b>	<b>\$819.49</b>
<b>TOTAL LINEAR</b>	26.6443	26.3252
Total number of assessed Linear parcels	31	31
Total assessment for Linear parcels	230,500,520	243,766,240
Total average assessment per parcel	6,984,864	7,863,427
Average total tax per parcel	\$186,106.82	\$207,086.29
<b>Total Increase (decrease) / average parcel</b>	<b>11%</b>	<b>\$20,899.47</b>

## Bylaw No. 1461-24: Year-2024 Tax Rate

519-24: Cere

That Smoky Lake County Bylaw No. 1461-24: Year-2024 Tax Rate, for the purpose of authorizing the rates of taxation to be levied against assessable properties within the municipality of Smoky Lake County for the 2024 Taxation Year, be given **FIRST READING**.

Carried.

Moved by Councillor Fenerty that Smoky Lake County Bylaw No. 1461-24: Year-2024 Tax Rate, for the purpose of authorizing the rates of taxation to be levied against assessable properties within the municipality of Smoky Lake County for the 2024 Taxation Year, be given **SECOND READING**.

Carried.

Moved by Councillor Serben that Smoky Lake County Bylaw No. 1461-24: Year-2024 Tax Rate, for the purpose of authorizing the rates of taxation to be levied against assessable properties within the municipality of Smoky Lake County for the 2024 Taxation Year, be given unanimous consent for **PERMISSION FOR THIRD READING**.

Carried Unanimously.

Moved by Councillor Gawalko that Smoky Lake County Bylaw No. 1461-24: Year-2024 Tax Rate, for the purpose of authorizing the rates of taxation to be levied against assessable properties within the municipality of Smoky Lake County for the 2024 Taxation Year, be given **THIRD & FINAL READING**; and that the Reeve and the Chief Administrative Officer are hereby authorized to affix their signatures to all necessary documents and the corporate seal also be fastened where it is deemed to be necessary.

Carried.

**6. Correspondence:**

Nil.

**7. In Camera (Executive Session):**

Nil.

**8. Adjournment:**

520-24: Halisky

That the Smoky Lake County Council Budget Meeting of April 24, 2024, be adjourned, time 10:13 a.m..

Carried.

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REEVE

**S E A L**

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CHIEF ADMINISTRATIVE OFFICER