

SMOKY LAKE COUNTY

Minutes of the **County Council Budget Meeting** held on Friday, **April 5, 2024**, at 9:02 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:

ATTENDANCE		
<u>Div. No.</u>	<u>Councillor(s)</u>	<u>Friday, April 5, 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

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
Public	2 Members	Present Virtually
Media	No Members	N/A

2. Agenda:

475-24: Fenerty

That the Smoky Lake County Council Budget Meeting Agenda for Friday, April 5, 2024, be adopted, as amended:

Addition to the Agenda:

1. Executive Session – Land & Legal Issue in respect to the Village of Waskatenau’s Annexation Proposal, under the authority of the FOIP Act Section 21: Intergovernmental Relations, and Section 27: Privileged Information.

Carried Unanimously.

3. Minutes:

N/A

4. Request for Decision:

Year-2024 Budget

The interim budget was passed in December 2023. The assessment, higher than expected 2023 surplus, and the LGFF Grant are both higher than previously budgeted. The net changes to the interim Year-2024 budget, as 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 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

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 \$500,000 will help to decrease the impact of the 2025 capital replacement plan on the tax revenue requirements.

One Member of the Public, virtually joined the meeting, time 9:22 a.m.
Carole Dowhaniuk, GIS Operator, virtually joined the meeting, time 9:24 a.m.

Year-2024 Budget
476-24: Céré

That Smoky Lake County Council **defer** adopting the Year-2024 Total Function Budget, to the next Budget Meeting, scheduled for April 24, 2024, bring forward a revised budget with the changes as discussed on April 5, 2024.

Carried.

5. Issues for Information:

Assessment & Tax Summary

Taxes Levied in 2023						
	Assessment	Municipal	School	Foundation	DIP	
Res/Farmland						
Residential	351,993,350	\$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		931,792
Total Res/Farmland	409,634,030	\$2,798,064	\$996,948	\$281,256	\$0	4,076,272
Non Res						
Commercial	31,517,330	\$687,958	\$117,765	\$21,684	\$1,022	838,429
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	6,141,524
Total Non Res	282,933,720	\$8,261,699	\$1,046,917	\$192,768	\$18,218	7,519,602
M and E	55,888,830	\$1,237,669	\$0	\$38,462	\$3,830	1,279,959
TOTAL ASSESSMENT & TAXES	748,456,580	\$18,297,433	\$2,043,865	\$512,476	\$22,048	12,875,622

Taxes to Levy in 2024						
	Assessment	Municipal	School	Foundation	DIP	
Res/Farmland						
Residential	378,308,870	\$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	44,238,510	\$979,626	\$155,726	\$30,435	\$1,041	1,166,828
Small Business	5,844,080	\$128,156	\$20,573	\$4,021		152,756
Grant in Lieu	2,790,560	61,798				61,798
Linear	243,766,240	\$5,398,252	\$850,130	\$167,711	\$18,185	6,442,227
Total Non Res	296,639,390	\$6,567,832	\$1,034,429	\$202,167	\$19,226	7,823,609
M and E	59,306,000	\$1,313,343	\$0	\$40,803	\$4,083	1,358,229
TOTAL ASSESSMENT & TAXES	791,861,740	\$10,830,794	\$2,141,982	\$542,308	\$23,309	13,538,399
Estimated Minimum Tax Revenue						
TOTAL ASSESSMENT & TAXES	\$791,861,740	\$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	274,635
gil no requisitions	0	0	0	0	0	0
Farmland	-31,205	-414	5,994	-21	0	5,558
Res/Farmland Increase(Decrease)	26,282,340	\$151,554	\$110,605	\$18,082	\$0	\$280,243
Percentage Increase(Decrease)	6.42%	5.42%	11.09%	6.43%	#DIV/0!	6.67%
Non Res						
Commercial	12,719,160	261,669	37,961	8,751	19	328,380
Small Business	-12,324,570	-270,266	-47,314	-8,479	0	-326,059
gil no requisitions	43,340	950	0	0	0	960
Linear	13,285,720	293,772	-3,135	9,127	990	298,754
Non Res Increase(Decrease)	13,703,670	\$306,133	-\$12,488	\$9,398	\$1,009	\$303,044
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	78,028
M& E Percentage Increase/Decrease	6.11%					
Total Amount gained or reduced	43,403,180	533,361	98,117	28,832	1,261	661,314
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

Assessment & Tax Summary

477-24: Gawalko That Smoky Lake County’s Assessment & Tax Summary, including the Year-2023 totals, Year-2024 requirements, as prepared for April 5, 2024, be accepted for information.
 Carried.

6. Correspondence:

N/A

7. Delegation:

N/A

Addition to the Agenda (Executive Session):

Land and Legal Issue: Village of Waskatenau’s Proposed Annexation

478-24: Serben That Smoky Lake County Council go into Executive Session to discuss a Land and Legal Issue in respect to the Village of Waskatenau’s Annexation Proposal, under the authority of the FOIP Act Section 21: Intergovernmental Relations, and Section 27: Privileged Information, in the presence of all Council, Interim Chief Administrative Officer, Finance Manager, and Planning and Development Manager, time 9:31 a.m..
 Carried.

479-24: Serben That Smoky Lake County Council go out of Executive Session, time 9:57 a.m.
 Carried.

480-24: Céré That Smoky Lake County Administration research and compile the information requested by Council as per the discussion held on April 5, 2024, under Executive Session, in respect to a Land and Legal Issue relating to the Village of Waskatenau’s Annexation Proposal, under the authority of the FOIP Act Section 21: Intergovernmental Relations, and Section 27: Privileged Information.
 Carried.

Date & Time of Next Meeting:

The next Smoky Lake County Council Budget Meeting is scheduled for Wednesday, April 24, 2024 at 9:00 a.m., to be held virtually, through Electronic Communication Technology as per Bylaw 1376-20 and/or physically in County Council Chambers.

Adjournment:

481-24: Halisky

That the Smoky Lake County Council Meeting of April 5, 2024, be adjourned, time 9:57 a.m..

Carried.

REEVE

S E A L

CHIEF ADMINISTRATIVE OFFICER