

# Council Package

April 26, 2022



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**AGENDA  
TOWN OF LAMONT  
REGULAR MEETING OF COUNCIL  
April 26, 2022**

**1. CALL TO ORDER AND RELATED BUSINESS**

**1.1. CALL TO ORDER**

**1.2. ADOPTION OF AGENDA**

**1.3. DECLARATION OF PECUNIARY INTEREST**

**1.4. ADOPTION OF MINUTES**

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**2. DELEGATIONS**

**2.1. MOTION FOR ACCEPTANCE OF DELEGATION**

**3. CORRESPONDENCE**

**3.1. Lamont High School Graduation Exercises.....Page 9**

**4. NEW BUSINESS**

**4.1. 2022 Operating Budget.....Page 10**

**4.2. 2022 3-Year Financial Plan.....Page 32**

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**6. NOTICES OF MOTION**

**7. CLOSED SESSION.....Page 58**

**7.1. Tax Levy Reduction Request – Heartcreek Lamont Estate Ltd.**

**8. ADJOURNMENT**



5307 – 50 Avenue  
Lamont, AB T0B 2R0

**Town of Lamont  
April 12, 2022  
Regular Meeting of Council**

**PRESENT:**

Kirk Perrin	Mayor
Jody Foulds	Councillor
Linda Sieker	Councillor
Al Harvey	Councillor
David Taylor	Councillor
Perry Koroluk	Councillor
Colleen Holowaychuk	Councillor
Rick Bastow	Chief Administrative Officer
Dawn Nielsen	Deputy Chief Administrative Officer
Tyler Edworthy	Director, Operations & Infrastructure
Robert Mu	Finance Officer
Jaclyn Ponto	Recording Secretary

**CALL TO ORDER AND RELATED BUSINESS:**

**Call to Order: Mayor Perrin:** called the meeting to order at 7:00 p.m.

**Adoption of Agenda**

**MOTION: 93/22 Councillor Holowaychuk:** That the Council Agenda be accepted as presented.

**CARRIED**

**Declaration of Pecuniary Interest:** None.

**ADOPTION OF MINUTES:**

a) Meeting Minutes – March 22, 2022

**MOTION: 94/22 Councillor Taylor:** That the Minutes of the March 22, 2022 Council Meeting be accepted as presented.

**CARRIED**

b) Governance & Priorities Committee Meeting Minutes – April 6, 2022

**MOTION: 95/22 Councillor Sieker:** That the Minutes of the April 6, 2022 Governance & Priorities Committee Meeting be accepted as presented.

**CARRIED**

**DELEGATIONS:** None.

**CORRESPONDENCE:**

- NLLS Annual Conference Invite
- Town of Fox Creek – Increasing Utility Fees
- CN Right-of-Way Vegetation Control

**MOTION: 96/22 Councillor Foulds:** That Council accept the correspondence as information.

**CARRIED**

**NEW BUSINESS:**

**Stand with Ukraine**

**MOTION: 97/22 Councillor Harvey:** That Council direct Administration to partner with Lamont County, the Fort Saskatchewan and District Chamber of Commerce, where possible, other partners to hold a Stand with Ukraine fundraiser.

**CARRIED**

**MacEwan University – Policy Studies – Flood Reduction and Watershed Report**

**MOTION: 98/22 Councillor Taylor:** That Council accept the flood reduction and watershed report created by the MacEwan University, Policy Studies team as information and send a congratulatory letter to the students for their work.

**CARRIED**

**Transfer of Tax Recovery Costs to Tax Rolls**

**MOTION: 99/22 Councillor Foulds:** That Council authorize the costs to be transferred to the tax rolls as itemized in the attached Schedule “A”.

**CARRIED**

**Transfer of Utilities to Property Taxes**

**MOTION: 100/22 Councillor Sieker:** That Council authorize the transfer of outstanding utilities over 90-days from Utility account 635-003 to tax roll account 84700 in the amount of \$15,325.75.

**CARRIED**

**2022 Lamont Summer Sizzler Rodeo - Parade**

**MOTION: 101/22 Councillor Taylor:** That Council authorize attendance to Council to participate in the 2022 Lamont Summer Sizzler Rodeo - parade.

**CARRIED**

**Call to Action**

**MOTION: 102/22 Councillor Harvey:** That Council postpone the issue of the Call to Action indefinitely.

**CARRIED**

**Public Works Week Proclamation**

**MOTION: 103/22 Councillor Harvey:** That Council proclaim the week of May 15-21, 2022 as Public Works Week.

**CARRIED**

**REPORTS:**

**Council Reports:**

<b>Mayor Perrin</b>	Written report attached.
<b>Councillor Taylor</b>	Written report attached.
<b>Councillor Harvey</b>	Written report attached.
<b>Councillor Koroluk</b>	Nothing to report.
<b>Councillor Sieker</b>	Written report attached.
<b>Councillor Foulds</b>	Written report attached.

**Councillor Holowaychuk** Written report attached. Attended the Fort Saskatchewan and Chamber of Commerce luncheon on March 30.

**Staff Reports:**

<b>CAO</b>	Written report attached.
<b>Director, Operations &amp; Infrastructure</b>	Written report attached. 2022 Capital Works Program – received signed contract for review.
<b>Finance Officer</b>	Written report attached.
<b>Planning &amp; Development</b>	Written report attached.

**MOTION: 104/22 Councillor Foulds:** That Council accept the reports as presented.

**CARRIED**

**NOTICES OF MOTION:** None.

**CLOSED SESSION:**

- **Tax Levy Reduction Request – Heartcreek Lamont Estate Ltd.**
  - *FOIP Section 24 – Advice from Officials*
- **2022 Operating Budget Projection**
  - *FOIP Section 24 – Advice from Officials*

**MOTION: 105/22 Councillor Holowaychuk:** That Council convene in closed session pursuant to Section 197 of the *Municipal Government Act* to meet in private to discuss matters protected from disclosure by Section 24 of the *Freedom of Information and Protection of Privacy Act* at 8:01 p.m.

**CARRIED**

**MOTION: 106/22 Councillor Taylor:** That Council revert to regular Council meeting session at 9:51 p.m.

**CARRIED**

**MOTION: 107/22 Councillor Taylor:** That Council extend the meeting past 9:00 p.m.

**CARRIED**



**MOTIONS ARISING FROM CLOSED SESSION:**

**MOTION: 108/22 Councillor Koroluk:** That Council defer to the April 26, 2022 Meeting the Tax Levy Reduction Request.

**CARRIED**

**MOTION: 109/22 Councillor Taylor:** That Council accept the 2022 Operating Budget Projection as information.

**CARRIED**

**ADJOURNMENT:** Mayor Perrin adjourned the meeting at 9:55 p.m.

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Mayor

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Chief Administrative Officer



5307 – 50 Avenue  
Lamont, AB T0B 2R0

Town of Lamont  
April 4, 2022, 7:00 pm  
Parks and Recreation Committee  
**Hillside Park Pavilion (weather permitting) or  
Lamont Arena Meeting Room**

Agenda

PRESENT:	David Taylor	Chair
	Jody Foulds	Vice Chair
	Tyler Edworthy	Administrative Liaison
	Debbie Brill	Public Member at Large
	Krista Skinner	Public Member at Large
	Matthew Levicki	Public Member at Large
	Linda Reid-Collins	Public Member at Large
Regrets:	Kirk Perrin	Ex Officio(partial)

Public Attendees:

- 1) Call to Order and Related Business: @ 7:20pm (due to pre-meeting gathering at Hillside Park)
- 2) **Appointment of Recording Secretary:** Dave Taylor
- 3) **Adoption of Agenda:** *Moved* by Jody, all in favor, motion carried
- 4) **Adoption of Minutes:** Done Via Email.
- 5) **NEW BUSINESS:**
  - 5.1 Picnic in the Park
    - a. Need date and additions to the recognition tree.
      - Discussion on Spring vs. Fall, past events, pros/cons.
      - **Motion** from Linda: That the 2022 Town of Lamont “Picnic in the Park” be scheduled for Saturday, June 24<sup>th</sup>. All in favor, motion carried
      - **Motion** via email Dave: That the 2022 Town of Lamont “Picnic in the Park” be scheduled for Thursday June 23<sup>rd</sup>. Motion carried via email.

## 5.2 Trail Connectivity

- Matt: discussion/request to look at walking and multi-use paths and trails in Town, including greenspace area between Edna & Campbell, crossing Hwy. 831; sidewalks need work.
- Tyler: Need a trail masterplan; suggest that committee members gather feedback and suggestions to ascertain scope and feasibility for a masterplan study. To be presented to Council in September, get into the budget planning cycle

## 5.3 Parks & Rec Brochure Review

- Several edits and suggestions from committee members; Krista and Linda to provide a revised layout draft.

## 5.4 Town wide clean-up/ Pitch In

- Discussion on date and coordination with schools, large item pick-up
- **Motion** from Dave: that the 2022 Town-wide Clean-up be held on Saturday, May 14; all in favor, motion carried

## 5.5 Christmas Light Up Committee Letter of Request.

- Request from Chair of Lamont Christmas Light Up Committee: to build a gazebo on the green space adjacent to the Town office building, and collaborate on funding for such a project
- Tyler to follow up on land-use bylaw, potential project scope, building and cost estimates

## 5.6 Budget Allocation

- **Motion** from Debbie: That the Town of Lamont allocate \$20,000 to the Parks and Recreation Committee in the 2022 Budget, for parks and recreation initiatives. All in favor, motion carried

## 5.7 Centenarian Update

- Leaf's for Recognition Tree and trees to be planted have been ordered; plan to install/plant at Picnic in the Park, June 24

**6) Old Business:**

6.1 Trail Lighting Update

- 10 LED trail lights installed along the pathways in Hillside Park; very positive feedback from residents. Parks staff will clean up construction debris and landscape

6.2 Portable Solar Lighting ideas

- Solar lighting was deemed unsuitable for our climate and applications, funds allocated for this (\$5K) moved to trail lights as LED lighting is a "green" solution

6.3 Lamont Municipal Cemetery sign

- Draft sign reviewed, suggestion to have the land address on the sign; 6 x 4' sign to be ordered and installed

**Round Table & Adjournment**

**7) Next Meeting:** May 16, 7:00 p.m.

**8) Adjournment:** 8:21 p.m.



LAMONT HIGH SCHOOL  
4811 - 50 AVENUE  
LAMONT, AB T0B 2R0

April 11, 2022

**RE: Lamont High School Graduation Exercises**

Dear Sir or Madam,

We, the Graduating Class of 2022 of Lamont High School, would like to invite you to attend our Graduation Ceremony on Saturday June 11, 2022 in Lamont, Alberta. We would be honoured to have you speak during our Graduation Exercises on Saturday June 11, 2022 at 2:00 PM at Lamont High School in order to recognize and celebrate our academic accomplishments with our family, friends, and community members. The slogan for our Graduation Ceremonies this year is “Forever Young.”

Please inform us if you are able to attend our exercises by May 31, 2022 so that we may make arrangements for your visit. You can contact us either at the school (780) 895 - 2228 or by emailing Ms. Ram at [asha.ram@eips.ca](mailto:asha.ram@eips.ca).

Sincerely,

Graduating Class of 2022  
Lamont High School



PHONE: 780-895-2228  
FAX: 780-895-2600  
WEB: [www.lamonthigh.ca](http://www.lamonthigh.ca)



**TOWN OF LAMONT  
COUNCIL AGENDA  
REQUEST FOR DECISION**

**AGENDA ITEM:** 4.1

**COUNCIL MEETING DATE:**  
April 26, 2022

**ITEM DESCRIPTION OR TITLE**  
**2022 OPERATING BUDGET**

**RECOMMENDATION**

**THAT** Council approve the 2022 Operating Budget as presented.

**BACKGROUND**

Council approved 2022 Capital budget in amount of \$2,599,311 and 5yr Capital plan on November 23<sup>rd</sup>, 2021. As part of the Capital budget, the Town was also approved a loan of \$1,536,063 at an interest rate of 3.62% in a 20-year fixed term by Alberta Loans to Local Authorities. The interest rate for the same term is \$4.49% as of April 15, 2022.

*Municipal Government Act (MGA)* also requires that the Town Council review and approve the Town’s operating budget each year. Accordingly, the Administration prepared the 2022 operating budget for Council’s review and approval.

13 responses were received in response to the supplemental Budget 2022 survey. Zero respondents identified as a business owner. Responses were statistically similar to past budget survey results.

Overview:

- 33% reported full understanding of municipal budgets, 33% reported some understanding, while reminder reported little to no understanding of the process.
- 35% of respondents ranked economic development ranked as very important, while 65% ranked it as somewhat important.
- Garbage and recycling, parks and green spaces, road and sidewalk were identified by respondents as top concerns.
- 75% of respondents indicated a desire to maintain service levels with no increase to taxes.
- 60% of respondents indicated a need to spend on infrastructure now.
- 60% of respondents indicated 2023 budget preparation should include a survey.



# TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

## COMMUNICATIONS

If the budget is approved, the budget information will be published on the website.

## IMPLICATIONS OF DECISION

Factors considered during the preparation of proposed budget:

- 2021 budget as well as the past three (3) years' actual operating results.
- COVID-19 impacts.
- Property assessments for year 2021 (used in calculation of 2022 property tax).
- Analysis on current tax burden in comparison with other municipalities, the Town's current financial position, and future developments.
- Priority services identified through budget survey:
  - Road & Sidewalk Maintenance
  - Protective Services
  - Economic Development
- Inflation rate.
- Impacts from the Province's 2022/2023 Budget.
- Provincial Government Education tax requisition level.
- Other sources of revenue and requisitions & fees.
- Contribution level to recreation by other government bodies.
- Lamont County Senior Requisition.
- Library Requisition.
- Policing cost increased from 15% model to 20% in 2022.

## FINANCIAL IMPLICATIONS

Refer to the enclosed "2022 Operating Budget" for details.


## POLICY AND/OR LEGISLATIVE REFERENCES

MGA Section 242  
MGA Section 243  
MGA Section 283.1

## ATTACHMENTS

1. 2022 Operating Budget (PPT)

Report Prepared By: Robert Mu, Finance Officer

Approved by CAO: 



# TOWN OF LAMONT 2022 OPERATING BUDGET

Presented to Council on April 26<sup>th</sup>, 2022

Review and Approved by: Rick Bastow, CAO

Prepared by: Tyler Edworthy, Director, Operations & Infrastructure, Dawn Nielsen, Deputy CAO, and Robert Mu, Finance Officer



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<b>02</b>	<b>Revenue</b>	<b>05</b>	<b>Potential Budget cuts &amp; Additional Items</b>
<b>03</b>	<b>Expense</b>	<b>06</b>	<b>Options for Tax/Mill Rates Determination</b>

# PART I – HISTORICAL INFORMATION

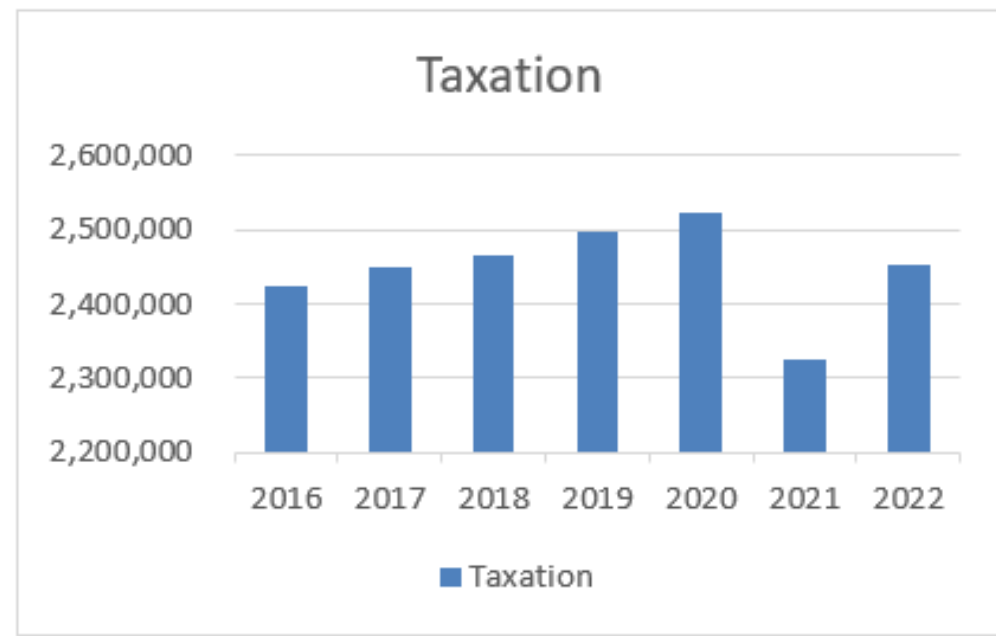
# HISTORICAL OPERATING BUDGET WITHOUT AMORTIZATION

## Operating Budget (without amortization)

Year	Budget Amount	\$ Change	% Change
2016	4,135,060	132,611	3.3%
2017	3,977,354	(157,706)	-3.8%
2018	4,035,540	58,186	1.5%
2019	3,961,260	(74,280)	-1.8%
2020	4,295,122	333,862	8.4%
2021	4,186,523	(108,599)	-2.5%
2022	4,305,245	118,722	2.8%

# HISTORICAL TAXATION REVENUES

Year	Taxation	\$ Change	% Change
2016	2,423,218	134,807	5.9%
2017	2,448,979	25,761	1.1%
2018	2,464,087	15,107	0.6%
2019	2,497,779	33,692	1.4%
2020	2,523,509	25,730	1.0%
2021	2,325,561	(197,947)	-7.8%
2022	2,452,269	126,708	5.4%



# PART II – REVENUE

<b>Revenues</b>	<b>2022 Budget</b>	<b>2021 Budget</b>	<b>\$ Change</b>	<b>% Change</b>
Taxation	2,532,693	2,401,061	131,632	5.5%
Sales and user charges	1,138,125	1,101,224	36,901	3.4%
Government transfers	207,138	333,635	(126,497)	-37.9%
Recreation Rental	88,609	66,847	21,762	32.6%
Franchise Fee and Other	338,679	345,712	(7,033)	-2.0%
<b>Total</b>	<b>4,305,245</b>	<b>4,248,479</b>	<b>56,766</b>	<b>1.3%</b>

# SOURCES OF TAXATION

<b>Taxation</b>	<b>2022 Budget</b>	<b>2021 Actual</b>	<b>\$ Change</b>	<b>% Change</b>
Residential and Farm Land	1,958,522	1,847,330	111,192	6.02%
Commercial	454,379	422,978	31,401	7.42%
Equipment and Machinery	39,368	60,874	(21,506)	-35.33%
<b>Total</b>	<b>2,452,269</b>	<b>2,331,183</b>	<b>121,087</b>	<b>5.19%</b>

<b>Taxation vs Requisition (Fees)</b>	<b>2022 Budget</b>
Municipal Operation	1,851,483
Education Requisition	471,543
Lamont County Senior Requisition	67,837
Library Requisition	15,435
Policing Cost	61,406
<b>Total</b>	<b>2,452,269</b>



# PART III – EXPENSES

# EXPENSES BY DEPARTMENTS

Expenses by Departments	2022 Budget	2021 Budget	Change %	Change \$
Street and Road	922,358	813,900	13%	108,458
Sewer	258,184	192,765	34%	65,419
Bylaw	93,491	65,176	43%	28,315
Arena	327,106	304,580	7%	22,526
Curling Rink	172,152	155,995	10%	16,157
Park	180,554	170,053	6%	10,501
Hall	144,957	136,546	6%	8,411
Administration	760,696	752,789	1%	7,907
Storm Sewer	16,172	11,400	42%	4,772
Fire	55,154	51,478	7%	3,676
P.W.	314,895	312,833	1%	2,062
Disaster Services	1,500	1,500	0%	-
Water	891,478	896,842	-1%	(5,364)
Communities and Subdivision Planning	667,541	681,299	-2%	(13,758)
Council	126,262	140,633	-10%	(14,371)
Garbage	302,044	399,763	-24%	(97,719)
<b>Grand Total</b>	<b>5,234,545</b>	<b>5,087,552</b>	<b>2.89%</b>	<b>146,993</b>

# PART IV – ANALYSIS ON INCREASED 2022 BUDGET EXPENSES

	2022 Budget	2021 Budget	Change %	Change \$
<b>Budget without Amortization</b>	<b>4,305,245</b>	<b>4,186,523</b>	<b>2.8%</b>	<b>\$118,722</b>
<b>Top Six Budget Increase</b>	<b>2022 Budget</b>	<b>2021 Budget</b>	<b>Change %</b>	<b>Change \$</b>
Debenture repayment	199,400	145,102	37%	54,298
Electricity	259,300	215,600	20%	43,700
Natural Gas	67,800	52,700	29%	15,100
Fuel	41,572	27,250	53%	14,322
Policing and Bylaw Enforcement	93,491	65,176	43%	28,315
Insurance	93,458	86,927	8%	6,531
<b>Grand Total</b>	<b>755,021</b>	<b>592,755</b>	<b>27%</b>	<b>\$162,266</b>

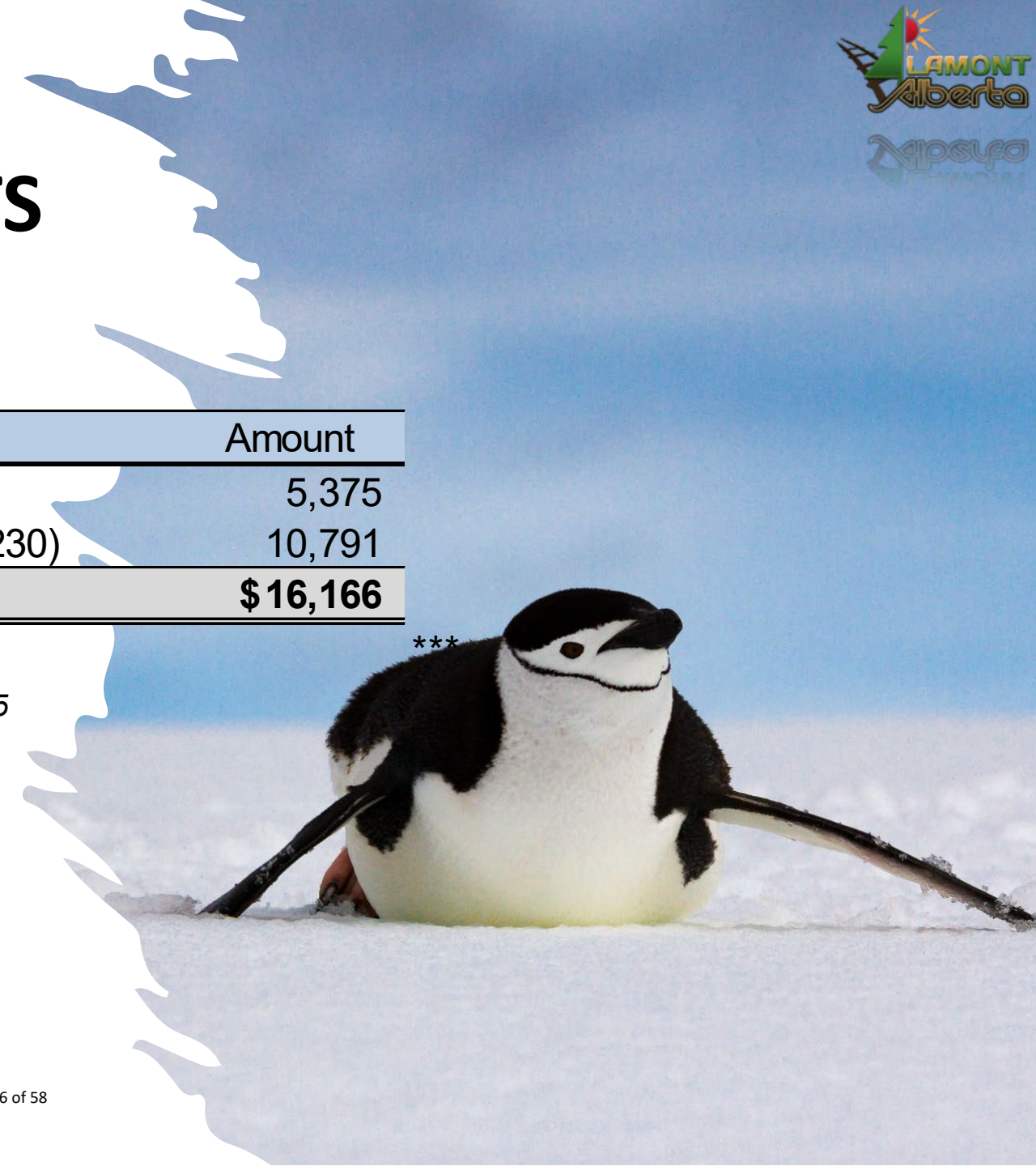
# PART V – POTENTIAL BUDGET CUTS & ADDITIONAL ITEMS FOR CONSIDERATION

# POTENTIAL BUDGET CUTS

Items Potentially Eliminated in 2022 Budget	Amount
Set up e-billing PT & UB iCity (1200-230)	5,375
Bylaw enforcements billable hours increase (2600-230)	10,791
<b>Total</b>	<b>\$16,166</b>

\*\*\* Current - Veg 2022 prices at 1 patrol/wk 4 hr \$21,294.

\*\*\* Budget: 2 patrols/wk @ 4.5 hr from May 1 - Sept 30 = \$32,085



# ADDITIONAL ITEMS INCLUDED IN THE PROPOSED BUDGET

<u>Projects</u>	<u>Amount</u>	<u>Account#</u>	<u>Account Name</u>
Park and Recreation Committee	\$ 10,000	1-2-7208-990	Other
Family School Liaison Worker (FSLW) term support for elective programming	\$ 10,000	1-2-5100-755	Family & Community Su
Community Parade, others	\$ 10,000	1-2-1100-590	Event
	<b>\$ 30,000</b>		

*Note: the \$30K was included in the operating budget without transferring funds from reserve*



# PART VI – OPTIONS FOR TAX/MILL RATES DETERMINATION



# The Meaning of 4% Mill Rate Increase

	Assessment	Tax (4% Mill Rate Increase)	2021 Tax	Tax Increased	% of Tax Increase	Tax Increase per Month
Residential	\$ 174,762	2,619	2,476	143	5.8%	\$ 11.91
Commercial	\$ 251,269	4,786	4,569	217	4.7%	\$ 18.08

Note:

1. The current budget calculation is based on assumption of 4% mill rate increase, which is equivalent to 5.8% tax increase, or \$11.91 per month on average for residential homeowner.
2. The 5.8% tax increase includes increased costs for Education Requisition, increase from Lamont County Senior Requisition, and increased policing cost.
3. The Budget is balanced at this point without transferring funds from reserve

# OPTIONS

<u>OPTIONS</u>	<u>Amount</u>	<u>Option 1 – 4% mill rate increase</u>	<u>Option 2 – 1% mill rate increase</u>	<u>Option 3 – 6.7% mill rate increase</u>	<u>Option 4 – No mill rate increase</u>
Budgeted amount without amortizatio	\$4,305,245	Y	Y	Y	Y
Potential Budget Cuts	(\$16,166)	Y	N	Y	N
Additional items	\$30,000	Y	N	Y	N
Surplus/(Deficit)		Balanced	(\$23,814)	\$63,013	(\$47,130)
% of Tax Increase for Residential		5.80%	2.80%	7.90%	1.80%
Average Tax Increase per Residential per Month		\$ 11.91	\$ 5.75	\$ 16.22	\$ 3.70



RICK BASTOW, CAO  
TYLER EDWORTHY, DIRECTOR, OPERATIONS & INFRASTRUCTURE  
DAWN NIELSEN, DEPUTY CAO  
ROBERT MU, FINANCE OFFICER



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[www.lamont.ca](http://www.lamont.ca)



# THANK YOU!

Do you have any questions?



# TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

AGENDA ITEM: 4.2

**COUNCIL MEETING DATE:**  
April 26, 2022

## ITEM DESCRIPTION OR TITLE 2022 3-YEAR FINANCIAL PLAN

### RECOMMENDATION

**THAT** Council approve the 3-Year Financial Plan as presented.

### BACKGROUND

The Three-Year Financial Plan are prepared and presented to Council in accordance with *Municipal Government Act (MGA)*.

- **Legislative Requirements:**

Section 283.1 of the MGA states “Each municipality must prepare a written plan respecting its anticipated financial operations over a period of at least the next 3 financial years”.

- **Benefits:**

The intent is to develop a plan, not a multi-year budget. Inflation, growth, and service changes have been forecasted in this plan. The primary benefit of this plan is to identify future financial challenges and opportunities allowing Administration and Council to plan and develop a roadmap to minimize /eliminate challenges and take full advantage of opportunities.

### COMMUNICATIONS

The budget information will be published on the website.

### IMPLICATIONS OF DECISION

Factors considered during preparation of the proposed budget:

- 2021 budget and the actual operating results of the past three (3) years.
- Inflation rate as per Municipal Price Index (MPI) released by City of Edmonton.
- Impacts from the Province’s 2022 Budget.



**TOWN OF LAMONT  
COUNCIL AGENDA  
REQUEST FOR DECISION**

- Funding level from the Provincial Government Education tax requisition level
- Other source of revenue and requisitions & fees.
- Policing cost increased from 15% model to 20% model in 2022, 30% model in 2023 and 2024.

**FINANCIAL IMPLICATIONS**

For details, please refer to enclosed 3yr financial plan (PPT)

**POLICY AND/OR LEGISLATIVE REFERENCES**

MGA Section 242  
MGA Section 243  
MGA Section 283.1

**ATTACHMENTS**

3-year Financial Plan

Report Prepared By: Robert Mu, Finance Officer

Approved by CAO:

# TOWN OF LAMONT 3-YEAR OPERATING PLAN

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# MGA SECTION 283.1 CHANGE

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- Section 283.1 includes the following:
- Each municipality must prepare a written plan respecting its anticipated financial operations over a period of at least the next 3 financial years (283.1(2))
- Council must review and update the plan annually.

# WRITTEN 3 YEAR OPERATING PLAN REQUIREMENT

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- If Budget approved in the 2021 Calendar Year (e.g. December 2021), develop 2022 Annual Budget + 2 Year Plan;
- If the Budget approved in the 2022 Calendar Year (e.g. April 2022), develop 2022 Annual budget + 3 Year Plan.



# FINANCIAL PLAN – MINIMUM STANDARDS

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- In addition to section 283.1 of the MGA, the Municipal Corporate Planning Regulation establishes a minimum standard for the content of financial and capital plans.
- The regulation provides that the **three-year financial plan** must include, at a minimum
  - anticipated total revenues and total expenses by major category
  - anticipated annual surplus or deficit
  - anticipated accumulated surplus or deficit.



# THREE-YEAR PLAN ASSUMPTIONS

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- Projected inflation rates was based on City of Edmonton's MPI
  - Year of 2023 is 1.51%
  - Year of 2024 is 2.06%
  - Year of 2025 is 2.14%
- MSI Operating grant remains unchanged at \$110,315.
- Tax, utility rates, fees, and operating costs increase match with MPI increase
- Policing Cost recovery at 20% model for 2022 and 30% for 2023 and 2024.
- No major changes in service levels

# REVENUE BY DEPARTMENT

Revenue by Department	2023 Forecast	2024 Forecast	2025 Forecast
Admin	(3,039,073)	(3,099,405)	(3,163,372)
Water	(630,070)	(643,050)	(656,811)
Garbage	(354,690)	(361,997)	(369,744)
Arena	(145,048)	(146,649)	(148,345)
Sewer	(167,108)	(170,551)	(174,200)
Hall	(10,687)	(10,907)	(11,140)
Park	(10,896)	(11,121)	(11,359)
Street & Road	(3,297)	(3,365)	(3,437)
Planning & Subdivision	(2,175)	(2,220)	(2,267)
Bylaw	(6,057)	(6,182)	(6,315)
Cemetery	(1,267)	(1,293)	(1,321)
Curling Rink	(282)	(287)	(293)
<b>Total</b>	<b>(4,370,651)</b>	<b>(4,457,026)</b>	<b>(4,548,604)</b>
% Increase	1.45%	1.98%	2.05%

# EXPENSES BY DEPARTMENT

	2023	2024	2025
Expenses by Department	Forecast	Forecast	Forecast
Street & Road	935,177	954,442	974,867
Admin	772,183	788,089	804,955
Other & School Fund	564,073	575,693	588,013
Water	904,939	923,581	943,346
Public Work	318,026	324,577	331,523
Garbage	306,605	312,921	319,617
Arena	332,045	338,885	346,137
Sewer	262,083	267,482	273,206
Hall	147,146	150,177	153,391
Planning & Subdivision	104,715	106,872	109,159
Council	132,538	135,268	138,163
Curling Rink	158,507	161,773	165,235
Park	172,622	176,178	179,948
Bylaw	94,903	96,858	98,931
Fire	55,987	57,140	58,363
Town Beautification	19,794	20,202	20,635
Storm Sewer	16,417	16,755	17,113
FCSS	11,903	12,148	12,408
Cemetery	5,482	5,594	5,714
Disaster Service	1,523	1,554	1,587
<b>Total</b>	<b>5,316,666</b>	<b>5,426,190</b>	<b>5,542,310</b>
% Increase	1.51%	2.06%	2.14%

# REVENUE BY OBJECT

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Revenue by Object	2023 Forecast	2024 Forecast	2025 Forecast
Tax	(2,568,941)	(2,621,861)	(2,677,969)
Utility Sales	(1,145,174)	(1,168,764)	(1,193,776)
Fees	(458,546)	(467,992)	(478,007)
Grants	(197,990)	(198,408)	(198,852)
<b>Total</b>	<b>(4,370,651)</b>	<b>(4,457,026)</b>	<b>(4,548,604)</b>
% Increase	1.45%	1.98%	2.05%

# EXPENSE BY OBJECT

Expenses by Object	2023 Forecast	2024 Forecast	2025 Forecast
Advertising & Memberships	17,059	17,411	17,783
Alberta School Founda	478,664	488,524	498,979
Amortization	943,332	962,765	983,368
Bank Interest and Charges	652	666	680
Chemical	4,058	4,142	4,230
Contracted Services	606,363	618,854	632,098
County Of Lamont Seni	68,861	70,280	71,784
Electricity	263,215	268,638	274,387
FCSS	11,903	12,148	12,408
Fuel	42,200	43,069	43,991
Goods & Supplies	122,504	125,028	127,703
Insurance	82,488	84,187	85,989
Janitorial Supplies	6,880	7,022	7,172
Natural Gas	68,824	70,242	71,745
Others	274,617	280,274	286,272
Postage & Freight	9,577	9,774	9,983
Public Relations/Donations	7,106	7,252	7,407
Repairs	399,825	408,061	416,794
Solid Waste Commission	112,907	115,233	117,699
Telus	21,672	22,119	22,592
Training/Development	25,190	25,709	26,259
Travel	14,719	15,022	15,344
Wage	1,481,198	1,511,711	1,544,062
Water	26,646	27,195	27,777
Water Cost	226,205	230,864	235,805
<b>Total</b>	<b>5,316,666</b>	<b>5,426,190</b>	<b>5,542,310</b>
% Increase	1.51%	2.06%	2.14%

# CASH FLOW AT OPERATION ANALYSIS & CONCLUSION

Cash Flow Analysis	2023 Forecast	2024 Forecast	2025 Forecast
Revenue	4,370,651	4,457,026	4,548,604
Expenses	5,316,666	5,426,190	5,542,310
Profit/(Loss)	(946,015)	(969,163)	(993,706)
Add back Amortization	943,332	962,765	983,368
<b>Funds available for Capital</b>	<b>-\$ 2,683</b>	<b>-\$ 6,398</b>	<b>-\$ 10,338</b>



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QUESTIONS?





**TOWN OF LAMONT  
COUNCIL AGENDA  
REQUEST FOR DECISION**

AGENDA ITEM: 4.3

**COUNCIL MEETING DATE: April 26, 2022**

**ITEM DESCRIPTION OR TITLE**

**2022 PROPOSED TAXATION BYLAW**

**RECOMMENDATION**

1. **THAT** Council give first reading to Bylaw 04/22, Taxation.
2. **THAT** Council give second reading to Bylaw 04/22, Taxation.
3. **THAT** Council provide unanimous consent to proceed to third reading.
4. **THAT** Council give third reading to Bylaw 04/22, Taxation.

**BACKGROUND**

In addition to the approved 2022 Capital Budget of \$2,599,311, the administration proposes 2022 Operating Budget of \$5,234,545 for Council's approval. Furthermore, in order to balance both budgets, Administration prepares the 2022 taxation bylaw with a 4 percent mill rate increase.

**COMMUNICATIONS**

If Council approves the 2022 Taxation Bylaw, the bylaw will be published at the Town website and tax notices will be sent out in May 2022

**IMPLICATIONS OF DECISION**

The authority of the *Municipal Government Act* and the amounts of approved capital budget and proposed operating budget in 2022.

**FINANCIAL IMPLICATIONS**

If the proposed 2022 taxation bylaw is approved by Council, it will generate revenue of \$1,895,249 from taxation for the Town. It will also collect \$465,492, \$67,837, and \$229 for Alberta School Foundation (ASFF), Lamont County Housing Foundation, and Designated Industrial (DI) Property Tax Requisition, respectively.

**POLICY AND/OR LEGISLATIVE REFERENCES**

Part 10 of *Municipal Government Act (MGA)*



**TOWN OF LAMONT  
COUNCIL AGENDA  
REQUEST FOR DECISION**

**ATTACHMENTS**

1. *2022 Taxation Bylaw*

Report Prepared By: Robert Mu, Finance Officer

Approved by CAO:

A handwritten signature in black ink, appearing to be "RM", is written over the text "Approved by CAO:".

TOWN OF LAMONT  
BYLAW 04/22



**BEING A BYLAW OF THE TOWN OF LAMONT IN THE PROVINCE OF ALBERTA, TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF LAMONT FOR THE 2022 TAXATION YEAR.**

**WHEREAS**, the Town of Lamont has prepared and adopted detailed estimates of the municipal revenues and expenditures for the fiscal year 2022 as required, at the council meeting held on April 26<sup>th</sup>, 2022; and

**WHEREAS**, the estimated municipal revenues and transfers from all sources other than taxation total \$4,452,287; and

**WHEREAS**, the estimated municipal operating and capital expenditures (excluding non-cash items) set out in the annual budget for the Town of Lamont for 2022 total \$6,774,148; and the balance of \$2,321,861 is to be raised by the general municipal property taxation; and

**WHEREAS**, the estimated amount required to repay principal debt to be raised by general municipal taxation is \$130,408; and

**WHEREAS**, the estimated amount required for future financial plans to be raised by municipal taxation is nil; and

**THEREFORE**, the total amount to be raised by general municipal taxation is \$2,452,269; and

**WHEREAS**, the education requisitions are estimated:

**Alberta School Foundation Fund**

- Residential & Farmland \$357,685
- Non-residential \$107,808

**AND WHEREAS**, the requisitions are:

**Lamont County Housing Foundation**

- 2022 Lamont County Housing Foundation \$67,837

**Designated Industrial Property** \$229

**AND WHEREAS**, the Council is authorized to sub-classify assessed property, and to establish different rates of taxation in respect to each sub-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 Town of Lamont as shown on the assessment roll is:

**TOWN OF LAMONT  
BYLAW 04/22**

Residential & Farm Land	134,741,310
Commercial & Industrial	24,022,690
Machinery/Equipment	70,350
Designated Industrial Property - Machinery and Equip	224,080
Designated Industrial Property - Other	2,766,560
<b>Total Assessments</b>	<b>161,824,990</b>

**NOW THEREFORE** under the authority of the *Municipal Government Act*, the Council of the Town of Lamont, in the Province of Alberta, enacts as follows:

1. 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 Town of Lamont:

2022	2022 Required Levy	Assessment	Tax Rate
<b>General Municipal</b>			
Residential /Farmland	\$ 1,520,893	134,741,310	<b>11.2875</b>
Non-Residential	\$ 333,424	24,122,330	<b>13.8222</b>
M & E	\$ 40,932	2,961,350	<b>13.8222</b>
<b>Total</b>	<b>\$ 1,895,249</b>	<b>\$ 161,824,990</b>	
Designated industrial Property	\$ 229	<b>\$ 2,990,640</b>	<b>0.0766</b>
<b>Total</b>	<b>\$ 229</b>	<b>\$ 2,990,640</b>	
<b>Alberta School Foundation (ASFF)</b>			
Residential /Farmland	357,685	134,741,310	<b>2.6546</b>
Non-Residential	107,808	24,122,330	<b>4.4692</b>
<b>Total</b>	<b>\$ 465,492</b>	<b>\$ 158,863,640</b>	
<b>Lamont County Housing Foundation</b>	67,837	161,824,990	<b>0.4192</b>
<b>Total</b>	<b>\$ 67,837</b>	<b>\$ 161,824,990</b>	
<b>Grand Total</b>	<b>\$ 2,428,807</b>		
<b>Minimum Levy</b>	23,462		
<b>Grand Total</b>	<b>\$ 2,452,269</b>		

**TOWN OF LAMONT  
BYLAW 04/22**

2. The Chief Administrative Officer is authorized to levy a minimum tax of five hundred (\$500.00) dollars on all taxable properties beginning in the 2022 tax year.
3. If any portion of this Bylaw is declared invalid by a court of competent jurisdiction, the invalid portion shall be severed, and the remainder of the Bylaw is deemed valid.
4. This Bylaw shall come into force and take effect upon the date of third reading.

READ A **FIRST** TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

READ A **SECOND** TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

READ A **THIRD** TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2022.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

\_\_\_\_\_  
Date signed



**TOWN OF LAMONT  
COUNCIL AGENDA  
REQUEST FOR DECISION**

AGENDA ITEM: 4.4

**COUNCIL MEETING DATE: April 26, 2022**

**ITEM DESCRIPTION OR TITLE**

**TAX PENALTY BYLAW 03/22**

**RECOMMENDATION**

1. **THAT** Council give first reading to Bylaw 03/22, Tax Penalty Bylaw.
2. **THAT** Council give second reading to Bylaw 03/22, Tax Penalty Bylaw.
3. **THAT** Council give unanimous consent to proceed to third reading of Bylaw 03/22, Tax Penalty Bylaw.
4. **THAT** Council give third reading to Bylaw 03/22, Tax Penalty Bylaw.

**BACKGROUND**

Council approved Bylaw 06/20 Tax Penalty to adjust the property tax penalty to August 31, 2020 to support the community during to COVID-19.

The penalty extension was intended to be applicable for 2020 only. The updated Tax Penalty Bylaw 03/22 reflects the correct due date for the 2022 tax notices that will be sent out in May.

**COMMUNICATIONS**

Administration will ensure to effectively manage all changes and communicate with ratepayers the impacts.

**IMPLICATIONS OF DECISION**

N/A

**POLICY AND/OR LEGISLATIVE REFERENCES**

Section 340, MGA

**ATTACHMENTS**

Bylaw 03/22, Tax Penalty

Report Prepared By: Dawn Nielsen, Deputy CAO

Approved by CAO:



**Town of Lamont**

**A BYLAW OF THE TOWN OF LAMONT  
IN THE PROVINCE OF ALBERTA**

**BYLAW 03/22**

**BEING A BYLAW OF THE TOWN OF LAMONT FOR THE PURPOSE OF PROVIDING FOR  
A PENALTY FOR LATE PAYMENT OF TAXES.**

**WHEREAS**, sections 344, 345 and 346 of the *Municipal Government Act*, R.S.A. 2000 C.M.-26, and amendments thereto provides that a Council may impose penalties for late payment of taxes;

**NOW THEREFORE** the Council of the Town of Lamont, hereby enacts as follows:

**BYLAW TITLE**

1. This Bylaw is to be cited as the "Tax Penalty Bylaw".

**DEFINITIONS**

2. Unless the context otherwise requires, or is otherwise defined herein, the words and phrases contained in this bylaw shall have the same meaning as in the MGA. In this bylaw:
  - (a) "Tax Year" means the annual period in which Taxes are imposed, commencing with January 1 and ending with December 31;
  - (b) "Tax Arrears" means all Taxes which remain unpaid after December 31 of the year in which they were imposed; and
  - (c) "Tax" or "Taxes" includes property taxes, local improvement taxes and all other taxes or charges lawfully imposed pursuant to the MGA or any other statute of the Province of Alberta.

**PENALTIES ON UNPAID TAXES**

3. Any or all taxes shall be due and payable on or before the date shown on the tax notice.
4. That the following penalties be set:
  - 12% penalty on all current taxes remaining unpaid after June 30.
  - 18% penalty on all taxes remaining after December 31.
5. Any penalty imposed hereunder shall be added to and shall form part of the unpaid taxes.



**Town of Lamont**

6. Bylaw No. 06/20 is repealed.

**EFFECTIVE DATE**

7. That this Bylaw shall come into force and take effect upon the date of third reading.

READ A **FIRST** TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_ A.D.

\_\_\_\_\_  
Mayor Chief Administrative Officer

READ A **SECOND** TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_ A.D.

\_\_\_\_\_  
Mayor Chief Administrative Officer

READ A **THIRD** TIME THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_ A.D.

\_\_\_\_\_  
Mayor Chief Administrative Officer





## **MAYOR & COUNCIL REPORT**

**COUNCIL MEETING DATE: April 26, 2022**

**ELECTED OFFICIAL: Kirk Perrin**

**REPORT PERIOD: April 6 – April 20, 2022**

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### **Boards and Committees:**

- **Governance and Priorities committee meeting - April 6**

### **Town of Lamont Business:**

- **NE Regional Municipalities meeting in Two Hills – April 13**

### **Professional Development (Workshops & Conferences):**

- **N/A**

### **Lamont Functions and Events:**

- **N/A**



## **MAYOR & COUNCIL REPORT**

**COUNCIL MEETING DATE: April 26, 2022**

**ELECTED OFFICIAL: Linda Sieker**

**REPORT PERIOD, April 6, 2022, – April 20 ,2022**

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### **Boards and Committees:**

- **April 20 Lamont County Housing Foundation – Lodge Tour**

### **Town of Lamont Business:**

### **Professional Development (Workshops & Conferences):**

- **April 9-13 Lamont County Housing Foundation  
ASCHA Conference - Calgary**

### **Lamont Functions and Events:**

- **April 20 – Resilient Rural Interagency Operations Centre  
Grand Opening - Bruderheim**



## **MAYOR & COUNCIL REPORT**

**COUNCIL MEETING DATE: April 27, 2022**

**ELECTED OFFICIAL: Dave Taylor**

**REPORT PERIOD: April 13-25, 2022**

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### **Boards and Committees:**

- **April 14: JSBRWC meeting**
  - **Tour of on-line facility (Lamoreux), meet with operators**
  - **Regular board meeting: Status reports on capital cost allocation (NE Commission) and emergency water supply – southside line**

### **Town of Lamont Business:**

### **Professional Development (Workshops & Conferences):**

### **Lamont Functions and Events:**

- **April 23: Bruderheim Mayor's Gala dinner**



## MAYOR & COUNCIL REPORT

**COUNCIL MEETING DATE:** April 26, 2022

**ELECTED OFFICIAL:** Al Harvey

**REPORT PERIOD:** April 6, to 21, 2022

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### **Boards and Committees:**

- April 6, Governance and Priorities Committee
- April 14, Batiuk Commission

### **Items for Council Discussion:**

*(Requires Input from Council to Take Back to Boards and Committees)*

- N/A

### **Town of Lamont Business:**

- April 12, Council Meeting
- April 20, Resilient Rurals

### **Professional Development (Workshops & Conferences):**

- N/A

### **Lamont Functions and Events:**

- N/A

# CAO REPORT

FOR THE PERIOD ENDING April 19, 2022

## HIGHLIGHTS:

April 6, 2022

- Meeting with Seniors Transportation committee.
- Budget 2022 preparation.

April 7, 2022

- Weekly Operations and Infrastructure meeting.

April 8, 2022

- Weekly finance meeting.

April 11, 2022

- Economic development meeting.

April 12, 2022

- Weekly Deputy CAO meeting
- Weekly finance meeting.
- NG-911 meeting.

April 13, 2022

- Northeast Communities meeting.

April 19, 2022

- Budget 2022 preparation.

## MEETINGS/EVENTS & PROFESSIONAL DEVELOPMENT:

- Mayor's Gala April 23, 2022

# CLOSED SESSION NOTICE

April 26, 2022

**7.1 Tax Levy Reduction Request - Heartcreek Lamont Estate Ltd.**

*(Advice from Officials)*

- *FOIP Section 24 – Advice from Officials.*

**Motion to go into Closed Session:**

*"That Council convene in closed session pursuant to Section 197 of the Municipal Government Act to meet in private to discuss matters protected from disclosure by Section 24 of the Freedom of Information and Protection of Privacy Act at XXXX p.m."*