

Council Package

April 25, 2023



Page left intentionally blank



**AGENDA
TOWN OF LAMONT
REGULAR MEETING OF COUNCIL
April 25, 2023**

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

1.4.1. April 11, 2023 Council Meeting MinutesPage 1

1.4.2. April 6, 2023 Governance & Priorities Committee MinutesPage 7

1.4.3. April 17, 2023 Governance & Priorities Committee MinutesPage 9

2. DELEGATIONS

2.1. MOTION FOR ACCEPTANCE OF DELEGATION

3. CORRESPONDENCE

3.1. Town of Tofield – Exemption of Newspaper From EPR Program RevisionsPage 11

4. NEW BUSINESS

4.1. 2023 Operating BudgetPage 12

4.2. 2023 3-Year Financial PlanPage 72

4.3. 2023 Proposed Taxation BylawPage 85

4.4. School Zone Extension UpdatePage 91

4.5. Lamont Farmers’ MarketPage 92

4.6. Councillor Absence.....Page 94

5. REPORTS

5.1. Mayor & Council.....Page 95

5.2. CAOPage 100

6. NOTICES OF MOTION

7. CLOSED SESSION

8. ADJOURNMENT



**Town of Lamont
April 11, 2023
Regular Meeting of Council**

PRESENT:	Kirk Perrin	Mayor
	Jody Foulds	Councillor
	Linda Sieker	Councillor
	Al Harvey	Councillor
	Dave Taylor	Councillor
	Perry Koroluk	Councillor
	Colleen Holowaychuk	Councillor
	Rick Bastow	Chief Administrative Officer
	Dawn Nielsen	Deputy Chief Administrative Officer
	Robert Mu	Finance Officer
Jaclyn Ponto-Lloyd	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: 133/23 Councillor Holowaychuk: That the Council Agenda be accepted as presented.

CARRIED

Declaration of Pecuniary Interest: None.

ADOPTION OF MINUTES:

a) Meeting Minutes –March 28, 2023

MOTION: 134/23 Councillor Koroluk: That the Minutes of the March 28, 2023 Council Meeting be accepted as presented.

CARRIED

b) Parks & Recreation Committee Meeting Minutes –April 3, 2023

MOTION: 135/23 Councillor Taylor: That the Minutes of the April 3, 2023 Council Meeting be accepted as presented.

CARRIED

PUBLIC HEARING:

MOTION: 136/23 Councillor Sieker: That Council open the Public Hearing on the Amendment of the Municipal Development Plan concerning the protection of agricultural operations in and around the Town of Lamont at 7:15 p.m.

CARRIED

The Council Meeting began a recess at 7:02 p.m.

The Council Meeting re-opened regular session at 7:14 p.m.

Chief Administrative Officer, Rick Bastow:

- Confirmed that the purpose of the Public Hearing is the protection of agricultural operations in and around the Town of Lamont.
- Confirmed that the Public Hearing Notice was advertised on the Town's Facebook page on March 23, 2023, in the Local newspaper – the Lamont Leader on March 29, 2023 and April 5, 2023, posted on the billboard on the front lawn of the Town Office, posted on the Town's website blog on March 23, 2023, and posted on the Your Municipality page of the Town's website under Public Hearing.
- Confirmed that no written comments were submitted to the Town of Lamont Office following the publishing of the Agenda.

Presenter Rick Bastow, CAO:

- Was in attendance and gave a brief overview of the proposed protection of agricultural operations in and around the Town of Lamont.

Those in Favour of the proposal:

- No person(s) in favour of the proposal came forward.

Those Opposed to the proposal:

- No person(s) opposed to the proposal came forward.

Any Person Deemed to be Affected Who Wish to be Heard:

- No person(s) deemed to be affected by the proposal came forward.
- No further presenters, in favour, opposed or deemed to be affected came forward.

Mayor Perrin declared the Public Hearing Closed at 7:19 p.m.

DELEGATIONS: None.

CORRESPONDENCE:

- **Town of Barrhead Letter – Community Spaces Grant Application**
- **EIPS Board Highlights – March 16, 2023**

MOTION: 137/23 Councillor Foulds: That Council accept the correspondence as information.

CARRIED

NEW BUSINESS:

Municipal Development Plan Amendment

MOTION: 138/23 Councillor Harvey: That Council give second reading to Bylaw 06/23, Municipal Development Plan Amendment.

CARRIED

MOTION: 139/23 Councillor Sieker: That Council give unanimous consent to proceed to third reading of Bylaw 06/23, Municipal Development Plan Amendment.

CARRIED

MOTION: 140/23 Councillor Koroluk: That Council give third reading to Bylaw 06/23, Municipal Development Plan Amendment.

CARRIED

Transfer to Tax Roll

MOTION: 141/23 Councillor Taylor: That Council authorize the costs to be transferred to the tax rolls as itemized in the attached Schedule "A".

CARRIED

Lights on Afterschool Alberta

MOTION: 142/23 Councillor Koroluk: That Council proclaim April 21, 2023 a day of support for Lights on Afterschool Alberta and direct Administration to write a letter of support to the School Age Care Directors Association of Alberta.

CARRIED

Bylaw 04-23, Animal Control Bylaw

MOTION: 143/23 Councillor Sieker: That Council give third reading to Bylaw 04/23, Animal Control Bylaw.

CARRIED

REPORTS:

Council Reports:

Mayor Perrin	Nothing to report.
Councillor Taylor	Nothing to report.
Councillor Harvey	Nothing to report.
Councillor Koroluk	Nothing to report.
Councillor Sieker	Written report attached.
Councillor Foulds	Written report attached.
Councillor Holowaychuk	Nothing to report.

MOTION: 144/23 Councillor Taylor: That Council accept the reports as presented.

CARRIED

Staff Reports:

CAO	Written report attached.
Director, Operations & Infrastructure	Written report attached.
Finance Officer	Written report attached.
Planning & Development	Written report attached.

MOTION: 145/23 Councillor Holowaychuk: That Council accept the staff reports as presented.

CARRIED

NOTICES OF MOTION: None.

CLOSED SESSION:

- **Joint Use and Planning Agreement**
 - *FOIP Section 24 – Advice from Officials*
- **Intergovernmental Relations**
 - *FOIP Section 24 – Advice from Officials*
- **Lamont County Housing Foundation**
 - *FOIP Section 24 – Advice from Officials*

MOTION: 146/23 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 7:36 p.m.

CARRIED

MOTION: 147/23 Councillor Koroluk: That Council revert to regular Council meeting session at 8:34 p.m.

CARRIED

MOTIONS ARISING FROM CLOSED SESSION:

MOTION: 148/23 Councillor Sieker: That Council receive the Joint Use and Planning Agreement update as information.

CARRIED

MOTION: 149/23 Councillor Holowaychuk: That Council receive the Intergovernmental Relations update as information.

CARRIED

MOTION: 150/23 Councillor Taylor: That Council accept the Lamont County Housing Foundation update as information.

CARRIED

ADJOURNMENT: Mayor Perrin adjourned the meeting at XXXX p.m.

Mayor

Chief Administrative Officer



**Town of Lamont
April 6, 2023
Governance & Priorities Committee Meeting**

PRESENT:	Kirk Perrin	Chair
	Jody Foulds	Member
	Linda Sieker	Member
	Al Harvey	Member
	David Taylor	Member
	Perry Koroluk	Member
	Colleen Holowaychuk	Member
	Rick Bastow	Chief Administrative Officer
	Dawn Nielsen	Deputy Chief Administrative Officer
	Tyler Edworthy	Director Operations & Infrastructure
	Robert Mu	Finance Officer

CALL TO ORDER AND RELATED BUSINESS:

Call to Order: Chair Perrin: called the meeting to order at 6:30 p.m.

Adoption of Agenda

MOTION: Member Taylor: That the Governance & Priorities Committee Agenda be accepted as presented.

CARRIED

BUSINESS:

Review of 2022 Budget

MOTION: Member Holowaychuk: That the Governance and Priorities Committee accept the 2023 Assessment presentation as information.

CARRIED

CLOSED:

- **2023 Forecast of Budget Expenses**
 - *FOIP Section 24 – Advice from Officials*

MOTION: Member Taylor: That the Governance & Priorities Committee 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 6:43 p.m.

CARRIED

MOTION: Member Foulds: That the Governance & Priorities Committee revert to regular meeting session at 8:58 p.m.

CARRIED

MOTIONS ARISING FROM CLOSED SESSION:

2023 Forecast of Budget Expenses

MOTION: Member Holowaychuk: That the Governance and Priorities Committee accept the Forecast of Budget Expenses as information.

CARRIED

ADJOURNMENT: Chair Perrin adjourned the meeting at 8:58 p.m.

Chair

Chief Administrative Officer



**Town of Lamont
April 17, 2023
Governance & Priorities Committee Meeting**

PRESENT:	Kirk Perrin	Chair
	Jody Foulds	Member
	Linda Sieker	Member
	Al Harvey	Member
	David Taylor	Member
	Perry Koroluk	Member
	Colleen Holowaychuk	Member
	Rick Bastow	Chief Administrative Officer
	Dawn Nielsen	Deputy Chief Administrative Officer
	Tyler Edworthy	Director Operations & Infrastructure
	Robert Mu	Finance Officer

CALL TO ORDER AND RELATED BUSINESS:

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

Adoption of Agenda

MOTION: Member Koroluk: That the Governance & Priorities Committee Agenda be accepted as presented.

CARRIED

BUSINESS:

2023 Operating Budget - Options

MOTION: Member Harvey: That the Governance and Priorities Committee accept the 2023 Operating Budget - Options as information.

CARRIED

ADJOURNMENT: Chair Perrin adjourned the meeting at 8:33 p.m.

Chair

Chief Administrative Officer



PO Box 30 5407 50th Street
Tofield, Alberta T0B 4J0
P 780 662 3269
F 780 662 3929
E tofieldadmin@tofieldalberta.ca
W www.tofieldalberta.ca

April 12, 2023

Office of the Minister
Environment & Protected Areas
224 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6

RE: Exemption of Newspaper from EPR Program Revisions

Dear Minister Savage,

Print media (newspapers) are essential to the lifeblood of Alberta. Newspapers provide a traditional sense, and source of information to our residents. In what has become ever consistent in social media and internet-based forms of news, newspapers rely on facts, sourcing their stories and identifying truths.

The past number of years have been challenging for both business and small business. The continued rise in costs, accompanied by the downturn in the economy has forced job loss and ultimately business closure. Looking to enforce further constraints on what is one of our oldest and most relied upon industries truly seems unfair.

The newspaper industry has already looked at ways to reduce costs and become both more efficient and compliant, such as reducing paper thickness, which has come at a cost. This cost is not only monetary, but also content based. The reduction in paper-based weight has also reduced the amount of content which can be provided to our residents, once again, affecting them.

By expecting newspapers to have the same level of compliance with the EPR Program as plastics, seem short-sighted and unrealistic. The Provincial Government needs to recognize the importance of newspapers to Albertans and stand to make the same move as the Ontario Government. Please exempt newspapers from the revised EPR Program.

Sincerely,

[Redacted Signature]

Debora Dueck
Mayor

C.C
Jackie Lovely, MLA Camrose
All Alberta Municipalities
Kerry Anderson, Tofield Mercury



TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

AGENDA ITEM: 4.1

COUNCIL MEETING DATE:
April 25, 2023

ITEM DESCRIPTION OR TITLE

2023 Operating Budget

RECOMMENDATION

THAT Council approve the 2023 Operating Budget as presented in attachment 1, 2023 Operating Budget.

THAT Council approve the 2023 Budget Summary and Details Report, which include Capital, Operation, and Debenture Principal repayment, as presented in attachment 2, 2023 Budget Summary and Details Report.

BACKGROUND

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 2023 operating budget for Council’s review and approval.

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:

- 2022 budget as well as the past three (3) years’ actual operating results.
- Property assessments for year 2022 (used in calculation of 2023 property tax).
- Analysis on current tax burden in comparison with other municipalities, the Town’s current financial position, and future developments.
- Inflation rate.
- Impacts from the Province’s 2023/2024 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.



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

- Policing cost.

FINANCIAL IMPLICATIONS

Refer to the enclosed "2023 Operating Budget" for details.

POLICY AND/OR LEGISLATIVE REFERENCES

MGA Section 242
MGA Section 243
MGA Section 283.1

ATTACHMENTS

1. 2023 Operating Budget
2. 2023 Budget Summary and Details Report

Report Prepared By: Robert Mu, Finance Officer

Approved by CAO:

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



2023 Operating Budget

Presented to Council

Table of Contents

01

Information on Historical Budget and Taxation

02

Revenue and Expense

03

Potential Projects

04

Options - Mill Rate

PART I – HISTORICAL INFORMATION

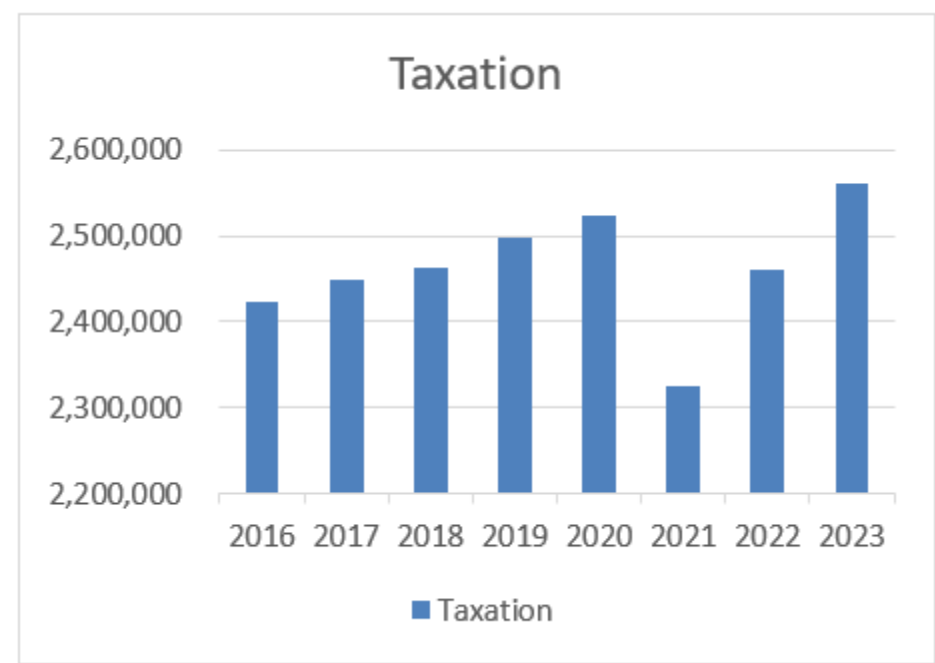
HISTORICAL OPERATING BUDGET

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	4,365,244	178,721	4.3%
2023	4,310,297	(54,947)	-1.3%

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	2,461,616	136,055	5.9%
2023	2,560,202	98,585	4.00%



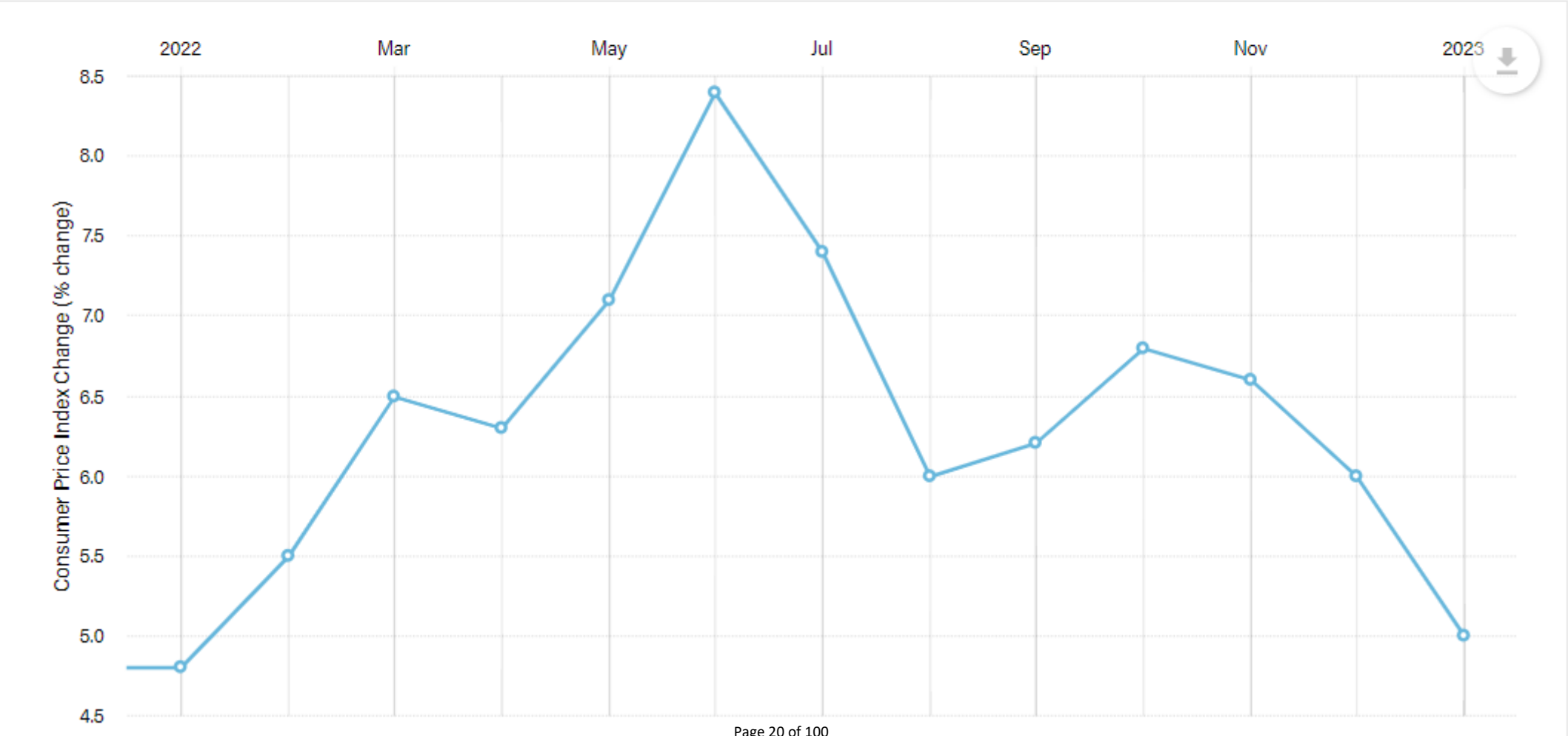
PRESENT VALUE OF HISTORICAL TAXATION AMOUNTS CALCULATED BY BANK OF CANADA

Year	Taxation	PV (2023)	\$ Change	% Change
2016	2,423,218	2,945,611	385,409	15.1%
2017	2,448,979	2,917,249	357,048	13.9%
2018	2,464,087	2,873,218	313,017	12.2%
2019	2,497,779	2,869,196	308,994	12.1%
2020	2,523,509	2,837,570	277,368	10.8%
2021	2,325,561	2,586,747	26,545	1.0%
2022	2,461,616	2,590,733	30,532	1.2%
2023	2,560,202	2,560,202	-	0.0%

Mouse over the graph for more detail or use the sliders below to zoom

Jan 2022 to Jan 2023

1 year 5 year 10 year All available



Municipal Price Index

	2020	2021f	2022f	2023f	2024f	2025f
Municipal Inflation	0.11	2.61	0.95	1.51	2.06	2.14
Consumer Inflation	1.04	1.50	2.00	1.95	2.12	2.23
Difference (in percentage points)	-0.93	1.11	-1.05	-0.44	-0.06	-0.09

Source: City of Edmonton and the Conference Board of Canada

PART II – REVENUE & EXPENSE

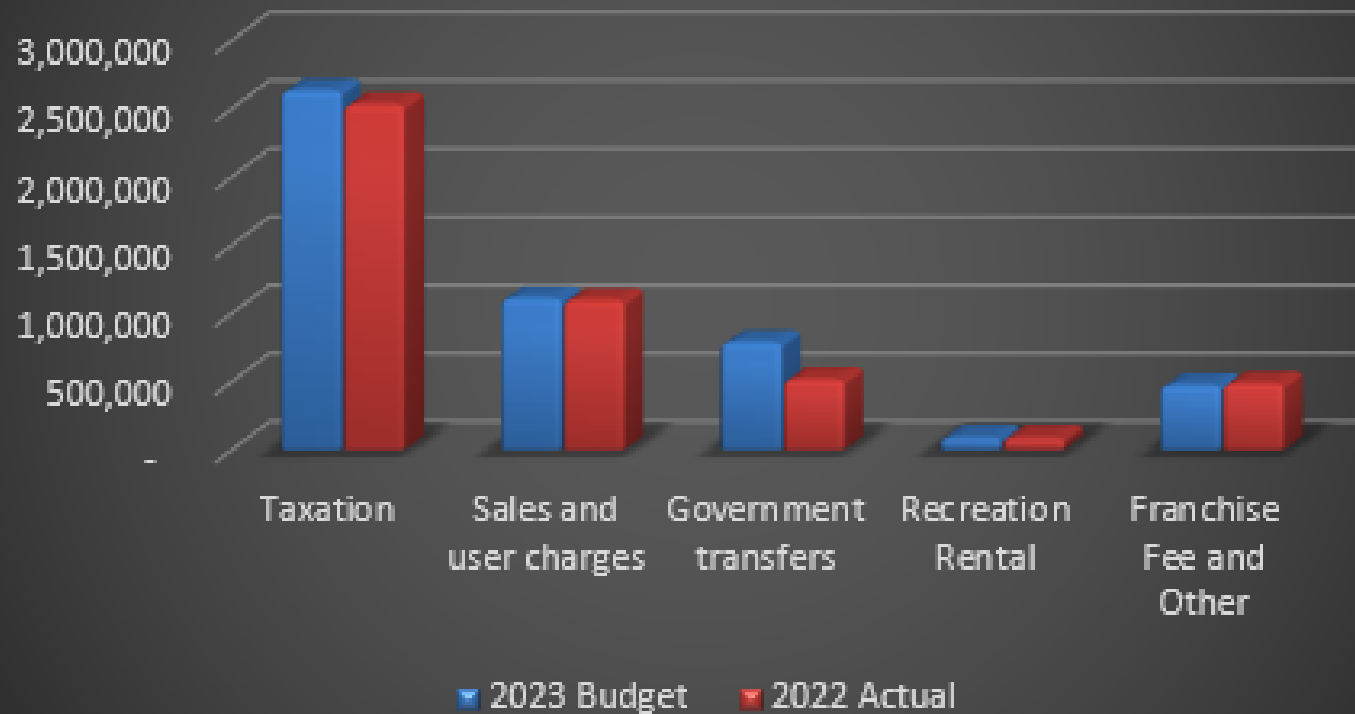
Part II – Revenues

Revenues	2023 Budget	2022 Actual	\$ Change	% Change
Taxation	2,631,232	2,529,584	101,648	4.0%
Sales and user charges	1,109,687	1,096,435	13,252	1.2%
Government transfers	786,489	517,079	269,410	52.1%
Recreation Rental	90,432	88,124	2,308	2.6%
Franchise Fee and Other	472,840	485,772	(12,931)	-2.7%
Total	5,090,679	4,716,993	373,686	7.9%

Note: 1. Taxation amount here also include Penalties and cost recovery
 2. 2022 Actual franchise Fee and Other include \$22K of sales of assets



2023 Budget vs. 2022 Actual



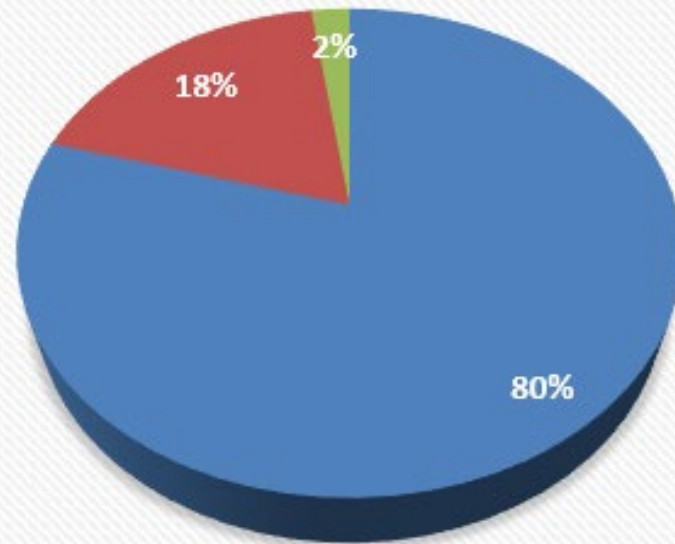
Part II – Revenues

Part II – Revenues

	2023	2022	\$	%
Taxation	Budget	Actual	Change	Change
Residential and Farm Land	2,033,363	1,956,311	77,052	3.94%
Commercial	469,331	453,541	15,790	3.48%
Equipment and Machinery	57,509	51,764	5,745	11.10%
Total	2,560,202	2,461,616	98,586	4.00%



2023 Budget Component



■ Residential and Farm Land ■ Commercial ■ Equipment and Machinery

Part II – Revenues

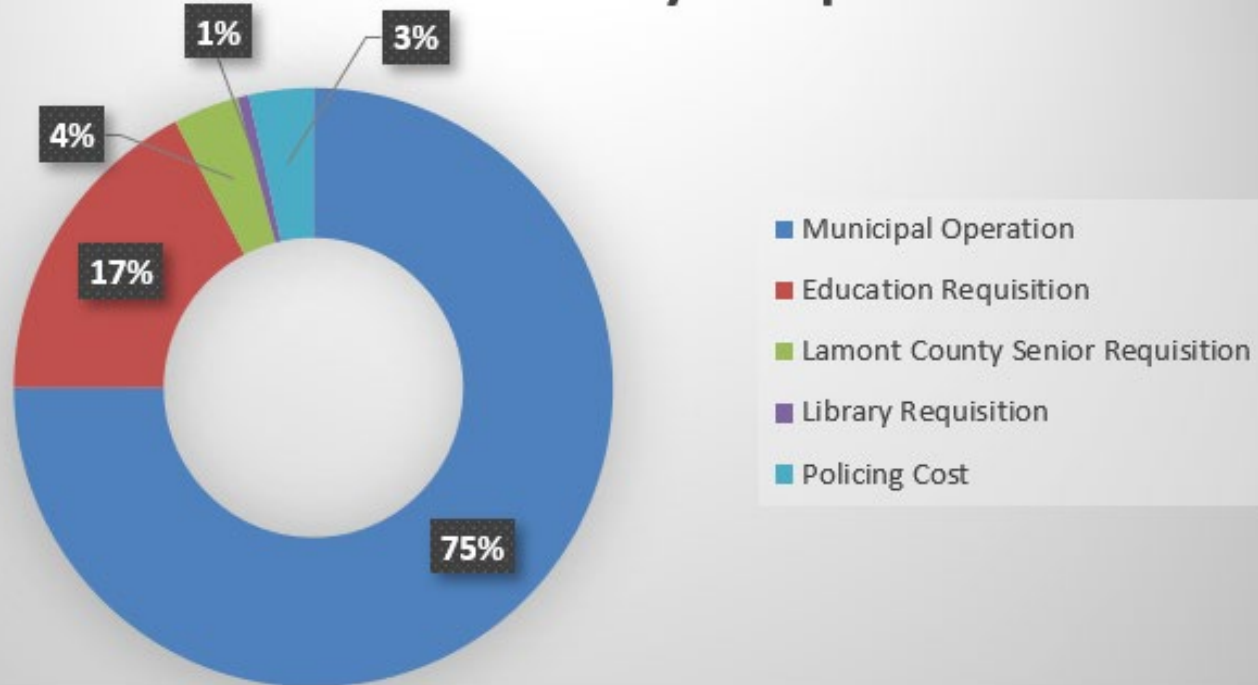
Part II – Revenues

Taxation vs Requisition (Fees)	2023 Budget
Municipal Operation	1,930,246
Education Requisition	449,042
Lamont County Housing Foundation	91,135
Library Requisition	15,765
Policing Cost	89,781
Total	2,560,203

Part II - 2023 Policing Costs

<u>Policing Actual Invoiced Amt</u>	<u>Amount</u>	<u>Model</u>	<u>Apr-Dec</u>	<u>Jan-Mar</u>
2022/2023	\$ 65,295	20%	\$ 48,971	\$ 16,324
2021/2022	\$ 48,628	15%	\$ 36,471	\$ 12,157
2020/2021	\$ 32,399	10%	\$ 24,299	\$ 8,100
2023/2024 (Estimated)	\$ 97,943	30%	\$ 73,457	\$ 24,486
2023 Budget	\$ 89,781			
2022 Actual	\$ 61,128			

Where Will The Money Be Spent ?



Part II – Revenues



Expenses by Departments	2023 Budget	2022 Budget	Change %	Change \$
Storm Sewer	91,404	16,172	465%	75,232
Bylaw	122,914	93,491	31%	29,423
Park	193,963	180,554	7%	13,409
Council	135,632	126,262	7%	9,370
Arena	334,994	327,105	2%	7,889
Curling Rink	178,357	172,152	4%	6,205
Garbage	306,729	302,044	2%	4,685
Disaster Services	3,860	1,500	157%	2,360
Fire	55,081	55,154	0%	(73)
Hall	140,708	144,956	-3%	(4,248)
P.W.	308,326	314,896	-2%	(6,570)
Administration	744,497	760,696	-2%	(16,199)
Communities and Subdivision Planning	647,302	667,541	-3%	(20,239)
Street and Road	895,630	922,359	-3%	(26,729)
Sewer	259,035	318,184	-19%	(59,149)
Water	828,795	891,478	-7%	(62,683)
Grand Total	5,247,227	5,294,544	-0.89%	(47,317)

Part II – Expenses

Part II – Expenses



Expense by Categories	2023 Budget	2022 Budget	Change %	Change \$
Contracted Services	682,254	597,343	14%	84,911
Salary and Wage	1,458,061	1,420,164	3%	37,897
Fuel	53,635	41,572	29%	12,063
Other	631,196	619,783	2%	11,413
Natural Gas	78,300	67,800	15%	10,500
Insurance	102,348	93,457	10%	8,891
Amortization	936,930	929,300	1%	7,630
Legal, Audit, Bank	63,784	56,643	13%	7,141
Telus, Freight, Ad.	60,665	55,089	10%	5,576
Electricity	263,100	259,300	1%	3,800
Training and Travel	36,460	36,815	-1%	(355)
Solid Waste Commission	110,153	111,228	-1%	(1,075)
Water Purchase	221,562	222,840	-1%	(1,278)
Water	16,000	26,250	-39%	(10,250)
Goods & Supplies	86,511	103,682	-17%	(17,171)
Repair and Maintenance	354,843	453,878	-22%	(99,035)
Debenture repayment	91,425	199,400	-54%	(107,975)
Grand Total	5,247,227	5,294,544	-0.89%	(47,317)



Part II – Wage Analysis

2023 13 Full-time Employee (without CAO) Wage Costs	\$ 860,360	\$_Increase	%_Increase	Benefits (25% of W) Increased	Wages and Benefits Increased
COLA 3%+ Merit 0%	\$ 886,170	\$ 25,811	3%	\$ 6,453	\$ 32,263
COLA 3%+ Merit 2%	\$ 903,378	\$ 43,018	5%	\$ 10,754	\$ 53,772
COLA 3%+ Merit 4%	\$ 920,585	\$ 60,225	7%	\$ 15,056	\$ 75,281
COLA 3%+ Merit 5%	\$ 929,188	\$ 68,829	8%	\$ 17,207	\$ 86,036



Part II – Wage Analysis Cont...

2023 vs 2022	Wage Costs	Benefits	Total Costs
2022 (without CAO)	\$ 860,360	\$207,070	\$ 1,067,430
2023(without CAO)	\$ 895,449	\$215,843	\$ 1,111,291
Increase (\$)	\$ 35,089	\$ 8,772	\$ 43,861
Increase (%)	4.1%	4.2%	4.1%



Part II – Wage Analysis Recomendation

2023 vs 2022	Wage Costs	Benefits	Total Costs
2022 (without CAO)	\$ 860,360	\$207,070	\$ 1,067,430
2023(without CAO)	\$ 880,828	\$212,187	\$ 1,093,016
Increase (\$)	\$ 20,469	\$ 5,117	\$ 25,586
Increase (%)	2.4%	2.5%	2.4%

Note: Proposed increase as of June 1st, 2023



Part II – Adjustment Recommendation

Years	Mayor Monthly Pay	\$ Increase (monthly)	% Increase	Council Monthly Pay	\$ Increase (monthly)	% Increase
2018	\$ 1,350			\$ 700		
2019	\$ 1,450	\$ 100	7%	\$ 800	\$ 100	14%
2020	\$ 1,450	\$ -	0%	\$ 800	\$ -	0%
2021	\$ 1,457	\$ 7	0.5%	\$ 804	\$ 4	0.5%
2022	\$ 1,457	\$ -	0%	\$ 804	\$ -	0%
2023	\$ 1,557	\$ 100	7%	\$ 904	\$ 100	12%

Part II – Summary of Revenues vs Expenses

2023 Operation Budget		2023 Budget	2022 Actual	Increase/ (Decrease)	% Increase/ (Decrease)
Revenues:					
	Administration	(3,413,179)	(3,097,875)	315,304	10.18%
	Disaster and By-Law:	(5,621)	(5,872)	(251)	-4.28%
	Road/Street:	(318,993)	(338,143)	(19,149)	-5.66%
	Water	(593,454)	(590,782)	2,672	0.45%
	Sewer	(234,091)	(155,591)	78,500	50.45%
	Others (Garbage):	(360,641)	(350,062)	10,579	3.02%
	Hall	(12,792)	(12,792)	-	0.00%
	Arena	(145,338)	(145,929)	(591)	-0.40%
	Park	(6,050)	(19,348)	(13,298)	-68.73%
	Curling Rink	(520)	(600)	(80)	-13.33%
Total Revenue:		(5,090,679)	(4,716,993)	373,686	7.92%

Part II – Summary of Revenues vs Expenses

2023 Operation Budget		2023 Budget	2022 Actual	Increase/ (Decrease)	% Increase/ (Decrease)
Expenses:					
	Council	135,632	120,747	14,886	12.3%
	Administration	744,497	684,917	59,580	8.7%
	Fire	55,081	50,474	4,607	9.1%
	Disaster Service	3,860	307	3,553	1156.8%
	By-Law	122,914	73,883	49,031	66.4%
	Public Work	308,326	293,179	15,147	5.2%
	Street & Road	895,630	845,965	49,666	5.9%
	Storm Sewer	91,404	10,417	80,986	777.4%
	Water	828,795	874,919	(46,124)	-5.3%
	Sewer	259,035	307,154	(48,119)	-15.7%
	Garbage	306,729	292,614	14,115	4.8%
	FCSS	21,275	21,275	-	0.0%

Part II – Summary of Revenues vs Expenses

2023 Operation Budget	2023 Budget	2022 Actual	Increase/ (Decrease)	% Increase/ (Decrease)
Expenses:				
Cemetery	5,400	5,400	-	0.0%
Town Beautification	8,650	6,940	1,710	24.6%
Planning & Subdivision	71,800	37,204	34,596	93.0%
Hall	140,708	121,594	19,113	15.7%
Arena	334,994	318,830	16,164	5.1%
Park	193,963	152,984	40,978	26.8%
Curling Rink	161,970	158,377	3,593	2.3%
School Fund & Lamont County Housing Foundation	556,564	544,091	12,474	2.3%
Expenses Total:	5,247,227	4,921,272	325,955	6.6%
Deficit/(Surplus)	156,547			

Part II – 2023 Budget

2023 Budget

(includes Capital Budget, Operation Budget, and Budget for Debenture Principal)

<u>Revenue</u>		<u>Amounts</u>	<u>Ref:</u>
Taxation		\$ 2,560,202	<i>Taxation Bylaw</i>
Others			
Operation Others	\$2,117,387		
Capital MSI & CCBF	313,091		
Transfer from Reserve	151,889		
Grants Applied	100,000		
Total Revenues From Other Sources		2,682,367	
Total Revenues		5,242,569	<i>2023 Budget</i>
<u>Expenditure (Operation and Capital)</u>			
Operating Budget Budgeted Expenses	\$5,247,227		<i>Operation Budget</i>
Less: Non-Cash Items (amortization)	936,930	4,310,297	
Add:			
Debenture Principal	162,272		
Capital Expenditures	770,000	932,272	<i>Capital Budget</i>
Total 2023 Expenditures		5,242,569	<i>2023 Budget</i>
Net:		-	

Part II – Grants Summary

Project Description	Programs	Grants Applied
Accessible Playground (Contingent on grant approval)	Employment and Social Development Canada	\$ 100,000
<u>Amounts of Grants Applied</u>		<u>100,000</u>
	MSI Operation	\$ 220,630
	MSI Capital	\$ 206,782
	Canada Community-Building Fund (CCBF)	\$ 106,309
	Climate Resilience Capacity Building Program(CRCE)	\$ 78,500
	Lamont County	\$ 70,068
	Summer Students	\$ 4,200
	<u>Grants Amounts Confirmed</u>	<u>\$ 686,489</u>
Grants Total		\$ 786,489

Part III – Projects

Part III – Projects Description

2023 Proposed Operational Projects:

<u>Nub</u>	<u>Projects Name</u>	<u>Amount</u>	<u>Ref</u>
1	Parks and Recreation Committee	\$ 10,000	Appendix A
4	Pilot Road Stabilization and Dust Suppression Project.	\$ 13,000	Appendix D
6	Shop Overhead Door Replacement PT/UB Online Customer facing portal on Town Website.	\$ 15,000	Appendix F
7	PT E-billing Family School Liaison Worker (FSLW) term support for	\$ 5,000	Appendix G
12	elective programming.	\$ 10,000	Appendix L
14	Storm Water Plan	\$ 30,000	Appendix N
15	Lamont High school Citizenship award	\$ 2,500	Appendix O
20	Arena Improvements	\$ 10,000	Appendix T
21	Black Knot Removal	-	Appendix U

Part III – Projects Description Cont...

2023 Proposed Operational Projects:

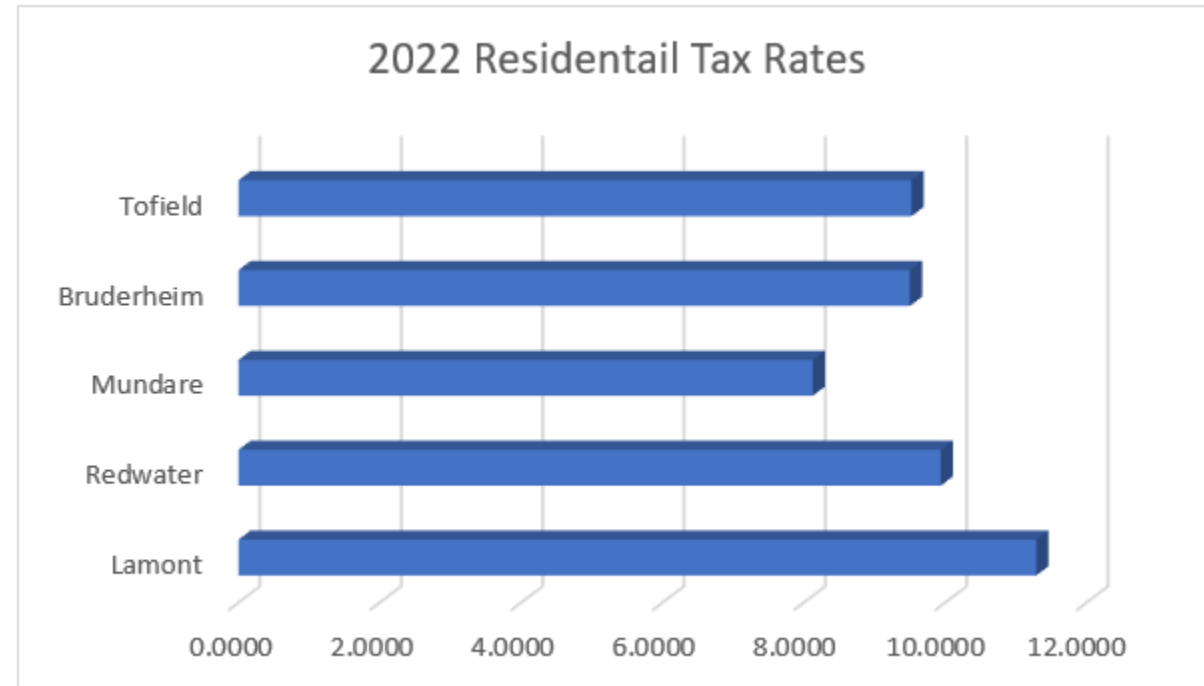
<u>Nub</u>	<u>Projects Name</u>	<u>Amount</u>	<u>Ref</u>
22	Downtown Beautification	\$ 2,000	Appendix V
24	Lamont Farmers Market	-	Appendix X
25	Lamont Hall Renovation	-	Appendix Y
27	Parade	\$ 5,000	Appendix ZA
29	Remembrance Day	\$ 500	Appendix ZC
30	Seniors Transportation	\$ 1,500	Appendix ZD
31	Stars	\$ 1,800	Appendix ZE
32	Tax Brochure	-	Appendix ZF
33	Truth and Reconciliation Ceremony	\$ 300	Appendix ZG
36	Lamont Supper Club	-	
37	Communities Investment Program	-	
Total Amounts of Projects waiting to add into Budget		\$ 106,600	

PART IV – Options – Mill Rate

Part IV– 2022 Residential Mill Rates Comparison



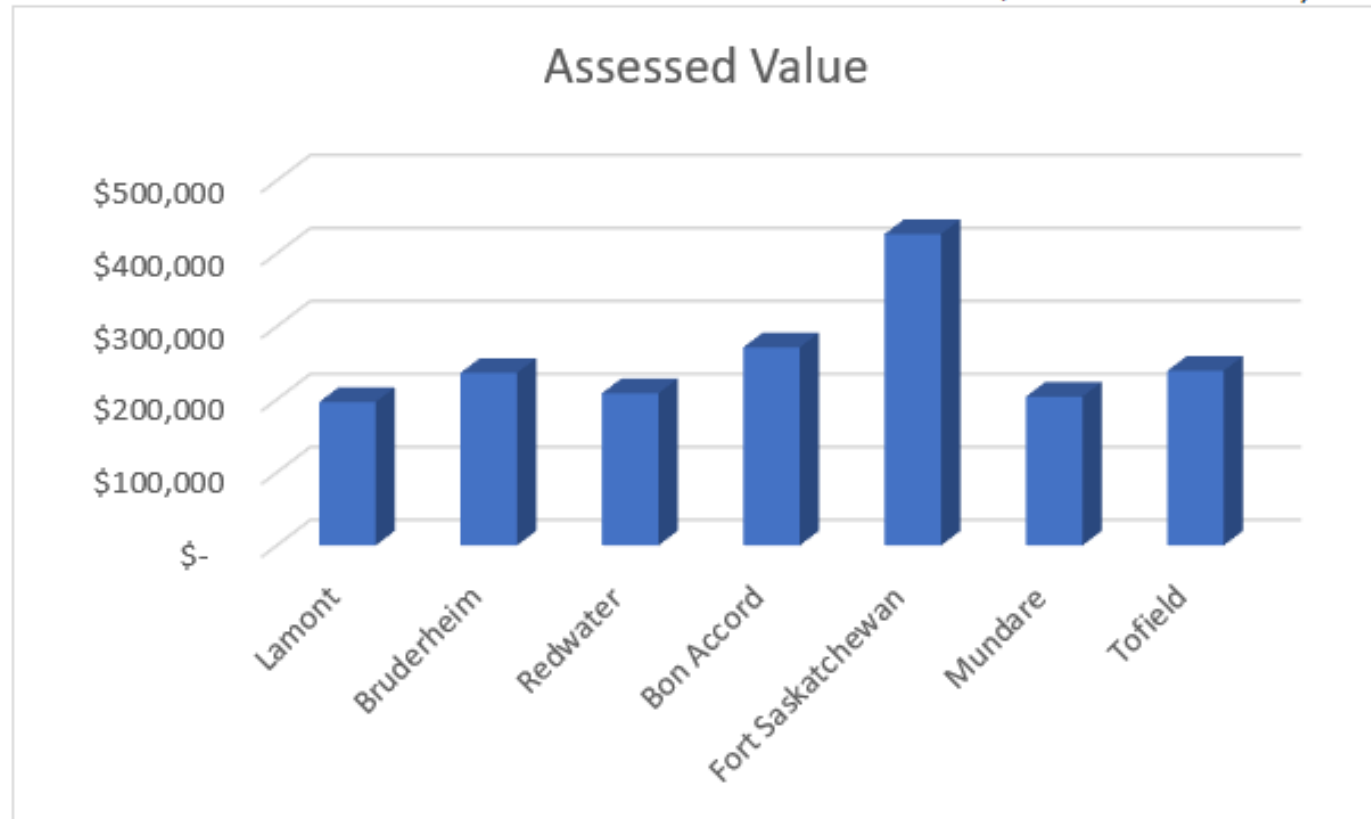
<u>General Municipal Residential Mill Rates</u>	<u>2022</u>
Tofield	9.5245
Bruderheim	9.5
Mundare	8.125
Redwater	9.9361
Lamont	11.288



Average Single Family Dwelling Assessment

Assessed Value

Lamont	\$	196,430
Bruderheim	\$	236,500
Redwater	\$	208,500
Bon Accord	\$	271,400
Fort Saskatchewan	\$	426,600
Mundare	\$	203,900
Tofield	\$	239,320



Part IV— Residential Assessment Comparison

Actual Municipal Tax Comparison

<u>General Municipal Residential Mill Rates</u>	<u>2022</u>	<u>Average Assessment</u>	<u>Actual Tax Amounts</u>
Mundare	8.1250	\$ 203,900	\$ 1,657
Redwater	9.9361	\$ 208,500	\$ 2,072
Lamont	11.2875	\$ 196,430	\$ 2,217
Bruderheim	9.5000	\$ 236,500	\$ 2,247
Tofield	9.5245	\$ 239,320	\$ 2,279
Fort Saskatchewan	5.4480	\$ 426,660	\$ 2,324
Bon Accord	10.3275	\$ 271,400	\$ 2,803



Part IV – 2023 Assessments

<u>Code</u>	<u>Description</u>	<u>Records</u>	<u>2023</u>	<u>2022</u>	<u>Difference</u>	<u>Percentage</u>
	Taxable Total:	882	163,707,010	161,506,460	2,200,550	1.36%
	Grant-In-Lieu Total:	1	253,100	248,900	4,200	1.69%
	Taxable & Grant-in-Lieu Total	883	163,960,110	161,755,360	2,204,750	1.36%

Source: Tanmar Consulting

Part IV – Assessments

Assessment Summary

Assessment Year: 2022



Municipal Assessment

<u>Code</u>	<u>Description</u>	<u>Records</u>	<u>Status</u>	<u>Land</u>	<u>Impr.</u>	<u>Other</u>	<u>Total</u>
101	Residential Farm	2	T	202,600	260,200	0	462,800
102	Residential Improved	661	T	22,301,830	106,089,970	229,650	128,621,450
103	Residential Vacant	47	T	2,664,600	0	0	2,664,600
110	Multi Family Improved	7	T	0	0	4,281,800	4,281,800
151	Farmland	53	T	198,000	0	0	198,000
202	* Commercial Improved	64	T	935,500	2,769,450	9,395,450	13,100,400
203	* Industrial Improved	15	T	2,332,400	7,782,100	0	10,114,500
252	* Commercial Vacant	12	T	735,600	0	0	735,600
253	* Industrial Vacant	2	T	202,100	0	0	202,100
402	* Machinery/Equip.	1	T	0	74,970	0	74,970
Taxable Total:		864		29,572,630	116,976,690	13,906,900	160,456,220

<u>Code</u>	<u>Description</u>	<u>Records</u>	<u>Status</u>	<u>Land</u>	<u>Impr.</u>	<u>Other</u>	<u>Total</u>
701	* Federal NR/Imp GIPOT	1	G	0	0	253,100	253,100

Grant-In-Lieu Total: 1 0 0 253,100 253,100

Sub Total: 865 29,572,630 116,976,690 14,160,000 160,709,320

Taxable Total: 882 29,624,160 117,163,240 16,919,610 163,707,010

Grant-In-Lieu Total: 1 0 0 253,100 253,100

Taxable & Grant-in-Lieu Total: 883 29,624,160 117,163,240 17,172,710 163,960,110

Part IV – Utilities Comparison

Monthly Bill If 13.6 m ³ of Water Consumed in Every Two Months				
<u>Lamont</u>	<u>Bruderheim</u>	<u>Redwater</u>	<u>Bon Accord</u>	<u>Gibbons</u>
\$ 81.50	\$ 115.51	\$ 109.39	\$ 133.47	\$ 111.28

Part IV – 2022 Utility Analysis

<u>2022 Actual</u>	<u>Water</u>	<u>Sewer</u>	<u>Garbage</u>	<u>Total</u>
Revenues	\$ 590,782	\$ 155,591	\$ 350,062	\$ 1,096,435
Expense	\$ 684,172	\$ 116,161	\$ 292,614	\$ 1,092,947
Net Profits (Losses)	(93,390)	39,430	57,448	3,487

Note: without amortization

Part IV – Minimum Tax Levy

- ❖ The Minimum tax levy was started in 2010 at \$750.
- ❖ then reduced to \$500 in 2011 until present.

Minimum Tax Levy at \$700 Recommended

- ❖ It will generate additional revenue of \$20,753 if Minimum Tax Levy update to \$700 from \$500.
- ❖ 112 tax rolls will be impacted potentially if changes made. Currently, 90 tax rolls at \$500 minimum tax levy. It will be increased to 112 rolls at \$700 level.

Part IV – Mill Rates Analysis

% of Mill Rate Increase	Minimum Tax Levy \$500		Minimum Tax Levy \$700	
	<u>Tax (\$) Increase</u>	<u>Tax (%) Increase</u>	<u>Tax (\$) Increase</u>	<u>Tax (%) Increase</u>
0%	\$ 37,763	1.53%	\$ 53,185	2.16%
1.62%	\$ 77,530	3.15%	\$ 98,496	4.00%
1.87%	\$ 83,667	3.40%	\$ 104,620	4.25%
2.12%	\$ 89,805	3.65%	\$ 110,709	4.50%

Note: Option II highlighted in yellow is recommended.

Part IV – Residential Property

Example: a residential property at assessed value of \$194,900

% of Mill Rate Increase	<u>2023</u>		<u>2022</u>		Tax (\$)	Increase	Tax (%) Increase
	(\$194,900)		(\$192,285)				
0%	\$	2,799	\$	2,761	\$	38	1.36%
1.62%	\$	2,844	\$	2,761	\$	83	3.00%
1.87%	\$	2,851	\$	2,761	\$	90	3.26%
2.12%	\$	2,858	\$	2,761	\$	97	3.51%

Note: Option II highlighted in yellow is recommended.

Part IV – Commercial Property

% of Mill Rate		<u>2023</u>		<u>2022</u>					
Increase		<u>(\$310,100)</u>		<u>(\$305,939)</u>		<u>Tax (\$)</u>	<u>Increase</u>	<u>Tax (%)</u>	<u>Increase</u>
0%	\$	5,802	\$	5,724	\$	78			1.36%
1.62%	\$	5,896	\$	5,724	\$	172			3.00%
1.87%	\$	5,911	\$	5,724	\$	186			3.26%
2.12%	\$	5,925	\$	5,724	\$	201			3.51%

Note: Option II highlighted in yellow is recommended.



RICK BASTOW, CAO



ROBERT MU, FINANCE OFFICER

5307 50 Ave, Lamont, AB T0B 2R0



(780) 895-2010



general@lamont.ca



www.lamont.ca



THANK YOU!

Do you have any questions?

2023 Budget

(includes Capital Budget, Operation Budget, and Budget for Debenture Principal)

<u>Revenue</u>	<u>Amounts</u>	<u>Ref:</u>
Taxation	\$ 2,560,202	<i>Taxation Bylaw</i>
Others		
Operation Others	\$ 2,117,387	
Capital MSI & CCBF	313,091	
Transfer from Reserve	151,889	
Grants Applied	<u>100,000</u>	
Total Revenues From Other Sources	2,682,367	
Total Revenues	<u>5,242,569</u>	<i>2023 Budget</i>
<u>Expenditure (Operation and Capital)</u>		
Operating Budget Budgeted Expenses	\$ 5,247,227	<i>Operation Budget</i>
Less: Non-Cash Items (amortization)	<u>936,930</u>	<u>4,310,297</u>
Add:		
Debenture Principal	162,272	
Capital Expenditures	<u>770,000</u>	<u>932,272</u> <i>Capital Budget</i>
Total 2023 Expenditures	<u>5,242,569</u>	<i>2023 Budget</i>
Net:	<u><u>-</u></u>	

2023 Budget Details

Accounts	2023 Budget	Notes
Revenues:		
Administration:		(2,560,202)
Residential Taxes	(1,985,231)	Taxation
Commercial Taxes	(464,519)	Taxation
Farmland Taxes	(2,890)	Taxation
Minimum Tax Levy	(45,242)	Taxation
Cost Recovery	(8,000)	
Frontage Assessment	-	
Taxes Power & Pipeline	(57,508)	Taxation
Grant In Lieu	(4,812)	Taxation
Penalties & Costs	(63,030)	
Franchise Fees	(312,268)	
Return On Investments	(98,174)	
Parade Donations	(7,000)	
Provincial Unconditional Grant	-	
Fines	-	
Insurance Reimbursement	-	
Comp, Tax Cert, NSF	(5,500)	
Development Permits	(2,000)	
Bank Interest	(29,700)	
Rentals & Leases	(5,619)	
Provincial Conditional Grants	(220,630)	
Other Government Grants	(100,000)	
Contributed from Reserves	(151,889)	
Other	(1,056)	
Total:	(3,565,069)	
Fire:		
Total:	-	
Disaster and By-Law:		
Town Wide Clean Up Do	(3)	
Animal Licenses	(2,500)	
Fines Issued	(3,117)	
Total:	(5,621)	

2023 Budget Details

Accounts	2023 Budget	Notes
Road/Street:		
Custom Work & Fuel Di	(2,902)	
Gain on Sale of Asset	(3,000)	
Provincial Conditional Grants	(313,091)	
Total:	(318,993)	
Water		
Water Cost Recovery	(31,249)	
Capital Investment	-	
Sale Of Water Service	(556,158)	
Utility Penalty	(4,847)	
Reconnection Fee	(1,200)	
Water Meters	-	
Contributed from Reserves	-	
Total:	(593,454)	
Sewer		
Sale Of Sewer Service	(155,591)	
Sewer Callout	-	
Federal Grants	(78,500)	
Contributed from Reserves	-	
Total:	(234,091)	
Others (Garbage):		
Sale Of Garbage Servi	(357,702)	
Garbage Pickup	(19)	
Sale of Cemetery Plot	(1,200)	
Other Revenue	(69)	
Inspection Permit Fee	(1,633)	
Rezoning Fees	(17)	
Total:	(360,641)	
Hall		
Tablecloths, Ice etc.	(2,979)	
Hall	(8,463)	
Pop	(1,230)	
Other	(120)	
Total:	(12,792)	

2023 Budget Details		
Accounts	2023 Budget	Notes
Arena		
Arena Ice Rental	(70,000)	
Arena Meeting Room Rental	(4,770)	
Concession	(500)	
Provincial Conditional Grant	-	
Other Local Government Grant	(70,068)	
Other	-	
Total:	(145,338)	
Park		
Recreation Rental	(1,850)	
Federal Grant	(4,200)	
Provincial Conditional Grant	-	
Donations	-	
Total:	(6,050)	
Curling Rink		
Recreation Rental	(520)	
Total:	(520)	
Total Revenue:	(5,242,569)	

2023 Budget Details

Accounts	2023 Budget	Notes
----------	-------------	-------

Expenses:

Council	
Salaries	80,275
CPP Council	2,715
Training/Development	7,000
Travel & Subsistence	6,360
Advertising & Members	9,100
Conferences	5,000
Public Relations/Donations	9,810
Insurance	676
Goods & Supplies	2,500
Events	12,196
Total:	135,632
Administration	
Salaries	347,477
Bank Interest and Charges	784
Casual Staff	5,000
Over Time	1,000
Legal	35,000
Audit	28,000
Employer Contribution	86,869
Staff Benefits	7,000
Training/Development	6,000
Travel & Subsistence	3,600
Telus	10,000
Postage & Freight	10,000
Advertising & Memberships	5,150
Conferences	2,500
Contracted Services	98,000
Tax Rebate Program	2,500

2023 Budget Details		
Accounts	2023 Budget	Notes
Insurance	12,939	
Goods & Supplies	15,511	
Building Repair/Maintenance	8,500	
Equipment Repair/Maintenance	1,500	
Workers Compensation	20,866	
Municipal Election	-	
Electricity	6,800	
Natural Gas	3,200	
Water	1,300	
Administration Amortization	25,000	
Tax Cancellations & Adjustment	-	
Total:	744,497	
Fire		
Telus	1,350	
Contracted Services	6,500	
Insurance	8,731	
Fire - Licenses & Permits	-	
Building Repair/Maintenance	3,000	
Electricity	8,900	
Natural Gas	6,500	
Water	1,500	
Fire Amortization	18,600	
Total:	55,081	
Disaster Service		
Travel & Subsistence	1,000	
Disaster Recovery	2,360	

2023 Budget Details		
Accounts	2023 Budget	Notes
Goods & Supplies	500	
Total:	3,860	
By-Law		
Contracted Services	122,914	
Total:	122,914	
Public Work		
Salaries	101,952	
Casual Staff	5,000	
Vehicle Allowance	1,500	
On call pay	9,620	
Salaries - Overtime	-	
Employer Contribution	25,488	
Training & Development	4,000	
Travel & Subsistence	1,000	
Telus	8,500	
Postage & Freight	-	
Advertising & Memberships	-	
Contracted Services	1,000	
Insurance	9,612	
Fuel	2,835	
Goods & Supplies	5,000	
Building Repair/Maint	20,000	
Vehicle Repair/Mainte	2,000	
Equipment Repair/Main	18,500	
Electricity	10,500	

2023 Budget Details		
Accounts	2023 Budget	Notes
Natural Gas	11,500	
Water	1,700	
Public Works Amortize	48,000	
Debenture Interest	20,620	
Debenture Principal	27,293	
Total:	335,619	
Street & Road		
Salaries	152,751	
Salaries - Overtime	12,000	
Employer Contribution	38,188	
Postage & Freight	500	
Contracted Services	25,000	
Insurance	5,033	
Fuel	36,000	
Goods & Supplies	17,000	
Vehicle Repairs/Maint	5,000	
Equipment Repair/Main	13,000	
Infrastructure Repair	82,000	
Electricity	110,000	
Capital Program	745,000	
Added to Operating Re	-	
Road Amortization	345,000	
Debenture Interest	54,158	
Debenture Principal	54,437	
Total:	1,695,068	

2023 Budget Details

Accounts	2023 Budget	Notes
Storm Sewer		
Contracted Services	86,500	
Equipment Repair/Main	218	
Infrastructure Repair/Maintenance	4,000	
Amortization Expense	686	
Total:	91,404	
Water		
Salaries	172,158	
Salaries - Overtime	4,000	
Employer Contribution	43,039	
Training & Development	3,000	
Travel & Subsistence	1,500	
Telus	3,200	
Postage & Freight	115	
Advertising & Members	800	
Contracted Services	8,000	
Insurance	2,123	
Purchase From Capital	221,562	
Fuel	3,750	
Goods & Supplies	25,000	
Building Repair/Maint	2,500	
Vehicle Repair/Mainte	-	
Equipment Repair/Main	-	
Infrastructure Repair	90,000	
Electricity	36,900	
Natural Gas	3,500	
Water Amortization	191,000	
Debenture Interest Pa	16,648	
Debenture Principal P	80,542	
Bad debts	-	
Total:	909,337	

2023 Budget Details

Accounts	2023 Budget	Notes
Sewer		
Travel & Subsistence	-	
Telus	800	
Postage & Freight	-	
Advertising & Members	-	
Contracted Services	14,000	
Insurance	1,760	
Fuel	1,875	
Goods & Supplies	-	
Equipment Repair/Main	500	
Chemical	2,400	
Infrastructure Repair/Maintenance	35,000	
Electricity	6,400	
Natural Gas	5,300	
Added to Operating Reserves		
Sewer Amortization	191,000	
Total:	259,035	
Garbage		
Advertising & Members	200	
Contracted Services	195,700	
Insurance	676	
Solid Waste Commission	110,153	
Total:	306,729	
FCSS		
Family & Community Su	21,275	
Total:	21,275	
Cemetery		
Contracted Services	5,400	
Goods & Supplies	-	
Total:	5,400	

2023 Budget Details		
Accounts	2023 Budget	Notes
Town Beautification		
Contracted Services	7,650	
Goods & Supplies	1,000	
Total:	8,650	
Planning & Subdivision		
Advertising & Members	300	
Contracted Services	71,500	
Bad Debts	-	
Total:	71,800	
Hall		
Salaries	52,383	
Casual Staff	5,000	
Employers Contribution	13,096	
Telus	-	
Postage & Freight	-	
Advertising & Memberships	-	
Contracted Services	4,230	
Janitorial Supplies	3,000	
Insurance	17,598	
Goods & Services	5,000	
Building Repairs/Maintenance	5,000	
Vehicle Repairs/Maintenance	-	
Equipment Repair/Maintenance	2,500	
Electricity	5,400	
Natural Gas	22,500	
Water	5,000	
Total:	140,708	

2023 Budget Details		
Accounts	2023 Budget	Notes
Arena		
Salaries	93,454	
Casual Staff	22,140	
Shift Differential	2,000	
Over time	1,500	
Employers Contribution	23,364	
Training & Development	2,000	
Travel & Subsistence	1,000	
Telus	1,500	
Postage & Freight	-	
Advertising & Memberships	700	
Contracted Services	6,500	
Janitorial Supplies	3,000	
Insurance	23,014	
Fuel	3,750	
Goods & Supplies	5,000	
Building Repair/Maintenance	31,500	
Vehicle Repair/Maintenance	-	
Equipment Repair/Maintenance	15,000	
Chemical	1,073	
Electricity	70,500	
Natural Gas	22,500	
Water	5,500	
Total:	334,994	

2023 Budget Details

Accounts	2023 Budget	Notes
Park		
Salaries	55,064	
Seasonal Staff	38,189	
Casual Staff	19,680	
Salaries - Overtime	-	
Employer Contribution	15,293	
Advertising & Memberships	500	
Contracted Services	20,000	
Insurance	1,287	
Fuel	5,425	
Goods & Supplies	9,000	
Building Repair/Maintenance	1,500	
Vehicle Repair/Maintenance	1,000	
Equipment Repair/Maintenance	3,625	
Chemical	-	
Infrastructure Repair/Maintenance	1,000	
Electricity	2,400	
Capital Program	25,000	
Other	20,000	
Total:	218,963	

2023 Budget Details		
Accounts	2023 Budget	Notes
Curling Rink (Curling Rink USE TO pay the bill from Oct to April).		
Telus	450	
Contracted Services	7,000	
Insurance	18,276	
Goods & Services	1,000	
Building Repair/Maintenance	8,000	
Equipment Repair/Maintenance	-	
Electricity	5,300	
Natural Gas	3,300	
Water	1,000	
Recreation Amortization	117,644	
Total:	161,970	
School Fund & Senior Requisition		
Insurance	622	
Grants To Organization	15,765	
DI Property Tax Req	-	
Alberta School Founda	449,042	
County Of Lamont Seni	91,135	
Total:	556,564	
Expenses Total:	6,179,499	
Net Revenue/Expense	936,930	
Add Back Amortization	(936,930)	
Net before Amortizaiton	(1)	



TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

AGENDA ITEM: 4.2

COUNCIL MEETING DATE:
April 25, 2023

ITEM DESCRIPTION OR TITLE

2023 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:

- 2023 budget and the actual operating results of the past three (3) years.
- Inflation rates.
- Impacts on the Province’s 2023 Budget.



TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

- Funding level from the Provincial Government Education tax requisition level
- Other sources of revenue and requisitions & fees.
- Policing cost.

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

MGA SECTION 283.1 CHANGE

- 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

- If Budget approved in the 2022 Calendar Year (e.g. December 2022), develop 2023 Annual Budget + 2 Year Plan;
- If the Budget approved in the 2023 Calendar Year (e.g. April 2023), develop 2023 Annual budget + 3 Year Plan.

FINANCIAL PLAN – MINIMUM STANDARDS

- 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

- Projected inflation rates was based on City of Edmonton's MPI
 - Year of 2024 is 2.06%
 - Year of 2025 is 2.14%
 - Year of 2026 is 2.14%
- Tax, utility rates, fees, and operating costs increase match with MPI increase
- Policing Cost recovery is at 30%.
- No major changes in service levels

REVENUE BY DEPARTMENT

Revenue by Department	2024 Forecast	2025 Forecast	2026 Forecast
Admin	(3,381,430)	(3,453,793)	(3,527,704)
Water	(605,679)	(618,641)	(631,880)
Garbage	(365,091)	(372,904)	(380,884)
Arena	(148,332)	(151,506)	(154,748)
Sewer	(238,913)	(244,026)	(249,248)
Hall	(13,055)	(13,335)	(13,620)
Park	(6,175)	(6,307)	(6,442)
Street & Road	(325,564)	(332,532)	(339,648)
Planning & Subdivision	(1,685)	(1,721)	(1,757)
Bylaw	(5,737)	(5,859)	(5,985)
Cemetery	(1,295)	(1,323)	(1,352)
Curling Rink	(531)	(542)	(554)
Total	(5,093,487)	(5,202,488)	(5,313,821)
% Increase	2.06%	2.14%	2.14%

REVENUE BY OBJECT

Revenue by Object	2024 Forecast	2025 Forecast	2026 Forecast
Tax	(2,677,270)	(2,734,564)	(2,793,084)
Utility Sales	(1,123,394)	(1,147,435)	(1,171,990)
Fees	(596,479)	(609,243)	(622,281)
Grants	(696,344)	(711,246)	(726,466)
Total	(5,093,487)	(5,202,488)	(5,313,821)
% Increase	2.06%	2.14%	2.14%

EXPENSES BY DEPARTMENT

	2024	2025	2026
Expenses by Department	Forecast	Forecast	Forecast
Street & Road	914,080	933,642	953,621
Admin	759,834	776,094	792,702
Other & School Fund	568,030	580,185	592,601
Water	845,868	863,970	882,459
Public Work	314,678	321,412	328,290
Garbage	313,048	319,747	326,589
Arena	341,895	349,212	356,685
Sewer	264,371	270,029	275,807
Hall	143,606	146,679	149,818
Planning & Subdivision	73,279	74,847	76,449
Council	138,426	141,389	144,414
Curling Rink	165,307	168,844	172,457
Park	197,958	202,194	206,521
Bylaw	125,446	128,130	130,872
Fire	56,216	57,419	58,648
Town Beautification	8,828	9,017	9,210
Storm Sewer	93,286	95,283	97,322
FCSS	21,713	22,178	22,652
Cemetery	5,511	5,629	5,750
Disaster Service	3,940	4,024	4,110
Total	5,355,320	5,469,923	5,586,980
% Increase	2.06%	2.14%	2.14%

EXPENSE BY OBJECT

Expenses by Object	2024 Forecast	2025 Forecast	2026 Forecast
Advertising & Memberships	17,095	17,461	17,835
Alberta School Founda	458,292	468,100	478,117
Amortization	956,231	976,694	997,595
Bank Interest and Charges	801	818	835
Chemical	3,544	3,620	3,698
Contracted Services	693,899	708,749	723,916
County Of Lamont Seni	93,012	95,003	97,036
Electricity	268,520	274,266	280,135
FCSS	21,713	22,178	22,652
Fuel	54,740	55,911	57,108
Goods & Supplies	88,293	90,183	92,113
Insurance	93,802	95,810	97,860
Janitorial Supplies	6,124	6,255	6,388
Natural Gas	79,913	81,623	83,370
Others	186,822	190,820	194,904
Postage & Freight	10,834	11,066	11,303
Public Relations/Donations	10,012	10,226	10,445
Repairs	362,152	369,902	377,818
Solid Waste Commission	112,422	114,828	117,285
Telus	26,331	26,895	27,471
Training/Development	22,453	22,934	23,424
Travel	14,758	15,074	15,396
Wage	1,531,100	1,563,865	1,597,332
Water	16,330	16,679	17,036
Water Cost	226,126	230,965	235,908
Total	5,355,320	5,469,923	5,586,980
% Increase	2.06%	2.14%	2.14%

CASH FLOW AT OPERATION ANALYSIS & CONCLUSION

Cash Flow Analysis	2024 Forecast	2025 Forecast	2026 Forecast
Revenue	5,093,487	5,202,488	5,313,821
Expenses	5,355,320	5,469,923	5,586,980
Profit/(Loss)	(261,832)	(267,436)	(273,159)
Add back Amortization	956,231	976,694	997,595
Funds available for Capital	\$ 694,399	\$ 709,259	\$ 724,437



QUESTIONS?



TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

AGENDA ITEM: 4.3

COUNCIL MEETING DATE: April 25, 2023

ITEM DESCRIPTION OR TITLE

2023 Proposed Taxation Bylaw

RECOMMENDATION

1. **THAT** Council give first reading to Bylaw 08/23, Taxation.
2. **THAT** Council give second reading to Bylaw 08/23, Taxation.
3. **THAT** Council provide unanimous consent to proceed to third reading.
4. **THAT** Council give third reading to Bylaw 08/23, Taxation.

BACKGROUND

Based on the amounts of approved 2023 Capital Budget and proposed Operational Budget and a review of utility fee rates and other factors compared with other municipalities, the Administration prepared a 2023 taxation bylaw with a 1.62 percent mill rate increase for both residential and non-residential properties and an increasing of minimum tax levy from five hundred (\$500) to seven hundred (\$700) in reflecting the inflation adjustments for the past twelve (12) years.

COMMUNICATIONS

If Council approves the 2023 Taxation Bylaw, the bylaw will be published at the Town website and tax notices will be sent out in May 2023

IMPLICATIONS OF DECISION

The authority of the *Municipal Government Act* and the amounts of approved capital budget and proposed operating budget in 2023.

FINANCIAL IMPLICATIONS

If the proposed 2023 taxation bylaw is approved by Council, it will generate revenue of \$2,031,701 from taxation for the Town. It will also collect \$437,123, \$91,135, and \$243 for Alberta School Foundation (ASFF), Lamont County Housing Foundation, and Designated Industrial (DI) Property Tax Requisition, respectively.



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

POLICY AND/OR LEGISLATIVE REFERENCES

Part 10 of *Municipal Government Act (MGA)*

ATTACHMENTS

2023 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 08/23**



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 2023 TAXATION YEAR.

WHEREAS, the Town of Lamont has prepared and adopted detailed estimates of the municipal revenues and expenditures for the fiscal year 2023 as required, at the council meeting held on April 25th, 2023; and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation total \$2,682,367; 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 2023 total \$4,310,297; and the balance of \$1,627,930 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 \$162,272; and

WHEREAS, the estimated amount required for current year capital expenditures to be raised by general municipal taxation is \$770,000 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 \$2,560,202; and

WHEREAS, the education requisitions are estimated:

Alberta School Foundation Fund

- Residential & Farmland \$348,568
- Non-residential \$100,474

AND WHEREAS, the requisitions are:

Lamont County Housing Foundation

- 2023 Lamont County Housing Foundation \$91,135

Designated Industrial Property \$243

**TOWN OF LAMONT
BYLAW 08/23**



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:

Residential & Farm Land	136,228,650
Commercial & Industrial	27,519,640
Machinery/Equipment	211,820
Total Assessments	163,960,110

Designated Industrial Property - Machinery and Equip	238,080
Designated Industrial Property - Linear	3,012,710
Total Designated Industrial Property	3,250,790

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:

**TOWN OF LAMONT
BYLAW 08/23**



2023	2023 Required Levy	2022 (Over) /Under Levy	2023 Adjusted Levy	Assessment	Tax Rate
General Municipal					
Residential /Farmland	\$ 1,563,833		1,563,833	136,228,650	11.47947
Non-Residential	\$ 419,398		419,398	27,519,640	15.23995
M & E	\$ 3,228		3,228	211,820	15.23995
Total	\$ 1,986,459	\$ -	\$ 1,986,459	\$ 163,960,110	
Designated industrial Property	\$ 243		243	\$ 3,250,790	0.07460
Total	\$ 243	\$ -	\$ 243	\$ 3,250,790	
Alberta School Foundation (ASFF)					
Residential /Farmland	348,568		348,568	136,228,650	2.55869
Non-Residential	100,474	(11,919)	88,556	27,519,640	3.21791
Total	\$ 449,042	\$ (11,919)	\$ 437,123	\$ 163,748,290	
Lamont County Housing Foundation	91,135		91,135	163,960,110	0.55584
Total	\$ 91,135	\$ -	\$ 91,135	\$ 163,960,110	
Total before Minimum Tax Levy	\$ 2,526,878	\$ (11,919)	\$ 2,514,960		
			\$ 45,242		
Grand Total				\$ 2,560,202	

2. The Chief Administrative Officer is authorized to levy a minimum tax of seven hundred (\$700.00) dollars on all taxable properties beginning in the 2023 tax year.
3. This bylaw comes into force at the beginning of the day that it is passed unless otherwise provided for in the MGA or another enactment or in the bylaw. This bylaw is passed when it receives third reading and it is signed in accordance with S.213 of the MGA.

READ A **FIRST** TIME THIS _____ DAY OF _____, 2023.

Mayor

Chief Administrative Officer

READ A **SECOND** TIME THIS _____ DAY OF _____, 2023.

Bylaw 08/23
Page 3 of 4

Initials _____

TOWN OF LAMONT
BYLAW 08/23



Mayor

Chief Administrative Officer

READ A **THIRD** TIME THIS _____ DAY OF _____, 2023.

Mayor

Chief Administrative Officer

Date signed

Initials_____



TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

AGENDA ITEM: 4.4

COUNCIL MEETING DATE:
April 25, 2023

ITEM DESCRIPTION OR TITLE

School Zone Extension Update

RECOMMENDATION

THAT Council accept the School Zone Extension update as information.

BACKGROUND

Council approved the extension of the 50th Ave school zone transition area on December 13, 2022 (motion: 385/22), in line with the Alberta Infrastructure and Transportation guidelines.

Administration has secured the required signage and completed a temporary installation as our regular maintenance activities have not required a hydro-vac truck. The sign has been installed following Alberta Transportation guidelines, and the permanent installation will be coordinated with other maintenance activities.

COMMUNICATIONS

Move school zone transition area signage.
Communicate the transition zone changes with the public through social media.

IMPLICATIONS OF DECISION

Promote pedestrian and traffic safety on 50th Ave.

FINANCIAL IMPLICATIONS

N/A

POLICY AND/OR LEGISLATIVE REFERENCES

Strategic Plan 2023 – 2027 Goal. Enhance community sense of safety and Town's emergency preparedness.

ATTACHMENTS

N/A

Report Prepared By: Tyler Edworthy Director Operations and Infrastructure.

Approved by CAO:



TOWN OF LAMONT COUNCIL AGENDA REQUEST FOR DECISION

AGENDA ITEM:

4.5

COUNCIL MEETING DATE:

April 25, 2023

ITEM DESCRIPTION OR TITLE

Lamont Farmers Market

RECOMMENDATION

THAT Council accept the Lamont Farmers Market update as information.

BACKGROUND

As of April 14, 2023, the Lamont Farmers Market has been officially approved as a Sunny Girl Market. The Sunny Girl logo (Government of Alberta program) identifies a market as being government approved and offering Alberta-produced products. The Market will run on Wednesdays from May 10 to September 27. The Market will be open from 3:30pm to 7:30 pm. It is an outdoor/indoor market, unless inclement weather occurs requires it move inside the arena facility.

Currently there are 3 Special Markets scheduled: Rodeo Weekend July 8, Light-up Nov 25, and a Christmas Market on December 16. Current Vendor participation: Weekly: 11, Bi-weekly 18 and 2 Food Trucks weekly.

COMMUNICATIONS

Social media and other promotion

IMPLICATIONS OF DECISION

2023 – 2027 Strategic Plan: Organizational Excellence - Goal: Build our regional profile and increase awareness of Town programs and supports.

FINANCIAL IMPLICATIONS

Estimated value of contribution is between \$7,700 - \$9,350 (estimated at 22 market days in 2023). Hall daily at \$425 and or Arena (no ice) \$350.

POLICY AND/OR LEGISLATIVE REFERENCES

NA



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

ATTACHMENTS

NA

Report Prepared By: Betty Malica, Administrative Assistant

Approved by CAO:

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



TOWN OF LAMONT STRATEGIC PLAN COMMITTEE

AGENDA ITEM: 4.6

MEETING DATE:
April 25, 2023

ITEM DESCRIPTION OR TITLE

Councillor Absence

RECOMMENDATION

THAT Council accept Councillor Colleen Holowaychuk's absence at the April 25, 2023, Council meeting due to a professional commitment.

BACKGROUND

Town Bylaw 11/18 outlines the expectation that Councilors make reasonable effort to attend regularly scheduled. In instances where a Councilor cannot appear, a motion can be passed by Council to accept the absence.

COMMUNICATIONS

N/A

IMPLICATIONS OF DECISION

Councillor absence is approved.

FINANCIAL IMPLICATIONS

There are no associated costs.

POLICY AND/OR LEGISLATIVE REFERENCES

Bylaw 11/18 – Code of Conduct

ATTACHMENTS

N/A

Report Prepared By: Jackii Ponto-Lloyd, Executive Assistant

Approved by CAO:



MAYOR & COUNCIL REPORT

COUNCIL MEETING DATE: April 25, 2023

ELECTED OFFICIAL: Kirk Perrin

REPORT PERIOD: March 24, 2023 – April 21, 2023

Boards and Committees:

- **April 6 – Governance & Priorities Meeting**
- **April 17 – Governance & Priorities Meeting**

Town of Lamont Business:

- **April 3 – meeting with MLA Jackie**

Professional Development (Workshops & Conferences)

Lamont Functions and Events:

- **April 19 – Volunteer Appreciation – FCSS**



MAYOR & COUNCIL REPORT

COUNCIL MEETING DATE:

ELECTED OFFICIAL: Al Harvey

REPORT PERIOD: April 20, 2023

Boards and Committees:

- March 28, Council Meeting
- April 11, Council Meeting
- April 17, Governance and Priorities

Items for Council Discussion:

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

Town of Lamont Business:

-

Professional Development (Workshops & Conferences):

-

Lamont Functions and Events:

- April 12, Life in the Heartland
- April 19, F.C.S.S. Volunteer Appreciation



MAYOR & COUNCIL REPORT

COUNCIL MEETING DATE: April 11, 2023

ELECTED OFFICIAL: Jody Foulds

REPORT PERIOD: April 12, 2023 to April 20, 2023

Boards and Committees:

- **Governance and Priorities – April 17, 2023**

Town of Lamont Business:

-

Professional Development (Workshops & Conferences):

-

Lamont Functions and Events:

-



MAYOR & COUNCIL REPORT

COUNCIL MEETING DATE: April 25, 2023

ELECTED OFFICIAL: Dave Taylor

REPORT PERIOD: April 11-25, 2023

Boards and Committees:

- **April 13: JSBRWC meeting - regular board meeting**
 - **Transition to move admin office to new location (Bruderheim)**
- **April 17: Governance & Priorities meeting – 2023 Budget discussion**

Town of Lamont Business:

Professional Development (Workshops & Conferences):

Lamont Functions and Events:



MAYOR & COUNCIL REPORT

COUNCIL MEETING DATE: April 25, 2023

ELECTED OFFICIAL: Linda Sieker

REPORT PERIOD, April 7, 2023 – April 21, 2023

Boards and Committees:

- **April 15 - Lamont County Housing Foundation – Board Development Program for Regulated Requirements 1 to 6 of 15**
- **April 17 – Governance & Priorities Meeting**

Town of Lamont Business:

Professional Development (Workshops & Conferences)

Lamont Functions and Events:

- **April 13 - Parade Planning Meeting**
- **April 19 – Volunteer Appreciation – FCSS**
- **April 21 – Lamont County Housing Foundation –Staff Farewell Tea**

CAO REPORT

FOR THE PERIOD ENDING April 19, 2023

HIGHLIGHTS:

April 6, 2023

- Weekly meeting with Director of Operations.
- Governance and Priorities Committee meeting.

April 11, 2023

- Weekly meeting with Deputy CAO.
- Weekly finance meeting.
- 2023 budget development.
- 2023 parade planning.

April 12, 2023

- Town wide clean up planning.
- Meeting with Elk Island National Park

April 13, 2023

- Weekly meeting with Director of Operations.
- Parade Planning Committee meeting.

April 17, 2023

- 2023 budget development.
- Meeting with Fortis.
- Governance and Priorities Committee meeting.

April 19, 2023

- Meeting with Alberta Environment and Protected Areas.
- Meeting with Alberta Municipal Affairs.

MEETINGS/EVENTS & PROFESSIONAL DEVELOPMENT:

- N/A