

ASSESSMENT AND LAND MANAGEMENT SERVICES

2025

DEPARTMENT HEAD Natasha Wice

	2023 Budget	2023 Actual	2024 Budget	2025 Proposed Budget	Budget change from 2024 (\$)	Budget change from 2024 (%)
BUDGET SUMMARY						
Operating Budget (tax dollars)	651,225	648,455	725,801	750,876	25,075	3.45%
Major and Capital Project Plans (tax dollars)	-	-	-	-	-	
New Initiatives	-	-	-	-	-	
Department total	\$ 651,225	\$ 648,455	\$ 725,801	\$ 750,876	\$ 25,075	

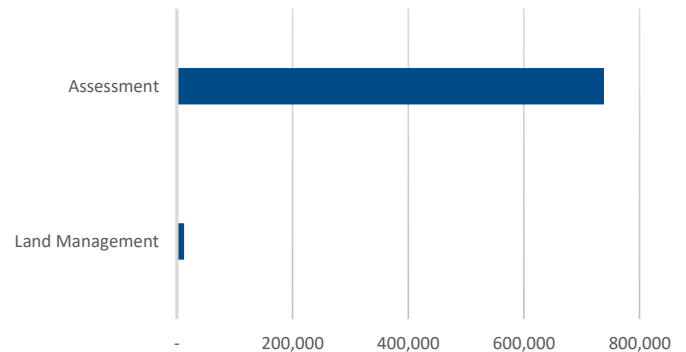
SERVICES SUMMARY						
Assessment	651,225	648,455	690,001	738,476	48,475	7.03%
Land Management	-	-	35,800	12,400	(23,400)	-65.36%
Tax dollars required	\$ 651,225	\$ 648,455	\$ 725,801	\$ 750,876	\$ 25,075	

BUDGET SUMMARY

■ Operating Budget (tax dollars)



SERVICES SUMMARY



ASSESSMENT AND LAND MANAGEMENT SERVICES

Assessment

SERVICE OVERVIEW

The Assessment department is managed by the director of finance, who leads a team of four full-time staff and one part-time staff member. These staff determine the assessed value of properties in the County each year. The assessed value of a property is the dollar value assigned to that property. Property assessment in Alberta is based on a combination of market value and regulated rates. In Leduc County, residential and some non-residential properties are assessed at market value, while farmland, machinery and equipment, and linear properties are assessed using regulated rates determined by the Government of Alberta. The assessed value is used in the calculation of the taxes to be levied on the property.

We are responsible for 11,619 parcels of land, worth approximately \$9.9 billion. Our goal is to assess every property in the County once every five years, in addition to reviewing about 531 development and/or building permits annually to determine how many new construction inspections are required.

This service area includes the earnings and benefits for all staff within the department.

OPERATING BUDGET	REVENUE AND EXPENSE BUDGET	2023 Budget	2023 Actual	2024 Budget	2025 Proposed Budget	Budget change from 2024 (\$)	Budget change from 2024 (%)
1-400	Sales of goods and services to other individuals	(650)	-	(650)	-	650	-100.00%
	Total Revenues	(650)	-	(650)	-	650	
2-100	Earnings and benefits	595,545	610,299	626,099	643,856	17,757	2.84%
2-200	General services - contracted	51,433	35,702	59,870	89,845	29,975	50.07%
2-500	Goods, supplies and materials purchased	4,897	2,454	4,682	4,775	93	1.99%
	Total Expenses	651,875	648,455	690,651	738,476	47,825	
TOTAL	SERVICE LEVEL OPERATING BUDGET	\$ 651,225	\$ 648,455	\$ 690,001	\$ 738,476	\$ 48,475	

Summary of Changes

	2024 Budget	2025 Proposed Budget	Budget change from 2024	Explanation
1-400	(650)	-	650	• Appeal revenue is included in the Finance Department's budget.
Revenue	(650)	-	650	
2-100	626,099	643,856	17,757	• Increase related to changes in earnings and benefits.
2-200	59,870	89,845	29,975	• Increase of \$30k to professional services for a contract assessor due to increased workload from development growth. • Decrease of \$1k in conference fees to align with professional development plans. • Minor decreases to mileage, advertising, courier, and telephone to align with actuals.
2-500	4,682	4,775	93	• Minor increases in equipment and machine parts and supplies to align with actuals.
Expense	690,651	738,476	47,825	

ASSESSMENT AND LAND MANAGEMENT SERVICES

Land Management

SERVICE OVERVIEW

The Land Management service area:

- Provides management oversight for County owned land.
- Directs a multi department collaborative land management approach in order to share pertinent information as it relates to County owned land.
- Develops, maintains, and updates County owned land policies.
- Develops and maintains land management process and procedures.
- Reviews and renews County owned land leases.
- Maintains the County owned land data base and develops a central file system for County owned land documents.
- Reviews and maintains legal agreements.

OPERATING BUDGET	REVENUE AND EXPENSE BUDGET	2023 Budget	2023 Actual	2024 Budget	2025 Proposed Budget	Budget change from 2024 (\$)	Budget change from 2024 (%)
Total Revenues							
2-200	General services - contracted	-	-	33,500	10,100	(23,400)	-69.85%
2-500	Goods, supplies and materials purchased	-	-	2,300	2,300	-	0.00%
Total Expenses		-	-	35,800	12,400	(23,400)	
TOTAL	SERVICE LEVEL OPERATING BUDGET	\$ -	\$ -	\$ 35,800	\$ 12,400	\$ (23,400)	

Summary of Changes

	2024 Budget	2025 Proposed Budget	Budget change from 2024	Explanation
Revenue	-	-	-	
2-200	33,500	10,100	(23,400)	• Reduction in contracted services to align with actuals.
2-500	2,300	2,300	-	
Expense	35,800	12,400	(23,400)	

ASSESSMENT AND LAND MANAGEMENT SERVICES

GENERAL LEDGER	DESCRIPTION	B2023	A2023	B2024	B2025	CHANGE FROM B2024	B2026	B2027
1-400-419	OTHER	650	0	650	0	-650	0	0
1-400	SALES OF GOODS & SVS TO INDIVIDUALS	650	0	650	0	-650	0	0
REVENUE BUDGET	REVENUE	650	0	650	0	-650	0	0
2-100	EARNINGS & BENEFITS	595,545	610,299	626,099	643,856	17,757	643,856	643,856
2-200-211	MILEAGE REGULAR	300	172	300	150	-150	150	150
2-200-212	SUBSISTENCE REGULAR	675	166	675	500	-175	500	500
2-200-213	MILEAGE CONVENTIONS	725	778	800	0	-800	0	0
2-200-214	SUBSISTENCE CONVENTIONS	3,825	0	7,000	5,640	-1,360	5,640	5,640
2-200-215	FREIGHT/COURIER	0	135	300	150	-150	150	150
2-200-216	POSTAGE	0	42	500	100	-400	100	100
2-200-217	TELEPHONE	2,700	2,446	2,700	2,520	-180	2,520	2,520
2-200-221	ADVERTISING	200	0	200	0	-200	0	0
2-200-223	SUBSCRIPTION	2,770	2,370	2,605	2,605	0	2,605	2,605
2-200-224	MEMBERSHIPS	2,550	1,940	2,550	2,550	0	2,550	2,550
2-200-225	REGISTRATION-REGULAR	500	318	500	1,500	1,000	1,500	1,500
2-200-226	REGISTRATION-CONVENTIONS	5,050	3,675	5,700	5,630	-70	5,630	5,630
2-200-241	COMPUTER PROGRAMMING	23,000	20,869	22,500	24,000	1,500	24,000	24,000
2-200-247	INSURANCE	1,598	1,516	1,500	1,600	100	1,600	1,600
2-200-249	OTHER PROFESSIONAL SERVICES	5,000	0	43,000	50,000	7,000	50,000	50,000
2-200-255	REPAIR/MAINT TO VEHICLES	2,000	295	2,000	2,000	0	2,000	2,000
2-200-299	MISCELLANEOUS SERVICES	540	978	540	1,000	460	1,000	1,000
2-200	GENERAL SERVICES-CONTRACTED	51,433	35,702	93,370	99,945	6,575	99,945	99,945

ASSESSMENT AND LAND MANAGEMENT SERVICES

GENERAL LEDGER	DESCRIPTION	B2023	A2023	B2024	B2025	CHANGE FROM B2024	B2026	B2027
2-500-511	FOOD	400	45	400	400	0	400	400
2-500-512	STATIONARY/GENERAL	700	241	525	525	0	525	525
2-500-523	EQUIPMENT & MACHINE PARTS	700	51	600	800	200	800	800
2-500-524	FUEL & LUBES	2,297	1,346	2,357	2,050	-307	2,050	2,050
2-500-529	MISCELLANEOUS SUPPLIES	800	770	800	1,000	200	1,000	1,000
2-500-535	SIGNS/ACCESSORIES	0	0	2,300	2,300	0	2,300	2,300
2-500	GOODS,SUPPLIES & MATERIALS PURCHASED	4,897	2,454	6,982	7,075	93	7,075	7,075
EXPENSE BUDGET	EXPENSE	651,875	648,455	726,451	750,876	24,425	750,876	750,876
OPS BUD	REVENUE AND EXPENSE BUDGET	-651,225	-648,455	-725,801	-750,876	-25,075	-750,876	-750,876
BUDGET SURPLUS	BUDGET SURPLUS	-651,225	-648,455	-725,801	-750,876	-25,075	-750,876	-750,876