

# **2022-2026 FINANCIAL PLAN**

[www.smokylakecounty.ab.ca](http://www.smokylakecounty.ab.ca)

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## Introduction

The 2022 to 2026 financial plan provides the highlights of Smoky Lake County's Operating, Capital, and Road Plan budget. This document is divided into the following sections:

**Strategic highlights:** provides summary information on Smoky Lake County's strategic plan.

**County Information:** provides general information on Smoky Lake County and the services provided.

**Budget Highlights:** explains the process that Council goes through to create an approved budget, as well as the current financial status and outlook for the future.

**Budget:** provides information on the operating and capital budgets for 2021, 2022, 2023, 2024, and 2025.

**Appendix:** includes copies of related policies passed by council

- ✓ *Budget Development Policy 08-11*
- ✓ *Revised Capital Budget*
- ✓ *Five-Year Road Plan Policy 03-18*

## Strategic Priorities Plan

The Financial Plan reflects the organizations values, priorities, and practices.

Smoky Lake County adopted a Strategic Priorities Plan in 2018. **Council will gather during the fall of 2022 to create a new updated Strategic Plan** to set priorities that will guide the County into the future. This will be accomplished through stakeholder workshops, surveys, and other public consultation opportunities.

### Highlights of the previous Strategic Plan

#### Values

- ❖ *Integrity*
- ❖ *Sustainability/Stability*
- ❖ *Pride*
- ❖ *Fairness*
- ❖ *Freedom*



#### Vision

*Leading the way in positive growth with healthy, sustainable, rural living.*



#### Mission Statement

*Smoky Lake County strives for collaboration and excellence in the provision of transparent and fiscally responsible governance and services.*

The 2018-2020 Strategic Priorities Plan contains strategies under the following three areas:

- Governance
- Infrastructure
- Economic Development

## County Information

### Smoky Lake County Statistics

Population: 2,517

Size: 283,526 Hectares

Geographic Location: 120 km northeast of Edmonton

Hamlets: Spedden, Bellis, Edwand, and Warspite

#### Chief Administrator's Office

Financial Services and Technology  
Taxation  
Geographical Information Systems  
Communications  
Other Government Services  
Intergovernmental Relations

#### Protective Services

Fire and Emergency Response  
Disaster Management  
Bylaw Services

#### Transportation

Road Maintenance  
Culvert Maintenance  
Bridge Maintenance  
Vehicle & Equipment Repairs & Maintenance

#### Environmental

Warspite Water Distribution  
Water Truck fills  
Warspite & Bellis Sewer Services  
Intermunicipal Contract Services  
Landfills  
Waste Transfer Stations

#### FCSS

FCSS Grant Distributions

#### Planning

Development and Safety Codes Permits  
Subdivisions  
Compliance Certificates  
Inter-municipal initiatives  
Business Licenses  
County owned lands

#### Agriculture Service Board

Pest Control  
Weed Inspection  
Weed Spraying  
Roadside Mowing  
Lakeland Agricultural Research Assoc (LARA)

#### Economic Development

Regional Economic Development  
Victoria District Economic Development  
Doctor Recruitment and Retention

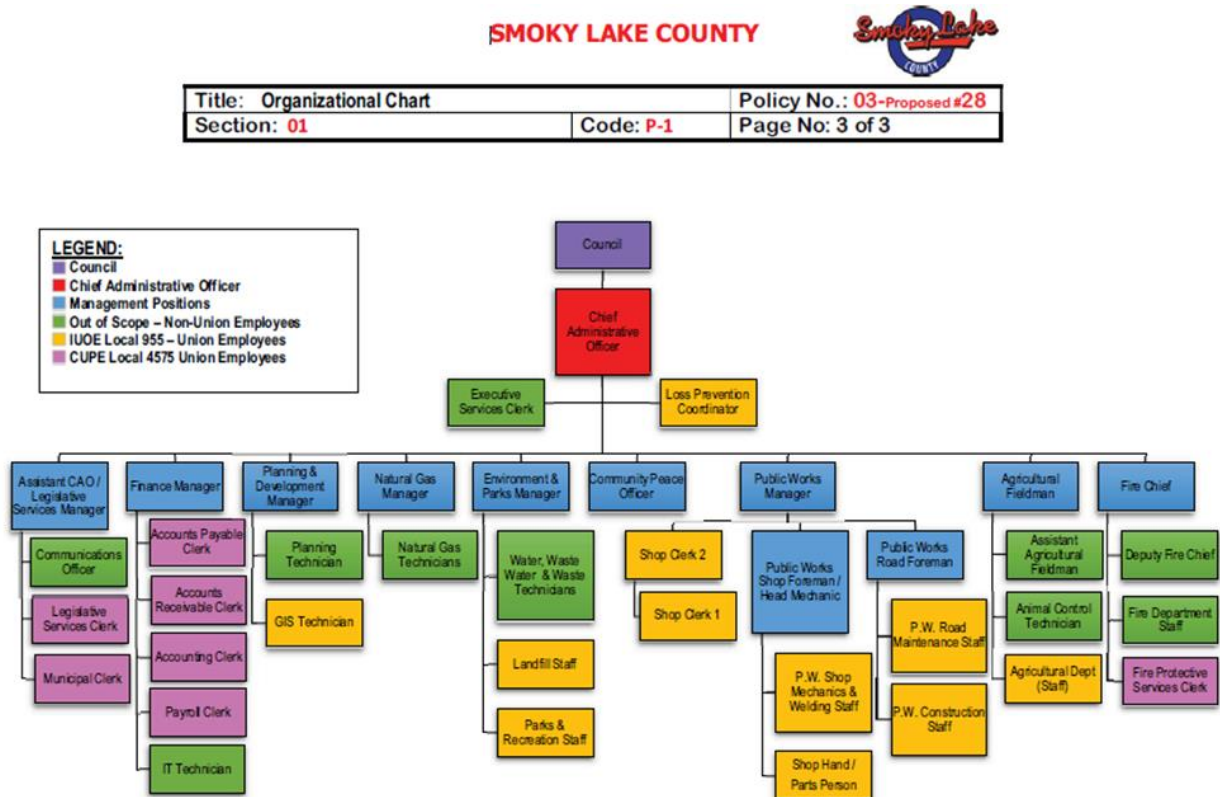
#### Recreation and Cultural Services

Campsite and Park Maintenance  
Assist Non-Profit Groups  
Iron Horse Trail  
Heritage Board

#### Natural Gas

Natural Gas Services to County and Vilna residents

# Organizational Chart



Smoky Lake County is organized so that each manager reports directly to the CAO. This structure has been established to limit management levels. It was revised in 2022 to make some minor adjustments in the reporting structure.

## Financial Policies

Smoky Lake County Council has identified long term financial planning as an important tool for sustainability. Along with the Budget Policy, there are two main policies that guide financial planning

*Policy 08-30-01 provides guiding principles relating to the long term financial plan*

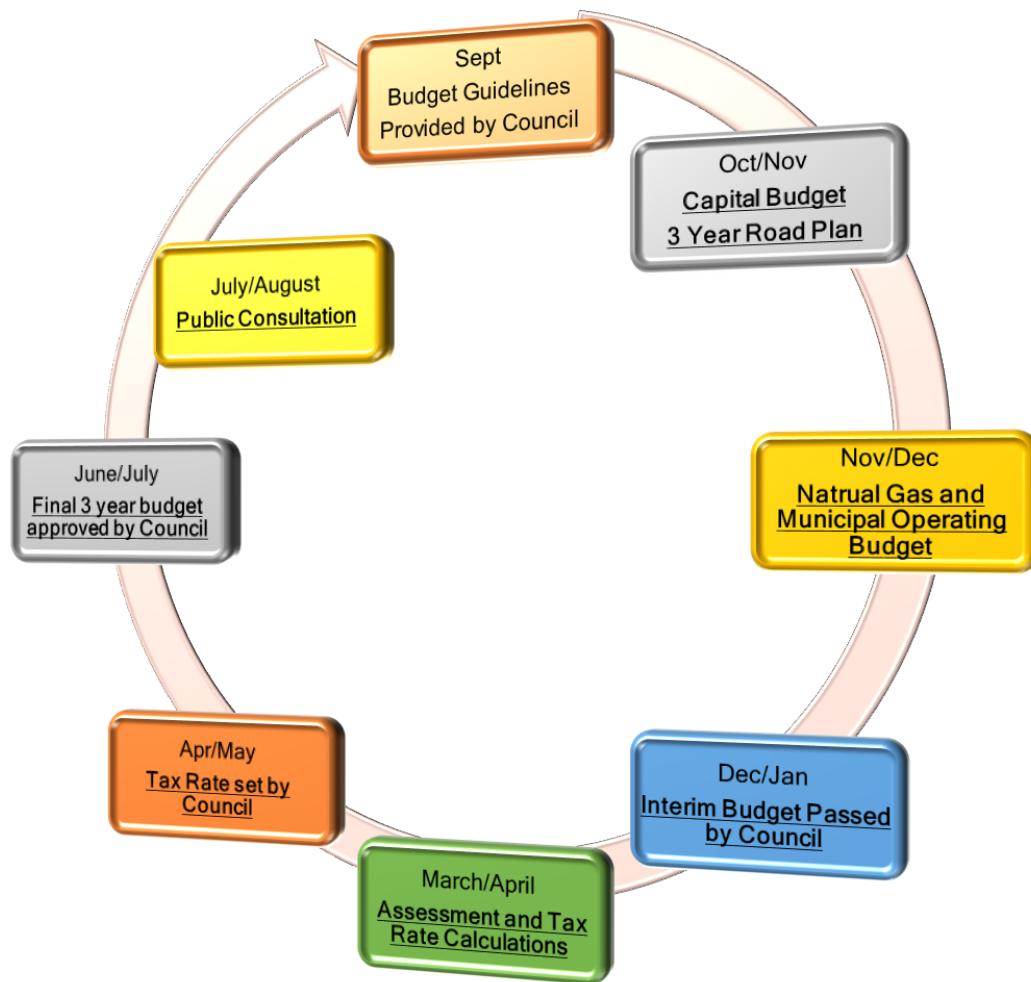
- ✓ *The municipality complies with provincial legislation and the Public Sector Accounting Board recommendations.*
- ✓ *When deciding on a course of action that may impact the whole community, the outcome of the decision will be for the benefit of the community as a whole.*
- ✓ *Core services as mandated by legislation and as required to maintain quality of life will be provided at a base level with minimal interruption to service. Revenues supporting these services will be stable, assured and sustainable.*
- ✓ *Services outside a municipality's mandate will not be provided to the community by the municipality.*
- ✓ *Resources will support a centralized labour workforce providing on-going consistent services.*
- ✓ *Communications will center on information provision to the community and will meet all legislated requirements.*
- ✓ *Revenues collected from unreliable, one-time or uncertain sources should be applied to non-core operations or held in reserves for longer term needs.*
- ✓ *Cash and property investments will be made to first protect and maintain principal and then to maximize returns. Liquidity of investments will align with capital and operating needs.*
- ✓ *Outsourcing of expertise will be supported if expertise is not available in-house; is project based; requires an independent assessment or opinion; or if there is a need to supplement the current workforce for a period of not more than six months.*
- ✓ *Reserves will be established and maintained to provide for stability of operations; asset replacement and renewal at the end of their useful life; growth obligations and statutory requirements.*
- ✓ *Infrastructure assets will be replaced once assets reach the end of their useful life and are no longer cost effective to operate and/or they impact health and safety. Notwithstanding a least cost approach applies that leverages senior government grants; combines projects for synergies (e.g. water, sewer and road replacements); and joint projects with other organizations.*

*Policy 01-41-01 Asset Management provides guidance to ensure that Asset Management practices are integrated throughout the organization to maximize value from existing and new assets.*



# Budget Highlights

## Budget Process



Policy 08-11 [Appendix #1](#) guides the budget process of development, implementation, and evaluation. Budgeting takes place year-round starting with staff gathering information during the summer months. A detailed review of the Operating Budget, Road Plan and the Capital Replacement Plan takes place to ensure that the budgets are created based on the most up to date information. An interim budget must be approved by council by December 31. Once the assessment is established in March, tax rates are discussed, and a final annual budget is approved. Council may amend the budget through motions as circumstances require.



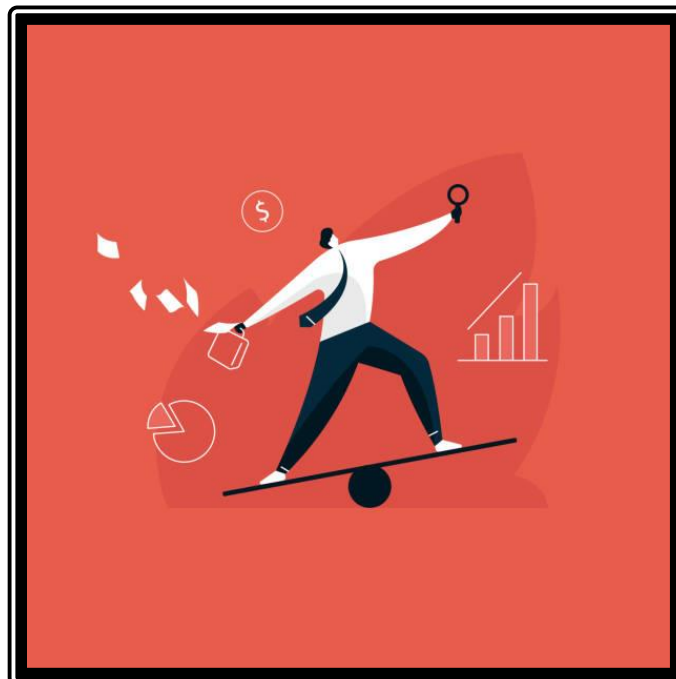
The annual budget must be a balanced budget. The estimated revenue and transfers must be sufficient to pay the estimated expenditures and transfers not including amortization (MGA s.243).

The Alberta Municipal Government Act (MGA s.283.1), requires each municipality to prepare a written three-year financial plan and a five-year capital plan, and Council is required to update the financial plan each year as per MGA s.283.1(6). The current year budget is used as a foundation and adjustments are made to future years to include inflation, changes in services, and expected capital requirements.

### Public Consultation

Smoky Lake County is in the process of expanding the public consultation process. During the fall, Smoky Lake County will be actively seeking public consultation for future budgets and financial plans. The expected 2023 revenues and costs will be updated in the fall of 2023. This updated budget will be processed, and an open house will be held late fall for all ratepayers. **Any time throughout the year, we welcome feedback through the following methods:**

- Email feedback to [finance@smokylakecounty.ab.ca](mailto:finance@smokylakecounty.ab.ca)
- Attend the budget meetings when scheduled in the fall
- Provide feedback to your Councillor



## 2022 – 2026 Budget

### Budget Recommendations

Administration recommends that Smoky Lake County work towards full annual funding of operations, maintenance, growth, and asset depletion by applying the following measures:

- Ensure that the budget contains necessary inflationary increases to maintain services at a consistent level in future years.
- Set funds aside for long term infrastructure needs and capital replacement.
- Continue to pursue new sources of revenue.
- Use new revenues to reduce tax rates only when they are assured, sustainable, and stable.
- Ensure that funding towards capital exceeds annual amortization.
- Work towards providing a consistent funding for capital and infrastructure to avoid the tax rate fluctuations that will be required over the next four years.

### Budget Message

The 2022-2026 budget is based on the level of services approved in the 2022 budget.

The budget has been prepared by administration with the following guidelines:

- **Inflation:** Alberta Budget 2022-2025 predicts a change in the Consumer Price Index to be 2023 3.2%, 2024 2.4%, and 2025 2.2%. Smoky Lake County has used these percentages to predict future budgets.
- **Wage and salary** increase are based on Union Contracts:
  - The 3-Year Collective Agreement with Canadian Union of Public Employees (CUPE) Local 4575 expires December 31, 2024. Salaries will increase by \$0.55 per hour in 2023 and \$0.75 in 2024. The predicted inflation of 2.2 % is used to forecast payroll for 2025
  - The Collective Agreement with International Union of Operating Engineers (IUOE Local 955) expires December 31, 2024. Wages are budgeted at 0% for 2022 through 2023, 1% for 2024. The predicted inflation of 2.2 % is used to forecast payroll for 2025

- The [Capital](#) Plan approved by Council in December, 2021 has been adjusted to include forecasted inflation.
- The [Five-Year Road](#) Plan as approved by Council December, 2021.
- No change to service levels in future years.
- No change to grant programs in future years.

## Future Outlook

The County has been able to maintain a solid financial position in spite of provincial economic challenges. With careful planning, we minimize the impact of cost increases which include ongoing downloading from the province and decline in non residential assessment.

### Provincial Downloading

The downloading from the province includes increasing costs and decreasing grants.

- *Policing costs are being phased in over 4 years:*
  - 2020 \$ 62,702
  - 2021 \$ 95,621
  - 2022 \$127,404
  - 2023 \$191,242
- *Grant in lieu payments (property taxes for provincial owned land) are paid at a rate of 50%. This is a loss in revenue of \$30,000*
- *The Agriculture Services Grant was reduced by \$43,093 in 2021*
- *The Municipal Sustainability Initiative has been decreased from \$1,579,000 in 2021 to \$640,324 in 2022. Although we have forecasted the grant to remain at \$640,000 per year for the next five years, the program will be changing in 2024.*

### Assessment and Property Tax Challenges

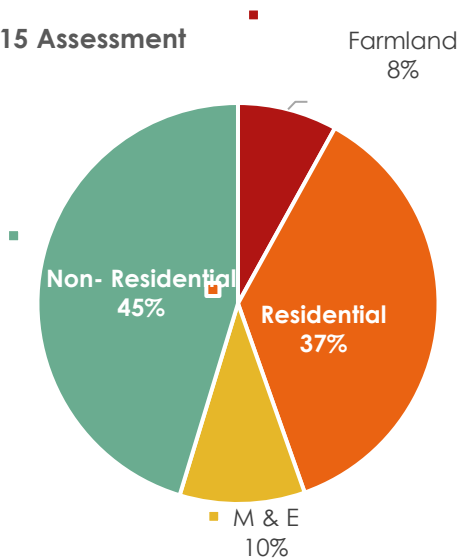
Changes in the taxable assessment since 2015 have created a revenue challenge for Smoky Lake County. The 2015 taxable assessment peaked at \$750,573,000. It declined to a low of \$678,340,340 in 2017 and has now recovered up to \$715,045,990. **This is still an assessment decrease of over \$35,000,000.**

Property taxes are levied based on four categories: farmland, residential, non residential, and machinery equipment. Smoky Lake County relies heavily on non-residential and M & E tax revenue to decrease the tax burden to the residents.

## Assessment Trends per Category

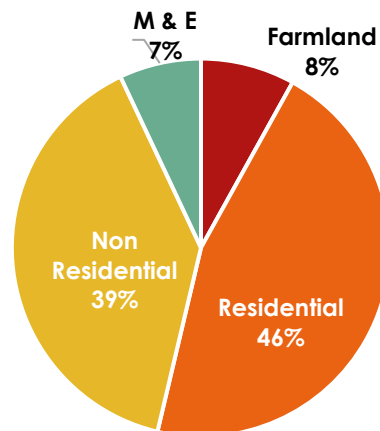


## 2015 Assessment



Since 2015 the assessment for commercial properties has decreased and more assessment comes from residential properties. Residential property tax rates are lower than commercial resulting in a continual decline of tax revenues.

## 2021 Assessment Year



Council recognizes the need to offset the declining tax revenue from Oil and Gas with a new revenue source. A strategic priority is to increase tourism in the Smoky Lake County Region through the Victoria District Economic Development initiative. Bylaw 1390-20: Victoria District Economic Development Strategy Business Plan was passed in December 2020. \$600,000 has been committed in the 2022 budget to provide seed funding to a Municipally Controlled Corporation to move the plan into action. Tourism in the Smoky Lake County region will create 600 new jobs and increase the population by 500 by 2031, contributing to the Region's long-term sustainability. New businesses will increase non residential assessment and decrease the burden on the residential assessment.

## VICTORIA DISTRICT ECONOMIC DEVELOPMENT STRATEGY

Business Plan

October 21, 2020



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<https://www.smokylakecounty.ab.ca/p/victoria-district-economic-development-strategy>

## Fund Structure

The County has two funds, Municipal and Gas. The fund structure is used to ensure that costs for each fund are covered only by revenues belonging to that entity. Each fund is budgeted with a modified accrual basis of accounting, similar to the basis used to create the audited financial statements. Revenues and expenses are budgeted for in the year they will be accounted for. Grant revenues are budgeted in the year they will be used.

### Municipal Fund

The municipal Fund is the primary fund used to manage the County's financial resources and obligations. All services are provided from this fund except for Natural Gas.

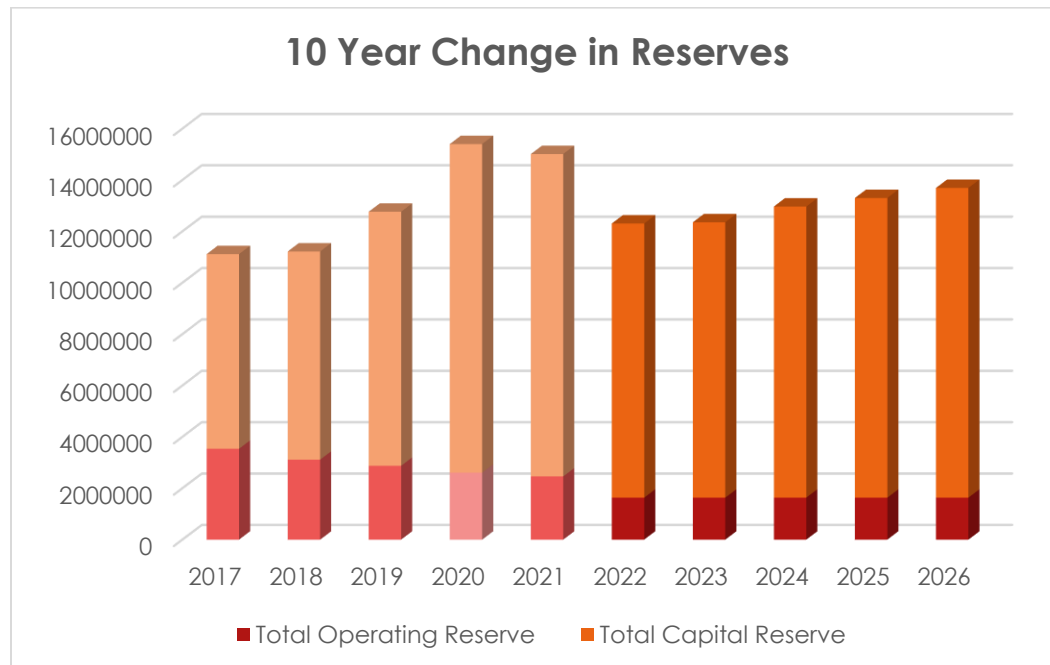
### Natural Gas Fund

The Natural Gas Utility is a user pay utility that supplies natural gas to Smoky Lake County and Vilna properties. It is 100% funded through user fees.

Smoky Lake County Financial Statements are consolidated and therefore include the accounts of all funds held by the County. The Financial Statements are audited annually and are available to the public by April of the following year.

## Reserves and Surplus

The County keeps reserve funds set aside to provide funding for future expenditures and to ensure sufficient funds are available when required, as well as, where possible, to avoid the need to incur debt. On the financial statements, they are referred to as restricted surplus. Unrestricted surplus consists of surplus funds that were the result of past budget surpluses and may be used for capital or operating purposes as authorized by Council.



# SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

| Restricted Surplus     |   | 2021       | 2022       | 2023       | 2024       | 2025       | 2026       |
|------------------------|---|------------|------------|------------|------------|------------|------------|
| Economic Development   | Funds collected from members of the Regional Community Development Committee (RCDC) for future projects                 | 59,223     | -15,777    | -15,777    | -15,777    | -15,777    | -15,777    |
| Municipal Reserve      | Funds collected in lieu of subdivision natural reserve  | 47,295     | 47,295     | 47,295     | 47,295     | 47,295     | 47,295     |
| General Operating      | Reserves not allocated to projects as well as reserves carried forward to the next year - funding source property taxes | 2,354,858  | 1,603,706  | 1,603,706  | 1,603,706  | 1,603,706  | 1,603,706  |
| General Capital        | Primarily for specific purchases and projects - funding source property taxes   | 3,461,875  | 2,416,875  | 2,396,875  | 2,462,645  | 2,528,415  | 2,488,415  |
| Building Reserve       | Building repairs & rehabilitation - funding source property taxes   | 1,197,539  | 990,265    | 1,040,265  | 1,091,365  | 1,142,465  | 1,192,465  |
| Fire                   | For Fire equipment replacement and fire emergencies - funding source property taxes                                     | 1,342,335  | 1,514,335  | 1,261,335  | 1,508,335  | 1,670,335  | 1,787,335  |
| Landfill               | For waste equipment and landfill improvements - funding source property taxes   | 249,160    | 294,160    | 339,160    | 384,160    | 429,160    | 474,160    |
| Transportation         | For specific public works projects and equipment - funding source property taxes  | 1,224,496  | 449,496    | 449,496    | 449,496    | 105,496    | 105,496    |
| Road Development       | For roads damaged by natural resource extraction - funding source aggregate license fee                                 | 1,623,575  | 1,563,575  | 1,603,375  | 1,647,681  | 1,696,592  | 1,749,781  |
| Gravel Pit Reclamation | For the reclamation of gravel pits - funding source gravel sales  | 462,922    | 475,922    | 489,234    | 502,839    | 516,743    | 530,925    |
| Gravel Pit Development | For the development of new gravel pits - funding source gravel sales  | 107,874    | 121,874    | 136,210    | 150,861    | 165,834    | 181,106    |
| Connectivity           | For the development or improvement of internet services - funding source was the sale of CCI shares in 2020             | 476,523    | 476,523    | 476,523    | 476,523    | 476,523    | 476,523    |
| Street Sweeper         | For the replacement of a regional street sweeper - funding source - fees charged for street sweeping services           | 61,060     | 61,060     | 1,060      | 1,060      | 1,060      | 1,060      |
| Water                  | For water and sewer projects - funding source property taxes  | 261,233    | 240,233    | 245,233    | 250,233    | 255,233    | 260,233    |
| Agriculture Services   | For Agricultural Equipment replacement - funding source property taxes  | 0          | 40,000     | -10,000    | -10,000    | -10,000    | -10,000    |
| Gas Reserve            | For natural gas projects - funding source gas, odorant, and compressed natural gas sales                                | 2,080,298  | 2,027,298  | 2,290,658  | 2,417,172  | 2,686,909  | 2,819,641  |
| Total Reserves         |   | 15,010,267 | 12,306,841 | 12,354,649 | 12,967,595 | 13,299,990 | 13,692,365 |



## 2022-2026 BUDGET

### Revenues

Revenues for the County come from three main sources: Property Taxes, User Fees, and Grants

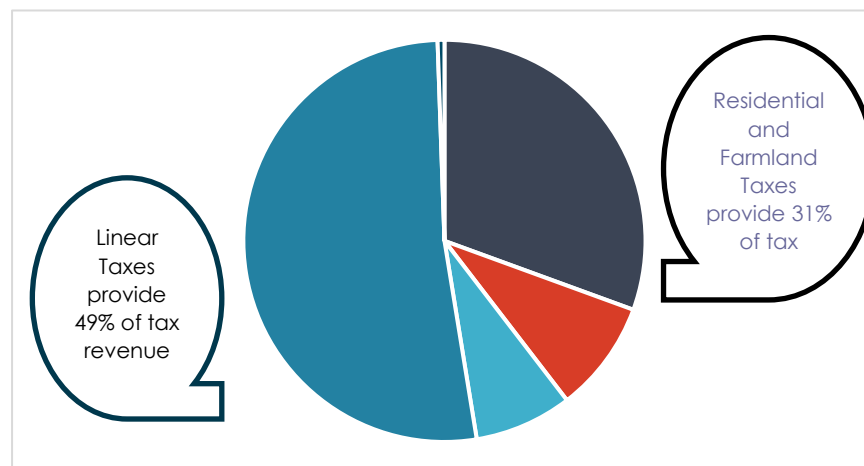


#### Property Taxes

Council considers the assessment, budget, and requisitions when setting the tax rate.

In 2022, the Net Property Taxes (Property Tax revenue less the Education and Seniors' Requisitions) provides 52% of the total operating revenue. To keep the requirements for tax revenue, lower this year, funds will be transferred from reserves.

Most of the tax revenue comes from Non Residential, Linear, and Machinery and Equipment. Only 31% of the 9.8 million dollars comes from residential and farmland taxes.



In 2022, the municipal Residential, Farmland, rates remained the same. The Non Residential tax rate was increased by .38 to compensate for some of the ongoing assessment decline in non residential assessment. The Education and Seniors Foundations requisitions increased creating an overall increase in each category. Smoky Lake County is required to collect the requisitions and has no authority over their amounts.

| MILL RATES             | RESIDENTIAL  |               | FARMLAND      |                | NON RESIDENTIAL |                | MACHINERY AND EQUIPMENT |                |
|------------------------|--------------|---------------|---------------|----------------|-----------------|----------------|-------------------------|----------------|
|                        | 2022         | 2021          | 2022          | 2021           | 2022            | 2021           | 2022                    | 2021           |
| <b>Municipal Rates</b> | <b>5.775</b> | <b>5.7753</b> | <b>12.875</b> | <b>12.8753</b> | <b>21.9292</b>  | <b>21.5492</b> | <b>21.9292</b>          | <b>21.5492</b> |
| EDUCATION              | 2.6213       | 2.4951        | 2.6213        | 2.4951         | 3.8847          | 3.871          |                         |                |
| SENIORS FOUNDATION     | 0.7224       | 0.6752        | 0.7224        | 0.6752         | 0.7224          | 0.6752         | 0.7224                  | 0.6752         |
| <b>Total Rates</b>     | <b>9.119</b> | <b>8.9456</b> | <b>16.219</b> | <b>16.0456</b> | <b>26.5363</b>  | <b>26.0954</b> | <b>22.6516</b>          | <b>22.2244</b> |
| <b>INCREASE</b>        |              | 0.1734        |               | 0.1734         |                 | 0.4409         |                         | 0.4272         |

Based on the forecasted costs for Capital and Operations over the next five years, substantially more municipal tax revenue will be required to balance the budget unless another revenue source is established.

### User Fees

Municipal user fee revenue comes from water/sewer charges, sales of goods and services, campsite fees, and landfill fees. For 2022 the revenue budgeted from User fees (not including natural gas charges) is \$811,000. User fees are expected to increase with inflation.

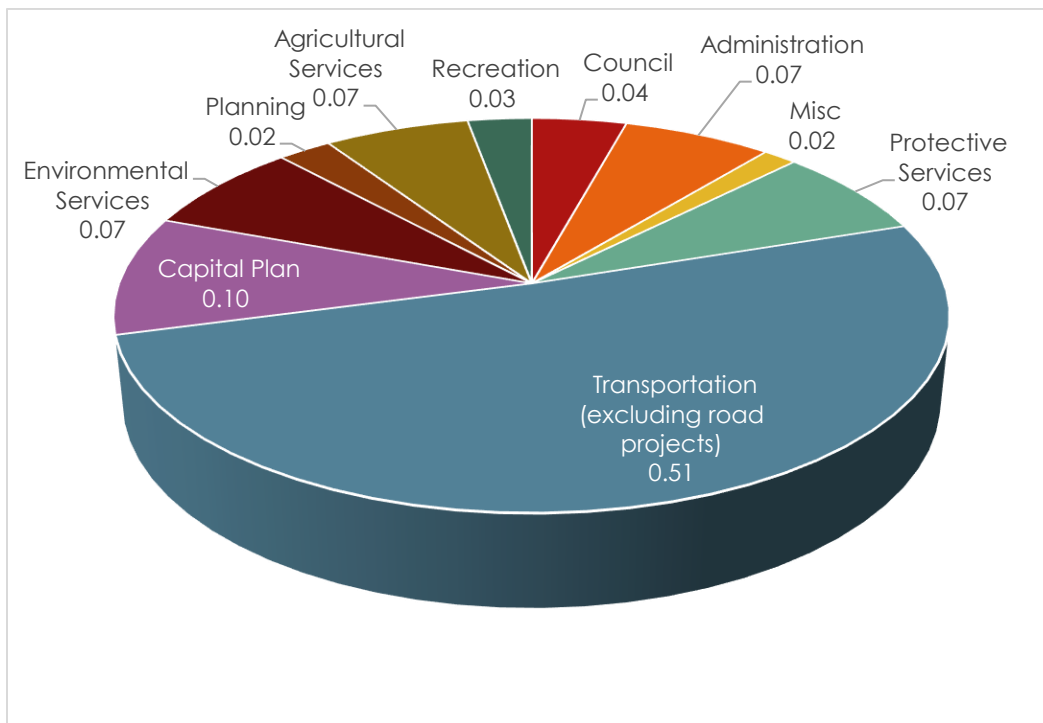
### Grants

Estimated grants are included in the financial plan.

1. Annual grants like the Municipal Sustainability Initiative Grant (MSI) and the Federal Gas Tax Grant are conservatively estimated based on what was provided in the previous year. The MSI grant decreased by 40% in 2022. The program is expected to change in 2024. Thus far there is no indication regarding the amount or type of funding of the new program.
2. Specific grants for projects are estimated based on the current grant rules. If the County does not receive the grant, the project may be cancelled or postponed until further funding can be secured.

## Expenses

Expenses are tracked per department. The “where do my tax dollars go” chart shows the portion of tax revenue that is allocated to each department.



## Budget Summary

|   | 2022               | 2023              | 2024              | 2025              | 2026              |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                                       |                    |                   |                   |                   |                   |
| Sales of goods and services                           | 811,153            | 830,621           | 848,895           | 867,571           | 884,922           |
| Government transfers for operating                    | 912,315            | 721,820           | 733,557           | 745,552           | 756,697           |
| Investment income                                     | 205,100            | 210,022           | 214,642           | 219,364           | 223,751           |
| Penalties and costs of taxes                          | 80,000             | 81,920            | 83,722            | 85,564            | 87,275            |
| Licenses and permits                                  | 30,000             | 30,720            | 31,396            | 32,087            | 32,729            |
| Special levies and taxes                              | 246,540            | 252,457           | 253,106           | 258,675           | 259,262           |
| Natural Gas   | 2,869,800          | 3,029,729         | 3,167,343         | 3,120,286         | 3,140,399         |
| <b>Total Revenues</b>                                 | <b>5,154,908</b>   | <b>5,157,289</b>  | <b>5,332,661</b>  | <b>5,329,099</b>  | <b>5,385,035</b>  |
| <b>Expenses</b>                                       |                    |                   |                   |                   |                   |
| Legislative   | 513,428            | 524,212           | 534,974           | 546,009           | 556,952           |
| Administration  | 2,490,855          | 1,870,021         | 1,907,768         | 1,949,737         | 1,990,300         |
| Other Government Services                             | 578,750            | 134,728           | 164,692           | 168,316           | 171,682           |
| Protective Services                                   | 1,115,851          | 1,203,147         | 1,228,239         | 1,255,260         | 1,281,001         |
| Transportation  | 6,345,363          | 6,481,344         | 6,979,579         | 7,120,498         | 7,201,210         |
| Water/Sewer   | 614,550            | 635,032           | 647,941           | 662,196           | 675,930           |
| Waste   | 542,584            | 747,169           | 761,013           | 777,756           | 793,828           |
| FCSS  | 116,635            | 116,635           | 116,635           | 116,635           | 116,635           |
| Planning  | 554,012            | 363,600           | 370,751           | 378,910           | 386,881           |
| Agriculture Service Board                             | 926,592            | 944,906           | 961,934           | 983,095           | 1,003,777         |
| Economic Development                                  | 186,500            | 145,951           | 149,151           | 152,433           | 155,487           |
| Recreation & Cultural Services                        | 488,028            | 498,872           | 507,851           | 519,022           | 529,776           |
| Natural Gas   | 2,839,800          | 2,900,513         | 2,960,770         | 3,025,907         | 3,088,064         |
| Contingency   | 0                  | 53,298            | 84,065            | 83,201            | 0                 |
| <b>Total Expenses</b>                                 | <b>17,312,948</b>  | <b>16,619,428</b> | <b>17,375,363</b> | <b>17,738,975</b> | <b>17,951,524</b> |
| <b>Net Revenue (Expense) before reserve transfers</b> | <b>-12,158,040</b> | <b>11,462,139</b> | <b>12,042,702</b> | <b>12,409,876</b> | <b>12,566,489</b> |
| Net Transfer To/From Op Reserves                      | 1,313,000          | -262,448          | -267,562          | -272,789          | -277,645          |
| Reverse Amortization                                  | 2,256,800          | 2,310,963         | 2,361,803         | 2,413,762         | 2,462,038         |
| <b>Net Operating Revenue (Expense)</b>                | <b>-8,588,240</b>  | <b>-9,413,624</b> | <b>-9,948,461</b> | <b>10,268,903</b> | <b>10,382,096</b> |
| <b>Non Operating Items:</b>                           |                    |                   |                   |                   |                   |
| Net Contribution to Capital                           | 2,643,676          | 6,651,406         | 4,815,900         | 4,377,761         | 4,140,503         |
| Net Transfer To - From Reserves                       | -1,353,426         | -705,000          | -185,000          | -474,000          | -315,000          |
| Financing /Debt Repayment                             | 0                  | 0                 | 0                 | 0                 | 0                 |
| <b>Total Cash Requirements (for tax bylaw)</b>        | <b>9,878,490</b>   | <b>15,360,030</b> | <b>14,579,361</b> | <b>14,172,664</b> | <b>14,207,599</b> |

## Capital Budget

Vehicle/Equipment replacement is scheduled so that we maximize use and minimize maintenance costs. Maintenance costs are reviewed on an ongoing basis to recommend the best time for replacement. The approved detailed capital budget is in [Appendix 2](#)

| CAPITAL SUMMARY                                   | 2022               | 2023               | 2024               | 2025               | 2026               |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>                                   |                    |                    |                    |                    |                    |
| Sale of Capital Assets                            | 234,500            | 235,000            | 150,000            | 270,000            | 150,000            |
| Provincial Grant                                  | 3,260,587          | 3,415,273          | 2,117,522          | 1,391,250          | 1,368,750          |
| Federal Grant                                     | 130,000            | 130,000            | 130,000            | 130,000            | 130,000            |
| Other Grant                                       | 0                  | 0                  | 0                  | 0                  | 0                  |
| Long Term loan                                    | 0                  | 0                  | 0                  | 0                  | 0                  |
| Transfer from Reserve                             | 1,700,426          | 825,000            | 235,000            | 594,000            | 435,000            |
| Gas   | 0                  | 0                  | 0                  | 0                  | 0                  |
| <b>Total Revenues</b>                             | <b>5,325,513</b>   | <b>4,605,273</b>   | <b>2,632,522</b>   | <b>2,385,250</b>   | <b>2,083,750</b>   |
| <b>Expenses</b>                                   |                    |                    |                    |                    |                    |
| Vehicles  | 443,000            | 1,430,491          | 847,572            | 647,768            | 1,033,087          |
| Equipment Replacement                             | 1,080,400          | 3,114,546          | 2,074,946          | 1,237,468          | 1,109,555          |
| Equipment - New Initiatives                       | 0                  | 0                  | 0                  | 0                  | 0                  |
| Bridge Repairs and Replacement                    | 1,003,611          | 3,207,030          | 1,783,362          | 1,783,362          | 815,000            |
| Land Improvements                                 | 578,000            | 52,648             | 15,698             | 16,043             | 16,364             |
| Engineering Structures                            | 26,000             | 0                  | 0                  | 0                  | 0                  |
| Buildings   | 646,025            | 0                  | 0                  | 0                  | 326,907            |
| Transfer to Reserves                              | 262,000            | 347,000            | 383,870            | 383,870            | 347,000            |
| Other Capital                                     | 133,152            | 102,400            | 0                  | 0                  | 109,523            |
| Road - Oil Treatment/Paving                       | 515,000            | 650,000            | 315,000            | 365,000            | 165,000            |
| Road - Fibermat/Micro Surface                     | 0                  | 0                  | 210,240            | 0                  | 0                  |
| Road - Rehabilitation/Base Stabilization          | 615,863            | 303,000            | 238,000            | 416,000            | 242,000            |
| Road - Construction                               | 0                  | 50,000             | 0                  | 140,000            | 385,000            |
| Road - Graveling                                  | 937,212            | 1,073,188          | 1,023,973          | 1,108,859          | 1,139,294          |
| Gas   | 375,500            | 221,376            | 370,761            | 190,641            | 220,523            |
| <b>Total Expenses</b>                             | <b>6,615,763</b>   | <b>10,551,679</b>  | <b>7,263,422</b>   | <b>6,289,011</b>   | <b>5,909,252</b>   |
| <b>Net Contribution to Capital &amp; Reserves</b> | <b>\$1,290,250</b> | <b>\$5,946,406</b> | <b>\$4,630,900</b> | <b>\$3,903,761</b> | <b>\$3,825,502</b> |

## SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

### Budget Overview by Department

**Legislative Services** includes all Council costs (payroll, supplies, and expenses)

| LEGISLATIVE SERVICES     | 2022             | 2023             | Budget Change | 2024             | Budget Change | 2025             | Budget Change | 2026             |
|--------------------------|------------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|
| Salaries                 | \$437,003        | \$445,953        | 2.0%          | \$454,992        | 2.0%          | \$464,268        | 2.0%          | \$473,577        |
| Total Expenses           | \$76,425         | \$78,259         | 2.4%          | \$79,982         | 2.2%          | \$81,741         | 2.2%          | \$83,375         |
| <b>Total Legislative</b> | <b>\$513,428</b> | <b>\$524,212</b> | <b>2.1%</b>   | <b>\$534,974</b> | <b>2.1%</b>   | <b>\$546,009</b> | <b>2.1%</b>   | <b>\$556,952</b> |



**Other Government Services** includes intergovernmental relations and grants to organizations. Includes funding for the new H.A.K. school which has been carried forward to 2022.

| OTHER GOVERNMENT SERVICES              | 2022             | 2023             | Budget Change | 2024             | Budget Change | 2025             | Budget Change | 2026             |
|--|------------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|
| WCB                                    | \$80,000         | \$81,920         | 2.4%          | \$83,722         | 2.2%          | \$85,564         | 2.2%          | \$87,275         |
| Contracted and general services        | \$6,800          | \$6,963          | 2.4%          | \$7,116          | 2.2%          | \$7,273          | 2.2%          | \$7,418          |
| Materials, goods and utilities         | \$15,950         | \$16,333         | 2.4%          | \$16,693         | 2.2%          | \$44,654         | 167.5%        | \$45,547         |
| Transfers to local boards and agencies | \$475,500        | \$29,000         | -93.9%        | \$29,638         | 2.2%          | \$30,290         | 2.2%          | \$30,896         |
| Transfers to (from) reserves           | \$445,000        | \$0              |               | \$0              |               | \$0              |               | \$0              |
| Election Costs                         |                  |                  |               | \$27,000         |               |                  |               |                  |
| <b>Net Costs for Taxation Purpose</b>  | <b>\$133,250</b> | <b>\$134,216</b> |               | <b>\$164,169</b> |               | <b>\$167,781</b> |               | <b>\$171,136</b> |

**Administrative Services** includes Costs for the finance and administration activities of the County, including the Information, Communication, and Geographical Information Systems. For 2022 revenues include a \$525,000 surplus carried over from 2021. We do not anticipate a surplus in future years to carry forward. No changes to service levels are proposed.

| ADMINISTRATION                         | 2022             | 2023               | Budget Change | 2024               | Budget Change | 2025               | Budget Change | 2026               |
|--|------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|
| Salaries, wages and benefits           | \$1,001,005      | \$1,010,701        | 1.0%          | \$1,029,541        | 1.9%          | \$1,052,190        | 2.2%          | \$1,074,801        |
| Contracted and general services        | \$719,720        | \$736,993          | 2.4%          | \$753,208          | 2.2%          | \$769,778          | 2.2%          | \$785,175          |
| Materials, goods and utilities         | \$112,460        | \$115,159          | 2.4%          | \$117,693          | 2.2%          | \$120,282          | 2.2%          | \$122,687          |
| Transfers to local boards and agencies | \$650,670        | \$0                | #####         | \$0                |               | \$0                | #DIV/0!       | \$0                |
| Bank charges and short term interest   | \$4,000          | \$4,096            | 2.4%          | \$4,186            | 2.2%          | \$4,278            | 2.2%          | \$4,364            |
| Operating Revenues                     | \$555,353        | \$568,681          | 2.4%          | \$581,192          | 2.2%          | \$593,978          | 2.2%          | \$605,858          |
| Transfers to (from) reserves           | \$1,465,426      | \$30,000           |               | \$116,870          |               | \$116,870          |               | \$10,000           |
| Contribution to Capital                | \$340,426        | \$102,400          |               | \$0                |               | \$0                |               | \$121,523          |
| Contingency                            | \$0              | \$5,667            |               | \$15,879           |               | \$15,756           |               | \$895              |
| <b>Net Costs for Taxation Purpose</b>  | <b>\$807,502</b> | <b>\$1,436,335</b> |               | <b>\$1,456,185</b> |               | <b>\$1,485,176</b> |               | <b>\$1,513,587</b> |

## SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

**Protective Services** includes Fire and Emergency Response, Disaster Management, Contribution to Policing, and Bylaw Enforcement. Fire Services are tracked by department. Different agreements have been reached with each urban municipality establishing how much the County pays.



| PROTECTIVE SERVICES                   | 2022               | 2023               | Budget Change | 2024               | Budget Change | 2025               | Budget Change | 2026               |
|---------------------------------------|--------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|
| Vilna Fire Department                 | \$102,002          | \$104,450          | 2.4%          | \$106,748          | 2.2%          | \$109,096          | 2.2%          | \$111,278          |
| Smoky Lake Fire Department            | \$111,500          | \$114,176          | 2.4%          | \$116,688          | 2.2%          | \$119,255          | 2.2%          | \$121,640          |
| Waskatenau Fire Department            | \$66,630           | \$68,229           | 2.4%          | \$69,730           | 2.2%          | \$71,264           | 2.2%          | \$72,690           |
| General Fire                          | \$452,713          | \$463,313          | 2.3%          | \$472,129          | 1.9%          | \$482,515          | 2.2%          | \$492,802          |
| Fees Charged                          | -\$140,500.00      | -\$143,872.00      | 2.4%          | -\$147,037.00      | 2.2%          | -\$150,272.00      | 2.2%          | -\$153,277.00      |
| Disaster Services                     | \$10,300           | \$10,547           | 2.4%          | \$10,779           | 2.2%          | \$11,016           | 2.2%          | \$11,237           |
| Bylaw Enforcement                     | \$155,302          | \$159,029          | 2.4%          | \$162,528          | 2.2%          | \$166,104          | 2.2%          | \$169,426          |
| Alberta Policing Fee                  | \$127,404          | \$191,242          | 50.1%         | \$195,449          | 2.2%          | \$199,749          | 2.2%          | \$203,744          |
| Transfers to (from) reserves          | \$172,000          | \$253,000          |               | \$247,000          |               | \$162,000          |               | \$117,000          |
| Contribution to Capital               | \$18,000           | \$583,567          |               | \$0                |               | \$99,258           |               | \$774,290          |
| <b>Net Costs for Taxation Purpose</b> | <b>\$1,075,351</b> | <b>\$1,297,682</b> |               | <b>\$1,234,014</b> |               | <b>\$1,269,986</b> |               | <b>\$1,920,829</b> |

**Transportation Services** covers all aspects of road maintenance. The transportation budget tracks road and bridge projects as well as road maintenance/operations. Large fluctuations in the budget are a result of the timing of the road plan and equipment replacement.



| TRANSPORTATION SERVICES               | 2022               | 2023                | Budget Change | 2024                | Budget Change | 2025                | Budget Change | 2026               |
|---------------------------------------|--------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|--------------------|
| Operating and Maintenance             | \$6,078,363        | \$6,207,936         | 2.1%          | \$6,700,157         | 7.9%          | \$6,834,928         | 2.0%          | \$6,909,929        |
| Bridge Projects                       | 1,003,611          | 3,207,030           |               | 1,783,362           |               | 1,783,362           |               | 815,000            |
| Oiling                                | 515,000            | 650,000             |               | 315,000             |               | 365,000             |               | 165,000            |
| Fibermat                              | 0                  | 0                   |               | 210,240             |               | 0                   |               | 0                  |
| Rehabilitation                        | 615,863            | 303,000             |               | 238,000             |               | 416,000             |               | 242,000            |
| Construction                          | 0                  | 50,000              |               | 0                   |               | 140,000             |               | 385,000            |
| Gravelling                            | 937,212            | 1,073,188           |               | 1,023,973           |               | 1,108,859           |               | 1,139,294          |
| <b>Total Road Projects</b>            | <b>\$2,068,075</b> | <b>\$2,076,188</b>  | <b>0.4%</b>   | <b>\$1,787,213</b>  | <b>-13.9%</b> | <b>\$2,029,859</b>  | <b>13.6%</b>  | <b>\$1,931,294</b> |
| MSI/FGT/STIP Grant                    | \$2,490,861        | \$3,520,273         |               | \$2,247,522         |               | \$1,521,250         |               | \$1,348,750        |
| Transfers to (from) reserves          | \$1,008,000        | \$197,352           |               | \$136,744           |               | \$480,122           |               | \$135,544          |
| Contribution to Capital               | \$1,224,425        | \$3,475,102         |               | \$2,539,833         |               | \$1,451,686         |               | \$1,206,352        |
| <b>Net Costs for Taxation Purpose</b> | <b>\$6,875,613</b> | <b>\$11,248,631</b> | <b>63.6%</b>  | <b>\$10,426,299</b> | <b>-7.3%</b>  | <b>\$10,098,463</b> | <b>-3.1%</b>  | <b>\$9,378,281</b> |



**Environmental Services** include the water, sewer, and waste services.

- ✓ Water services consists of
  - water distribution in Warspite
  - the Truck fills located in Waskatenau, Warspite, Smoky Lake, Bellis, and Spedden.
  - Contracted water services to Highway 28/63 Water Services Commission
- ✓ Sewer provides sewer services in Warspite and Bellis
- ✓ Waste services covers
  - all the waste removal to Evergreen
  - transfer stations
  - landfill costs in Bellis, Spedden and Smoky Lake
  - A portion of the landfill costs in Waskatenau and Vilna



| ENVIRONMENTAL SERVICES                | 2022               | 2023               | Budget Change | 2024               | Budget Change | 2025               | Budget Change | 2026               |
|---------------------------------------|--------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|--------------------|
| Water - Supply & Distribution         | \$285,577          | \$297,476          | 4.2%          | \$303,055          | 1.9%          | \$309,722          | 2.2%          | \$316,363          |
| Truckfills                            | \$58,425           | \$59,827           | 2.4%          | \$61,143           | 2.2%          | \$62,489           | 2.2%          | \$63,738           |
| Sewer Services                        | \$62,308           | \$64,491           | 3.5%          | \$65,813           | 2.0%          | \$67,261           | 2.2%          | \$68,651           |
| Waste Collection & Hauling            | \$307,790          | \$506,739          | 64.6%         | \$515,295          | 1.7%          | \$526,632          | 2.2%          | \$537,682          |
| Transfer Sites                        | \$182,894          | \$187,283          | 2.4%          | \$191,404          | 2.2%          | \$195,615          | 2.2%          | \$199,527          |
| Transfers to (from) reserves          | \$24,000           | \$50,000           |               | \$50,000           |               | \$50,000           |               | \$50,000           |
| Contribution to Capital               | \$126,000          | \$51,200           |               | \$0                |               | \$0                |               | \$0                |
| <b>Net Costs for Taxation Purpose</b> | <b>\$1,046,994</b> | <b>\$1,217,017</b> | <b>16.2%</b>  | <b>\$1,186,709</b> | <b>-2.5%</b>  | <b>\$1,211,718</b> | <b>2.1%</b>   | <b>\$1,235,961</b> |

**Family and Community Support Services (FCSS)** supports the Family School Liaison Worker (FSLW) Program by allocating the provincial grant to it. Aspen View Public Schools Division administers the FSLW program. Smoky Lake County is required to contribute municipal funds equal to 25% of the grant to the FCSS program. Council has chosen to use these funds to provide local groups and organizations with financial assistance when providing FCSS programs. Details can be found in Policy 08-17 FCSS Grants.

| FAMILY AND COMMUNITY SOCIAL SERVICES (FCSS) | 2022            | 2023            | Budget Change | 2024            | Budget Change | 2025            | Budget Change | 2026            |
|---|-----------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|
| Family School Liason                        | \$93,308        | \$93,308        | 0.0%          | \$93,308        | 0.0%          | \$93,308        | 0.0%          | \$93,308        |
| Provincial Grant                            | \$93,308        | \$93,308        |               | \$93,308        |               | \$93,308        |               | \$93,308        |
| FCSS Grants                                 | \$23,327        | \$23,327        | 0.0%          | \$23,327        | 0.0%          | \$23,327        | 0.0%          | \$23,327        |
| <b>Net Costs for Taxation Purpose</b>       | <b>\$23,327</b> | <b>\$23,327</b> |               | <b>\$23,327</b> |               | <b>\$23,327</b> |               | <b>\$23,327</b> |



## SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026



**Planning Services** provides building & development permits, compliance certificates, etc

| PLANNING SERVICES                      | 2022             | 2023             | Budget Change | 2024             | Budget Change | 2025             | Budget Change | 2026             |
|--|------------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|
| Planning Administration net of revenue | \$86,512         | \$269,480        | 211.5%        | \$274,610        | 1.9%          | \$280,704        | 2.2%          | \$286,711        |
| Plans and Bylaw Revisions              | \$200,000        | \$25,000         |               | \$25,500         | 2.0%          | \$26,010         | 2.0%          | \$26,530         |
| Appeal Board                           | \$5,500          | \$5,632          | 2.4%          | \$5,756          | 2.2%          | \$5,883          | 2.2%          | \$6,000          |
| Transfers to (from) reserves           | \$20,000         | \$0              |               | \$0              |               | \$0              |               | \$0              |
| Contribution to Capital                | \$0              | \$15,360         |               | \$15,698         |               | \$16,043         |               | \$16,364         |
| <b>Net Costs for Taxation Purpose</b>  | <b>\$312,012</b> | <b>\$315,472</b> | <b>1.1%</b>   | <b>\$321,564</b> | <b>1.9%</b>   | <b>\$328,640</b> | <b>2.2%</b>   | <b>\$335,605</b> |



**Agriculture Service Board** provides pest control, weed inspection/spraying, roadside mowing, as well as dog control. The department contributes to the Lakeland Agricultural Research Association (LARA) annually.

| AGRICULTURAL SERVICES                 | 2022             | 2023             | Budget Change | 2024             | Budget Change | 2025             | Budget Change | 2026             |
|---------------------------------------|------------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|
| Administration                        | \$581,190        | \$591,214        | 1.7%          | \$600,461        | 1.6%          | \$613,669        | 2.2%          | \$626,964        |
| Grant                                 | \$138,907        | \$142,241        | 2.4%          | \$145,370        | 2.2%          | \$148,568        | 2.2%          | \$151,540        |
| Mowing                                | \$123,259        | \$126,217        | 2.4%          | \$128,994        | 2.2%          | \$131,832        | 2.2%          | \$134,468        |
| Weed Control                          | \$108,233        | \$110,831        | 2.4%          | \$113,269        | 2.2%          | \$115,761        | 2.2%          | \$118,076        |
| Beaver Control                        | \$96,610         | \$98,929         | 2.4%          | \$101,105        | 2.2%          | \$103,329        | 2.2%          | \$105,396        |
| Gopher Control                        | \$500            | \$512            | 2.4%          | \$523            | 2.2%          | \$535            | 2.2%          | \$545            |
| Council Costs                         | \$15,800         | \$16,179         | 2.4%          | \$16,535         | 2.2%          | \$16,899         | 2.2%          | \$17,237         |
| Transfers to (from) reserves          | \$40,000         | \$50,000         |               | \$0              |               | \$0              |               | \$0              |
| Contribution to Capital               | \$0              | \$171,148        |               | \$162,212        |               | \$64,293         |               | \$0              |
| <b>Net Costs for Taxation Purpose</b> | <b>\$826,685</b> | <b>\$922,789</b> | <b>16.1%</b>  | <b>\$977,729</b> | <b>14.8%</b>  | <b>\$897,750</b> | <b>15.4%</b>  | <b>\$851,147</b> |

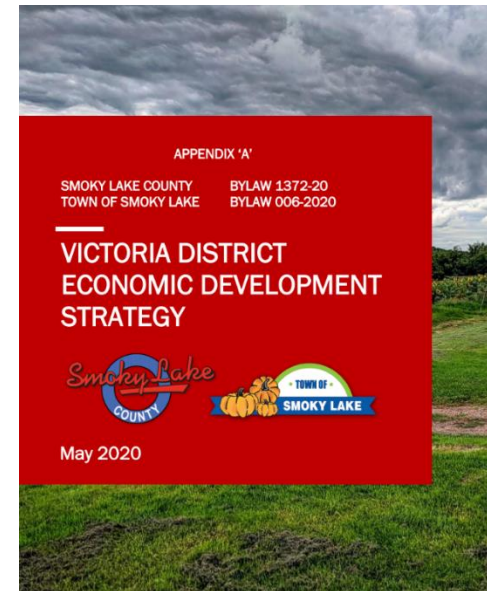
**Economic Development Services** are provided inter-municipally through the Regional Community Development Committee (RCDC). The current funding formula for the committee requires 67% from Smoky Lake County. The financial plan is based on this agreement. Doctor Recruitment and Retention is also funded jointly.

In the strategic plan, Smoky Lake County prioritized economic development. An Economic Development Strategy focused on leveraging existing heritage assets within the Victoria District has been developed. Bylaw 1370-20: Victoria District Economic Development Strategy was passed in June 2020. The plan objectives were established to:

1. Arrest the declining population to protect municipal core services including hospitals and schools.
2. See property values gradually return to a positive-growth pattern.
3. Reduce the unemployment.
4. Facilitate career opportunities for young people so they do not have to leave the area.
5. Ensure wealth generation is shared around the region.
6. Contribute to the preservation of heritage values of both the Victoria District and the wider region.

Council has approved funding of \$600,000 to invest in a Municipal Controlled Corporation for implementation of the plan. These funds have been included in the budget under Administration in 2022 and will be funded through reserves. More information can be found online at:

<http://www.smokylakecounty.ab.ca/p/victoria-district-economic-development-strategy>.



| ECONOMIC DEVELOPMENT                   | 2022            | 2023            | Budget Change | 2024            | Budget Change | 2025            | Budget Change | 2026            |
|--|-----------------|-----------------|---------------|-----------------|---------------|-----------------|---------------|-----------------|
| County Develeopment/Tourism            | \$6,500         | \$6,656         | 2.4%          | \$6,802         | 2.2%          | \$6,952         | 2.2%          | \$7,091         |
| Regional Economic Development          | \$75,000        | \$67,615        | -9.8%         | \$67,568        | -0.1%         | \$69,044        | 2.2%          | \$70,569        |
| Dr Recruitment/Retention               | \$20,000        | \$20,480        | 2.4%          | \$20,931        | 2.2%          | \$21,391        | 2.2%          | \$21,819        |
| Victoria District Economic Development | \$35,000        |                 |               | \$0             |               | \$0             |               | \$0             |
| Transfers to (from) reserves           | \$110,000       |                 |               |                 |               |                 |               |                 |
| <b>Net Costs for Taxation Purpose</b>  | <b>\$26,500</b> | <b>\$94,751</b> | <b>257.6%</b> | <b>\$95,301</b> | <b>0.6%</b>   | <b>\$97,387</b> | <b>2.2%</b>   | <b>\$99,479</b> |



**Recreation and Cultural Services** include the maintenance of all county owned parks and campgrounds. The operations of the campgrounds at Hanmore Lake, Kaduk Lake, Mons Lake and Bellis Beach are contracted out. This department also includes grants to the Agricultural Societies, maintenance of the Iron Horse Trail and costs of the Heritage Board

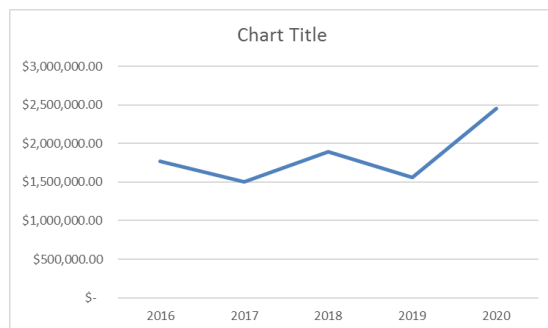
| RECREATION & CULTURAL SERVICES        | 2022             | 2023             | Budget Change | 2024             | Budget Change | 2025             | Budget Change | 2026             |
|---------------------------------------|------------------|------------------|---------------|------------------|---------------|------------------|---------------|------------------|
| General                               | \$343,278        | \$356,000        | 3.7%          | \$363,926        | 2.2%          | \$374,020        | 2.8%          | \$383,774        |
| Recreation Trail                      | \$2,500          | \$2,560          | 2.4%          | \$2,616          | 2.2%          | \$2,674          | 2.2%          | \$2,727          |
| Hanmore/Island Lake                   | \$36,000         | \$36,864         | 2.4%          | \$37,675         | 2.2%          | \$38,504         | 2.2%          | \$39,274         |
| Bellis Beach/ Mons Lake               | \$3,900          | \$3,994          | 2.4%          | \$4,081          | 2.2%          | \$4,171          | 2.2%          | \$4,255          |
| Heritage Board                        | \$15,500         | \$15,872         | 2.4%          | \$16,221         | 2.2%          | \$16,578         | 2.2%          | \$16,910         |
| Agricultural Societies                | \$95,000         | \$95,000         | 0.0%          | \$95,000         | 0.0%          | \$95,000         | 0.0%          | \$95,000         |
| MSI Grant                             | \$95,000         | \$95,000         |               | \$95,000         |               | \$95,000         |               | \$95,000         |
| Northern Lights Library System        | \$25,750         | \$26,368         | 2.4%          | \$26,948         | 2.2%          | \$27,541         | 2.2%          | \$28,092         |
| Transfers to (from) reserves          | \$58,000         | \$0              |               | \$0              |               | \$0              |               | \$0              |
| Contribution to Capital               | \$58,000         | \$41,308         |               | \$70,473         |               | \$0              |               | \$176,907        |
| <b>Net Costs for Taxation Purpose</b> | <b>\$347,128</b> | <b>\$401,250</b> | <b>15.6%</b>  | <b>\$438,428</b> | <b>9.3%</b>   | <b>\$378,138</b> | <b>-13.8%</b> | <b>\$564,881</b> |



## SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

**Natural Gas Services** distribute natural gas to County and Vilna Residents. The department also supplies odorant and compressed natural gas to other gas co-ops. The Gas department operates financially independent of Smoky Lake County.

| NATURAL GAS                            |  | 2022           | 2023          | Budget Change | 2024          | Budget Change | 2025          | Budget Change | 2026          |
|--|--|----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Bulk Odorant                           |  | -\$58,118      | -\$59,513     | 2.4%          | -\$60,822     | 2.2%          | -\$62,160     | 2.2%          | -\$63,403     |
| CNG Trailer                            |  | -\$15,500      | -\$15,872     | 2.4%          | -\$16,221     | 2.2%          | -\$16,578     | 2.2%          | -\$16,910     |
| Gross Margin - Sales less gas purchase |  | -\$1,431,500   | -\$1,564,352  | 9.3%          | -\$1,673,282  | 7.0%          | -\$1,593,357  | -4.8%         | -\$1,378,562  |
| Legislative                            |  | \$9,000        | \$9,216       | 2.4%          | \$9,419       | 2.2%          | \$9,626       | 2.2%          | \$9,818       |
| Administration                         |  | \$585,375      | \$599,424     | 2.4%          | \$612,611     | 2.2%          | \$626,089     | 2.2%          | \$638,611     |
| Distribution- Operating & Maintenance  |  | \$650,743      | \$666,361     | 2.4%          | \$681,021     | 2.2%          | \$696,003     | 2.2%          | \$709,923     |
| Capital Assets                         |  | \$ 453,000.00  | \$ 101,376.00 |               | \$ 320,760.83 |               | \$ 70,640.64  |               | \$ 100,522.72 |
| Reserve Transfers - System Capital     |  | -\$ 193,000.00 | \$ 263,360.00 |               | \$ 126,514.00 |               | \$ 269,737.00 |               | \$ 202,732.00 |
| <b>Total Natural Gas</b>               |  | <b>\$0</b>     | <b>\$0</b>    | <b>21.3%</b>  | <b>\$0</b>    | <b>18.0%</b>  | <b>\$0</b>    | <b>6.2%</b>   | <b>\$0</b>    |



Gas sales are predicted using an average of the past 5 years volumes and an estimated minimal price change. Surpluses are added to reserves and deficits are covered by reserves. Natural gas prices have increased in 2022. The budget does not reflect this increase.

## APPENDICES

### Appendix 1: Policy 08-11 Budget Development

#### SMOKY LAKE COUNTY



|  |   |  |
|--|---|--|
| Title: <b>Budget Development</b>   |   | Policy No.: <b>11-02</b>                             |
| Section: <b>08</b>   | Code: <b>P-R</b>  | Page No.: <b>1 of 3</b>                              |
| Legislation Reference:   |   | <i>Municipal Government Act, Sections 242 – 246.</i> |
| Purpose:   | To provide an efficient and effective process for the development of the annual Total Function Budget and Five Year Financial Plan. |  |
| Policy Statement and Guidelines:   |   |  |
| <b>1. STATEMENT OF INTENT:</b>   |   |  |
| 1.1 The Budget Development Policy provides a guideline for the activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital purchases. This policy along with Policy 08-30-01 Financial Management Policy provide for a consistent approach to the financial planning of Smoky Lake County. |   |  |
| <b>2. RESPONSIBILITIES:</b>  |   |  |
| 2.1 <b>Council</b> is responsible for the following:   |   |  |
| 2.1.1 Providing Administration, in August each year, with direction as to its expectation for:   |   |  |
| <ul style="list-style-type: none"><li>• The municipal tax rate</li><li>• Percent increase (or decrease) for the next year in function or capital expenditures that are acceptable</li><li>• Expected changes to service levels</li><li>• Priorities in the Road Plan</li></ul>   |   |  |
| 2.1.2 Scheduling adequate meeting time to review budget documents using the following as a guideline.  |   |  |
| <ul style="list-style-type: none"><li>• Directional Meeting – <b>August</b></li><li>• Capital Asset Meeting– <b>October</b></li><li>• Five-year Road Plan – <b>October</b></li><li>• Natural Gas – <b>November</b></li><li>• Complete Total Function Budget draft – <b>November/December</b></li><li>• Tax Rate Meeting(s) – <b>April/May</b></li></ul>      |   |  |
| 2.1.3 Interim Budget Approval upon the incorporation of changes and modifications requested by council ( <b>target date: December 31</b> )   |   |  |
| 2.1.4 Final Budget Ratification upon the incorporation of further changes and modifications as a result of meetings setting the tax rate ( <b>target date: April 30</b> )  |   |  |
| 2.1.5 Five Year Financial Plan Ratification based on updated information ( <b>target date: July 31</b> )   |   |  |



|                                  |                  |                          |
|----------------------------------|------------------|--------------------------|
| <b>Title: Budget Development</b> |                  | <b>Policy No.: 11-02</b> |
| <b>Section: 08</b>               | <b>Code: P-R</b> | <b>Page No.: 2 of 3</b>  |

| <b>Policy Statement and Guidelines:</b>  |  |
|--|--|
| <p>2.2 <b><u>Administration</u></b> (led by the Finance Manager) is responsible for: ensuring that the Annual Budget and Five Year Financial Plans meet legislation requirements and follow industry best practices through the following activities.</p>  |  |
| <p>2.2.1 Management Review of Department Budgets(<b>to be complete by October 15</b>):</p>   |  |
| <ul style="list-style-type: none"> <li>• Based on the guidelines established by Council, each function group will prepare a draft five year Function Budget which contains the following items: Five Year Operating Budget, Ten-Year Capital Asset Plan, Road Plan, and other Project Plans as required.</li> <li>• The Chief Administrative Officer will meet with each of the function groups to discuss their requests and needs and make appropriate changes where necessary.</li> <li>• Budgets will be based on factors such as assessment growth, union collection agreement, provincial funding, and council direction.</li> </ul>   |  |
| <p>2.2.2 Year 1 Budget Summary (<b>to be complete by October 31</b>): The Finance Manager will compile all the individual documents into a summary that Should contain the following:</p>  |  |
| <ul style="list-style-type: none"> <li>• Summary of the budget guidelines adopted by Council for the proposed year.</li> <li>• Summary of Administration's proposed budget items:                             <ul style="list-style-type: none"> <li>a. Wages and benefits % and \$ change</li> <li>b. Estimated assessment % and \$ change</li> <li>c. General % factor used for utilities or typical expenditures</li> <li>d. Major dollar changes for "special" or known issues (e.g., insurance / debentures)</li> <li>e. Proposed staffing changes and the corresponding wage and benefits, etc. costs</li> <li>f. New reserves or recommended changes to existing reserves</li> <li>g. The amount of engineering and project costs budgeted for projects that are pre-designed and will be completed in subsequent year(s)</li> <li>h. Identified major increases or decreases for each function</li> <li>i. Projected grant funding</li> <li>j. Any other items that would provide Council with information to make its decision making more effective and efficient</li> </ul> </li> </ul> |  |

|                                  |                  |                          |
|----------------------------------|------------------|--------------------------|
| <b>Title: Budget Development</b> |                  | <b>Policy No.: 11-02</b> |
| <b>Section: 08</b>               | <b>Code: P-R</b> | <b>Page No.: 3 of 3</b>  |

**Policy Statement and Guidelines:**

**2.2.3 Year 1 Budget Compilation (to be complete by October 31)**

Administration to compile all the individual documents into the following budget documents:

- Revenue and expenditures by function
- Ten Year Capital Replacement Plan
- Road Plan
- Summary of Reserve Balances
- Any projects carry forwards (if known at this time)
- Supporting charts or graphs for information that will prove beneficial for budget review
- Where appropriate, information will be provided that shows previous year information, available current year information and percentage increases or decreases from one year to next.
- Administration will incorporate and track all changes / modifications resulting from Budget meetings with Council.

**2.2.4 Five Year Financial Plan (to be complete by July 15)** The Finance Manager will compile all approved budget documents, along with Projections for years 2 to 5 into a Five Year Financial Plan. The Financial plan should identify upcoming changes, opportunities, and Challenges

**2.2.5** Ensure that the budget is adhered to by reviewing actual expenditures as compared to budget.

**2.2.6** Provide council with the Budget at a Glance Report monthly and point out any major budget variances.

|                 | <b>Date</b>               | <b>Resolution Number</b>       |
|-----------------|---------------------------|--------------------------------|
| <b>Approved</b> | <b>September 21, 2006</b> | <b># 690-06 - Page # 8209</b>  |
| <b>Amended</b>  | <b>August 30, 2018</b>    | <b># 848-18 - Page # 13229</b> |
| <b>Amended</b>  |                           |                                |



# SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

## Appendix 2 : 2022 Five Year Capital Budget

| Smoky Lake County                                 |        |             |             |             |             |             |               |
|---|--------|-------------|-------------|-------------|-------------|-------------|---------------|
| Capital Budget (Adjusted for Inflation)           |        |             | 2.40%       | 2.20%       | 2.20%       | 2%          |               |
|   | Item # | Budget 2022 | Budget 2023 | Budget 2024 | Budget 2025 | Budget 2026 | Notes         |
| ADMIN BUILDING RESERVE                            | 1      |             | 50,000      | 51,100      | 51,100      | 50,000      |               |
| AERIAL PHOTOS RESERVE                             | 2      |             |             | 35,770      | 35,770      | 0           |               |
| AERIAL PHOTOS PURCH                               | 2      |             | 102,400     |             |             | 109,523     | from          |
| DRONE REPLACEMENT                                 |        |             |             |             |             | 12,000      |               |
| HERITAGE SIGNS                                    | 3      | 15,000      | 15,360      | 15,698      | 16,043      | 16,364      |               |
| HAMLET WAYFINDING SIGNS                           | 4      | 5,000       |             |             |             |             |               |
| FIRE EQUIPMENT REPLACEMENT RESERVE                | 5      | 10,000      | 10,000      | 10,000      | 10,000      | 10,000      |               |
| FIRE BUILDING RESERVE                             | 6      |             | 75,000      | 75,000      | 75,000      | 75,000      |               |
| FIRE APPARATUS RESERVE                            | 7      | 162,000     | 162,000     | 162,000     | 162,000     | 162,000     |               |
| AUTOMATIC EXTERNAL DEFIBRILLATORS                 | 8      | 18,000      |             |             |             |             |               |
| REPLACE 403 WASK FIRE TRUCK                       |        |             | 563,200     |             |             |             | from reserve  |
| REPLACE 401 VILNA FIRE TRUCK                      |        |             |             |             |             | 632,446     | reserve/cont  |
| REPLACE 407 SMOKY LAKE RESCUE TRUCK               |        |             |             |             | 219,258     |             | tribution     |
| REPLACE 445 SMOKY LAKE WATER TRUCK                |        |             |             |             |             | 141,844     | from          |
| REPLACE 221 ATV FOR BYLAW                         |        |             | 20,367      |             |             |             | from reserve  |
| GRADER REPLACEMENT (160M) UNIT 502                | 9      | 647,400     | 768,000     | 665,600     | 680,243     | 693,848     | from MSI      |
| 950H WHEEL LOADER                                 | 10     |             | 488,448     |             |             |             | sale 120,000  |
| OLD SHOP IMPROVEMENTS                             | 11     | 41,025      |             |             |             |             | loader as     |
| HEADACHE RACK PROJECT - COUNCIL REQUEST           | 12     |             |             |             |             |             |               |
| REPLACE EXCAVATOR 627 Moved to 2023               | 13     |             | 362,496     |             |             |             | 110,000       |
| REBUILD CAT (PREVIOUSLY POSTPONED) 601            | 14     | 350,000     |             |             |             |             | from reserves |
| SELL PATCHER BOX 160                              | 15     |             |             |             |             |             | 20,000        |
| REPLACE TRUCK 108 PLOW TRUCK                      |        |             |             | 99,420      |             |             |               |
| PLOW FOR 108 REPLACEMENT                          |        |             |             | 12,558      |             |             |               |
| REPLACE 102 PICKUP TRUCK                          |        |             |             |             | 64,284      | 65,570      |               |
| REPLACE 109 CREW TRUCK                            |        |             | 63,488      |             |             |             |               |
| REPLACE 111 BELLY DUMP                            |        |             | 64,512      |             |             |             |               |
| REPLACE 114 STREET SWEEPER (JOINT)                |        |             | 127,795     |             |             |             | \$60,000 in   |
| REPLACE 121 PACKER TRAILER                        |        |             |             |             | 5,668       |             | reserves      |
| REPLACE 136 TRAILER                               |        |             | 37,274      |             |             |             |               |
| REPLACE 137 TRAILER                               |        |             |             |             | 6,235       |             |               |
| REPLACE 155 OIL TRUCK                             |        |             | 174,029     |             |             |             |               |
| REPLACE 158 LOWBED                                |        |             |             |             |             | 116,722     |               |
| REPLACE 164 PRESSURE WASHER                       |        |             | 15,974      |             |             |             |               |
| REPLACE 170 TRUCK                                 |        |             |             | 183,142     |             |             |               |
| REPLACE 180 TRUCK winch truck ok                  |        |             |             |             | 235,301     |             |               |
| REPLACE 188 FIFTH WHEEL TRUCK                     |        |             |             | 208,970     |             |             |               |
| REPLACE 194 OIL TRUCK                             |        |             |             | 177,562     |             |             |               |
| REPLACE 195 DUMP TRUCK SANDER/PLOW                |        |             | 368,640     |             |             |             |               |
| REPLACE 197 TRUCK                                 |        |             | 200,540     |             |             |             |               |
| REPLACE 602 BACKHOE LOADER                        |        |             |             | 137,357     |             |             |               |
| REPLACE 603 CAT RECLAIMER                         |        |             |             | 544,195     |             |             | from reserve  |
| REPLACE 608 ROCK TRUCK                            |        |             | 523,141     |             |             |             |               |
| REPLACE 609 ROCK TRUCK                            |        |             |             | 534,878     |             |             |               |
| REPLACE 623 FORKLIFT                              |        |             | 10,549      |             |             |             |               |
| REPLACE 625 PACKER                                |        |             |             |             |             | 210,115     |               |
| REPLACE 627 EXCAVATOR                             |        |             |             |             | 545,322     |             |               |
| REPLACE 628 PACKER                                |        |             |             |             |             | 205,592     |               |
| REPLACE 638 CAT COMPACTOR                         |        |             | 191,693     |             |             |             |               |
| REPLACE CREW TRUCK 117                            |        |             |             | 63,241      |             |             |               |
| REPLACE TRUCK 101 1/2 ton                         |        |             | 63,437      |             |             |             | \$10,000/MSI  |
| REPLACE TRUCK 104                                 |        |             | 61,555      |             |             |             |               |
| REPLACE TRUCK 110 MECHANIC SERVICE TRUCK          |        |             | 61,555      |             |             |             |               |
| REPLACE TRUCK 115 CREW TRUCK                      |        |             |             | 62,909      |             |             |               |
| REPLACE TRUCK 116 CREW TRUCK                      |        |             |             |             | 64,632      | 64,506      |               |
| REPLACE TRUCK 119                                 |        |             | 63,488      |             |             |             |               |
| REPLACE TRUCK 122 CREW TRUCK                      |        |             | 63,488      |             |             |             |               |
| SMOKY LAKE CREEK                                  |        |             |             |             |             |             |               |
| WARSPITE DRAINAGE                                 |        |             |             |             |             |             |               |
| REPLACE TRUCK 227                                 |        |             | 51,200      |             |             |             | reserves      |
| WATER WELL AT HANMORE LAKE WEST - MOT 97-21       |        | 26,000      |             |             |             |             |               |
| SEWER PUMP RESERVE FOR REPLACEMENT                |        | 5,000       | 5,000       | 5,000       | 5,000       | 5,000       |               |
| GARBAGE TRUCK RESERVE TRANSFER                    |        | 45,000      | 45,000      | 45,000      | 45,000      | 45,000      |               |
| REPLACE 454 TRAILER                               |        |             | 12,428      |             |             |             |               |
| AG RESERVE  |        | 40,000      |             |             |             |             |               |
| REPLACE 473/474                                   |        |             |             |             | 64,293      |             |               |
| REPLACE472  |        |             | 158,720     |             |             |             | from reserve  |
| REPLACE471  |        |             |             | 162,212     |             |             | from reserve  |
| REPLACE 726                                       |        |             |             | 52,326      |             |             |               |
| SHOWER HOUSE                                      |        |             |             |             |             | 326,907     | ** try to get |
| HANMORE LAKE TRAIL                                | 16     | 500,000     |             |             |             |             | 50% grant     |
| PIER  |        |             | 12,288      |             |             |             | 100% grant    |
| TRAILER   |        |             | 11,264      |             |             |             |               |
| PLAYGROUND HANMORE WEST                           |        |             | 25,000      |             |             |             | \$25,000      |
| MONS LAKE RETAINING WALL/BEACH CARRYOVER          |        | 20,000      |             |             |             |             | from reserve  |
| REPLACE MOWER                                     |        |             | 17,756      | 18,147      |             |             |               |
| TRANSFER JOHN DEER AND MOWER FROM PW              | 17     | 0           |             |             |             |             |               |
| BUILDING REPAIRS CARRIED FROM 2021                |        | 605,000     |             |             |             |             | SI            |
| FINANCE SOFTWARE                                  |        | 133,152     |             |             |             |             | RESERVES      |
| REPLACE 198 TRUCK                                 |        | 190,000     |             |             |             |             | RESERVES      |
| REPLACE 196 GRAVELTRAILER                         |        | 65,000      |             |             |             |             | RESERVES      |
| PW CREW TRUCK (carry over)                        |        | 40,000      |             |             |             |             | RESERVES      |
| PAKAN EMERGENCY BOAT LAUNCH CONCRETE (carry over) |        | 13,000      |             |             |             |             | RESERVES      |
| WARSPITE EMERGENCY BOAT LAUNCH (carry over)       |        | 25,000      |             |             |             |             | RESERVES      |
| ENTERPRISE 3500 VEHICLE REPL 107                  |        | 63,000      |             |             |             |             | \$2000        |
| ENTERPRISE 1500 VEHICLE REPL 101B, 226A, 239      |        | 150,000     |             |             |             |             | /101B         |
| MUNICIPAL CAPITAL TOTAL                           |        | 3,168,577   | 5,047,085   | 3,322,086   | 2,285,150   | 2,942,436   | \$80000       |

# SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

| Smoky Lake County                            |                                      |                |                |                |                |                |                          |
|--|--------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------------------|
| 2022 Capital Budget (Adjusted for Inflation) |                                      |                | 2.40%          | 2.20%          | 2.20%          | 2%             |                          |
| Dept   | Item #                               | Budget<br>2022 | Budget<br>2023 | Budget<br>2024 | Budget<br>2025 | Budget<br>2026 | Notes                    |
| GAS  | INFRASTRUCTURE LINE REPLACEMENT      | 18             | 50,000         | 50,000         | 50,000         | 50,000         |                          |
| GAS  | RMO STATION REPLACEMENT PLAN RESERVE | 19             |                | 70,000         | 70,000         |                |                          |
| GAS  | RMO STATION REPLACEMENT PLAN         | 19             | 140,000        |                | 146,514        | 152,732        | from reserve             |
| GAS  | MODEMS FOR RMO                       | 20             | 22,000         | 22,528         | 23,024         |                | reserve                  |
| GAS  | POLESHED FOR PIPE                    | 21             | 60,000         |                |                |                | reserve                  |
| 1078-21                                      | ENTERPRISE 3500 VEHICLE REPL 206     |                | 63,000         | 69,120         | 141,281        | 70,641         | reserve/sell<br>\$12,500 |
| GAS  | REPLACE 233 TRAILER                  |                |                |                |                | 17,791         |                          |
| GAS  | NEW TRUCK BOX                        | 23             | 9,500          | 9,728          | 9,942          |                | reserve                  |
| GAS  | REPLACE AMR READING EQUIPM           | 24             | 31,000         |                |                |                |                          |
| <b>GAS CAP/NATURAL GAS CAPITAL TOTAL</b>     |                                      |                | 375,500        | 221,376        | 370,761        | 190,641        | 220,523                  |
| <b>CONSOLIDATED CAPITAL TOTAL</b>            |                                      |                | 3,544,077      | 5,268,461      | 3,692,847      | 2,475,790      | 3,162,958                |

# SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

## Appendix 3 : Policy 03-18 Three Year Road Plan – Section 3 only

Section 3



Completed up to November 5, 2021

Policy 18-17

### 2021 Road Projects

| OIL TREATMENT/PAVING            |       |          |              |              |                     |                     |         |
|---------------------------------|-------|----------|--------------|--------------|---------------------|---------------------|---------|
| Project Name                    | Code  | # Days   | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost         | Funding |
| Twp 594 between RR 174- RR 174A | P1814 | 1        | 0.5          |              | \$65,000.00         | <b>\$80,598.71</b>  | MSI/MO  |
| Twp 594 between RR 174A- RR 175 | P1815 | 1        | 0.5          |              | \$65,000.00         | <b>\$37,322.90</b>  | MSI/MO  |
| Twp 594 between RR 175- RR 180  | P1915 | 2        | 1            |              | \$135,000.00        | <b>\$105,332.57</b> | MSI/MO  |
|                                 |       | <b>4</b> |              | <b>Total</b> | <b>\$265,000.00</b> | <b>\$223,254.18</b> |         |

| CHIP-SEAL                        |        |          |              |              |                     |                     |         |
|----------------------------------|--------|----------|--------------|--------------|---------------------|---------------------|---------|
| Project Name                     | Code   | # Days   | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost         | Funding |
| RR 170 between Twp 600- Twp 601  | FM2114 | 2        | 1            |              | \$67,160.00         | <b>\$61,241.89</b>  | MSI/MO  |
| RR 170 between Twp 601A- Twp 602 | FM2124 | 1        | 0.5          |              | \$33,580.00         | <b>\$31,731.79</b>  | MSI/MO  |
| Twp 612 between Hwy 855- RR 174  | FM2014 | 2        | 1            | #1141-20     | \$70,500.00         | <b>\$67,022.26</b>  | MSI/MO  |
|                                  |        | <b>5</b> |              | <b>Total</b> | <b>\$171,240.00</b> | <b>\$159,995.94</b> |         |

| REHABILITATION                     |        |             |              |              |                     |                     |         |
|------------------------------------|--------|-------------|--------------|--------------|---------------------|---------------------|---------|
| Project Name                       | Code   | # Days      | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost         | Funding |
| RR 124 between Twp 601- Twp 603A   | MG2111 | 4           | 2.5          |              | \$40,000.00         | <b>\$22,192.33</b>  | MSI/MO  |
| Twp 620 between RR 135- RR 141     | MG2121 | 3           | 2            |              | \$50,000.00         | <b>\$67,133.87</b>  | MSI/MO  |
| Twp 602 between Hwy 36- RR 140     | MG2131 | 5           | 3            |              | \$75,000.00         | <b>\$32,680.04</b>  | MSI/MO  |
| RR 122 between Twp 591- Twp 592    | MG2141 | 2           | 1            |              | \$25,000.00         | <b>\$9,507.55</b>   | MSI/MO  |
| Twp 590 between RR174(n)-RR 180(s) | MG2113 | 2           | 1.25         |              | \$28,000.00         | <b>\$17,081.29</b>  | MSI/MO  |
| Twp 595A between RR 171- Hwy 28    | MG2114 | 3.5         | 2.25         |              | \$50,000.00         | <b>\$26,614.79</b>  | MSI/MO  |
| Twp 602 between Hwy 855- RR 172    | MG2124 | 2           | 1            |              | \$20,000.00         | <b>\$9,334.90</b>   | MSI/MO  |
| RR 181 between Twp 604- Twp 605    | MG2115 | 2           | 1            |              | \$30,000.00         | <b>\$46,795.49</b>  | MSI/MO  |
|                                    |        | <b>23.5</b> |              | <b>Total</b> | <b>\$318,000.00</b> | <b>\$231,340.26</b> |         |

| CONSTRUCTION                    |       |           |              |              |                     |                    |         |
|---------------------------------|-------|-----------|--------------|--------------|---------------------|--------------------|---------|
| Project Name                    | Code  | # Days    | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost        | Funding |
| Twp 583A between RR 130- RR 131 | C2112 | 6         | 0.5          |              | \$60,000.00         | <b>\$54,113.97</b> | MSI/MO  |
| Twp 592 between RR 171- RR 172  | C2113 | 12        | 1            |              | \$130,000.00        | <b>\$1,079.61</b>  |         |
|                                 |       | <b>18</b> |              | <b>Total</b> | <b>\$190,000.00</b> | <b>\$55,193.58</b> |         |

| MG HAUL ROADS-PW57                      |        |          |              |              |                     |                     |                   |
|---|--------|----------|--------------|--------------|---------------------|---------------------|-------------------|
| Project Name                            | Code   | # Days   | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost         | Funding           |
| Twp 584 between Hwy 855- RR 165         | MG2023 | 4        | 5.5          |              | \$121,000.00        | <b>\$87,978.40</b>  | Aggregate Reserve |
| Twp 582A & 582 between Hwy 855- RR 172A | MG2033 | 3        | 2            |              | \$44,000.00         | <b>\$26,529.44</b>  | Aggregate Reserve |
|   |        | <b>7</b> |              | <b>Total</b> | <b>\$165,000.00</b> | <b>\$114,507.84</b> |                   |

| GRAVELLING        |      |                |                  |                     |                  |                     |                                  |
|-------------------|------|----------------|------------------|---------------------|------------------|---------------------|----------------------------------|
| Mile per Division | Code | Proposed Miles | Proposed Gravel  | Estimate Costs      | Actual Gravel    | Actual Cost         | Funding                          |
| 144               | PW45 | 41.0           | 6,861.0          | \$144,081.00        | 6,836.08         | \$160,732.71        | RTG                              |
| 218.5             | PW46 | 82.0           | 13,009.0         | \$299,207.00        | 12,307.19        | \$302,054.68        | RTG                              |
| 159.5             | PW47 | 32.5           | 5,132.0          | \$71,848.00         | 4,974.54         | \$102,523.71        | RTG                              |
| 167               | PW48 | 37.0           | 5,818.5          | \$87,277.50         | 5,058.08         | \$97,994.66         | RTG                              |
| 219               | PW49 | 53.0           | 8,423.0          | \$126,345.00        | 7,603.14         | \$147,074.48        | RTG                              |
| 908               |      | <b>245.5</b>   | <b>39,243.5</b>  | <b>\$728,758.50</b> | <b>36,779.03</b> | <b>\$810,380.24</b> |                                  |
| Contingency:      |      |                | 5,000.00         | \$90,000.00         | 3,504.05         | \$74,241.25         |                                  |
| <b>Total</b>      |      |                | <b>44,243.50</b> | <b>\$818,758.50</b> |                  |                     |                                  |
| Road Repair PW90: |      |                |                  |                     | 15,426.57        | \$331,108.48        | Unbudgeted - Cost of annual only |

Five-Year Road Plan: Year 2021-2026

# SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

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Policy 18-17

## 2022 Road Projects

| OIL TREATMENT/PAVING            |       |        |              |              |                     |               |                |
|---------------------------------|-------|--------|--------------|--------------|---------------------|---------------|----------------|
| Project Name                    | Code  | # Days | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost   | Funding        |
| RR 181 between TWP 604- TWP 605 | P2215 | 5      | 1            |              | \$350,000.00        |               | MSP 260,000.00 |
|                                 |       | 5      |              | <b>Total</b> | <b>\$350,000.00</b> | <b>\$0.00</b> |                |

| REHABILITATION                   |       |        |              |              |                     |               |         |
|----------------------------------|-------|--------|--------------|--------------|---------------------|---------------|---------|
| Project Name                     | Code  | # Days | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost   | Funding |
| Twp 592 between RR 145- RR 150   | R2212 | 2      | 1            |              | \$22,000.00         |               | MSI/MO  |
| Twp 592 between RR 142- RR 143   | R2222 | 2      | 1            |              | \$22,000.00         |               | MSI/MO  |
| Methodist Cemetery Road          | R2213 | 1      | 140 m        |              | \$6,171.00          |               | MSI/MO  |
| Metis Cemetery Road              | R2223 | 1.5    | 250 m        |              | \$6,692.40          |               | MSI/MO  |
| RR 155 between Twp 601A- Twp 610 | R2614 | 6      | 4.5          |              | \$103,000.00        |               | MSI/MO  |
| Twp 594 between RR 194A- RR 200  | R1425 | 2.5    | 1.5          |              | \$35,000.00         |               | MSI/MO  |
| RR 191 between Twp 602- Twp 604  | R1525 | 3      | 2            |              | \$45,000.00         |               | MSI/MO  |
| Twp 602 between RR 195- RR 200   | R2215 | 1.5    | 1            |              | \$22,000.00         |               | MSI/MO  |
|                                  |       | 19.5   |              | <b>Total</b> | <b>\$261,863.40</b> | <b>\$0.00</b> |         |

| MG30 BASE STABILIZATION             |        |        |              |              |                     |               |         |
|-------------------------------------|--------|--------|--------------|--------------|---------------------|---------------|---------|
| Project Name                        | Code   | # Days | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost   | Funding |
| Twp 620 between RR 135- RR 142      | MG2211 | 4      | 3            |              | \$75,000.00         |               | MSI/MO  |
| RR 130 between Twp 603- Twp 604     | MG2221 | 2      | 1            |              | \$25,000.00         |               | MSI/MO  |
| RR 144 between Twp 590- Hwy 652     | MG2212 | 8      | 6            |              | \$84,000.00         |               | MSI/MO  |
| Twp 592 between RR 183- RR 182A     | MG2233 | 1      | 0.5          |              | \$10,000.00         |               | MSI/MO  |
| Twp 590 between Hwy 855- RR 170     | MG2243 | 5      | 3.25         |              | \$60,000.00         |               | MSI/MO  |
| Twp 590 between RR 174(n)-RR 180(s) | MG2253 | 2      | 1.25         |              | \$25,000.00         |               | MSI/MO  |
| Twp 612 between RR 174- RR 174A     | MG2214 | 1      | 0.5          |              | \$10,000.00         |               | MSI/MO  |
| Twp 600 between RR 181- RR 182      | MG2215 | 2      | 1            |              | \$25,000.00         |               | MSI/MO  |
| Twp 612 between RR 174A- RR 180     | MG2225 | 2      | 1.5          |              | \$27,000.00         |               | MSI/MO  |
| RR 180 between Twp 612A- Twp 614    | MG2235 | 2      | 1.5          |              | \$27,000.00         |               | MSI/MO  |
|                                     |        | 29     |              | <b>Total</b> | <b>\$368,000.00</b> | <b>\$0.00</b> |         |

| MG HAUL ROADS-PW57                      |        |        |              |              |                     |               |                   |
|---|--------|--------|--------------|--------------|---------------------|---------------|-------------------|
| Project Name                            | Code   | # Days | Length/Miles | Res #'s      | Estimate Costs      | Actual Cost   | Funding           |
| Twp 584 between Hwy 855- RR 165         | MG2213 | 4      | 5.5          |              | \$121,000.00        |               | Aggregate Reserve |
| Twp 582A & 582 between Hwy 855- RR 172A | MG2223 | 3      | 2            |              | \$44,000.00         |               | Aggregate Reserve |
|   |        | 7      |              | <b>Total</b> | <b>\$165,000.00</b> | <b>\$0.00</b> |                   |

| GRAVELLING        |      |                |                  |                       |               |             |                                    |
|-------------------|------|----------------|------------------|-----------------------|---------------|-------------|------------------------------------|
| Mile per Division | Code | Proposed Miles | Proposed Gravel  | Estimate Costs        | Actual Gravel | Actual Cost | Funding                            |
| 144               | PW45 | 44.5           | 7,422.50         | \$178,140.00          |               |             | RTG                                |
| 218.5             | PW46 | 78.5           | 12,835.00        | \$320,875.00          |               |             | RTG                                |
| 159.5             | PW47 | 46.5           | 7,455.50         | \$156,565.50          |               |             | RTG                                |
| 167               | PW48 | 58             | 9,218.50         | \$184,370.00          |               |             | RTG                                |
| 219               | PW49 | 64             | 10,232.00        | \$204,640.00          |               |             | RTG                                |
| <b>908</b>        |      | <b>291.5</b>   | <b>47,163.5</b>  | <b>\$1,044,590.50</b> |               |             |                                    |
| Contingency:      |      |                | 5,000.00         | \$105,000.00          |               |             |                                    |
| <b>Total</b>      |      |                | <b>52,163.50</b> | <b>\$1,149,590.50</b> |               |             |                                    |
| Road Repair PW90: |      |                |                  |                       |               |             | (Unbudgeted - Cost of gravel only) |

Five-Year Road Plan: Year 2021-2026



# SMOKY LAKE COUNTY FINANCIAL PLAN 2022 - 2026

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## 2023 Road Projects

| OIL TREATMENT/PAVING                 |       |        |              |         |                |             |         |
|--------------------------------------|-------|--------|--------------|---------|----------------|-------------|---------|
| Project Name                         | Code  | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding |
| RR 130 between Twp 604- Twp 610      | P2311 | 4      | 2            |         | \$270,000.00   |             | MSI/MO  |
| Victoria Tr. between RR 171A- RR 172 | P2313 | 2      | 0.5          |         | \$65,000.00    |             | MSI/MO  |
| Twp 590 between RR 174(N)- RR 180(s) | P1813 | 2      | 1.25         |         | \$150,000.00   |             | MSI/MO  |
|                                      |       | 8      |              | Total   | \$485,000.00   | \$0.00      |         |

| REHABILITATION                       |       |        |              |         |                |             |         |
|--------------------------------------|-------|--------|--------------|---------|----------------|-------------|---------|
| Project Name                         | Code  | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding |
| Victoria Tr. between RR 171A- RR 172 | R2313 | 2      | 0.5          |         | \$10,000.00    |             | MSI/MO  |
|                                      |       | 2      |              | Total   | \$10,000.00    | \$0.00      |         |

| MG30 BASE STABILIZATION          |        |        |              |         |                |             |         |
|----------------------------------|--------|--------|--------------|---------|----------------|-------------|---------|
| Project Name                     | Code   | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding |
| Twp 584 between Hwy 859- RR 144  | MG2322 | 6      | 4            |         | \$80,000.00    |             | MSI/MO  |
| RR 173 between Twp 584- Twp 583A | MG2333 | 1      | 0.5          |         | \$10,000.00    |             | MSI/MO  |
| RR 170 between Twp 590- Twp 592A | MG2343 | 4      | 2.5          |         | \$55,000.00    |             | MSI/MO  |
| Twp 612 between RR 174- RR 174A  | MG2314 | 1      | 0.5          |         | \$13,000.00    |             | MSI/MO  |
| RR 180 between Twp 594- Twp 594A | MG2315 | 1      | 0.5          |         | \$15,000.00    |             | MSI/MO  |
| Twp 612 between RR 174A- RR 180  | MG2325 | 2      | 1.5          |         | \$35,000.00    |             | MSI/MO  |
| RR 180 between Twp 612A- Twp 614 | MG2335 | 3      | 1.5          |         | \$35,000.00    |             | MSI/MO  |
| Twp 604 between RR 191- RR 192A  | MG2355 | 3      | 1.5          |         | \$50,000.00    |             | MSI/MO  |
|                                  |        | 21     |              | Total   | \$293,000.00   | \$0.00      |         |

| CONSTRUCTION                     |       |        |              |         |                |             |         |
|----------------------------------|-------|--------|--------------|---------|----------------|-------------|---------|
| Project Name                     | Code  | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding |
| RR 162 between Twp 594- Twp 594A | C2314 | 3      | 0.25         |         | \$50,000.00    |             | MSI/MO  |
|                                  |       | 3      |              | Total   | \$50,000.00    | \$0.00      |         |

| MG HAUL ROADS-PW57                      |        |        |              |         |                |             |                   |
|---|--------|--------|--------------|---------|----------------|-------------|-------------------|
| Project Name                            | Code   | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding           |
| Twp 584 between Hwy 855- RR 165         | MG2313 | 4      | 5.5          |         | \$121,000.00   |             | Aggregate Reserve |
| Twp 582A & 582 between Hwy 855- RR 172A | MG2323 | 3      | 2            |         | \$44,000.00    |             | Aggregate Reserve |
|   |        | 7      |              | Total   | \$165,000.00   | \$0.00      |                   |

| GRAVELLING        |      |                |                 |                |               |             |                                 |
|-------------------|------|----------------|-----------------|----------------|---------------|-------------|---------------------------------|
| Mile per Division | Code | Proposed Miles | Proposed Gravel | Estimate Costs | Actual Gravel | Actual Cost | Funding                         |
| 144               | PW45 | 40             | 6,767.00        | \$162,408.00   |               |             | RTG                             |
| 218.5             | PW46 | 81.5           | 13,148.00       | \$328,700.00   |               |             | RTG                             |
| 159.5             | PW47 | 38             | 5,990.00        | \$125,790.00   |               |             | RTG                             |
| 167               | PW48 | 45.5           | 7,144.50        | \$142,890.00   |               |             | RTG                             |
| 219               | PW49 | 66             | 10,420.00       | \$208,400.00   |               |             | RTG                             |
| 908               |      | 271.0          | 43,469.5        | \$968,188.00   |               |             |                                 |
| Contingency:      |      |                | 5,000.00        | \$105,000.00   |               |             |                                 |
| Total             |      |                | 48,469.50       | \$1,073,188.00 |               |             |                                 |
| Road Repair PW90: |      |                |                 |                |               |             | Unbudgeted- Cost of gravel only |

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## 2024 Road Projects

| OIL TREATMENT/PAVING           |       |        |              |         |                |             |         |
|--------------------------------|-------|--------|--------------|---------|----------------|-------------|---------|
| Project Name                   | Code  | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding |
| Twp 600 between RR 181- RR 182 | P2415 | 3      | 1            |         | \$150,000.00   |             | MSI/MO  |
|                                |       | 3      |              | Total   | \$150,000.00   | \$0.00      |         |

| CHIP-SEAL                      |        |        |              |         |                |             |         |
|--------------------------------|--------|--------|--------------|---------|----------------|-------------|---------|
| Project Name                   | Code   | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding |
| RR 170 between Hwy 28- Twp 600 | FM2414 | 3      | 2            |         | \$210,240.00   |             | MSI/MO  |
|                                |        | 3      |              | Total   | \$210,240.00   | \$0.00      |         |

| MG30 BASE STABILIZATION          |        |        |              |         |                |             |         |
|----------------------------------|--------|--------|--------------|---------|----------------|-------------|---------|
| Project Name                     | Code   | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding |
| RR 130 between Twp 610- Twp 611A | MG1841 | 3      | 1.5          |         | \$38,000.00    |             | MSI/MO  |
| Twp 590 between RR 143- RR 144   | MG1822 | 1      | 0.5          |         | \$10,000.00    |             | MSI/MO  |
| RR 143 between Twp 590- Hwy 28   | MG1942 | 6      | 4            |         | \$100,000.00   |             | MSI/MO  |
| Twp 592 between RR 182A- RR 183  | MG2433 | 1      | 0.5          |         | \$10,000.00    |             | MSI/MO  |
| RR 183 between Twp 591A- Twp 592 | MG2443 | 2      | 0.5          |         | \$20,000.00    |             | MSI/MO  |
| Twp 604 between RR 181- RR 183   | MG2415 | 4      | 2            |         | \$60,000.00    |             | MSI/MO  |
|                                  |        | 17     |              | Total   | \$238,000.00   | \$0.00      |         |

| CONSTRUCTION                    |       |        |              |         |                |             |         |
|---------------------------------|-------|--------|--------------|---------|----------------|-------------|---------|
| Project Name                    | Code  | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding |
| RR 171 between Twp 590- Twp 591 | C2413 | 13     | 1            |         | \$140,000.00   |             | MSI/MO  |
|                                 |       | 13     |              | Total   | \$140,000.00   | \$0.00      |         |

| MG HAUL ROADS-PW57                      |        |        |              |         |                |             |                   |
|---|--------|--------|--------------|---------|----------------|-------------|-------------------|
| Project Name                            | Code   | # Days | Length/Miles | Res #'s | Estimate Costs | Actual Cost | Funding           |
| Twp 584 between Hwy 855- RR 165         | MG2413 | 4      | 5.5          |         | \$121,000.00   |             | Aggregate Reserve |
| Twp 582A & 582 between Hwy 855- RR 172A | MG2423 | 3      | 2            |         | \$44,000.00    |             | Aggregate Reserve |
|   |        | 7      |              | Total   | \$165,000.00   | \$0.00      |                   |

| GRAVELLING        |      |                |                 |                |               |             |                                 |
|-------------------|------|----------------|-----------------|----------------|---------------|-------------|---------------------------------|
| Mile per Division | Code | Proposed Miles | Proposed Gravel | Estimate Costs | Actual Gravel | Actual Cost | Funding                         |
| 144               | PW45 | 38.5           | 6,517.50        | \$156,420.00   |               |             | RTG                             |
| 218.5             | PW46 | 79             | 12,851.00       | \$321,275.00   |               |             | RTG                             |
| 159.5             | PW47 | 36             | 5,817.50        | \$122,167.50   |               |             | RTG                             |
| 167               | PW48 | 41             | 6,659.50        | \$133,190.00   |               |             | RTG                             |
| 219               | PW49 | 58             | 9,296.00        | \$185,920.00   |               |             | RTG                             |
| 908               |      | 252.5          | 41,141.5        | \$918,972.50   |               |             |                                 |
| Contingency:      |      |                | 5,000.00        | \$105,000.00   |               |             |                                 |
| Total             |      |                | 46,141.50       | \$1,023,972.50 |               |             |                                 |
| Road Repair PW90: |      |                |                 |                |               |             | Unbudgeted- Cost of gravel only |

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## 2025 Road Projects

| OIL TREATMENT/PAVING                    |        |                |                 |                |                |             |                                 |
|---|--------|----------------|-----------------|----------------|----------------|-------------|---------------------------------|
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
| RR 174 between Twp 612- Twp 613A        | P2514  | 3              | 1.5             |                | \$200,000.00   |             | MSI/MO                          |
|   |        | 3              |                 | Total          | \$200,000.00   | \$0.00      |                                 |
| REHABILITATION                          |        |                |                 |                |                |             |                                 |
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
| RR 174 between Twp 612- Twp 613A        | R2514  | 3              | 1.5             |                | \$35,000.00    |             | MSI/MO                          |
| RR 190 between Hwy 28- Twp 600          | R2515  | 6              | 3.5             |                | \$85,000.00    |             | MSI/MO                          |
| Twp 594 between RR 185- RR 190          | R2525  | 2              | 1               |                | \$24,000.00    |             | MSI/MO                          |
|   |        | 11             |                 | Total          | \$144,000.00   | \$0.00      |                                 |
| MG30 BASE STABILIZATION                 |        |                |                 |                |                |             |                                 |
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
| Twp 620 between RR 135- RR 142          | MG2511 | 5              | 3               |                | \$75,000.00    |             | MSI/MO                          |
| Twp 590 between RR 181(s)- RR 184(s)    | MG2533 | 5              | 3               |                | \$70,000.00    |             | MSI/MO                          |
| RR 163 between Twp 595- Twp 600         | MG2514 | 2              | 1               |                | \$25,000.00    |             | MSI/MO                          |
| Twp 612 between RR 174- RR 174A         | MG2524 | 1              | 0.5             |                | \$12,000.00    |             | MSI/MO                          |
| RR 180 between Hwy 28- Twp 594          | MG2515 | 2              | 1.5             |                | \$30,000.00    |             | MSI/MO                          |
| Twp 612 between RR 174A- RR 180         | MG2525 | 2              | 1.5             |                | \$30,000.00    |             | MSI/MO                          |
| RR 180 between Twp 612A- Twp 614        | MG2535 | 2              | 1.5             |                | \$30,000.00    |             | MSI/MO                          |
|   |        | 19             |                 | Total          | \$272,000.00   | \$0.00      |                                 |
| CONSTRUCTION                            |        |                |                 |                |                |             |                                 |
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
| RR 171 between Twp 591- Twp 592         | C2513  | 13             | 1               |                | \$140,000.00   |             | MSI/MO                          |
|   |        | 13             |                 | Total          | \$140,000.00   | \$0.00      |                                 |
| MG HAUL ROADS-PW57                      |        |                |                 |                |                |             |                                 |
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
| Twp 584 between Hwy 855- RR 165         | MG2513 | 4              | 5.5             |                | \$121,000.00   |             | Aggregate Reserve               |
| Twp 582A & 582 between Hwy 855- RR 172A | MG2523 | 3              | 2               |                | \$44,000.00    |             | Aggregate Reserve               |
|   |        | 7              |                 | Total          | \$165,000.00   | \$0.00      |                                 |
| GRAVELLING                              |        |                |                 |                |                |             |                                 |
| Mile per Division                       | Code   | Proposed Miles | Proposed Gravel | Estimate Costs | Actual Gravel  | Actual Cost | Funding                         |
| 144                                     | PW45   | 46             | 7,641.00        | \$183,384.00   |                |             | RTG                             |
| 218.5                                   | PW46   | 83.5           | 13,243.00       | \$331,075.00   |                |             | RTG                             |
| 159.5                                   | PW47   | 43             | 6,770.00        | \$142,170.00   |                |             | RTG                             |
| 167                                     | PW48   | 51             | 8,002.50        | \$160,050.00   |                |             | RTG                             |
| 219                                     | PW49   | 59             | 9,359.00        | \$187,180.00   |                |             | RTG                             |
| 908                                     |        | 282.5          | 45,015.5        | \$1,003,859.00 |                |             |                                 |
| Contingency:                            |        |                | 5,000.00        | \$105,000.00   |                |             |                                 |
| Total                                   |        |                | 50,015.50       | \$1,108,859.00 |                |             |                                 |
| Road Repair PW90:                       |        |                |                 |                |                |             | Unbudgeted- Cost of gravel only |

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## 2026 Road Projects

| OIL TREATMENT/PAVING                    |        |                |                 |                |                |             |                                 |
|---|--------|----------------|-----------------|----------------|----------------|-------------|---------------------------------|
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
|   |        | #REF!          |                 | Total          | #REF!          | #REF!       |                                 |
| REHABILITATION                          |        |                |                 |                |                |             |                                 |
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
|   |        | 0              |                 | Total          | \$0.00         | \$0.00      | MSI/MO                          |
| MG30 BASE STABILIZATION                 |        |                |                 |                |                |             |                                 |
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
| RR 144 between Twp 590- Hwy 652         | MG2612 | 8              | 6               |                | \$90,000.00    |             | MSI/MO                          |
| Twp 584 between Hwy 859- RR 144         | MG2622 | 6              | 4               |                | \$60,000.00    |             | MSI/MO                          |
| Twp 592 between RR 183- RR 182A         | MG2633 | 1              | 0.5             |                | \$12,000.00    |             | MSI/MO                          |
| RR 124 between Twp 601- Twp 603A        | MG2614 | 4              | 2.5             |                | \$50,000.00    |             | MSI/MO                          |
| RR 163 between Twp 595- Twp 600         | MG2614 | 2              | 1               |                | \$30,000.00    |             | MSI/MO                          |
|   |        | 21             |                 | Total          | \$242,000.00   | \$0.00      |                                 |
| CONSTRUCTION                            |        |                |                 |                |                |             |                                 |
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
| Twp 590 between RR 150(s)- RR 150A      | C2612  | 7              | 0.5             |                | \$60,000.00    |             | MSI/MO                          |
| Twp 590 between RR 154(s)- RR 154A      | C2622  | 4              | 0.25            |                | \$15,000.00    |             | MSI/MO                          |
| RR 200 between Twp 592- Twp 593         | C1715  | 12             | 1               |                | \$130,000.00   |             | MSI/MO                          |
| Twp 592 between RR 200- RR 195A         | C2615  | 6              | 0.5             |                | \$50,000.00    |             | MSI/MO                          |
| Twp 592 between RR 171- RR 172          | C2113  | 12             | 1               |                | \$130,000.00   |             | MSI/MO                          |
|   |        | 12             |                 | Total          | \$385,000.00   | \$0.00      |                                 |
| MG HAUL ROADS-PW57                      |        |                |                 |                |                |             |                                 |
| Project Name                            | Code   | # Days         | Length/Miles    | Res #'s        | Estimate Costs | Actual Cost | Funding                         |
| Twp 584 between Hwy 855- RR 165         | MG2613 | 4              | 5.5             |                | \$121,000.00   |             | Aggregate Reserve               |
| Twp 582A & 582 between Hwy 855- RR 172A | MG2623 | 3              | 2               |                | \$44,000.00    |             | Aggregate Reserve               |
|   |        | 7              |                 | Total          | \$165,000.00   | \$0.00      |                                 |
| GRAVELLING                              |        |                |                 |                |                |             |                                 |
| Mile per Division                       | Code   | Proposed Miles | Proposed Gravel | Estimate Costs | Actual Gravel  | Actual Cost | Funding                         |
| 144                                     | PW45   | 40.5           | 6,798.50        | \$163,164.00   |                |             | RTG                             |
| 218.5                                   | PW46   | 83.5           | 13,615.00       | \$340,375.00   |                |             | RTG                             |
| 159.5                                   | PW47   | 41.5           | 6,675.50        | \$140,185.50   |                |             | RTG                             |
| 167                                     | PW48   | 52.5           | 8,360.50        | \$167,210.00   |                |             | RTG                             |
| 219                                     | PW49   | 70             | 11,168.00       | \$223,360.00   |                |             | RTG                             |
| 908                                     |        | 288.0          | 46,617.5        | \$1,034,294.50 |                |             |                                 |
| Contingency:                            |        |                | 5,000.00        | \$105,000.00   |                |             |                                 |
| Total                                   |        |                | 51,617.50       | \$1,139,294.50 |                |             |                                 |
| Road Repair PW90:                       |        |                |                 |                |                |             | Unbudgeted- Cost of gravel only |

Five-Year Road Plan: Year 2021-2026