

2025 - 2029 Financial Plan



Smoky Lake County
4612 McDougall Drive, PO Box 310
Smoky Lake, AB T0A 3C0
www.smokylakecounty.ab.ca



Introduction

The 2025 to 2030 financial plan provides the highlights of Smoky Lake County's Operating, Capital, Bridge, and Road Plan budgets. This document is divided into 5 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 budget considerations for the future.

Budget: provides information on the operating and capital budgets for 2025, 2026, 2027, 2028, 2029 and 2030.

Appendix: includes copies of related policies passed by council.

✓ *Budget Development Policy 08-11*



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Smoky Lake County Information



Council

Your Councillor represents you and the division where you live or do business. Find out more about Council and the election at smokylakecounty.ab.ca/government



Division 1 Councillor
Dan Gawalko
780-645-1589
dgawalko@smokylakecounty.ab.ca



Division 2 Councillor & Deputy Reeve
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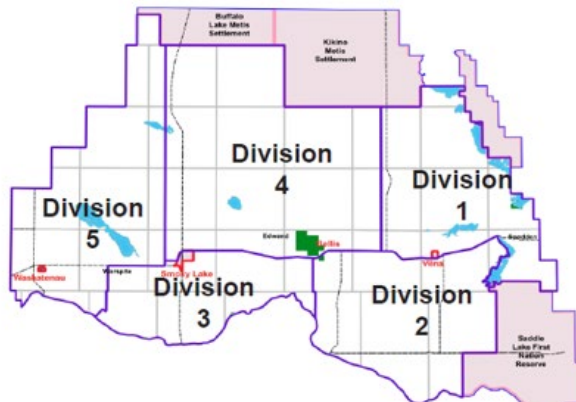
Division 3 Councillor
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Smoky Lake County
MUNICIPAL ELECTION

2025

The municipal election will take place
on October 20, 2025.

2023-2025 STRATEGIC PLAN

The full Strategic Plan and reports can be viewed at :
<https://www.smokylakecounty.ab.ca/Stratplan>



COUNTY INFORMATION



3,396.3
square kilometers
in size



POPULATION*
3,945



Average Age
42.0



2
Landfill Locations

3
Transfer Stations

22
Waste Bin Sites



1,555 KM
of Roads

1,337 KM
Gravel Roads

193 KM
Paved Roads

25 KM
Fibre Mat Roads



56
Bridges

46
Culvert Bridges
Included



1,563 KM
Natural Gas Pipelines
Owned and Operated
(and growing)



198,170 acres
Annual Crop Land



3
Fire Departments

COUNTY SERVICES

Chief Administrator's Office

Financial Services and Technology
Taxation
Geographical Information Systems
Communications
Other Government Services
Intergovernmental Relations
Managing Partner for Several
Intermunicipal initiatives

Protective Services

Fire and Emergency Response
Disaster Management
Bylaw / Peace Officer Services

Transportation

Road Rehabilitation & Maintenance
Culvert Maintenance
Bridge Rehabilitation & 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
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

The Organizational Chart is currently under review to ensure that Smoky Lake County is positioned to best support community priorities going forward.



Financial Policies

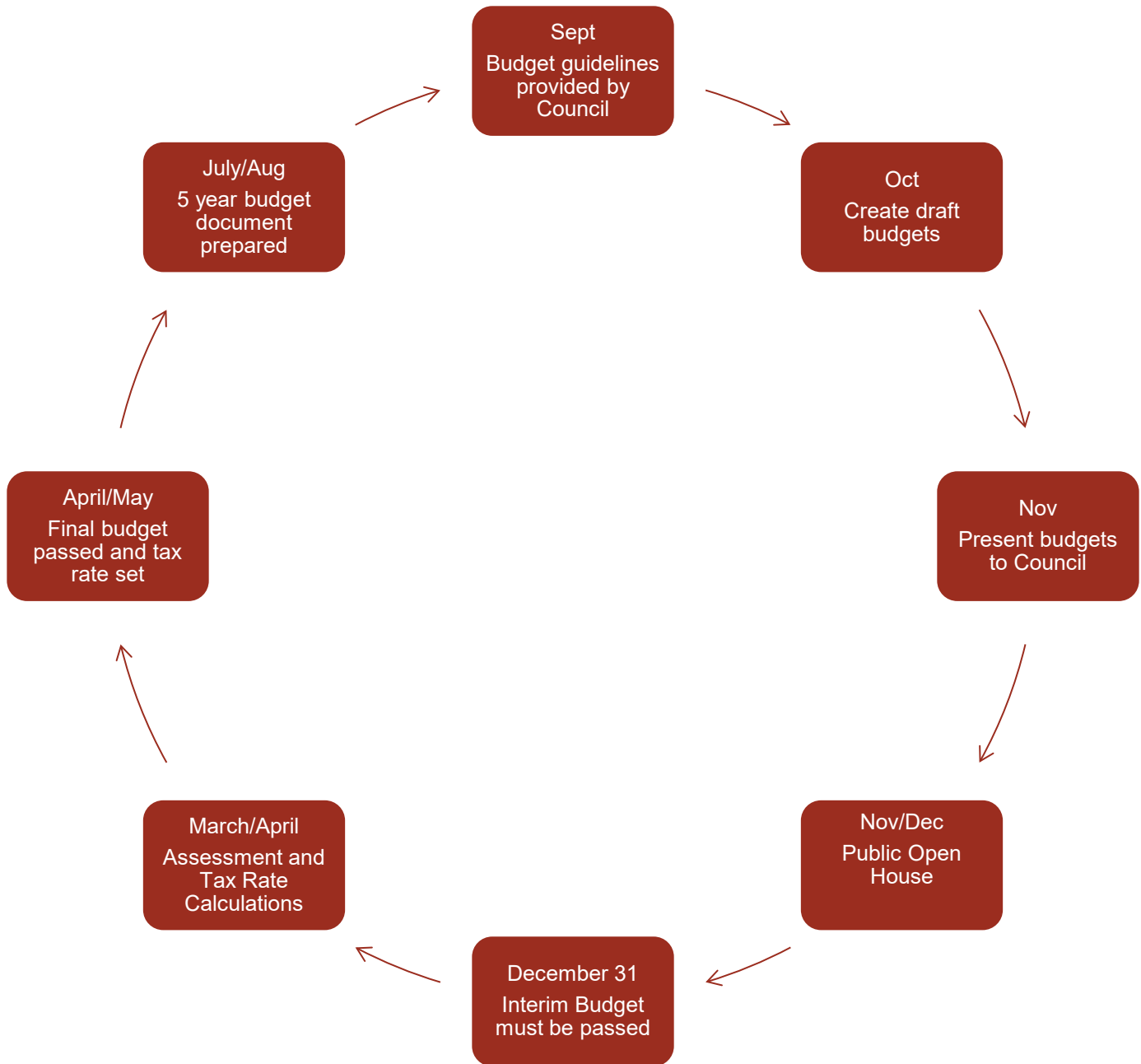
Smoky Lake County Council has identified long term financial planning as an important tool for sustainability. Along with the Budget Policy, there are two main policies that guide financial planning

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 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. Throughout the year, 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's 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

Public Consultation took place in December 2024 and will again be scheduled for late fall 2025. The public budget presentation gives taxpayers an opportunity to ask questions and make suggestions. Participation assists Council as they set priorities for the upcoming years.

Any time throughout the year, we also welcome feedback through the following methods:

- Email feedback to finance@smokylakecounty.ab.ca
- Attend the budget meetings when scheduled in the fall
- Provide feedback to your Councillor.



Budget Highlights

The 2025 budget was devised to minimize tax increases without sacrificing services. The estimated 2026-2029 budgets are based on 2025 levels of service.

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

- **Inflation:** Smoky Lake County has used 2% inflation for most costs in 2026 and then 2.2% (based on the Alberta Financial Outlook) to predict the budgets from 2027 outward.
- **Wage and salary** increases are based on Union Contracts:
 - The 2-Year Collective Agreement with Canadian Union of Public Employees (CUPE) Local 4575 expires December 31, 2026. Budgets beyond 2026 have been based on CPI.
 - The Collective Agreement with International Union of Operating Engineers (IUOE Local 955) expires December 31, 2026. Budgets beyond 2026 have been based on CPI.
- The [Capital](#) Plan approved by Council with some revisions based on 2025 Council motions.
- The [Five-Year Road](#) Plan as approved by Council December 2024.
- The [Bridge Plan](#) modified as a result of grant approvals received June, 2025.
- The Local Government Fiscal Framework Capital Grant is the major grant we use to assist with funding roads and equipment. The Province has announced that the 2026 allocation will be \$973,518 (a decrease from the 2025 allocation of \$995,153).
- Smoky Lake County works with the Town of Smoky Lake, Village of Waskatenau, Village of Vilna to provide services to the region through joint projects. The County also provides services to other governments for a fee.

Cost Sharing Projects

Smoky Lake Fire Services

Recreational Community Development
Committee

Highway 28/63 Regional Water Services
Commission member

Village of Vilna and Village of
Waskatenau Landfill

Evergreen Regional Waste Mangement
Services Commission member

Regional Emergency Management

Northern Lights Library System member

Physician & Healthcare Professionals
Committee

Family School Liason Program

Munisight online mapping application

Regional Heritage Board

Ukrainian Twinning Committee

Street Sweeping

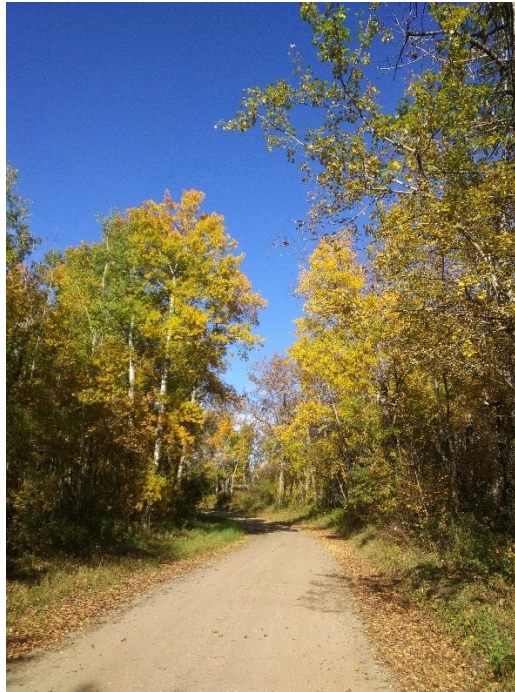
Services Provided

Alberta Transportation -
For Highway Motor Vehicle
Accidents

Highway 28/63 Regional
Water Services Commission
For Administration Services

Highway 28/63 Regional
Water Services Commission
for Water Operator Services

Custom Work for the Towns
and Villages



Future Outlook

Smoky Lake County receives half of its tax revenue from the oil and gas industry. Fluctuations in the industry created a substantial loss of tax assessment and uncollectable taxes. From 2015 to 2021, the decrease in non residential and machinery and equipment tax assessment was \$9 million (over 1.5 million per year in municipal tax revenue).

To recover and balance future budgets, Smoky Lake County will reevaluate capital replacement needs, services levels as well as seek new revenues. Council has created an avenue to encourage business development to provide reliable future assessment and tax revenue. Bylaw 1464-24 Property Tax Exemption for Non-residential development or expansions was passed in the fall of 2024. New or expanded non residential properties can qualify for a reduction in Municipal Taxes dependant on the amount of resulting assessment increase.

New or Increase in Assessment				
Assessment Increase	\$20,000 - \$500,000	\$500,001 - \$1,000,000	\$1,000,001 - \$5,000,000	Greater than \$5,000,000,000
Year 1	100%	100%	100%	100%
Year 2	50%	50%	50%	50%

This is a long-term solution. During the next five years, either increases in the municipal tax rate, new revenue sources, further transfers from reserves (savings), or substantial decreases in projects or services will be needed to balance the 2026-2030 budgets. The 2026 budget will be further reviewed and adjusted by year end of 2025.

Smoky Lake County Total Budget

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Sewer Levy	9,625	9,818	10,034	10,255	10,480	10,711
Penalties	98,300	100,266	102,301	104,377	106,495	108,657
User Fees and Sales of Goods	3,686,150	3,915,011	4,001,066	4,089,014	4,178,892	4,270,746
Investment Income	743,498	758,368	775,052	792,103	809,530	827,339
Development Levies	84,500	86,190	88,086	90,024	92,005	94,029
Licenses and Permits	10,500	210,710	214,946	219,266	223,675	228,171
Sales to Other Governments	305,600	369,640	377,772	386,083	394,577	403,258
Provincial Conditional - Operating	724,257	597,687	603,014	608,447	613,989	619,641
TOTAL OPERATING REVENUE	5,662,430	6,047,690	6,172,271	6,299,569	6,429,642	6,562,551
EXPENSES						
Legislative	523,751	534,226	545,979	557,991	570,266	582,812
Administration	1,947,774	1,955,371	1,990,194	2,025,781	2,124,153	2,124,324
Protective Services	1,406,933	1,812,106	1,846,227	2,809,099	1,963,653	2,316,076
Transportation	17,638,916	12,251,702	18,769,679	14,418,021	14,028,798	14,042,547
Water and Sewer	909,630	838,567	911,905	950,647	969,802	989,377
Landfill	650,774	654,806	668,002	681,488	1,195,271	709,356
Further Education	130,000	113,230	113,230	113,230	113,230	113,230
Agricultural Services	1,167,986	1,025,914	1,195,164	1,220,882	1,091,077	1,389,761
Municipal Planning, Community & Economic Development	432,124	438,219	447,543	458,073	467,812	478,764
Recreation and Culture	689,217	850,260	786,702	801,438	1,316,462	781,791
Natural Gas	3,535,900	3,672,238	3,604,791	4,072,552	3,835,921	3,816,571
TOTAL EXPENSES	29,033,005	24,146,639	30,879,416	28,109,201	27,676,444	27,344,609
Deficiency of revenues over expenses before other	-23,370,575	-18,098,949	-24,707,146	-21,809,632	-21,246,802	-20,782,057
Other						
Government Transfers for Capital	5,960,495	1,740,768	6,450,088	3,223,518	3,223,518	3,223,518
Gain on disposal of Tangible Capital Asset	988,151	239,915	294,415	427,539	219,499	290,789
	6,948,646	1,980,683	6,744,503	3,651,057	3,443,017	3,514,307
DEFICIENCY OF REVENUES OVER EXPENSES	-16,421,929	-16,118,266	-17,962,643	-18,158,575	-17,803,785	-17,267,750
Transfers from Reserve	2,663,291	730,757	1,086,757	2,125,490	2,144,475	862,150
Add back Amortization	2,289,300	2,335,022	2,386,268	2,438,638	2,492,159	2,546,855
MUNICIPAL TAX REVENUE REQUIRED	11,469,338	13,052,487	14,489,618	13,594,447	13,167,151	13,858,745

Fund Structure

The County has two funds, Municipal and Natural 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 for 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

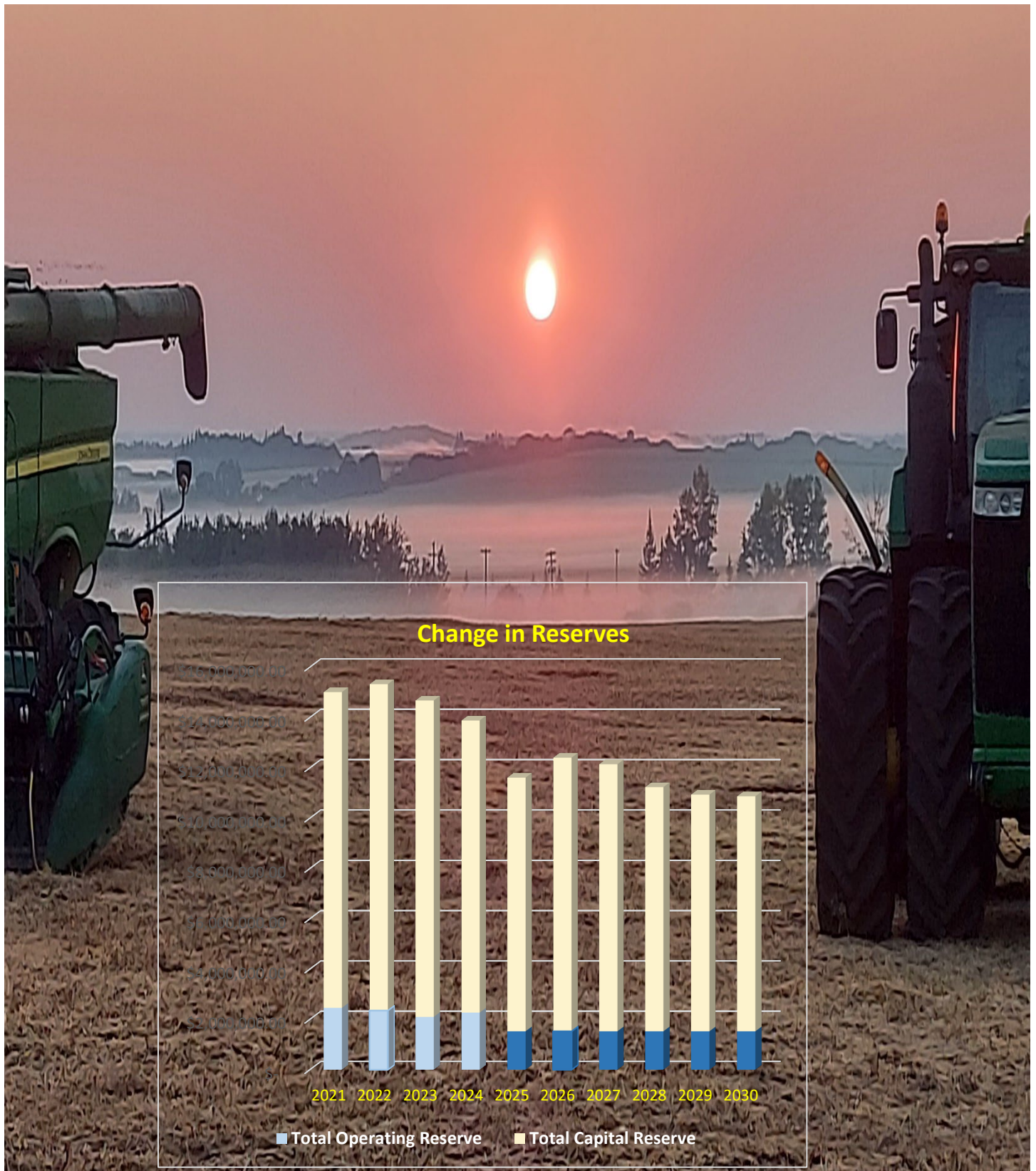
The County keeps reserve funds set aside to provide funding for future expenditures and to ensure sufficient funds are available for emergent issues, as well as, where possible, to avoid the need to incur debt. In note 10 on the financial statements, they are referred to as restricted surplus. Unrestricted 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.

10. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2024	2023
Unrestricted surplus	\$ 7,996,140	\$ 7,478,251
Restricted surplus		
Municipal reserve	52,423	52,423
Reserve - General Capital	1,804,419	2,754,091
Building	1,189,721	1,189,721
Connectivity	476,523	476,523
Fire	1,738,650	1,754,033
Transportation	1,295,609	954,609
Road development	2,204,355	1,819,552
Street sweeper	80,480	61,171
Gravel pit reclamation	477,017	472,542
Gravel pit development	132,533	122,711
Regional waterline	255,559	255,559
Regional landfill	344,160	344,160
Agricultural capital reserve	117,000	167,000
	10,168,449	10,424,095
Municipal general	2,220,508	2,047,358
Gas utility	2,324,421	2,205,094
	14,713,378	14,676,547
Total restricted		

Budgeted Restricted Surplus (Reserves) Balances:



Restricted Surplus		2025	2026	2027	2028	2029	2030
Municipal Reserve	Funds collected in lieu of subdivision natural reserve	52,422	52,422	52,422	52,422	52,422	52,422
General Operating	Reserves not allocated to projects as well as reserves carried forward to the next year - funding source property taxes and fees	1,476,689	1,476,689	1,476,689	1,476,689	1,476,689	1,476,689
General Capital	Primarily for specific purchases and projects - funding source property taxes and fees	854,362	826,362	876,362	926,362	801,362	826,362
Building Reserve	Building repairs & rehabilitation - funding source property taxes and fees	1,189,721	1,239,721	1,289,721	1,339,721	1,389,721	1,439,721
Fire	For County Fire equipment replacement and fire emergencies - funding source property taxes and fees	1,738,651	1,682,894	1,627,137	852,737	775,297	453,147
Regional Fire	For Regional Fire equipment replacement and fire emergencies - funding source property taxes and fees	0	189,150	378,300	567,450	775,515	983,580
Landfill	For waste equipment and landfill improvements - funding source property taxes and fees	399,160	454,160	509,160	564,160	324,160	379,160
Transportation	For specific public works projects and equipment - funding source property taxes and fees	349,853	948,853	348,853	198,853	48,853	-101,147
Road Development	For roads damaged by natural resource extraction - funding source aggregate license fee	1,730,178	1,809,178	1,888,178	1,958,178	2,028,178	2,098,178
Gravel Pit Reclamation	For the reclamation of gravel pits - funding source gravel sales	465,011	478,011	491,011	504,011	517,011	530,011
Gravel Pit Development	For the development of new gravel pits - funding source gravel sales	146,533	160,533	174,533	188,533	202,533	216,533
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	80,480	80,480	80,480	80,480	80,480	80,480
Water	For water and sewer projects - funding source property taxes and fees	260,559	265,559	245,559	245,559	245,559	245,559
Agriculture Services	For Agricultural Equipment replacement - funding source property taxes	117,000	177,000	137,000	97,000	157,000	97,000
Gas Reserve	For natural gas projects - funding source gas, odorant.	2,275,421	2,087,421	2,092,421	1,706,876	1,586,876	1,616,876
Total Reserves		11,612,563	12,404,956	12,144,349	11,235,554	10,938,179	10,871,094

2025-2030 Budget Details

Capital Budget

The Capital budget is broken down into 3 sections

Capital Equipment and Projects

The Capital Equipment and Projects Budget includes motions that have revised the 2025 approved budget. Excess equipment was sold at the Ritchie Bros Auction, and the funds were used to purchase further equipment.

2025 - 2030 Capital Budget							
Dept		Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030
ADM	AGGREGATE LICENSE REV TO RESERVE	200,000	200,000	200,000	200,000	200,000	200,000
ADM	ADMIN BUILDING RESERVE		50,000	50,000	50,000	50,000	50,000
ADM	INTERDEPT DRONE REPLACEMENT					10,000	
ADM	ORTHO PHOTOS RESERVE					25,000	25,000
ADM	DEPARTMENT TOTAL	200,000	250,000	250,000	250,000	285,000	275,000
BYLW	UPDATE EMERGENCY LIGHTS - 222B	4,000					
BYLAW	DEPARTMENT TOTAL	4,000	-	-	-	-	-
FIRE	REGIONAL CAPITAL RESERVE		189,150	189,150	189,150	208,065	208,065
FIRE	REPLACE SCBA						216,000
FIRE	REPLACE FIRE TRUCK WASK 403				1,000,000		
FIRE	REPLACE RESCUE TRUCK SL 407						200,000
FIRE	REPLACE WATER TRUCK SL 445					100,000	
FIRE	REPLACE COMMAND 410		72,000				
FIRE	REPLACE COMMAND 410A			72,000			
FIRE	DEPARTMENT TOTAL	-	261,150	261,150	1,189,150	308,065	624,065
PW	GRADER REPLACEMENT	956,000		1,122,000	795,588	811,500	827,730
PW	GRADER RESERVE		500,000				
PW	PICK UP TRUCK PROGRAM				80,000	80,000	80,000
PW	REPLACE RAM 5500 122		67,500				
PW	REPLACE RAM 5500 119			69,000			
PW	REPLACE SHOP LIGHTS	40,000					
PW	REPLACE SANDING TRUCK 195 RESERVE		60,000	60,000	60,000		
PW	REPLACE SANDING TRUCK 195	500,000					
PW	REPLACE RESERVE FOR WHEEL LOADER	39,000	39,000				
PW	REPLACE PLOW/SANDING TRUCK 108		150,000				
PW	REPLACE BELLY DUMP 111/ 181 / 189			85,000			
PW	REPLACE ROCK TRUCK 608		520,000				
PW	REPLACE EXCAVATOR 627			460,000			
PW	REPLACE KENWORTH T800 197				234,000		
PW	REPLACE SERVICE TRUCK 110		91,800				
PW	REPLACE PRESSURE WASHER 164				17,630		
PW	REPLACE KENWORTH T800 155		180,200				
PW	REPLACE FORKLIFT 623			11,000			
PW	REPLACE BACKHOE 622					230,000	
PW	REPLACE TRACK LOADER 640G				120,000		
PW	REPLACE HYDRO AX 615 (motion 504-25 revised to purcha a track hoe & mulching detachment instead)	351,000					
PW	SIGN TRAILER	18,000					
PW	MOTION 419-25 TO SELL SEVERAL PIECES AT RITCHIE BROS AUCTIONEER						
PW	MOTION 502-25 DUAL PURPOSE DUMP SANDER TRUCK	20,000					
PW	MOTION 503-25 SANDER/PLOW	50,000					
PW	MOTION 504-25 TRACK HOE AND MUL	50,000					
PW	MOTION 505-25 WATER TANKER	365,000					
PW	REPLACE WATER TRUCK 138				350,000		
PW	GRAVEL SALES TO RESERVE	27,000	27,000	27,000	27,000	27,000	27,000
	DEPARTMENT TOTAL	2,416,000	1,635,500	1,834,000	1,684,218	1,148,500	934,730

**Smoky Lake County
2025-2030 Financial Plan**

Dept		Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030
P& R	FROM PREV YEARS :MONS LAKE BEACH/EROSION		20,000				
P& R	FROM PREV YEARS: EMERGENCY BOAT LAUNCHES		58,000				
WATER	CREDIT CARD TERMINAL SPEDDEN TF	20,000					
WATER	WARSPITE STATION ROOF	15,000					
WATER	Motion 447-25 SMOKY LAKE TRUCK FILL WATER PUMP	5,700					
WASTE	GARBAGE BINS	20,000					
E & P	MOWER X 2	42,000				50,000	
E & P	TRUCK REPLACEMENT 226C, 227B, 239C				80,000	80,000	80,000
WATER	RESERVE FOR SEWER	5,000	5,000				
WATER	WARSPITE SEWER PUMPS			60,000			
E & P	RESERVE FOR SIGN REPLACEMENT		50,000	50,000	50,000		
E & P	HIGHWAY SIGN REPLACEMENT					500,000	
WASTE	GARBAGE TRUCK RESERVE	50,000	50,000	50,000	50,000		50,000
WASTE	MATRESS SHREDDER RESERVE	5,000	5,000	5,000	5,000	5,000	5,000
WASTE	GARBAGE TRUCK RESERVE					550,000	
	DEPARTMENT TOTAL	162,700	188,000	165,000	185,000	1,185,000	135,000
PLN	HISTORIC DESIGNATION PLAQUE	12,000	12,000	12,000	13,000	13,000	14,000
	DEPARTMENT TOTAL	12,000	12,000	12,000	13,000	13,000	14,000
AG	REPLACE FLEX ARM & MOWER 473/474						
AG	RESERVE FOR EQUIPMENT		60,000	60,000	60,000	60,000	60,000
AG	REPLACE 2016 TRACTOR 472						276,000
AG	REPLACE 2016 TRACTOR 471	300,000					
AG	REPLACE 2019 FLEX ARM AND MOWER 481/482 w. ONE PASS			148,000			
AG	REPLACE 2020 FLEX ARM AND MOWER 483/484 W. ONE PASS				152,000		
	DEPARTMENT TOTAL	300,000	60,000	208,000	212,000	60,000	336,000
	MUNICIPAL TOTAL	3,094,700	2,406,650	2,730,150	3,533,368	2,999,565	2,318,795
GAS	INFRASTRUCTURE LINE REPLACEMENT	50,000	50,000	50,000	50,000	50,000	50,000
GAS	METER READING EQUIPMENT	48,000					
GAS	POLESHED FROM PREV YEARS		60,000				
GAS	RMO REPLACEMENT RESERVE	70,000		50,000	50,000		50,000
GAS	RMO REPLACEMENT		150,000			150,000	
GAS	RMO MODEM REPLACEMENT	16,000					
GAS	TRUCK REPLACMENT - ENTERPRISE		63,000	64,260	65,545		-
GAS	REPLACE PRESSURE RELIEF IN RMO's	45,000	45,000	45,000	45,000		
GAS	REPLACE UNIT 209 DITCH WITCH RT115 TRENCHER				375,000		
GAS	REPLACE UNIT 232 1995 CHEV 3500	40,000					
GAS	REPLACE UNIT 208 2008 CHEV 5500			50,000			
GAS	REPLACE UNIT 204A 2021 GMC 3500 SERVICE TRUCK				70,000		
GAS	REPLACE UNIT 206A 2022 GMC 3500 SERVICE TRUCK					70,000	
GAS	REPLACE UNIT 202A 2023 FORD F350 SERVICE TRUCK						70,000
GAS	PURCHASE GAS DETECTOR	20,000					
	DEPARTMENT TOTAL	289,000	368,000	259,260	655,545	270,000	170,000
	CAPITAL TOTAL	3,383,700	2,774,650	2,989,410	4,188,913	3,269,565	2,488,795

	CAPTIAL FUNDING SOURCES						
	Grant Revenue	5,960,495	1,740,768	6,450,088	3,223,518	3,223,518	3,223,518
	Sales Revenue	456,000	239,915	294,415	427,539	219,499	290,789
	Transfer from Reserve	1,972,791	492,757	991,757	1,639,945	922,440	792,150
	Balance funded from Taxes	3,227,935	3,643,371	4,740,464	4,005,189	3,975,801	3,295,465

Bridge Plan

The Bridge plan comes from the bridge priority listing created by contracted engineers. Annually, the list is reviewed with Council. Due to lack of funding and limited grant opportunities, the bridges are continually pushed out to the future. We have grant funding approved for the bridge work budgeted to take place in 2025 and 2026. Administration will continue to apply for grants for all of the bridge work needed. Each year the plan will be adjusted based on the actual grants that are approved.

Bridge #	Location	2025			2026		2027		2028		2029	
		Total	Grant	reserves	Total	Grant	Total	Grant	Total	Grant	Total	Grant
BF76552	RR132 n of Twp 610	510,070	510,070									
BF08200	Twp 590 w of RR 131	2,690,833	2,346,582	344,251								
BF08201	Twp 594 w of RR 141	2,101,240	1,729,993									
BF00849	Vict Trail e of Hwy 831						929,528	697,146				
BF01772	RR 153 s of Twp 584				415,000	311,250						
BF70923	RR 155 n of Hwy 28						336,840	252,630				
BF07814	RR 163 s of Twp 600						190,523	142,892				
BF74018	RR 170 n of Twp 584A						269,577	202,183				
BF72828	RR 131 n of Twp 602						316,529	237,397				
BF70497	RR191 s of Twp 604						1,134,096	850,572				
BF06788	RR 151 s of Twp 590				668,800	456,000						
BF01603	RR1 193 n of Hwy 28						310,000	232,500				
BF00781	RR172 n of Twp 584						1,191,000	893,250				
BF79073	RR 132 n o fTwp 590						1,200,000	900,000				
BF80532	Twp 604 w of RR 191	233,756		233,756								
BF74017	Twp 584 e of RR 171	275,000		275,000								
BF08199	RR 133 s of Hwy 28	199,028		199,028								
BF75780	RR 131 n of Twp 590	223,800	167,850									
BF06872	RR 163 n of Hwy 28						118,000	88,500				
BF00490	Twp 590A w of RR 155											
BF76438	RR 180 s of Twp 620						200,000	150,000				
BF70734	Twp 604 e of RR170						131,000	98,250				
BF07798	RR 174 n of Twp 594						200,000	150,000				
BF70165	RR 165 n of Twp 585						575,000	431,250				
BF08907	RR 180 s of Hwy 28						200,000	150,000				
BF75613	Twp 602 n of RR 130								1,000,000	750,000		
BF75612	RR 163 n of Twp 604A								1,000,000	750,000		
BF70918	Twp 612 e of RR 175								500,000	375,000		
BF8908	Twp 592 e of RR 190								500,000	375,000		
BF76437	Vic Trail w of RR 190										1,000,000	750,000
BF80908	RR 140 s pf Tw 592										1,000,000	750,000
BF75968	RR 180 s of Twp 620										1,000,000	750,000
Capital Total		6,233,727	4,754,495	1,052,035	1,083,800	767,250	7,302,093	5,476,570	3,000,000	2,250,000	3,000,000	2,250,000

Road Plan

The Road Plan is reviewed and updated annually in Policy 03-18 Five-Year Road Plan



2025 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 183 between 51 Ave Warspite- 59153 Rge Rd 183	P2513	2	250m	597-24	\$ 25,000.00		MSI/MO
		2		Total	\$ 25,000.00	#REF!	
CHIP-SEAL							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
		0		Total	\$ -	\$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 612 between RR 174- RR 174A	MG2514	1	0.5		\$ 12,000.00		MSI/MO
Twp 612 between RR 174A- RR 180	MG2515	2	1.5		\$ 30,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2525	2	1.5		\$ 30,000.00		MSI/MO
		10		Total	\$ 147,000.00	\$0.00	
CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between RR 172- RR 171A	C2513		1.5		\$ 140,000.00		MSI/MO
		0		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 172; Twp 584 between RR 171A- RR 165	MG2513	4	4		\$ 110,000.00		Aggregate Reserve
		4		Total	\$ 110,000.00	\$0.00	
GLADDEN PIT RECLAMATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
GLADDEN PIT RECLAMATION	PW44				\$ 125,000.00		
		0		Total	\$ 125,000.00	\$0.00	
GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	46	7,765.00	\$ 225,185.00			RTG
218.5	PW46	83.5	13,243.00	\$ 357,561.00			RTG
159.5	PW47	43	6,770.00	\$ 169,250.00			RTG
167	PW48	51	8,002.50	\$ 192,060.00			RTG
219	PW49	59	9,359.00	\$ 243,334.00			RTG
908		282.5	45,139.5	\$ 1,187,390.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			50,139.50	\$ 1,312,390.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only

Five-Year Road Plan: Year 2025-2029



2026 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	P2614	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
							MSI/MO
		0		Total	\$ -	\$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	MG2611	5	3		\$ 80,000.00		MSI/MO
RR 130 between Twp 602- Twp 611A	MG2621	6	5.5		\$ 110,000.00		MSI/MO
Twp 612 between RR 174- RR 174A	MG2614	1	0.5		\$ 14,000.00		MSI/MO
Twp 612 between RR 174A- RR 180	MG2615	2	1.5		\$ 30,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2625	2	1.5		\$ 30,000.00		MSI/MO
Twp 604 between RR 181- RR 183	MG2635	5	3		\$ 80,000.00		MSI/MO
		21		Total	\$ 344,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 172	C2613	16	2		\$ 140,000.00		MSI/MO
RR 124 between Twp 602- Twp 603A	C2611	14	1.5		\$ 120,000.00		MSI/MO
		30		Total	\$ 260,000.00	\$0.00	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between RR 172- RR 165	MG2613	3	3.5		\$ 85,000.00		Aggregate Reserve
		3		Total	\$ 85,000.00	\$0.00	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	44.5	7,546.50	\$ 218,848.50			RTG
218.5	PW46	83.5	13,615.00	\$ 367,605.00			RTG
159.5	PW47	41.5	6,675.50	\$ 166,887.50			RTG
167	PW48	52.5	8,360.50	\$ 200,652.00			RTG
219	PW49	70	11,168.00	\$ 290,368.00			RTG
908		292.0	47,365.5	\$1,244,361.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			52,365.50	\$1,369,361.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only

Five-Year Road Plan: Year 2025-2029



2027 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 124 between Twp 601A- Twp 603A	P2711	7	3		\$ 450,000.00		MSI/MO
		7		Total	\$ 450,000.00	\$0.00	

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between Hwy 36- RR 140	R2711	3	1		\$ 30,000.00		MSI/MO
		3		Total	\$ 30,000.00	\$ -	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between RR 135- RR 142	MG2711	5	3		\$ 85,000.00		MSI/MO
Twp 612 between RR 174- RR 174A	MG2714	1	0.5		\$ 14,000.00		MSI/MO
Twp 612 between RR 174A- RR 180	MG2715	2	1.5		\$ 30,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2725	2	1.5		\$ 30,000.00		MSI/MO
Twp 604 between RR 181- RR 184	MG2735	5	3		\$ 85,000.00		MSI/MO
		15		Total	\$ 244,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between Hwy 36- RR 140	C2711	14	2.25		\$ 180,000.00		MSI/MO
		14		Total	\$ 180,000.00	\$ -	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2713	6	5.5		\$ 125,000.00		Aggregate Reserve
		6		Total	\$ 125,000.00	\$ -	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	43	7,359.00	\$ 213,411.00			RTG
218.5	PW46	75	12,134.00	\$ 327,618.00			RTG
159.5	PW47	32.5	5,132.00	\$ 128,300.00			RTG
167	PW48	37	5,818.50	\$ 139,644.00			RTG
219	PW49	54	8,548.00	\$ 222,248.00			RTG
908		241.5	38,991.5	\$1,031,221.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			43,991.50	\$1,156,221.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only

Five-Year Road Plan: Year 2025-2029



2028 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 172	P2813	5	2		\$ 260,000.00		MSI/MO
		5		Total	\$ 260,000.00	\$0.00	

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 180 between Twp 594A- Twp 600	R2815	5	1.5		\$ 50,000.00		MSI/MO
		5		Total	\$ 50,000.00	\$ -	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between Hwy 36- RR 140	MG2811	5	3		\$ 85,000.00		MSI/MO
Twp 612 between RR 174- RR 174A	MG2814	1	0.5		\$ 14,000.00		MSI/MO
Twp 612 between RR 174A- RR 180	MG2815	2	1.5		\$ 30,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2825	2	1.5		\$ 30,000.00		MSI/MO
Twp 604 between RR 181- RR 184	MG2835	5	3		\$ 85,000.00		MSI/MO
		10		Total	\$ 244,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between RR 140- RR 135	C2811	7	1		\$ 85,000.00		MSI/MO
		7		Total	\$ 85,000.00	\$ -	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between RR 172- RR 165	MG2813	4	3.5		\$ 95,000.00		Aggregate Reserve
		4		Total	\$ 95,000.00	\$ -	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	47.5	8,045.50	\$ 233,319.50			RTG
218.5	PW46	80.5	13,085.00	\$ 353,295.00			RTG
159.5	PW47	46.5	7,455.50	\$ 186,387.50			RTG
167	PW48	54	8,718.50	\$ 209,244.00			RTG
219	PW49	64	10,232.00	\$ 266,032.00			RTG
908		292.5	47,536.5	\$ 1,248,278.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			52,536.50	\$ 1,373,278.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only

Five-Year Road Plan: Year 2025-2029



2029 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between Hwy 36- RR 141	P2911	7	2.25		\$ 300,000.00		MSI/MO
		7		Total	\$ 300,000.00	\$0.00	
REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 612 between Hwy 855- RR 174	R2914	3	1		\$ 33,000.00		MSI/MO
		3		Total	\$ 33,000.00	\$ -	
MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between RR 141- RR 135	MG2911	4	2		\$ 45,000.00		MSI/MO
Twp 612 between RR 174- RR 174A	MG2914	1	0.5		\$ 15,000.00		MSI/MO
Twp 612 between RR 174A- RR 180	MG2915	2	1.5		\$ 33,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2925	2	1.5		\$ 33,000.00		
RR 180 between Twp 594- Twp 600	MG2935	4	2		\$ 45,000.00		MSI/MO
		13		Total	\$ 171,000.00	\$0.00	
CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 604 between RR 181- RR 183	C2915	14	2		\$ 165,000.00		MSI/MO
		14		Total	\$ 165,000.00	\$ -	
MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between RR 172- RR 165	MG2913	6	3.5		\$ 85,000.00		Aggregate Reserve
		6		Total	\$ 85,000.00	\$ -	
GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	46	7,765.00	\$ 225,185.00			RTG
218.5	PW46	88.5	14,023.00	\$ 378,621.00			RTG
159.5	PW47	38	5,990.00	\$ 149,750.00			RTG
167	PW48	45.5	7,144.50	\$ 171,468.00			RTG
219	PW49	65	10,295.00	\$ 267,670.00			RTG
908		283.0	45,217.5	\$ 1,192,694.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			50,217.50	\$ 1,317,694.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only

Five-Year Road Plan: Year 2025-2029

Operating Revenues



Revenues for the County come from:

- ✓ Taxes – the municipal tax revenue net of requisitions for education and seniors
- ✓ Other Income– includes penalties, user fees, permits, levies, and licenses
- ✓ Sales to other Governments – fees charged for all services provided to other Municipalities, and other levels of Government.
- ✓ Operating Grants – Grants for non capital activities such as FCSS, Community Adult Learning, Local Government Funding Framework Operating Grant, etc.

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Taxes required to balance	11,478,963	13,062,305	14,499,652	13,604,702	13,177,631	13,869,456
Other Income	1,501,048	1,886,207	1,927,057	1,968,794	2,011,434	2,054,999
Sales to Other Governments	305,600	369,640	377,772	386,083	394,577	403,258
Operating Grants	724,257	597,687	603,014	608,447	613,989	619,641
Transfer from Operating Reserve	521,500	0	0	0	0	0
TOTAL OPERATING REVENUE	14,531,368	15,915,839	17,407,495	16,568,026	16,197,631	16,947,353

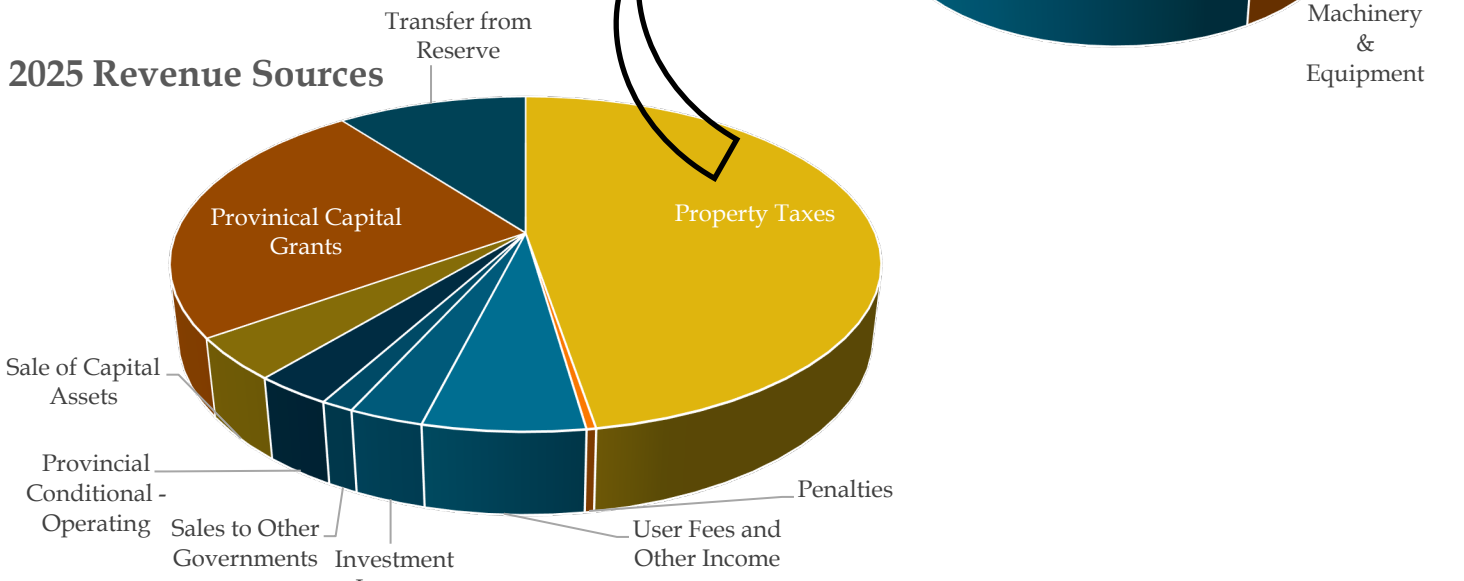
Property taxes provide 47% of the total revenues in 2025.

Nonresidential property taxes provide 34% of the total County revenue

And

Farmland and residential property taxes provide 19% of total County revenue

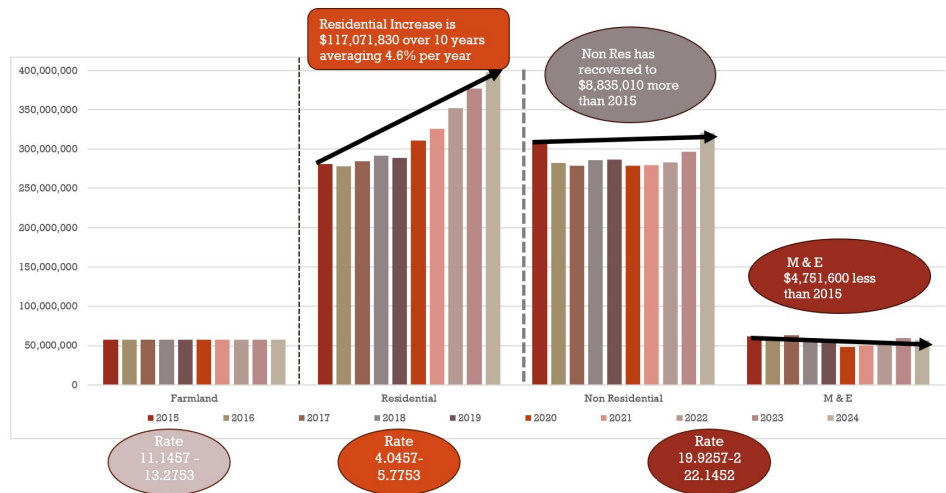
2025 Revenue Sources



Property Taxes

Property Taxes are calculated by multiplying the property assessment $\times$ the municipal tax rates. The Property Assessment is a value placed on the land and buildings. Smoky Lake County contracts assessment services out. The tax rates are set by Council to ensure that there is enough revenue to pay for the expenses approved.

From 2015 to 2020, the non-residential taxable assessment decreased while the rate remained the same or lower. For those 5 years, revenues decreased, and the County was not able to keep up with equipment replacement. Since 2020, the assessment has been increasing, and rates have been increasing to bring revenues up, however they are still over \$1,000,000 less than they would have been if we kept up with the rate of increasing costs.



Current tax rates are

Tax Rate	Residential	Farmland	Non Residential	Non Residential Small Business	Machinery and Equipment
Municipal	5.3686	13.2753	22.4452	21.9292	22.4452
Education	2.705	2.705	3.8925	3.8925	
Seniors Foundation	.6701	.6701	.6701	.6701	.6701
Total Tax Rate	8.7437	16.6504	27.0078	26.4918	23.1153

If we base tax revenue on predicted inflation, it will not be enough to meet the budget needs for future years. In order to achieve a balanced budget, the County will need to reevaluate capital equipment and infrastructure replacement, services, as well as seek development and other revenue sources.

Taxes

Farmland	764,266	\$782,608	\$799,826	\$817,422	\$835,405	\$853,784
Residential	2,134,784	\$2,186,019	\$2,234,111	\$2,283,262	\$2,333,493	\$2,384,830
Machinery & Equipment	1,271,997	1,302,525	1,331,180	1,360,466	1,390,396	1,420,985
Non - Residential	7,198,159	7,370,915	7,533,075	7,698,803	7,868,177	8,041,277
TOTAL OPERATING REVENUE	11,369,206	11,642,067	11,898,192	12,159,952	12,427,471	12,700,876
Write Offs	3,000	3,060	3,121	3,183	3,247	3,312
Net Municipal Taxes	11,366,206	11,639,007	11,895,071	12,156,769	12,424,224	12,697,564
MUNICIPAL TAX REVENUE REQUIRED	11,366,206	13,052,487	14,489,618	13,594,447	13,167,151	13,858,745
PREDICTED SHORTFALL	0	\$1,413,480	\$2,594,547	\$1,437,677	\$742,926	\$1,161,181

Other Income

Other Income revenue comes from gas/ water/ sewer charges, sales of goods and services, campsite fees, landfill fees, development levies, licenses and permits, and investment income. These revenues have been budgeted using increases for inflation only. There are currently no plans to add services that would increase fees.

	2025	2026	2027	2028	2029	2030
Other Income						
Sewer Levy	88,300	90,066	91,876	93,723	95,607	97,529
Penalties	624,250	791,873	809,219	826,946	845,059	863,569
User Fees and Sales of Goods	3,686,150	3,915,011	4,001,066	4,089,014	4,178,892	4,270,746
Investment Income	84,500	86,190	88,086	90,024	92,005	94,029
Development Levies	10,500	210,710	214,946	219,266	223,675	228,171
Licenses and Permits	305,600	369,640	377,772	386,083	394,577	403,258
Other Income	4,799,300	5,463,490	5,582,965	5,705,056	5,829,814	5,957,302

Sales to Other Government

Sales to Other Government is the revenue we receive for providing services to other Governments (attend highway MVAs, Manage Highway 28/63 Regional Water Services Commission, as well as cost share agreements).

	2025	2026	2027	2028	2029	2030
Sales to Other Governments	305,600	369,640	377,772	386,083	394,577	403,258

Grants

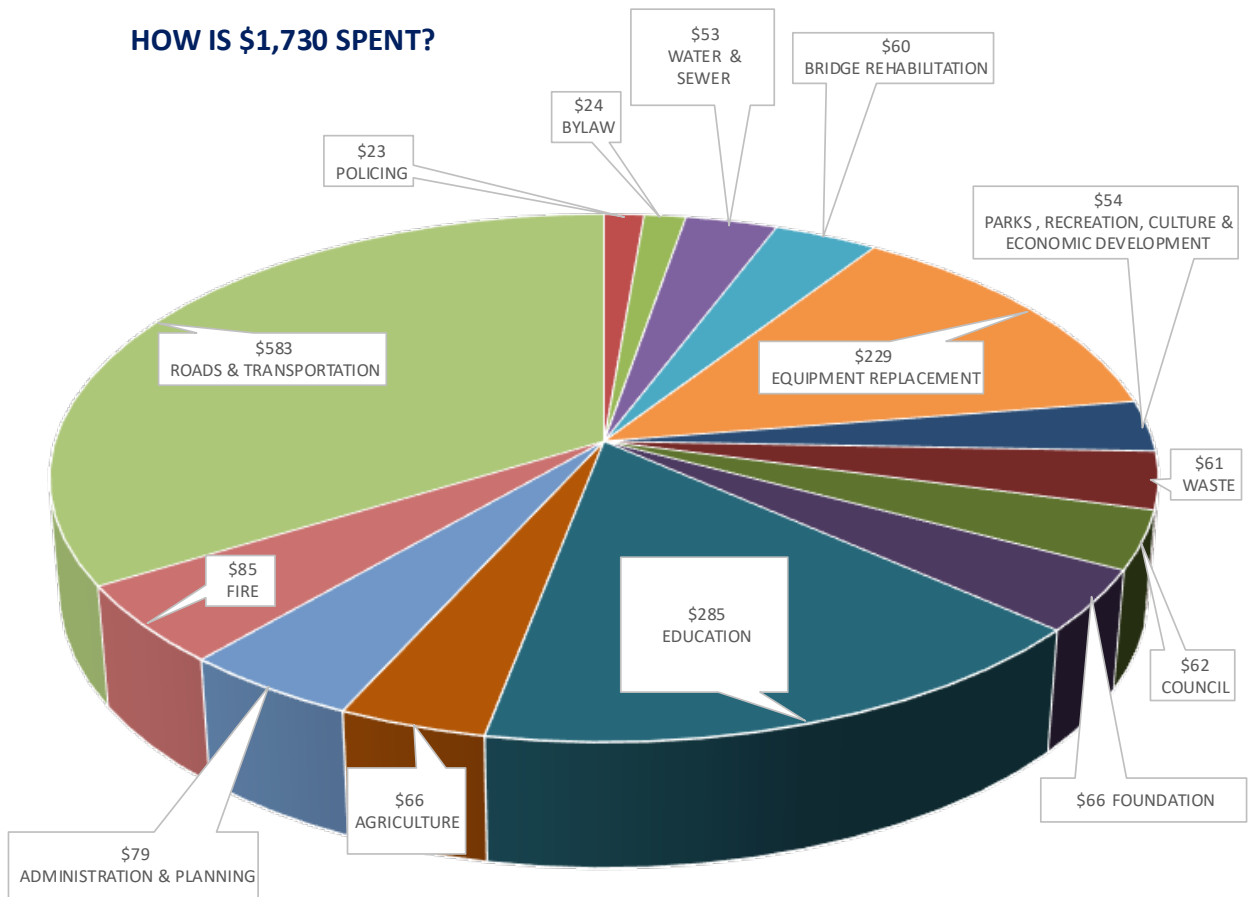
The five year plan includes the following estimated operating grants:

- Local Government Fiscal Framework (LGFF) Operating \$200,000 per year
- Family and Community Social Services (FCSS) \$97,506 per year
- Agricultural Services Board Operating Grant \$166,247 per year
- Community Adult Learning Operating Grant \$113,230 per year
- Alberta Community Partnership Grants which are dependent on the projects

- Canada Summer Jobs Grant \$5,000-\$10,000 per year

Operating Expenses

Expenses are tracked per department. The chart below shows how the average residential property tax levy of \$1,730 in 2025 is allocated to the departments.



Budget Overview by Department

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



	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	\$346,298	\$353,224	\$360,995	\$368,937	\$377,053	\$385,349
Benefits	86,930	88,669	90,620	92,613	94,651	96,733
Contracted and General Services						
Mileage	34,968	35,667	36,452	37,254	38,073	38,911
Meals and Lodgings	23,770	24,245	24,778	25,324	25,881	26,450
Membership & Conference Fees	15,185	15,489	15,830	16,178	16,534	16,898
Telephone & Communication	6,100	6,222	6,359	6,499	6,642	6,788
Other Services	1,500	1,530	1,564	1,598	1,633	1,669
Materials, Goods, and Utilities						
Office/Food/Janitorial Supplies	3,000	3,060	3,127	3,196	3,266	3,338
Computer Supplies	6,000	6,120	6,255	6,392	6,533	6,677
	523,751	534,226	545,979	557,991	570,266	582,812
Total Operations	-523,751	-534,226	-545,979	-557,991	-570,266	-582,812

Other Government Services includes intergovernmental relations, grants to organizations, and election costs.

	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE					
Other Income					
User Fees and Sales of Goods	\$510	\$521	\$533	\$544	\$556
Grants					
TOTAL OPERATING REVENUE	510	521	533	544	556
OPERATING EXPENSES					
Salaries, Wages, and Benefits				26000	
Contracted and General Services					
Mileage				1000	
Meals and Lodgings	5,100	5,212	5,327	5,444	5,564
Other Services	510	521	533	544	556
Rent & Lease					
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	510	521	533	544	556
Other General Supplies	10,200	10,424	10,654	10,888	11,128
Transfers to Local Boards & Agencies	30,600	31,273	31,961	32,664	33,383
	46,920	47,952	49,007	77,085	51,187
Total Operations	-46,410	-47,431	-48,475	-76,541	-50,631



Administrative Services includes costs for the finance and administration activities of the County; including Information, Communication, and Geographical Information Systems. Funds are being transferred from reserves in 2025 to decrease the tax burden. No changes to service levels are proposed.

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Other Income						
Penalties	\$4,000	\$4,080	\$4,170	\$4,261	\$4,355	\$4,451
User Fees and Sales of Goods	112,200	114,444	116,962	119,535	122,165	124,852
Investment Income	693,498	707,368	722,930	738,835	755,089	771,701
Sales to Other Governments	78,000	78,000	79,716	81,470	83,262	85,094
Grants						
Provincial Conditional - Operating	250,604	233,834	233,834	233,834	233,834	233,834
Transfer from Operating Reserve	521,500	0	0	0	0	0
TOTAL OPERATING REVENUE	1,659,802	1,137,726	1,157,612	1,177,935	1,198,705	1,219,932
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	635,610	657,166	671,624	686,399	701,500	716,933
Benefits	158,000	161,160	164,706	168,329	172,032	175,817
Contracted and General Services						
Mileage	4,700	4,794	4,899	5,007	5,117	5,230
Meals and Lodgings	11,660	11,893	12,155	12,422	12,695	12,975
Membership & Conference Fees	19,250	19,635	20,067	20,508	20,960	21,421
Freight, Express, Postage	21,000	21,420	21,891	22,373	22,865	23,368
Telephone & Communication	38,250	39,015	39,873	40,751	41,647	42,563
Training	12,300	12,546	12,822	13,104	13,392	13,687
Advertising, Printing, Subscriptions	43,800	44,676	45,659	46,663	47,690	48,739
Accounting & Auditing	35,000	35,700	36,485	37,288	38,108	38,947
Legal Fees	20,000	20,400	20,849	21,307	21,776	22,255
Assessor Fees	150,000	153,000	156,366	159,806	163,322	166,915
Other Consulting	2,000	2,040	2,085	2,131	2,178	2,226
Computer Programing	102,410	104,458	106,756	109,105	111,505	113,958
Insurance	115,000	117,300	119,881	122,518	125,213	127,968
Other Services	98,000	99,960	102,159	104,407	106,704	109,051
Materials, Goods, and Utilities	0	0	0	0	0	0
Office/Food/Janitorial Supplies	22,000	22,440	22,934	23,438	23,954	24,481
Computer Supplies	15,100	15,402	15,741	16,087	16,441	16,803
Utilities	53,609	54,681	55,884	57,113	58,370	59,654
Employee Recognition	23,000	23,460	23,976	24,504	25,043	25,594
Other General Supplies	2,000	2,040	2,085	2,131	2,178	2,226
Transfers to Local Boards & Agencies	38,080	19,472	17,409	15,301	13,147	10,945
Bank Charges & Interest	4,000	4,080	4,162	4,245	4,330	4,417
Contingency	33,372					
	1,658,141	1,646,738	1,680,467	1,714,938	1,750,167	1,786,172
Total Operations	1,661	-509,012	-522,855	-537,003	-551,462	-566,240

Protective Services includes Fire and Emergency Response, Disaster Management, Contribution to Policing, and Bylaw Enforcement.

Fire Services are tracked by the department. Different agreements have been reached with each urban municipality establishing how much the County pays. Beginning 2026, the budget reflects the proposed budget for Fire regionalization. Funds are transferred to reserves each year to ensure that Fire Equipment can be replaced when necessary.

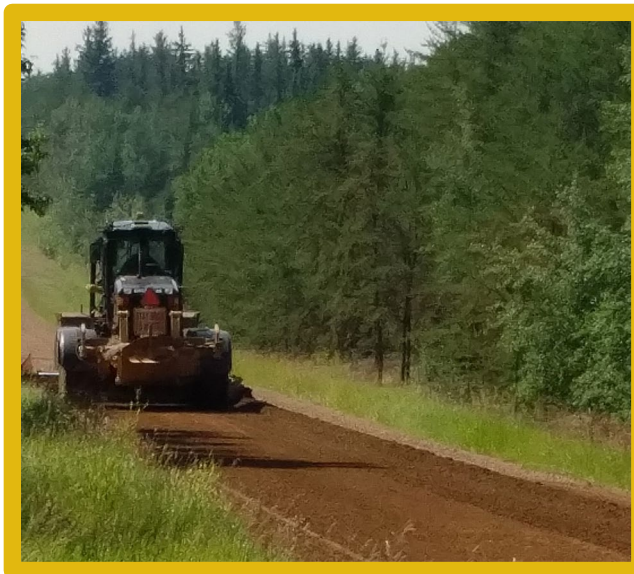


	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Other Income						
User Fees and Sales of Goods	\$5,100	\$161,020	\$164,562	\$168,183	\$171,883	\$175,664
Sales to Other Governments	177,600	240,640	245,934	251,345	256,874	262,525
Grants						
Provincial Conditional - Operating	10,000					
TOTAL OPERATING REVENUE	192,700	401,660	410,497	419,527	428,757	438,190
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	411,475	501,812	512,852	524,135	535,666	547,450
Benefits	96,618	113,914	116,420	118,981	121,599	124,274
Contracted and General Services						
Mileage		1,500	1,533	1,567	1,601	1,636
Meals and Lodgings	16,000	19,040	19,459	19,887	20,324	20,772
Membership & Conference Fees	6,500	8,010	8,186	8,366	8,550	8,738
Freight, Express, Postage	1,200					
Telephone & Communication	5,650	13,292	13,584	13,883	14,189	14,501
Training	73,500	39,550	40,420	41,309	42,218	43,147
Advertising, Printing, Subscriptions	1,500	2,010	2,054	2,099	2,146	2,193
Computer Programing	11,440	8,334	8,517	8,705	8,896	9,092
Insurance	39,000	42,482	43,417	44,372	45,348	46,346
Other Services	453,400	525,559	537,121	548,938	561,015	573,357
Materials, Goods, and Utilities						
Office/Food/Janitorial Supplies	4,000	4,080	4,170	4,261	4,355	4,451
Fuel/Parts/ Etc	75,500	68,856	70,371	71,919	73,501	75,118
Computer Supplies	6,350	4,713	4,817	4,923	5,031	5,142
Employee Recognition	6,500	26,000	26,572	27,157	27,754	28,365
Other General Supplies	83,000	58,342	59,626	60,937	62,278	63,648
Amortization	111,300	113,462	115,958	118,509	121,116	123,781
	1,402,933	1,550,956	1,585,077	1,619,949	1,655,588	1,692,011
Total Operations	-1,210,233	-1,149,296	-1,174,581	-1,200,421	-1,226,831	-1,253,821



Transportation Services covers all aspects of fleet and road maintenance. The transportation budget tracks all road maintenance/operations costs.

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Other Income						
User Fees and Sales of Goods	\$230,000	\$234,400	\$239,557	\$244,827	\$250,213	\$255,718
Licenses and Permits	10,000	10,200	10,424	10,654	10,888	11,128
Grants						
TOTAL OPERATING REVENUE	240,000	244,600	249,981	255,481	261,101	266,846
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	3,170,551	3,365,824	3,439,872	3,515,549	3,592,891	3,671,935
Benefits	628,120	640,682	654,777	669,182	683,904	698,950
WCB	85,000	86,700	88,607	90,557	92,549	94,585
Contracted and General Services						
Meals and Lodgings	8,000	8,160	8,340	8,523	8,710	8,902
Membership & Conference Fees	4,000	4,080	4,170	4,261	4,355	4,451
Freight, Express, Postage	16,750	17,085	17,461	17,845	18,238	18,639
Telephone & Communication	22,600	23,052	23,559	24,077	24,607	25,149
Training	29,000	29,580	30,231	30,896	31,576	32,270
Advertising, Printing, Subscriptions	3,500	3,570	3,649	3,729	3,811	3,895
Engineering Fees	90,143	91,946	93,969	96,036	98,149	100,308
Computer Programing	11,425	11,654	11,910	12,172	12,440	12,714
Insurance	82,500	84,150	86,001	87,893	89,827	91,803
Other Services	448,250	457,215	467,274	477,554	488,060	498,797
Materials, Goods, and Utilities						
Office/Food/Janitorial Supplies	45,850	46,767	47,796	48,847	49,922	51,020
Fuel/Parts/ Etc	1,350,000	1,608,567	1,535,427	1,457,484	1,421,900	1,467,477
Offset to Capital Road Program	-1,999,794	-2,258,361	-2,185,221	-2,107,278	-2,071,694	-2,117,271
Gravel	490,000	499,800	510,796	522,033	533,518	545,255
Computer Supplies	6,300	6,426	6,567	6,712	6,860	7,010
Utilities	129,200	131,784	134,683	137,646	140,674	143,769
Other General Supplies	768,000	783,360	800,594	818,207	836,208	854,604
Amortization	1,600,000	1,632,000	1,667,904	1,704,598	1,742,099	1,780,425
	6,989,395	7,274,041	7,448,365	7,626,525	7,808,604	7,994,689
Total Operations	-6,749,395	-7,029,441	-7,198,384	-7,371,044	-7,547,503	-7,727,843



Environmental Services

- ✓ **Water** services consist 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
 - mini transfer sites located throughout the County
 - A portion of the landfill costs in Waskatenau and Vilna



	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Taxes						
Sewer Levy	\$9,625	\$9,818	\$10,034	\$10,255	\$10,480	\$10,711
Other Income						
Penalties	300	306	313	320	327	334
User Fees and Sales of Goods	239,450	243,759	249,122	254,602	260,204	265,928
Sales to Other Governments	50,000	51,000	52,122	53,269	54,441	55,638
Grants						
TOTAL OPERATING REVENUE	299,375	304,883	311,590	318,445	325,451	332,611
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	607,284	627,144	640,941	655,042	669,453	684,181
Benefits	124,700	127,194	129,992	132,852	135,775	138,762
Contracted and General Services						
Mileage	200	204	208	213	218	223
Meals and Lodgings	6,000	6,120	6,255	6,392	6,533	6,677
Membership & Conference Fees	3,000	3,060	3,127	3,196	3,266	3,338
Freight, Express, Postage	950	969	990	1,012	1,034	1,057
Telephone & Communication	13,100	13,362	13,656	13,956	14,263	14,577
Training	2,500	2,550	2,606	2,663	2,722	2,782
Advertising, Printing, Subscriptions						
Engineering Fees						
Computer Programing	17,140	17,483	17,868	18,261	18,662	19,073
Insurance	10,100	10,302	10,529	10,760	10,997	11,239
Other Services	229,380	233,968	239,115	244,376	249,752	255,247
Materials, Goods, and Utilities						
Fuel/Parts/ Etc	106,350	108,477	110,863	113,302	115,795	118,343
Computer Supplies	9,450	9,639	9,851	10,068	10,289	10,516
Utilities	29,050	29,631	30,283	30,949	31,630	32,326
Other General Supplies	25,600	26,112	26,686	27,274	27,874	28,487
Bank Charges & Interest	1,900	1,938	1,981	2,024	2,069	2,114
Amortization	211,000	215,220	219,955	224,794	229,739	234,794
	1,397,704	1,433,373	1,464,907	1,497,135	1,530,072	1,563,734
Total Operations	-1,098,329	-1,128,490	-1,153,317	-1,178,690	-1,204,621	-1,231,123

Family and Community Support Services (FCSS)

Smoky Lake County receives an FCSS grant from the Province of Alberta. The County is required to contribute municipal funds equal to 25% of the grant. The Provincial portion is provided to Aspen View Public Schools Division for the Family School Liaison Worker (FSLW) Program.

The County portion is provided to local groups and organizations for qualifying FCSS programs. Details can be found in Policy 08-17 FCSS Grants.



	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Grants						
Provincial Conditional - Operating	\$97,506	\$97,506	\$97,506	\$97,506	\$97,506	\$97,506
TOTAL OPERATING REVENUE	97,506	97,506	97,506	97,506	97,506	97,506
OPERATING EXPENSES						
Transfers to Local Boards & Agencies	121,883	121,883	121,883	121,883	121,883	121,883
	121,883	121,883	121,883	121,883	121,883	121,883
Total Operations	-24,377	-24,377	-24,377	-24,377	-24,377	-24,377

Planning Services manages land use in the County including long-range planning and forecasting, designating historic resources, processing road closures, reviewing Real Property Reports, reviewing and issuing Development Permits, formulating land use plans and policies and conducting public consultation on proposed land use changes.

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Other Income						
Development Levies	\$84,500	\$86,190	\$88,086	\$90,024	\$92,005	\$94,029
Grants						
Provincial Conditional - Operating	99,900					
TOTAL OPERATING REVENUE	184,400	86,190	88,086	90,024	92,005	94,029
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	137,703	138,150	141,189	144,295	147,470	150,714
Benefits	34,500	35,190	35,964	36,755	37,564	38,390
Other Wages	2,500	2,550	2,606	2,663	2,722	2,782
Contracted and General Services						
Mileage	3,300	3,366	3,440	3,516	3,593	3,672
Meals and Lodgings	6,000	6,120	6,255	6,392	6,533	6,677
Membership & Conference Fees	4,500	4,590	4,691	4,794	4,900	5,007
Telephone & Communication	900	918	938	959	980	1,001
Training	2,500	2,550	2,606	2,663	2,722	2,782
Advertising, Printing, Subscriptions	8,000	8,160	8,340	8,523	8,710	8,902
Computer Programing	5,720	5,834	5,962	6,094	6,228	6,365
Insurance	350	357	365	373	381	389
Other Services	185,750	189,465	193,633	197,893	202,247	206,696
Materials, Goods, and Utilities						
Computer Supplies	3,150	3,213	3,284	3,356	3,430	3,505
	394,873	400,463	409,273	418,277	427,479	436,884
Total Operations	-210,473	-314,273	-321,187	-328,253	-335,475	-342,855

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

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Other Income						
Licenses and Permits	\$500	\$510	\$521	\$533	\$544	\$556
Grants						
Provincial Conditional - Operating	166,247	166,247	169,572	172,963	176,422	179,950
TOTAL OPERATING REVENUE	166,747	166,757	170,093	173,496	176,966	180,506
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	390,942	479,329	489,874	500,651	511,666	522,922
Benefits	75,904	77,422	79,125	80,866	82,645	84,463
Contracted and General Services						
Mileage	5,000	5,100	5,212	5,327	5,444	5,564
Meals and Lodgings	9,150	9,333	9,538	9,748	9,963	10,182
Membership & Conference Fees	9,000	9,180	9,382	9,588	9,799	10,015
Freight, Express, Postage	5,000	5,100	5,212	5,327	5,444	5,564
Telephone & Communication	2,500	2,550	2,606	2,663	2,722	2,782
Training	5,500	5,610	5,733	5,860	5,988	6,120
Advertising, Printing, Subscriptions	800	816	834	852	871	890
Other Consulting	65,000	66,300	67,759	69,249	70,773	72,330
Computer Programing	5,720	5,834	5,962	6,094	6,228	6,365
Insurance	16,000	16,320	16,679	17,046	17,421	17,804
Other Services	20,400	20,808	21,266	21,734	22,212	22,700
Materials, Goods, and Utilities						
Office/Food/Janitorial Supplies	15,730	16,045	16,398	16,759	17,127	17,504
Fuel/Parts/ Etc	89,000	90,780	92,777	94,818	96,904	99,036
Chemicals	75,000	76,500	78,183	79,903	81,661	83,457
Computer Supplies	3,150	3,213	3,284	3,356	3,430	3,505
Utilities	4,690	4,784	4,889	4,997	5,107	5,219
Other General Supplies	8,500	8,670	8,861	9,056	9,255	9,459
Amortization	61,000	62,220	63,589	64,988	66,418	67,879
	867,986	965,914	987,164	1,008,882	1,031,077	1,053,761
Total Operations	-701,239	-799,157	-817,071	-835,386	-854,111	-873,254



Economic Development Services include funds provided for Doctor Recruitment and Retention along with some advertising. There are currently no funds allocated to Regional Economic Development.

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	\$2,240	\$2,285	\$2,330	\$2,377	\$2,425	\$2,474
Benefits	1,011	1,031	1,052	1,073	1,095	1,117
Other Wages	5,000	5,100	5,202	5,306	5,412	5,520
Contracted and General Services						
Mileage	800	816	832	849	866	883
Meals and Lodgings	500	510	520	530	541	552
Advertising, Printing, Subscriptions	1,000	1,020	1,040	1,061	1,082	1,104
Computer Programing						
Other Services	14,700	14,994	15,294	15,600	15,912	16,230
Materials, Goods, and Utilities						
	25,251	25,756	26,270	26,796	27,333	27,880
Total Operations	-25,251	-25,756	-26,270	-26,796	-27,333	-27,880

Recreation and Cultural Services include the maintenance of all County owned parks, boat launches, and campgrounds. The operations of the campgrounds at Hanmore Lake, Kaduk Lake, and Mons Lake are contracted out. This department also includes grants to the Agricultural Societies and Northern Lights Library, maintenance of the Iron Horse Trail and costs of the Heritage Board.

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Other Income						
User Fees and Sales of Goods	\$37,000	\$37,740	\$38,495	\$39,266	\$40,050	\$40,850
Grants						
Provincial Conditional - Operating	100,000	100,100	102,102	104,144	106,227	108,351
TOTAL OPERATING REVENUE	137,000	137,840	140,597	143,410	146,277	149,201
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	235,687	263,440	268,709	274,084	279,566	285,157
Benefits	54,010	55,090	56,192	57,316	58,462	59,632
Contracted and General Services						
Mileage						
Meals and Lodgings	2,400	2,448	2,496	2,546	2,596	2,648
Telephone & Communication	1,800	1,836	1,872	1,910	1,948	1,986
Training						
Advertising, Printing, Subscriptions	3,000	3,060	3,120	3,183	3,246	3,312
Computer Programing	5,720	5,834	5,951	6,070	6,191	6,315
Insurance	10,000	10,200	10,404	10,612	10,824	11,040
Other Services	13,550	13,821	14,098	14,380	14,667	14,959
Materials, Goods, and Utilities						
Office/Food/Janitorial Supplies	6,000	6,120	6,242	6,367	6,494	6,624
Fuel/Parts/ Etc	29,200	29,784	30,379	30,986	31,606	32,238
Computer Supplies	3,150	3,213	3,277	3,343	3,410	3,478
Utilities	7,200	7,344	7,490	7,640	7,792	7,948
Other General Supplies	13,500	13,770	14,046	14,326	14,612	14,903
Transfers to Local Boards & Agencies	243,000	244,080	248,962	253,942	259,020	264,202
Amortization	61,000	62,220	63,464	64,733	66,028	67,349
	689,217	722,260	736,702	751,438	766,462	781,791
Total Operations	-552,217	-584,420	-596,105	-608,028	-620,185	-632,590



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

Natural gas profit is highly dependent on consumption. When the winter weather is mild and consumption is low the gross margin decreases. Future years are predicted to gradually increase, however this will need to be reviewed each budget year.

	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028	BUDGET 2029	BUDGET 2030
OPERATING REVENUE						
Other Income						
Penalties	10,000	10,200	10,424	10,654	10,888	11,128
User Fees and Sales of Goods	3,061,900	3,123,138	3,191,847	3,262,068	3,333,833	3,407,177
Investment Income	50,000	51,000	52,122	53,269	54,441	55,638
Grants						
TOTAL OPERATING REVENUE	3,121,900	3,184,338	3,254,393	3,325,990	3,399,162	3,473,943
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	873,114	891,973	911,596	931,652	952,148	973,095
Benefits	165,000	168,300	172,003	175,787	179,654	183,606
Contracted and General Services						
Mileage	3,000	3,060	3,127	3,196	3,266	3,338
Meals and Lodgings	10,000	10,200	10,424	10,654	10,888	11,128
Membership & Conference Fees	38,000	38,760	39,613	40,484	41,375	42,285
Freight, Express, Postage	13,300	13,566	13,864	14,169	14,481	14,800
Telephone & Communication	19,400	19,788	20,223	20,668	21,123	21,588
Training	5,500	5,610	5,733	5,860	5,988	6,120
Advertising, Printing, Subscriptions	2,500	2,550	2,606	2,663	2,722	2,782
Accounting & Auditing	16,000	16,320	16,679	17,046	17,421	17,804
Legal Fees	1,000	1,020	1,042	1,065	1,089	1,113
Engineering Fees	7,500	7,650	7,818	7,990	8,166	8,346
Other Consulting	1,000	1,020	1,042	1,065	1,089	1,113
Computer Programing	30,000	30,600	31,273	31,961	32,664	33,383
Insurance	36,000	36,720	37,528	38,353	39,197	40,060
Other Services	51,975	53,015	54,181	55,373	56,592	57,837
Materials, Goods, and Utilities						
Office/Food/Janitorial Supplies	17,400	17,748	18,138	18,538	18,945	19,362
Fuel/Parts/ Etc	92,000	93,840	95,904	98,014	100,171	102,374
Computer Supplies	19,000	19,380	19,806	20,242	20,687	21,143
Utilities	12,120	12,362	12,634	12,912	13,196	13,486
Employee Recognition	2,000	2,040	2,085	2,131	2,178	2,226
Other General Supplies	1,586,091	1,608,816	1,612,310	1,645,145	1,754,558	1,794,828
Amortization	245,000	249,900	255,398	261,017	266,759	272,628
	3,246,900	3,304,238	3,345,031	3,415,986	3,564,358	3,644,443
Total Operations	-125,000	-119,900	-90,638	-89,996	-165,196	-170,500
	- 125,000.00	- 128,897.00	- 131,732.73	- 134,630.85	- 137,592.73	- 140,619.77
	-	8,997.00	41,095.00	44,635.00	- 27,603.00	- 29,880.00
Capital Funding						
Transfer from Reserve	169,000	238,000	95,000	485,545	170,000	70,000
Capital Funding	169,000	238,000	95,000	485,545	170,000	70,000
Capital Expenses						
Buildings & Land		210,000			150,000	
Transfer to Reserve	120,000	50,000	100,000	100,000	50,000	100,000
Equipment	129,000	45,000	45,000	420,000		
Vehicles	40,000	63,000	114,260	135,545	70,000	70,000
	289,000	368,000	259,260	655,545	270,000	170,000
Total Capital	-120,000	-130,000	-164,260	-170,000	-100,000	-100,000
Net Profit/Loss	-245,000	-249,900	-254,898	-259,996	-265,196	-270,500
Remove Amortization	245,000	249,900	254,898	259,996	265,196	270,500
Adjusted Surplus (Deficit)	0	0	0	0	0	0

Appendices

Appendix 1: Policy 08-11 Budget Development

SMOKY LAKE COUNTY



Title: Budget Development	Policy No.: 11-02
Section: 08	Code: P-R
	Page No.: 1 of 3

Legislation Reference:	<i>Municipal Government Act, Sections 242 – 246.</i>
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Purpose:	To provide an efficient and effective process for the development of the annual Total Function Budget and Five Year Financial Plan.
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Policy Statement and Guidelines:	
1. STATEMENT OF INTENT:	
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.
2. RESPONSIBILITIES:	
2.1	Council is responsible for the following:
2.1.1	Providing Administration, in August each year, with direction as to its expectation for: • The municipal tax rate • Percent increase (or decrease) for the next year in function or capital expenditures that are acceptable • Expected changes to service levels • Priorities in the Road Plan
2.1.2	Scheduling adequate meeting time to review budget documents using the following as a guideline. • Directional Meeting – August • Capital Asset Meeting– October • Five-year Road Plan – October • Natural Gas – November • Complete Total Function Budget draft – November/December • Tax Rate Meeting(s) – April/May
2.1.3	Interim Budget Approval upon the incorporation of changes and modifications requested by council (target date: December 31)
2.1.4	Final Budget Ratification upon the incorporation of further changes and modifications as a result of meetings setting the tax rate (target date: April 30)
2.1.5	Five Year Financial Plan Ratification based on updated information (target date: July 31)

Title: Budget Development	Policy No.: 11-02
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	Page No.: 2 of 3

Policy Statement and Guidelines:

- 2.2 **Administration** (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.
- 2.2.1 Management Review of Department Budgets(**to be complete by October 15**):
- 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.
 - The Chief Administrative Officer will meet with each of the function groups to discuss their requests and needs and make appropriate changes where necessary.
 - Budgets will be based on factors such as assessment growth, union collection agreement, provincial funding, and council direction.
- 2.2.2 Year 1 Budget Summary (**to be complete by October 31**): The Finance Manager will compile all the individual documents into a summary that Should contain the following:
- Summary of the budget guidelines adopted by Council for the proposed year.
 - Summary of Administration's proposed budget items:
 - a. Wages and benefits % and \$ change
 - b. Estimated assessment % and \$ change
 - c. General % factor used for utilities or typical expenditures
 - d. Major dollar changes for "special" or known issues (e.g., insurance / debentures)
 - e. Proposed staffing changes and the corresponding wage and benefits, etc. costs
 - f. New reserves or recommended changes to existing reserves
 - g. The amount of engineering and project costs budgeted for projects that are pre-designed and will be completed in subsequent year(s)
 - h. Identified major increases or decreases for each function
 - i. Projected grant funding
 - j. Any other items that would provide Council with information to make its decision making more effective and efficient

Title: Budget Development	Policy No.: 11-02
Section: 08	Code: P-R
	Page No.: 3 of 3

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.

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