



SMOKY LAKE COUNTY COUNCIL BUDGET MEETING

AGENDA

Tuesday, April 22, 2025 at 9:00 A.M.

Virtual - Meeting ID: 881050953

<https://video.businessconnect.telus.com/join/881050953>

And with Council physically present in the County Council Chambers, Smoky Lake.

1) **Meeting**

Call to Order.

2) **Agenda**

Acceptance of Agenda: As presented or subject to additions and/or deletions.

3) **Minutes**

None.

4) **Request for Decision:**

Tax Presentation

4.1) Smoky Lake County 2025 Capital Budget

4.2) Smoky Lake County 2025 Total Budget

5) **Issues for Information:**

5.1) Tax Presentation

6) **Correspondence:**

None.

7) **Delegations:**

None.

8) **Executive Session:**

None.

Date and Time of Next Meeting:

.

Adjournment



Request for Decision (RFD)

Meeting Date: Tuesday, April 22, 2025

Agenda Item: # 4,1

Topic: Amended Capital Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

That Smoky Lake County approve the amended 2025 Capital Budget with expenditures of \$10,956,521.

Background:

In December the following motion was made for the capital budget

183-24: Gawalko That Smoky Lake County Council approve the Ten-Year Capital Budget for the years 2025 to 2034 as presented.

The recommended final Capital budget for 2025 includes the following changes:

Carry over unfinished 2024 bridge projects	\$3,908,687
Carry over reserve transfer for bridges	-\$1,052,035
Carry over STIP/ BCCF grant for bridges	-\$3,010,715
Remove transfer to reserve for grader	-\$200,000
Replace Grader unit 525	\$956,000
Increase in LGFF allocation	-\$105,000
Sell Unit 525	-\$156,000
Transfer from reserve to purchase capital	-\$484,756
Increase cost of Credit Card terminals	\$5,000
Add transfer to reserve to purchase a mattress shredder	\$25,000
Decreased net Capital	-\$113,819

This increase in cost can be covered through tax revenue without the need to increase the municipal tax rate.

Benefits:

- The purchase of a new grader will alleviate some of the repair challenges that Public Works has been experiencing and will be the first step to improving the grader fleet.
- Installing new credit card terminals will improve the water truckfill customer experience.
- Previously, staff were hauling mattresses to St Paul to have shredded. The volume of mattresses on sight has increased significantly. Purchasing an onsite shredder will be more economical than ongoing transport to St Paul.

Disadvantages:



Request for Decision (RFD)

- This plan does not yet include transfers to reserves for future projects that had been identified as important.

Alternatives:

- Remove or delay these recommendations

Financial Implications:

The Assessment has provided enough municipal tax revenue to cover the \$130,000 increase. To fund the grader, we are recommending a transfer from the transport reserve which is used for specific public works projects and equipment. The 2024 balance is \$1,259,609.21.

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. 2025 updated Capital Plan

Signature of the CAO:

A handwritten signature in dark ink, appearing to be "K. B.", written over a horizontal line.

			Budget 2025				
			COST	FUNDING			
Dept	-	Item #		SALE OF CA	GRANT	RESERVE	OPERATIONS
ADM	AGGREGATE LICENSE REV TO RESERVE		200,000				200,000
ADM	DEPARTMENT TOTAL		200,000	-		-	200,000
BYLW	UPDATE EMERGENCY LIGHTS - 222B	1	4,000				4,000
BYLAW	DEPARTMENT TOTAL		4,000	-		-	4,000
FIRE	DEPARTMENT TOTAL		-	-		-	-
PW	GRADER (REPLACE 525)		956,000	156,000	400,000	284,756	115,244
PW	REPLACE SHOP LIGHTS	2	40,000				40,000
PW	REPLACE SANDING TRUCK 195	3	500,000	15,000	-	200,000	285,000
PW	REPLACE RESERVE FOR WHEEL LOADER		39,000				39,000
PW	REPLACE HYDRO AX 615	4	450,000	200,000			250,000
PW	SIGN TRAILER	5	18,000				18,000
PW	GRAVEL SALES TO RESERVE		27,000				27,000
	DEPARTMENT TOTAL		2,030,000	371,000	400,000	484,756	774,244
WATER	CREDIT CARD TERMINAL	6	20,000				20,000
WATER	WARSPITE STATION ROOF	7	15,000				15,000
WATER	RESERVE FOR SEWER		5,000				5,000
WASTE	GARBAGE BINS	8	20,000				20,000
E & P	MOWER X 2	9	42,000				42,000
E & P	RESERVE FOR SIGN REPLACEMENT - REMOVED		-				-
WASTE	GARBAGE TRUCK RESERVE		50,000				50,000
WASTE	MATRESS SHREDDER RESERVE		25,000				25,000
	DEPARTMENT TOTAL		177,000	-	-	-	177,000
PLN	HISTORIC DESIGNATION PLAQUE		12,000				12,000
	DEPARTMENT TOTAL		12,000	-		-	12,000
AG	REPLACE 2016 TRACTOR 471	10	300,000	85,000			215,000
AG	RESERVE FOR EQUIPMENT						-
	DEPARTMENT TOTAL		300,000	85,000	-	-	215,000
	MUNICIPAL TOTAL		2,723,000	456,000	400,000	484,756	1,382,244
GAS	INFRASTRUCTURE LINE REPLACEMENT		50,000				50,000
GAS	METER READING EQUIPMENT	11	48,000			48,000	-
GAS	REPLACE PRESSURE RELIEF IN RMO's	12	45,000			45,000	-
GAS	RMO REPLACEMENT RESERVE		70,000				70,000
GAS	RMO MODEM REPLACEMENT	13	16,000			16,000	-
GAS	REPLACE UNIT 232 1995 CHEV 3500	14	40,000			40,000	-
GAS	PURCHASE GAS DETECTOR	15	20,000			20,000	-
	DEPARTMENT TOTAL		289,000	-	-	169,000	120,000
	CAPITAL TOTAL		3,012,000	456,000	400,000	653,756	1,502,244
	BRIDGE TOTAL	16	6,233,727	-	4,754,495	1,052,035	427,197
	ROAD TOTAL	17	1,999,794	-	806,000	235,000	958,794
GRAND TOTAL (MUNICIPAL AND NATURAL GAS)			11,245,521	456,000	5,960,495	1,940,791	2,888,235



Request for Decision (RFD)

Meeting Date: Tuesday, April 22, 2025

Agenda Item: # 4.2

Topic: Smoky Lake County 2025 Total Budget

Presented By: Brenda Adamson, Finance Manager

Recommendation:

That Smoky Lake County Council approve the balanced Year-2025 Municipal Total Function Budget, with a total Revenue in the amount of \$25,947,639 and total expenditures in the amount of \$25,947,939, not including amortization in the amount of \$2,044,300

Background:

Attached is the proposed 2025 final budget. The following changes have been made to the interim budget to arrive at a final balanced budget for 2025.

Reduce salaries and wages	\$25,000
Contract welding services	-\$25,000
Add Contingency	-\$79,372
Change in Capital	\$113,819
Remove extra transfer from reserve for operations	-\$243,819
Correct Requisitions	-\$331,951
Correct Tax Revenue	\$541,323
Budget Surplus (Deficit)	\$0

We do not propose to make any changes to the Municipal tax rate to accomplish this budget. The Education requisition has increased by \$360,000 (over \$300,000 more than budgeted) resulting in an increase to the education tax rate. Further details are included in the tax presentation.

Benefits:

Disadvantages:

Alternatives:

- Council can add, delete, or change.

Financial Implications:

The 2024 Municipal

- ✓ Revenues and transfers budgeted are: \$25,947,639
- ✓ Expenses and requisitions budgeted including amortization are: \$27,991,939
- ✓ The amortization included in the expenses is \$2,044,300
- ✓ Contingency is only \$79,372 (0.47%)

Legislation:



Request for Decision (RFD)

Adoption of operating budget

242(1) Each council must adopt an operating budget for each calendar year by January 1 of that calendar year.

(2) A council may adopt an interim operating budget for part of a calendar year.

(3) An interim operating budget for a part of a calendar year ceases to have any effect when the operating budget for that calendar year is adopted.

Contents of operating budget

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(3) The estimated revenue and transfers under subsection (2) must be at least sufficient to pay the estimated expenditures and transfers under subsection (1).

(3.1) For the purposes of subsection (3), the estimated expenditures referred to in that subsection do not include any amortization of tangible capital assets unless the amortization is an amount required to provide for amortization of the tangible capital assets of a municipality's municipal public utilities as defined in section 28.

Intergovernmental:

na

Strategic Alignment:

na

Enclosure(s):

1. 2025 Operating and Total Budget

Signature of the CAO:

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SMOKY LAKE COUNTY

Municipal Budget to Actual Report

	ACTUAL 2024	BUDGET 2024	BUDGET 2025	CHANGE %	Note #
OPERATING REVENUE					
Taxes					
Farmland & Residential	\$4,342,322	\$4,300,093	4,623,323	7.52%	
Machinery & Equipment	1,357,698	1,357,698	1,435,878	5.76%	
Non - Residential	1,394,185	1,318,187	1,296,877	(1.62%)	#1
Linear	6,451,014	6,435,843	7,040,655	9.40%	
Provincial Government	12,479	72,831	99,590	36.74%	
Sewer Levy	9,625	9,040	9,625	6.47%	
Other Income					
Well Drilling/Drill Rigs	943	5,500	5,000	(9.09%)	
Penalties	271,432	85,200	84,300	(1.06%)	
User Fees and Sales of Goods	737,791	641,950	624,250	(2.76%)	#2
Investment Income	794,341	693,498	693,498	0.00%	#3
Development Levies	364,291	69,000	84,500	22.46%	
Licenses and Permits	503,118	224,500	210,500	(6.24%)	#4
Sales to Other Governments	398,595	336,135	305,600	(9.08%)	#5
Grants					
Provincial Conditional - Operating	717,910	609,753	594,257	(2.54%)	
CLC	125,718	113,230	130,000	14.81%	#6
Transfer from Operating Reserve	1,035,000	1,035,000	521,500	(49.61%)	#7
TOTAL OPERATING REVENUE	18,516,462	17,307,458	17,759,353	3%	
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	6,152,078	6,047,998	5,932,790	(1.90%)	#8
Benefits	561,674	1,243,983	1,259,793	1.27%	#9
WCB	59,785	85,000	85,000	0.00%	
Other Wages	1,250	10,000	7,500	(25.00%)	#10
Contracted and General Services					
Mileage	25,133	45,700	49,968	9.34%	
Meals and Lodgings	57,747	95,360	88,280	(7.42%)	
Membership & Conference Fees	55,316	60,435	61,435	1.65%	
Freight, Express, Postage	27,778	42,250	44,900	6.27%	#11
Telephone & Communication	72,717	98,150	90,900	(7.39%)	
Training	96,764	112,700	113,300	0.53%	
Advertising, Printing, Subscriptions	50,948	60,550	61,600	1.73%	#12
Accounting & Auditing	33,500	34,000	35,000	2.94%	
Legal Fees	18,937	40,000	20,000	(50.00%)	#13
Assessor Fees	146,762	146,000	150,000	2.74%	
Engineering Fees	137,965	133,670	90,143	(32.56%)	
Other Consulting	64,746	62,700	67,000	6.86%	#14
Computer Programing	145,500	187,417	159,575	(14.86%)	#15
Insurance	290,940	271,261	271,550	0.11%	#16
Other Services	1,509,651	1,648,358	142,350		
Consulting			247,400		
Contractor			57,000		
Doctor Recruitment/Retention			14,700		
Fire Protection			116,500		
Gravel Hauling			180,000	10.83%	#17
Provincial Policing			190,000		
Repairs & Maintenance			246,850		
Rent & Lease			125,700		
Tipping Fees/Evergreen Contribution			99,000		
Water Purchase			50,330		
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	98,006	95,830	98,080	2.35%	#18

	ACTUAL 2024	BUDGET 2024	BUDGET 2025	CHANGE %	Note #
Fuel/Parts/ Etc	1,193,795	1,547,100	1,650,050	6.65%	#19
Offset Operation costs to Capital Road Plan	-258,036	-1,843,946	-1,999,794	8.45%	#19a
Gravel	533,546	490,000	490,000	0.00%	#20
Chemicals	21,970	40,000	75,000	87.50%	#21
Computer Supplies	32,515	69,148	52,650	(23.86%)	#15
Utilities	157,159	220,999	223,749	1.24%	#22
Employee Recognition	16,129	30,000	29,500	(1.67%)	#23
Other General Supplies	885,082	819,800	123,550		
Asphalt/Oil/Calcium/Salt			635,000		
Culverts			70,000		
Equipment & Vehicle Supplies			20,000	(96.01%)	#24
Materials			36,850		
Signs			25,200		
Transfers to Local Boards & Agencies	675,978	678,794	346,963	(48.89%)	#25
Write Offs	176,710	3,000	3,000	0.00%	
Bank Charges & Interest	5,490	6,100	5,900	(3.28%)	
Requisitions	2,653,262	2,583,857	2,967,484	14.85%	
Contingency		13,749	79,372	0.47%	#26
Amortization	2,018,809	2,044,300	2,044,300	0%	
	17,719,606	17,224,263	17,035,418	-1%	
Total Operations	796,856	83,195	723,935	770%	
Capital Funding					
Sale of Capital Assets	739,768	1,306,699	456,000	(65.10%)	#27
Provincial Capital Grants	1,598,890	4,074,411	5,960,495	46.29%	#28
Transfer from Reserve	2,533,780	1,431,717	1,771,791	24%	#29
Capital Funding	4,872,438	6,812,827	8,188,286	20%	
Capital Expenses					
Buildings & Land	2,200,010	14,000	55,000	292.86%	
Transfer to Reserve	2,795,220	1,428,000	346,000	(75.77%)	#30
Land Improvements	7,830	18,000	12,000	(33.33%)	
Engineering Structures	581,181	6,011,475	8,233,521	36.96%	
Equipment	797,418	874,427	1,806,000	106.54%	
Vehicles	294,029	594,419	504,000	-15%	
	6,675,688	8,940,321	10,956,521	23%	
Total Capital	-1,803,250	-2,127,494	-2,768,235	30%	
Net Profit/Loss	-1,006,394	-2,044,299	-2,044,300		
Remove Amortization	2,018,809	2,044,300	2,044,300		
Adjusted Surplus (Deficit)	1,012,415	1	0		

Smoky Lake County Notes to the 2025 Budget

1) Taxes

The budget anticipates an assessment increase of 2% due to growth and 0 tax rate increase

	Total tax change	Requisition Change	Municipal Tax Increase
Total Taxes (including requisitions)	14,496,323	2,389,500	12,106,823
Total Actual Taxes billed in 2024	13,557,698	2,026,074	11,531,624
	<u>938,625</u>	<u>363,426</u>	<u>575,199</u>
	7%		5%

2) User Fees and Sales of Goods

User Fees and sales includes all fees charged (fire fighting, mva, water sold, snow flags, dust control, sand and gravel, rentals, etc. As prices increase sales have decreased somewhat.

3) Investment Income

Investment income also includes \$43,498 interest revenue from a loan to the Tourism MCC

4) License and Permits

License and permits include the aggregate levy license as well as revenues from the TRAVIS system. Annually we estimate a minimum of \$200,000 which is transferred to reserves for future haul road projects. The transfer to reserve is included in the capital projects

5) Sales to Other Governments

Sales to Other Governments includes, revenue for responding to MVAs, Management fees for Highway 28/63 Regional Water, and reimbursements from other municipalities from shared projects.

6) Provincial Conditional - Operating

	2025	2024
Agriculture Services	\$ 166,247	\$ 166,247
Family and Community Social Services	\$ 97,506	\$ 97,506
Fire Training Grant	\$ 10,000	
Municipal Sustainability Operating	\$ 215,604	\$ 215,000
Summer Employment Grants	\$ 5,000	\$ 15,000
ACP Grant for Planning	\$ 99,900	\$ 100,000
Community Adult Learning	\$ 130,000	\$ 113,230
	<u>\$ 724,257</u>	<u>\$ 706,983</u>

7) Transfer from Operating Reserves

The operating budget includes a transfer of \$500,000 (being part of the surplus from 2024).

8) Salaries and Wages

Costs of payroll have decreased. This has been accomplished by eliminating the budget for several positions, eliminating the Council mileage allowance, decrease mowing to shoulder passes, moving welding services to contractor, and the Garbage Truck Operator position will not be filled in 2025.

9) Benefits

2025 benefits reflect inflation increases and increases associated with salary increases

10) Other Wages

\$7,500 budgeted is for the per diem wages paid to public members on Smoky Lake County Boards

11) Mileage, Meals and Lodging, Membership Fees, Freight, Express, Postage, Telephone, Training

The departments have made further cuts from 2024 on the amount of conferences and training commitments to offset the cost of inflation in these areas.

12) Advertising, Printing, Subscriptions

Advertising, Printing, and Subscriptions includes the Titan subscriptions. The Titan subscription will increase to put trackers in more equipment and vehicles.

13) Auditing/ Legal/Assessor/Engineering Fees

The budget for Legal and Engineering fees has been decreased as a result of organizational changes.

14) Other Consulting

Other Consulting includes \$55,000 contribution to LARA as well as ASB outreach costs. No consulting funds have been budgeted to advance the Strategic Plan.

15) Computer - Software and hardware

This includes all the computer licensing, purchases, toner and office equipment repairs and maintenance. System improvements are bringing our costs down for 2025

16) Insurance

Insurance is kept similar to 2024

17) Other Services

Misc. Services includes Equipment/Building Rentals, All outsourced repairs and maintenance (equipment/building/vehicle), license and permits, and contractor work. It has been separated into smaller categories for the 2025 budget

It also includes the policing levy which is budgeted to be \$190,000

18) Office/Food/Janitor Supplies

A slight increase has been budgeted to account for increased costs.

19) Fuel/Parts/Etc.

Fuel prices and Parts will increase as a result of general price increases

19)a Offset to Road Plan

Equipment, Fuel, other general supplies, and equipment repairs relate directly to the road projects budgeted for under capital. To account for these costs properly, we remove them from the operating budget and include them in the Capital Road Plan.

20) Gravel

Gravel Crushing is expected for 2025

21) Chemicals

Chemical inventory has been used up. More chemical will be needed.

22) Utilities

Utilities have increased due to cost increases

23) Employee Recognition

The budget for County employee recognition includes recognition for Fire Department Volunteers, staff teambuilding events, and long term service awards.

24) Other General Supplies

Other General Supplies includes the purchase of water, supplies for the fire departments, calcium, cold mix, and dust control along with small misc. supplies required. Increases are a result of increased cost of the road products (MG30, Calcium, cold mix, etc.) needed for road maintenance, dust control, etc. It has been divided into smaller categories for the 2025 budget.

25) Transfers to local boards and agencies

These are annual contributions for grants to organizations, fire protections costs paid to the fire departments, Community Learning Council, Aspenview Family School Liaison, Agricultural Societies, and the annual cost to Evergreen Waste Commission

Projects:

Heritage Board annual contribution has been increased to \$35,000

The budget for grants to individuals and organizations remains at \$30,000

The budget for grants to the three Agricultural Societies remains at \$95,000

26) Contingency

No contingency is proposed for the interim budget.

27) Sale of Capital Assets

	2025	2024
Sanding Truck	\$15,000	
Hydroax	\$200,000	
Tractor unit 471	\$85,000	
Grader	\$156,000	
pickup trucks		\$ 555,226
Town portion of fire assets		\$ 9,974
Mower		\$ 30,000
Land Sales		\$ 701,000
Insurance for radios		\$ 10,500
	<u>\$456,000</u>	<u>\$ 1,306,700</u>

28) Provincial Capital Grants

	2025	2024
LGFF (MSI Capital)	\$ 1,206,000	\$ 885,000
STIP Bridge Program	\$ 4,600,432	\$ 2,644,150
Federal Gas Tax Grant	\$ 154,063	\$ 545,261
	<u>\$ 5,960,495</u>	<u>\$ 4,074,411</u>

29) Transfers from Capital Reserves

	2025	2024
Previous years bridge projects	\$ 1,052,035	
Aggregate Levy - Road Repair	\$ 110,000	\$ 191,000
Road projects	\$ 125,000	\$ -
Fire assets		\$ 22,961
Grader		\$ 659,000
Aggregate Levy - Bridge Repair	\$ -	\$ 508,756
Ag mower	\$ -	\$ 50,000
To fund capital budget	\$ 484,756	
	<u>\$ 1,771,791</u>	<u>\$ 1,431,717</u>

30) Transfers to Reserves

	2025	2024
Future Grader Purchase		\$ 500,000
Expected Aggregate Levy	\$ 200,000	\$ 200,000
Gravel Pit Reclamation & Dev	\$ 27,000	\$ 27,000
Repayment for loader purchased	\$ 39,000	
Garbage Truck	\$ 50,000	
Sewer	\$ 5,000	
Mattress Shredder	\$ 25,000	
Future Land Purchase	\$ -	\$ 701,000
	<u>\$ 346,000</u>	<u>\$ 1,428,000</u>

31) Capital and Road Plan

The capital and road plan budgets are provided in detail through Requests for Decisions

SMOKY LAKE COUNTY

	Taxes Budget to Actual Report			
	ACTUAL	BUDGET	BUDGET	Notes
	2024	2024		
OPERATING REVENUE				
Taxes				
Farmland & Residential	4,342,322	4,300,093	4,623,323	
Machinery & Equipment	1,357,698	1,357,698	1,435,878	
Non - Residential	1,394,185	1,318,187	1,296,877	
Linear	6,451,014	6,435,843	7,040,655	
Provincial Government	12,479	72,831	99,590	
Other Income				
Well Drilling/Drill Rigs	943	5,500	5,000	
Penalties	269,036	80,000	80,000	
Licenses and Permits	494,200	200,000	200,000	aggregate to be transferred to reserve
Grants				
TOTAL OPERATING REVENUE	14,321,877	13,770,152	14,781,323	
OPERATING EXPENSES				
Write Offs	162,080	3,000	3,000	
Requisitions	2,653,262	2,583,857	2,967,484	
	2,815,342	2,586,857	2,970,484	
Total Operations	11,506,635	11,183,295	11,810,839	
Capital Funding				
Capital Expenses				
Transfer to Reserve:				
1-10-00-7882 Contribution to Capital Reserve	489,000	200,000	200,000	
Transfer to Reserve	489,000	200,000	200,000	
	489,000	200,000	200,000	
Total Capital	-489,000	-200,000	-200,000	
Net Profit/Loss	11,017,535	10,983,295	11,610,839	

SMOKY LAKE COUNTY

	Council Budget to Actual Report			
	ACTUAL	BUDGET	BUDGET	Notes
	2024	2024	2025	
OPERATING REVENUE				
Taxes				
Other Income				
Grants				
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	\$359,102	\$362,792	346,298	1.9% COLA as per CPI/removed mileage allowance
Benefits	79,311	77,105	86,930	
Contracted and General Services				
Mileage	17,393	28,200	34,968	
Meals and Lodgings	18,167	23,770	23,770	
Membership & Conference Fees	12,979	15,185	15,185	
Telephone & Communication	6,537	6,100	6100	
Other Services		1,500	1,500	
Materials, Goods, and Utilities				
Office/Food/Janitorial Supplies	285	3,000	3,000	
Computer Supplies	104	3,000	6,000	
	493,878	520,652	523,751	
Total Operations	-493,878	-520,652	-523,751	
Capital Funding				
Capital Expenses				
Net Profit/Loss	-493,878	-520,652	-523,751	
Adjusted Surplus (Deficit)	-493,878	-520,652	-523,751	

SMOKY LAKE COUNTY

Administration
Budget to Actual Report

ACTUAL	BUDGET	BUDGET	Notes
2024	2024		

OPERATING REVENUE

Taxes

Other Income

Total Penalties	1,998	5,000	4,000
Total User Fees and Sales of Goods	148,602	115,500	112,200
Total Investment Income	794,341	693,498	693,498 <i>includes 43,498 from Tourism MCC</i>
Total Sales to Other Governments	99,960	78,000	78,000
Total Provincial Conditional - Operating	133,256	120,000	120,604 <i>portion of LGFF operating</i>
Total Transfer from Operating Reserve	675,000	675,000	521,500 <i>carry over from 2024</i>
TOTAL OPERATING REVENUE	1,853,156	1,686,998	1,529,802

OPERATING EXPENSES

Total Salaries & Wages	330,376	396,392	383,886
Total Benefits	75,933	91,010	90,000
Total Other Wages			

Contracted and General Services

Total Mileage	3,060	5,000	3,000
Total Meals and Lodgings	3,762	9,000	9,000
Total Membership & Conference Fees	20,938	16,000	18,000
Total Freight, Express, Postage	12,958	20,000	21,000
Total Telephone & Communication	30,603	37,000	36,000
Total Training	2,546	10,000	10,000
Total Advertising, Printing, Subscriptions	2,694	6,000	5,100
Total Accounting & Auditing	33,500	34,000	35,000
Total Legal Fees	18,937	40,000	20,000
Total Assessor Fees	146,762	146,000	150,000
Total Other Consulting	1,516	2,700	2,000
Total Computer Programing	33,949	64,000	25,000
Total Insurance	143,763	118,911	115,000
Total Other Services	138,037	67,983	46,000

Materials, Goods, and Utilities

Total Office/Food/Janitorial Supplies	17,481	24,300	22,000
Total Computer Supplies	14,607	13,000	13,000
Total Utilities	44,031	53,609	53,609
Total Employee Recognition	13,232	23,000	23,000
Total Other General Supplies	232	3,000	2,000
Total Write Offs	13,000		
Total Bank Charges & Interest	3,462	4,000	4,000
Total Contingency		13,749	79,372
	1,105,380	1,198,654	1,165,967

Total Operations	747,776	488,344	363,835
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Capital Funding

Total Sale of Capital Assets	873,000	701,000	0
Total Provincial Capital Grants	0		0
Capital Funding	873,000	701,000	0

Capital Expenses

Total Transfer to Reserve	873,000	701,000	0
Total Capital	0	0	0

Net Profit/Loss	747,776	488,344	363,835
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SMOKY LAKE COUNTY

Communications
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	BUDGET	Notes
OPERATING REVENUE				
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Total Salaries & Wages	73,084	76,290	81,275	
Total Benefits	19,649	21,361	23,000	
Contracted and General Services				
Total Mileage	336	1,000	1,200	
Total Meals and Lodgings	1,110	1,300	1,960	
Total Membership & Conference Fees		500	500	
Total Telephone & Communication	603	750	750	
Total Training	450	700	800	
Total Advertising, Printing, Subscriptions	6,168	10,000	8,000	
Total Computer Programing	4,940	6,000	15,410	
Materials, Goods, and Utilities				
Total Computer Supplies	114		100	
	106,454	117,901	132,995	
Total Operations	-106,454	-117,901	-132,995	
Capital Funding				
Capital Expenses				
Net Profit/Loss	-10,654	-117,901	-132,995	

SMOKY LAKE COUNTY

	GIS Budget to Actual Report			
	YTD ACTUAL 2024	YTD BUDGET 2024	Budget	Notes
<hr/>				
OPERATING REVENUE				
<hr/>				
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Total Salaries & Wages	88,762	90,842	97,129	
Total Benefits	21,640	21,802	27,000	
Contracted and General Services				
Total Mileage	138	500	500	
Total Meals and Lodgings		700	700	
Total Membership & Conference Fees	200	750	750	
Total Telephone & Communication	1,168	1,200	900	
Total Training	340	500	1,500	
Total Advertising, Printing, Subscriptions	25,385	24,500	30,700	
Total Computer Programing	63,816	65,267	62,000	
Other Services:				
1-14-00-7030 Consulting	50,051	51,000	52,000	200 hours for the region (170 for county)
Total Other Services	33,301	51,000	52,000	
Materials, Goods, and Utilities				
Total Computer Supplies	545	3,000	2,000	
	252,045	260,061	275,179	
Total Operations	-252,045	-260,061	-275,179	
Capital Funding			0	
Capital Expenses			0	
			0	
Net Profit/Loss	-252,045	-260,061	-275,179	

SMOKY LAKE COUNTY
For the Twelve Months Ending December

	CLC Budget to Actual Report			
	YTD	YTD		
	ACTUAL	BUDGET	Budget	Notes
	2024	2024		
<hr/>				
OPERATING REVENUE				
Total CLC Grant	136,094	113,230	130,000	
TOTAL OPERATING REVENUE	136,094	113,230	130,000	
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OPERATING EXPENSES				
Total Salaries & Wages	75,119	72,119	73,320	
Total Benefits	13,996	10,700	18,000	
Total Telephone & Communication	635		600	
Total Transfers to Local Boards & Agencies	42,081	30,411	38,080	
	131,831	113,230	130,000	
<hr/>				
Total Operations	4,263		0	

SMOKY LAKE COUNTY

	General Budget to Actual Report			
	YTD ACTUAL 2024	YTD BUDGET 2024	Budget	Notes
OPERATING REVENUE				
Taxes				
Other Income				
User Fees and Sales of Goods	\$351	\$500	\$500	
Grants				
Transfer from Operating Reserve	360,000	360,000		
TOTAL OPERATING REVENUE	360,351	360,500	500	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	\$0	\$0	25,000	
Benefits			0	
Contracted and General Services				
Mileage	0	0	1,000	
Meals and Lodgings	1,300	6,240	6,000	
Advertising, Printing, Subscriptions		500	1,000	
Other Services		500	3,500	
Materials, Goods, and Utilities				
Office/Food/Janitorial Supplies		1,000	1,500	
Other General Supplies	12,665	10,000	10,000	
Transfers to Local Boards & Agencies	383,990	391,000	30,000	
	397,955	409,240	78,000	
Total Operations	-37,604	-48,740	-77,500	
Capital Funding				
Capital Expenses				
Net Profit/Loss	-37,604	-48,740	-77,500	
Adjusted Surplus (Deficit)	-37,604	-48,740	-77,500	

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SMOKY LAKE COUNTY
For the Twelve Months Ending December

Police Protection
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	Budget 2025	Notes
OPERATING REVENUE				
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Contracted and General Services				
Other Services:				
1-22-00-7079 Other Services - Policing	119,249	255,000	190,000	
Total Other Services	119,249	255,000	190,000	
Total Operations	-119,249	-255,000	-190,000	
Capital Funding				
Capital Expenses				
Net Profit/Loss	-119,249	-255,000	-190,000	

SMOKY LAKE COUNTY

Fire Protection
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	BUDGET	Notes
OPERATING REVENUE				
Taxes				
Other Income				
User Fees and Sales of Goods	\$25,826	\$7,000	4,100	
Sales to Other Governments	236,374	170,000	177,600	
Grants				
Provincial Conditional - Operating	77,575	6,000	10,000	
TOTAL OPERATING REVENUE	339,775	183,000	191,700	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	288,025	278,224	289,066	
Benefits	52,079	66,774	69,688	
Contracted and General Services				
Mileage			0	
Meals and Lodgings	15,948	14,500	14,000	
Membership & Conference Fees	4,780	6,500	6,000	
Freight, Express, Postage	965	1,000	1,200	
Telephone & Communication	4,697	4,650	4,650	
Training	66,836	63,000	71,000	1001 training
Advertising, Printing, Subscriptions	2,740	2,250	1,000	
Computer Programing	13,852	3,150	5,720	
Insurance	33,927	32,500	38,000	
Other Services	278,875	226,900	243,400	more calls and longer (fire calls)
Materials, Goods, and Utilities				
Office/Food/Janitorial Supplies		500	0	
Fuel/Parts/ Etc	67,273	63,500	67,000	
Computer Supplies	2,116	5,400	3,200	
Utilities	1,028	3,000	0	
Employee Recognition	2,897	7,000	6,500	
Other General Supplies	98,955	83,000	83,000	
Amortization		103,000	103,000	
	934,993	964,848	1,006,424	
Total Operations	-595,218	-781,848	-814,724	
Capital Funding				
Sale of Capital Assets	8,917	20,474		
Provincial Capital Grants				
Transfer from Reserve	15,383	22,961		
Capital Funding	24,300	43,435		
Capital Expenses				
Transfer to Reserve			0	
Equipment	30,761	43,435		
	30,761	43,435	0	
Total Capital	-6,461		0	
Net Profit/Loss	-601,679	-781,848	-814,724	
Remove Amortization		103,000	103,000	
Adjusted Surplus (Deficit)	-601,679	-678,848	-711,724	

SMOKY LAKE COUNTY

Emergency & Disaster Services
Budget to Actual Report

YTD ACTUAL 2024	YTD BUDGET 2024	BUDGET <i>Note</i>
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OPERATING REVENUE

Taxes

Other Income

Total Sales to Other Governments

TOTAL OPERATING REVENUE

-510

0

-510

0

OPERATING EXPENSES

Salaries, Wages, and Benefits

Contracted and General Services

Total Meals and Lodgings

Total Training

Total Other Services

Materials, Goods, and Utilities

Total Other General Supplies

Total Amortization

3,000

0

2,000

0

95

0

55

1,000

0

4,300

4300

150

10,300

4,300

Total Operations

-660

-10,300

-4,300

Net Profit/Loss

-660

-10,300

-4,300

Remove Amortization:

1-24-00-8562 Amortization Light Duty Equip

4,300

4,300

Total Remove Amortization

4,300

4,300

Adjusted Surplus (Deficit)

-660

-6,000

0

SMOKY LAKE COUNTY

By-Law Enforcement
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	BUDGET 2025	Note
OPERATING REVENUE				
Taxes				
Total User Fees and Sales of Goods	1,227	1,000	1,000	
Grants				
TOTAL OPERATING REVENUE	1,227	1,000	1,000	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Total Salaries & Wages	93,241	118,738	122,409	
Total Benefits	22,398	28,498	26,930	
Contracted and General Services				
Total Mileage			0	
Total Meals and Lodgings	94	2,000	2,000	
Total Membership & Conference Fees	485	500	500	
Total Telephone & Communication	152	1,500	1,000	
Total Training		2,500	2,500	
Total Advertising, Printing, Subscriptions			500	
Total Computer Programing	3,681		5,720	
Total Insurance	1,342	1,000	1,000	
Other Services:				
Total Other Services	12,716	24,400	20,000	
Materials, Goods, and Utilities				
Total Office/Food/Janitorial Supplies	13,614	3,000	4,000	
Total Fuel/Parts/ Etc	2,271	10,000	8,500	
Total Computer Supplies	5,961	5,348	3,150	
Total Amortization		4,000	4,000	
	155,955	201,484	202,209	
Total Operations	-154,728	-200,484	-201,209	
Capital Funding				
Total Sale of Capital Assets			0	
Capital Funding			0	
Capital Expenses				
Total Vehicles	3,937	7,000	4,000	
	3,937	7,000	4,000	
Total Capital	-3,937	-7,000	-4,000	
Net Profit/Loss	-158,665	-207,484	-205,209	
Remove Amortization			4,000	
Adjusted Surplus (Deficit)			-201,209	

SMOKY LAKE COUNTY

Transportation Services
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	Budget	Note
OPERATING REVENUE				
Taxes				
Other Income				
User Fees and Sales of Goods	\$281,052	\$245,000	230,000	
Development Levies	100			
Licenses and Permits	16,666	24,000	10,000	
Grants				
TOTAL OPERATING REVENUE	297,818	269,000	240,000	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	3,466,545	2,918,493	3,170,551	
Benefits	98,680	598,290	628,120	
WCB	59,785	85,000	85,000	
Contracted and General Services				
Mileage	400		0	
Meals and Lodgings	7,253	5,000	8,000	
Membership & Conference Fees	3,390	2,500	4,000	
Freight, Express, Postage	10,679	16,000	16,750	
Telephone & Communication	14,642	25,100	22,600	
Training	16,104	17,000	17,000	
Advertising, Printing, Subscriptions	4,229	500	3,500	
Legal Fees	0		0	
Engineering Fees	126,827	133,670	90,143	
Computer Programing	9,938	11,000	11,425	
Insurance	81,413	80,000	82,500	
Other Services	376,856	457,250	448,250	
Materials, Goods, and Utilities				
Office/Food/Janitorial Supplies	51,579	43,850	45,850	
Fuel/Parts/ Etc	866,039	1,291,250	1,350,000	
Offset Operation costs to Capital Road Plan		-1,618,946	-1,999,794	
Gravel	533,546	490,000	490,000	
Computer Supplies	5,203	6,300	6,300	
Utilities	82,872	122,200	129,200	
Other General Supplies	738,987	660,000	768,000	oil/mg30/coldmix for roads
Write Offs	1,630			
Amortization		1,600,000	1,600,000	
	6,556,597	6,944,457	6,977,395	
Total Operations	-6,258,779	-6,675,457	-6,737,395	
Capital Funding				
Sale of Capital Assets	185,531	555,225	371,000	
Provincial Capital Grants	1,598,890	4,074,411	5,960,495	
Transfer from Reserve	2,468,397	1,358,756	1,771,791	
Capital Funding	4,252,818	5,988,392	8,103,286	
Capital Expenses				
Buildings & Land	0		40,000	
Transfer to Reserve	1,296,906	527,000	66,000	
Land Improvements	2,200,000			
Engineering Structures	146,887	6,011,475	8,233,521	
Equipment	671,575	672,992	1,424,000	
Vehicles	124,656	587,419	500,000	
	4,440,024	7,798,886	10,263,521	
Total Capital	-187,206	-1,810,494	-2,160,235	
Net Profit/Loss	-8,445,985	-8,485,951	-8,897,630	
Remove Amortization		1,600,000	1,600,000	
Adjusted Surplus (Deficit)	-6,445,985	-6,885,951	-7,297,630	

SMOKY LAKE COUNTY

	Water Budget to Actual Report			
	YTD ACTUAL 2024	YTD BUDGET 2024	Budget 2025	Note
OPERATING REVENUE				
Taxes				
Other Income				
Penalties	\$398	\$200	300	
User Fees and Sales of Goods	186,781	163,950	175,950	
Sales to Other Governments	57,483	50,000	50,000	
Grants				
TOTAL OPERATING REVENUE	244,662	214,150	226,250	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	266,880	264,826	329,925	
Benefits	56,013	63,558	72,000	
Contracted and General Services				
Mileage			0	
Meals and Lodgings	990	3,000	3,000	
Membership & Conference Fees		1,500	1,500	
Freight, Express, Postage	782	250	950	
Telephone & Communication	9,544	14,050	11,200	
Training	2,321	2,000	2,000	
Engineering Fees			0	
Computer Programing	8,081	8,025	9,140	
Insurance	7,537	8,000	7,500	
Other Services	67,585	86,000	65,780	
Materials, Goods, and Utilities				
Fuel/Parts/ Etc	36,507	32,450	40,850	
Computer Supplies	2,888	17,000	5,040	
Utilities	22,444	27,800	26,550	
Other General Supplies	7,536	3,500	6,850	
Bank Charges & Interest	2,028	2,100	1,900	
Amortization		126,000	126,000	
	491,136	660,059	710,185	
Total Operations	-246,474	-445,909	-483,935	
Capital Funding				
Sale of Capital Assets	39,600			
Capital Funding	39,600			
Capital Expenses				
Equipment	33,120	34,000	20,000	
Building			15,000	
Vehicles	119,374			
	152,494	34,000	35,000	
Total Capital	-112,894	-34,000	-35,000	
Net Profit/Loss	-359,368	-479,909	-518,935	
Remove Amortization		126,000	126,000	
Adjusted Surplus (Deficit)	-359,368	-353,909	-392,935	

SMOKY LAKE COUNTY

	Sewer Budget to Actual Report		
	YTD ACTUAL 2024	YTD BUDGET 2024	Budget 2025
OPERATING REVENUE			
Taxes			
Sewer Levy	\$9,625	\$9,040	9,625
Other Income			
User Fees and Sales of Goods	12,003	12,000	12,000
Grants			
TOTAL OPERATING REVENUE	21,628	21,040	21,625
OPERATING EXPENSES			
Salaries, Wages, and Benefits			
Salaries & Wages	55,197	64,005	62,045
Benefits	8,727	14,082	6,000
Contracted and General Services			
Meals and Lodgings	180		0
Insurance		700	700
Other Services	9,554	4,000	9,000
			<i>ag grass cutting/pw brushing in lagoon</i>
Materials, Goods, and Utilities			
Fuel/Parts/ Etc	4,527	1,000	500
Utilities	2,073	2,500	2,500
Other General Supplies	1,480	2,000	10,000
			<i>gates and fences and signage</i>
Amortization		21,000	21,000
	81,738	109,287	111,745
Total Operations	-60,110	-88,247	-90,120
Capital Funding			
Capital Expenses			
Net Profit/Loss	-60,110	-88,247	-90,120
Remove Amortization		21,000	21,000
Adjusted Surplus (Deficit)	-60,110	-67,247	-69,120
			-90,120
			0

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SMOKY LAKE COUNTY

	Waste Budget to Actual Report			
	YTD	YTD		
	ACTUAL	BUDGET	Budget	Note
	2024	2024	2025	
OPERATING REVENUE				
Taxes				
Other Income				
User Fees and Sales of Goods	\$41,516	\$59,000	51,500	
Grants				
TOTAL OPERATING REVENUE	41,516	59,000	51,500	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	313,057	274,259	215,314	garbage truck driver to be supplied by pw
Benefits	11,029	54,750	46,700	
Contracted and General Services				
Mileage	250	200	200	
Meals and Lodgings	1,027	3,000	3,000	
Membership & Conference Fees	5,297	1,500	1,500	
Freight, Express, Postage				
Telephone & Communication	430	1,500	1,900	
Training		500	500	
Advertising, Printing, Subscriptions	90		0	
Engineering Fees	11,138		0	
Computer Programing	5,504	8,025	8,000	
Insurance	1,478	1,800	500	
Other Services	162,120	141,950	156,000	
Materials, Goods, and Utilities				
Fuel/Parts/ Etc	103,543	31,400	65,000	
Computer Supplies	83	4,750	4,410	
Other General Supplies	9,197	12,800	8,750	
Amortization		64,000	64,000	
	624,243	600,434	575,774	
Total Operations	-582,727	-541,434	-524,274	
Capital Funding				
Sale of Capital Assets				
Capital Funding				
Capital Expenses				
Buildings & Land		14,000		
reserve			75,000	
Equipment	0		20,000	
	0	14,000	95,000	
Total Capital	0	-14,000	-95,000	
Net Profit/Loss	-582,727	-555,434	-619,274	
Remove Amortization		64,000	64,000	
Adjusted Surplus (Deficit)	-582,727	-491,434	-555,274	

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SMOKY LAKE COUNTY

FCSS Operating
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	Budget 2025	<i>Note</i>
OPERATING REVENUE				
Taxes				
Other Income				
Total Provincial Conditional - Operating	97,507	97,506	97,506	
TOTAL OPERATING REVENUE	97,507	97,506	97,506	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Contracted and General Services				
Materials, Goods, and Utilities				
Total Transfers to Local Boards & Agencies	114,878	121,883	121,883	
	114,878	121,883	121,883	
Total Operations	-17,371	-24,377	-24,377	
Capital Funding				
Capital Expenses				
Net Profit/Loss	-17,371	-24,377	-24,377	
Adjusted Surplus (Deficit)	-17,371	-24,377	-24,377	

SMOKY LAKE COUNTY

Land Use Plan, Zoning, and Dev
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	Budget 2025	Note
OPERATING REVENUE				
Taxes				
Other Income				
Development Levies	\$364,191	\$69,000	84,500	
Licenses and Permits	-7,748		0	
Sales to Other Governments				
Grants				
Provincial Conditional - Operating	124,925	100,000	99,900	
TOTAL OPERATING REVENUE	481,368	169,000	184,400	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	141,581	226,358	137,703	
Benefits	30,195	54,326	34,500	
Other Wages	1,250	5,000	2,500	
Contracted and General Services				
Mileage	881	5,500	3,300	
Meals and Lodgings	3,479	9,000	6,000	
Membership & Conference Fees	2,145	6,000	4,500	
Telephone & Communication	694	1,500	900	
Training		4,000	2,500	
Advertising, Printing, Subscriptions	4,515	8,000	8,000	
Engineering Fees			0	
Other Consulting	1,300		0	
Computer Programing	3,683	5,500	5,720	
Insurance	337	350	350	
Other Services	254,806	247,250	185,750	
Materials, Goods, and Utilities				
Computer Supplies		4,750	3,150	
	444,866	577,534	394,873	
Total Operations	36,502	-408,534	-210,473	
Capital Funding				
Provincial Capital Grants				
Capital Funding				
Capital Expenses				
Land Improvements		10,000	12,000	
		10,000	12,000	
Total Capital		-10,000	-12,000	
Net Profit/Loss	36,502	-418,534	-222,473	
Adjusted Surplus (Deficit)	36,502	-418,534	-222,473	

SMOKY LAKE COUNTY

Agricultural Development
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	Budget 2025	Note
OPERATING REVENUE				
Taxes				
Other Income				
User Fees and Sales of Goods		\$500	0	
Licenses and Permits		500	500	
Grants				
Provincial Conditional - Operating	181,247	166,247	166,247	
TOTAL OPERATING REVENUE	181,247	167,247	166,747	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	404,542	463,092	360,942.00	Trapper moved to part time
Benefits	62,721	99,332	75,904.00	Mowing program reduced
Contracted and General Services				
Mileage	1,772	2,500	5,000	
Meals and Lodgings	4,377	11,150	9,150	
Membership & Conference Fees	3,575	9,000	9,000	
Freight, Express, Postage	2,347	5,000	5,000	
Telephone & Communication	1,215	2,500	2,500	
Training	2,507	7,000	5,500	
Advertising, Printing, Subscriptions	232	800	800	
Other Consulting	61,930	60,000	65,000	
Computer Programming	4,541	10,200	5,720	
Insurance	13,160	16,000	16,000	
Other Services	11,094	8,900	20,400	
Materials, Goods, and Utilities				
Office/Food/Janitorial Supplies	12,813	12,930	15,730	
Fuel/Parts/ Etc	112,126	88,500	89,000.00	
Chemicals	21,970	40,000	75,000.00	
Computer Supplies	776	3,300	3,150	
Utilities	3,893	4,690	4,690	
Other General Supplies	2,578	10,000	8,500	
Amortization		61,000	61,000	
	728,169	915,894	837,986	
Total Operations	-546,922	-748,647	-671,239	
Capital Funding				
Sale of Capital Assets	17,500	30,000	85,000	
Transfer from Reserve	50,000	50,000		
Capital Funding	67,500	80,000	85,000	
Capital Expenses				
Reserves				
			0	
Equipment	92,000	92,000	300,000	
	92,000	92,000	300,000	
Total Capital	-24,500	-12,000	-215,000	
Net Profit/Loss	-571,422	-760,647	-886,239	
Remove Amortization		61,000	61,000	
Adjusted Surplus (Deficit)	-571,422	-699,647	-825,239	

SMOKY LAKE COUNTY

Economic Development
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	Budget 2025	Note
OPERATING REVENUE				
Taxes				
Other Income				
Sales to Other Governments	\$100	\$38,135	0	
Grants				
Provincial Conditional - Operating		10,000		
TOTAL OPERATING REVENUE	100	48,135	0	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	2,366	1,989	2,240	
Benefits	499	1,011	1,011	
Other Wages		5,000	5000	
Contracted and General Services				
Mileage	902	2,800	800	
Meals and Lodgings	60	2,500	500	
Membership & Conference Fees		500	0	
Telephone & Communication		600	0	
Training	3,721	1,500	0	
Advertising, Printing, Subscriptions	4,713	6,000	1,000	
Legal Fees				
Computer Programing		750	0	
Other Services	17,578	65,925	14,700	
Materials, Goods, and Utilities				
Office/Food/Janitorial Supplies		250	0	
Other General Supplies		20,000	0	
Transfers to Local Boards & Agencies				
	29,839	108,825	25,251	
Total Operations	-29,739	-60,690	-25,251	
Capital Funding				
Capital Expenses				
Net Profit/Loss	-29,739	-60,690	-25,251	
Adjusted Surplus (Deficit)	-29,739	-60,690	-25,251	

removed all contributions to
RCDC

SMOKY LAKE COUNTY
For the Twelve Months Ending December

Recreation Parks Fac & Program
Budget to Actual Report

	YTD ACTUAL 2024	YTD BUDGET 2024	Budget	Note
OPERATING REVENUE				
Taxes				
Other Income				
User Fees and Sales of Goods	\$40,433	\$37,500	37000	
Grants				
Provincial Conditional - Operating	103,400	110,000	100,000	
TOTAL OPERATING REVENUE	143,833	147,500	137,000	
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Salaries & Wages	192,390	214,579	235,687	
Benefits	8,804	41,384	54,010	
Contracted and General Services				
Mileage				
Meals and Lodgings	47	1,200	0	
Membership & Conference Fees			0	
Telephone & Communication	1,797	1,700	1,800	
Training	617	2,000	0	
Advertising, Printing, Subscriptions	183	2,000	1,000	
Computer Programing	3,681	5,500	5,720	
Insurance	7,983	12,000	10,000	
Other Services	11,037	9,800	13,550	
Materials, Goods, and Utilities				
Office/Food/Janitorial Supplies	2,235	7,000	6,000	
Fuel/Parts/ Etc	1,509	29,000	29,200	
Computer Supplies	59	3,300	3,150	
Utilities	818	7,200	7,200	
Other General Supplies	13,398	14,500	13,500	
Transfers to Local Boards & Agencies	135,030	135,500	95,000	
Amortization		61,000	61,000	
	379,588	547,663	536,817	
Total Operations	-235,755	-400,163	-399,817	
Capital Funding				
Sale of Capital Assets				
Capital Funding				
Capital Expenses				
Land Improvements		8,000		
reserve	32,000		0	
Equipment	7,830	32,000	42,000	
	39,830	40,000	42,000	
Total Capital	-39,830	-40,000	-42,000	
Net Profit/Loss	-275,585	-440,163	-441,817	
Remove Amortization		61,000	61000	
Adjusted Surplus (Deficit)	-275,585	-379,163	-380,817	

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SMOKY LAKE COUNTY

Culture, Libraries, Museums, H
Budget to Actual Report

YTD ACTUAL 2024	YTD BUDGET 2024	Budget	Note
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OPERATING REVENUE

OPERATING EXPENSES

Total Transfers to Local Boards & Agencies

Total Operations

26,530	27,000	27,000	
26,530	27,000	27,000	
-26,530	-27,000	-27,000	

SMOKY LAKE COUNTY

Heritage Board
Budget to Actual Report

	YTD ACTUAL Period 12	YTD BUDGET 2024	Budget 2025	Note
OPERATING REVENUE				
OPERATING EXPENSES				
Salaries, Wages, and Benefits				
Contracted and General Services				
Total Meals and Lodgings		1,200	1200	
Total Advertising, Printing, Subscriptions		1,000	1000	
Materials, Goods, and Utilities				
Transfers to Local Boards & Agencies:				
1-75-00-7501 Grants to Individuals & Org	13,500	13,500	35000	Jared increase to 35,000 per year for three years
Total Transfers to Local Boards & Agencies	13,500	13,500	35000	
	13,500	15,700	37,200	
Total Operations	-13,500	-15,700	-37,200	



SMOKY LAKE COUNTY



SETTING THE 2025 PROPERTY TAX RATE

AGENDA

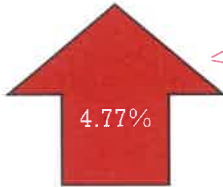
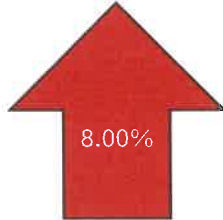

- Review Assessment
- Requisitions
 - Education
 - Foundation
 - Designated Industrial Property
- Tax Rates
 - 2024 Rate Comparisons
 - 2025 Rate Recommendation
- Budget
 - 2025 Budget information



2024 ASSESSMENT

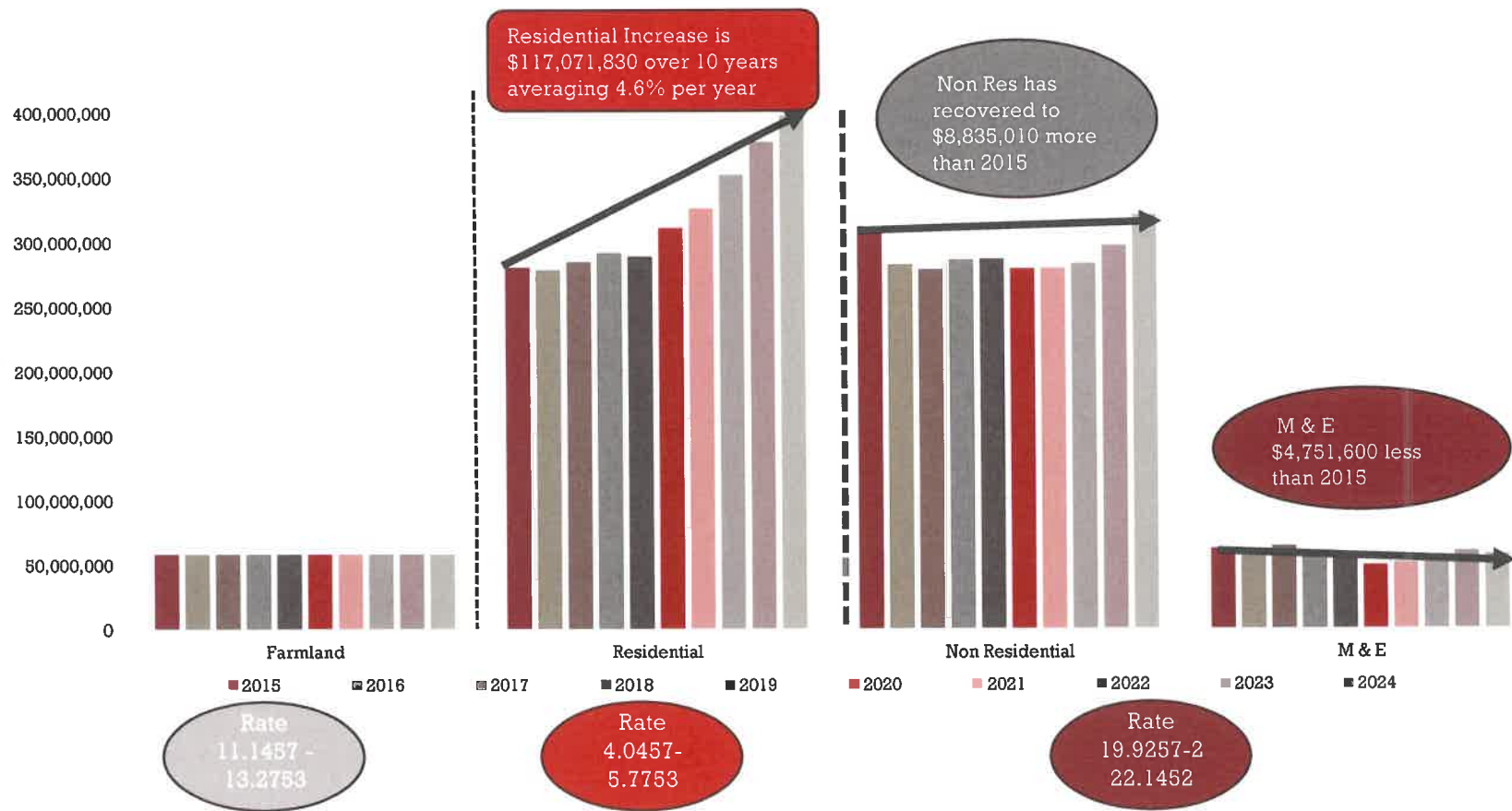


2024 ASSESSMENT

	2023 Assessment	2024 Assessment	Increase (Decrease)		
Res/Farmland					
Residential	376,913,380	397,673,710	20,760,330		<p>Growth 6.5 m = 1.7%</p> <p>Inflation 14.1 m = 3.7%</p>
gil no requisitions	831,070	831,070	0		
Farmland	56,787,940	56,739,440	-48,500		
Total Res/Farmland	434,532,390	455,244,220	20,711,830		
Non Res					
Commercial	44,357,130	47,937,060	3,579,930		
Small Business	5,770,910	5,834,480	63,570		
Grant in Lieu	2,790,560	3,998,920	1,208,360		
Linear	244,031,320	262,928,820	18,897,500		
Total Non Res	296,949,920	320,699,280	23,749,360		
M and E	59,306,000	56,671,210	-2,634,790		
TOTAL ASSESSMENT & TAXES	790,788,310	832,614,710	41,826,400		

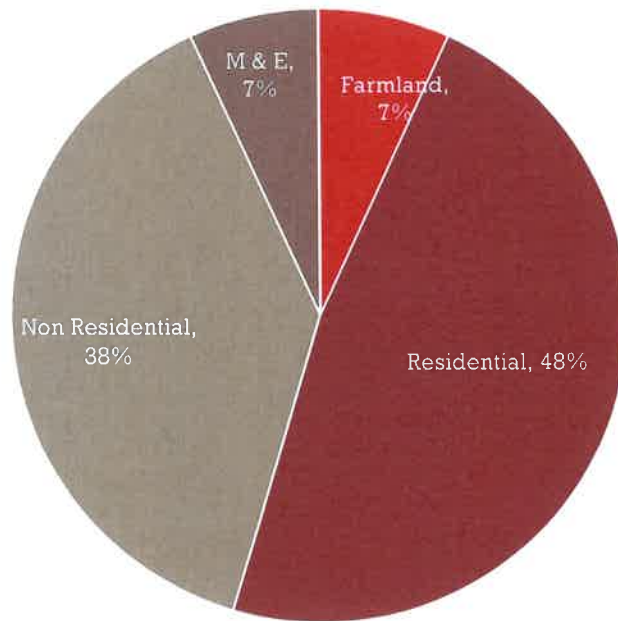


ASSESSMENT CHANGES

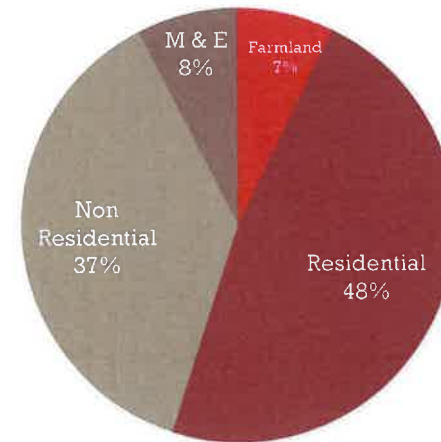


THE PROPORTION OF RESIDENTIAL ASSESSMENT REMAINS THE SAME AS LAST YEAR

2024



2023





REQUISITIONS

REQUISITIONS

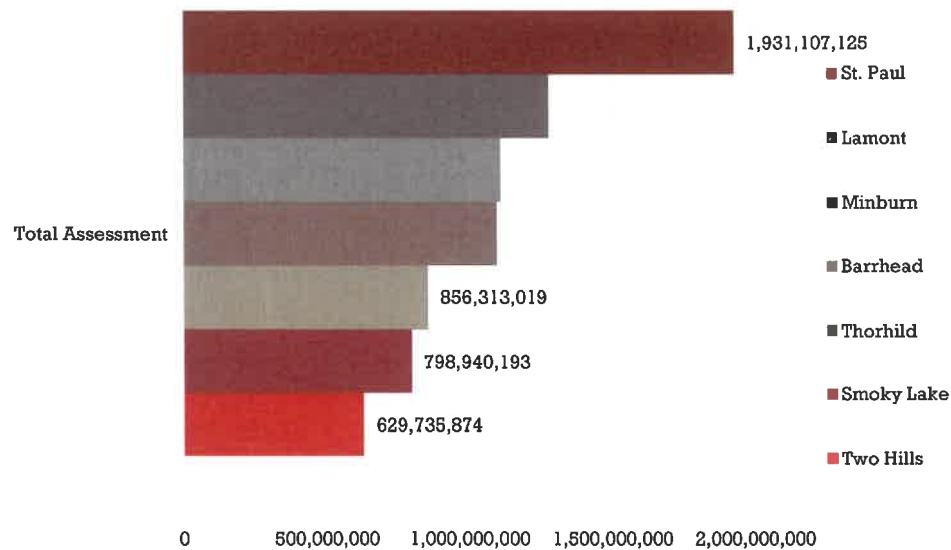
- The School Requisitions increased . The change to each class:
 - Residential Rate will be **2.705** (2024 – 2.2911)
 - Non- Residential Rate will be **3.8925** (2024 -3.5027)
- Foundation Requisition has increased; however the rate will decrease due to assessment increases:
 - 2025 Rate will be **.6701** (2024 - .6773)

	2024	2025	Increase (Decrease)
School	\$2,091,898	\$2,389,500	\$297,602
Foundation	537,452	549,789	\$12,337
Designated Industrial Property	23,911	23,369	-\$543



TAX RATE COMPARISONS



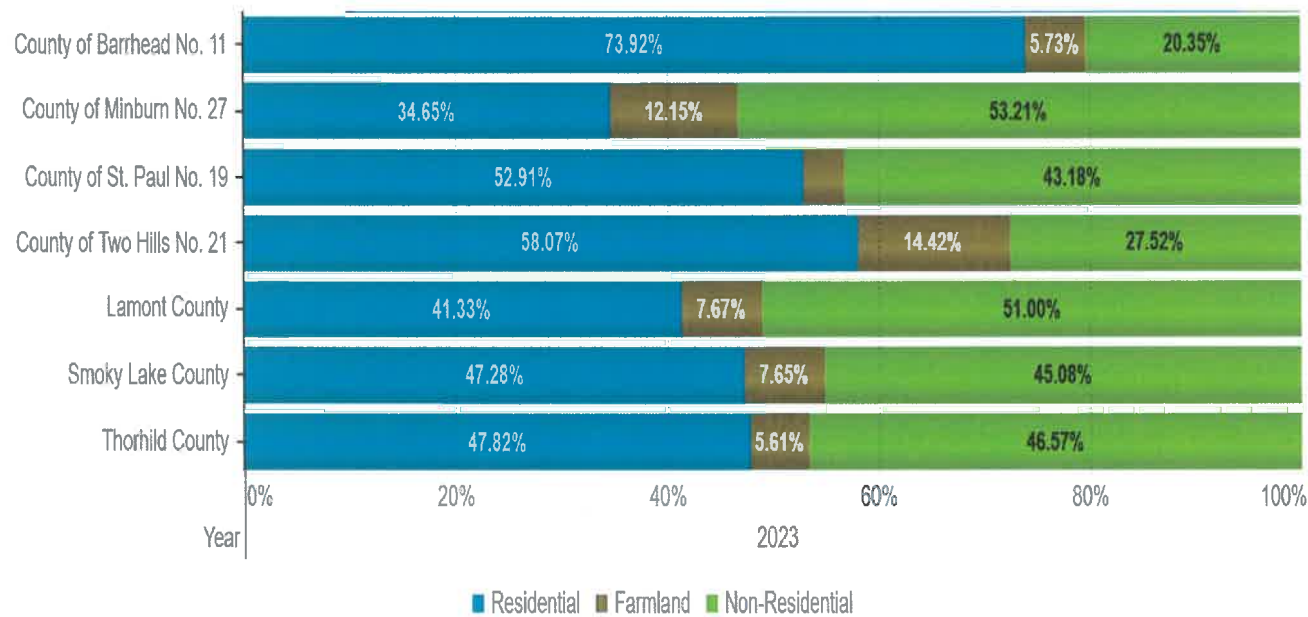


2024 ASSESSMENT

Take into
Consideration that:

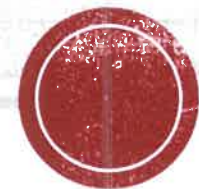
Thorhild and Two
Hills have the closest
assessment to Smoky
Lake County. The rest
of our neighbors have
over \$1 B in
assessment



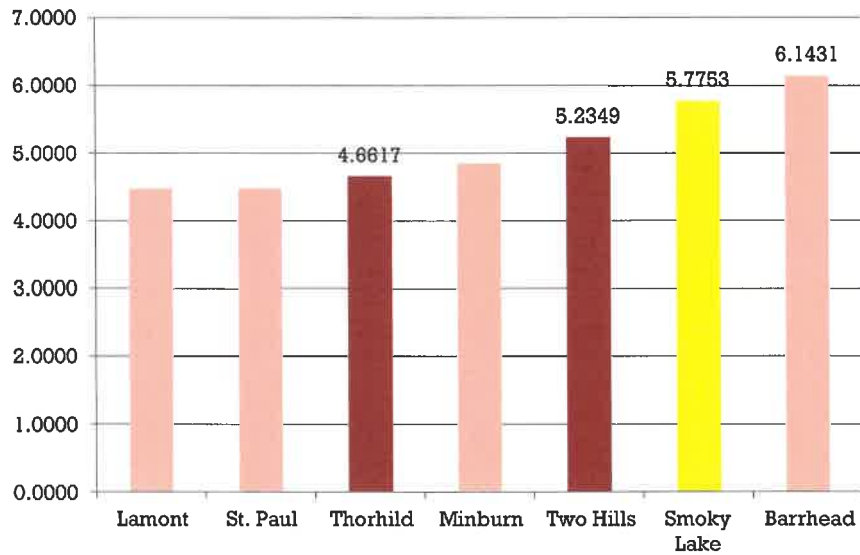


2024 COMPARISON

We should also take into consideration the mix of residential and non-residential classes when comparing rates



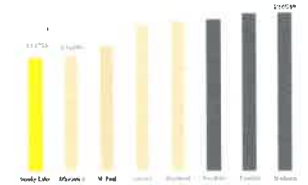
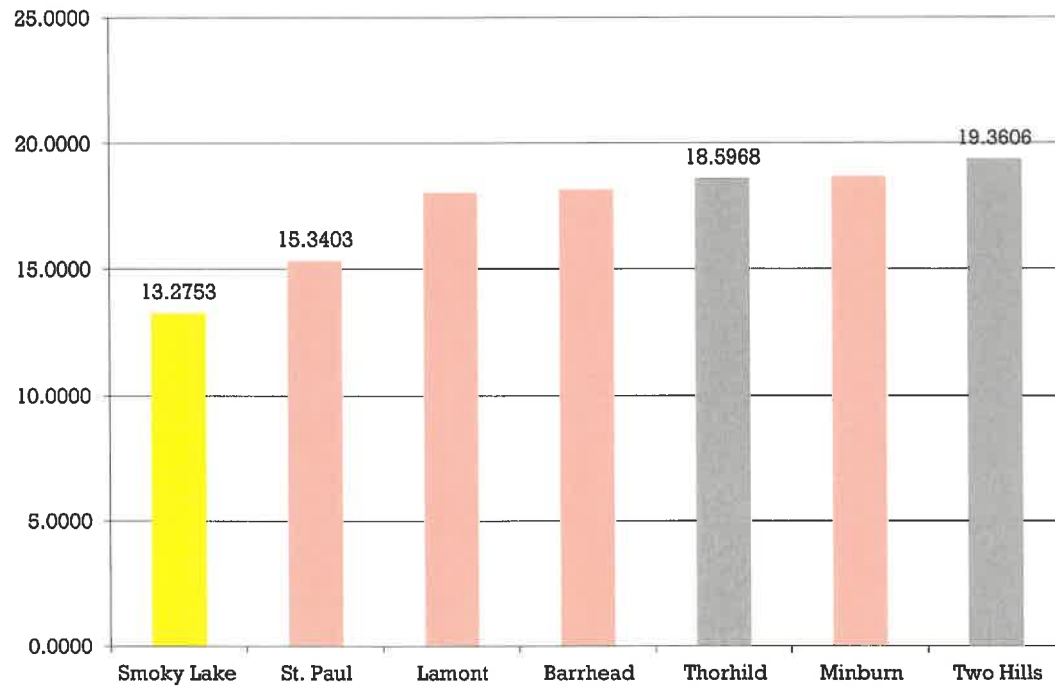
2024 Rates



2023
Rates

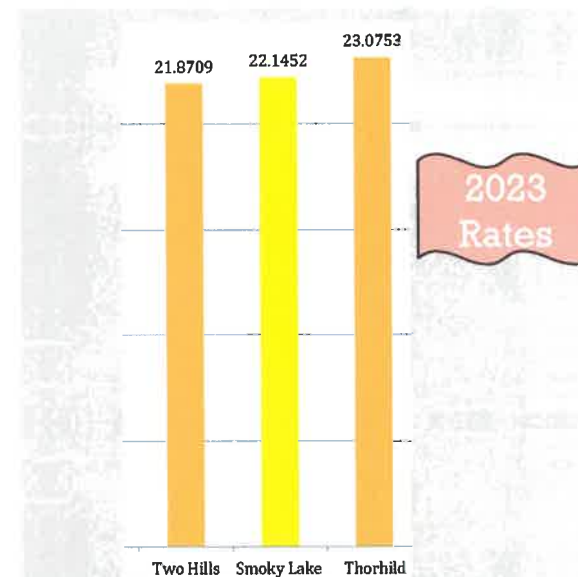
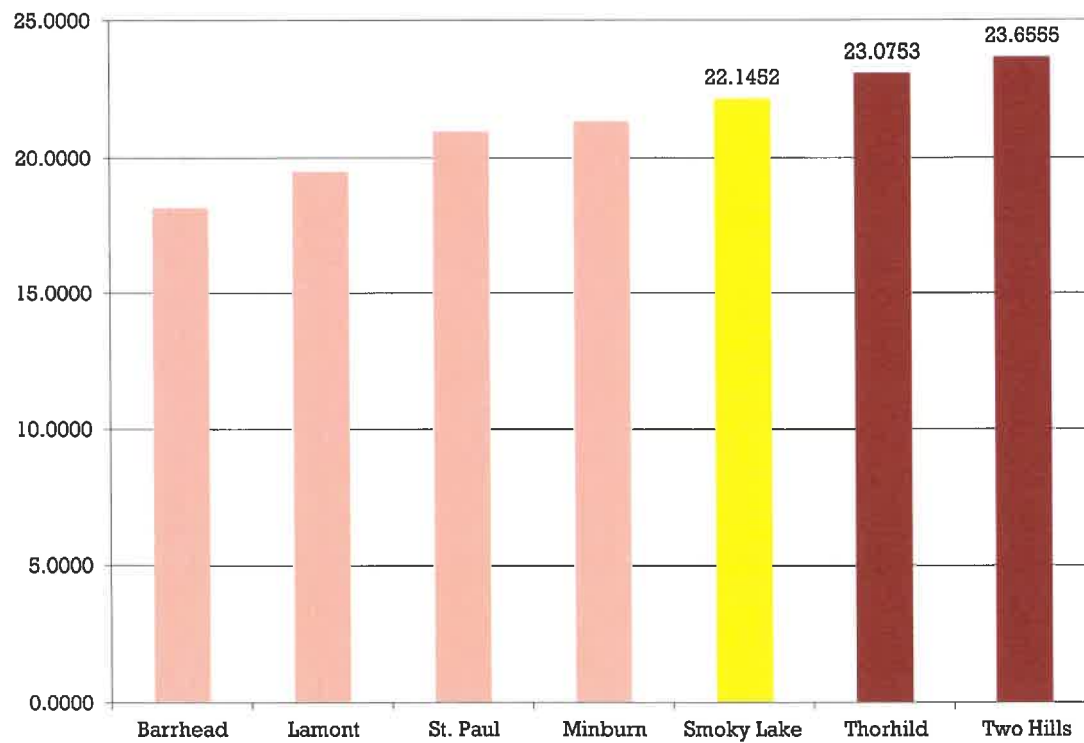
2024 RESIDENTIAL TAX RATE COMPARISON





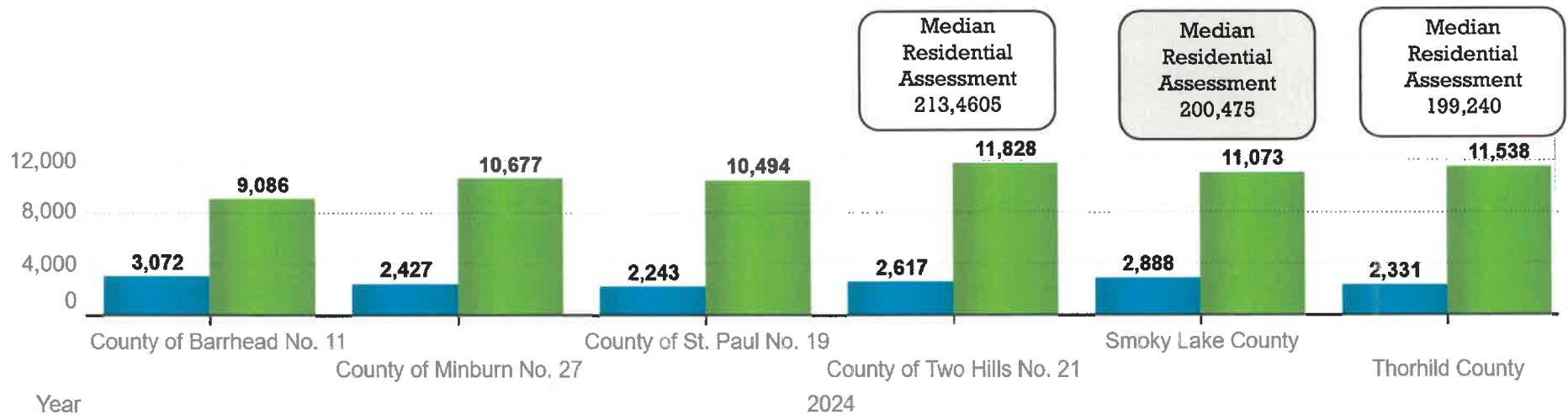
2024 FARMLAND COMPARISON

2024 Rates



2024 NON-RESIDENTIAL
COMPARISON





COMPARISON OF TAXES PAID 2024

- This chart is provided by Municipal Affairs
- It shows how much a parcel will pay in municipal taxes based on the median assessment.





2025 TAX RATE

- The Municipal Residential rate has been **5.7753** since 2020



- The Municipal Farmland rate has been **13.2753** since 2022 (2020 -2021 = 12.8753)



- The Municipal Non-Residential rate has been **22.1452** since 2022 (2021 = 21.9292, 2020=21.5492)



- The Small business subclass was created in 2018. The rate has been **21.9292** since 2021



PROPERTY TAXES

**Administration
recommends
the same rates
as 2024**



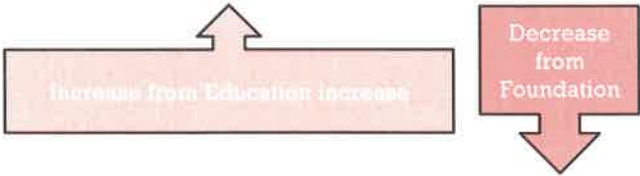
PROPOSED TAX RATES

2025

2024

No change
to Municipal
tax rates

2025						2024				
Residential	Non Farmland	Non Residential	Small Business	Machinery and Equipment		Residential	Non Farmland	Non Residential	Small Business	Machinery and Equipment
5.7753	13.2753	22.1452	21.9292	22.1452	MUNICIPAL	5.7753	13.2753	22.1452	21.9292	22.1452
2.705	2.705	3.8925	3.8925		EDUCATION	2.2911	2.2911	3.5027	3.5027	
0.6701	0.6701	0.6701	0.6701	0.6701	SENIORS FOUNDATIO N	0.6773	0.6773	0.6773	0.6773	0.6773
9.1504	16.6504	26.7078	26.4918	22.8153	Total Rates	8.7437	16.2437	26.3252	26.1092	22.8225
0.4067	0.4067	0.3826	0.3826	-0.0072						





	Total	TOTAL
TOTAL FARMLAND MILL RATE	16.2437	16.6504
Total number of assessed farmland properties	4,273	4,263
Total assessment for farmland parcels	56,787,940	56,739,440
Total average assessment per parcel	13,290	13,310
Average total tax per parcel	\$215.88	\$221.61
Total increase (decrease) / average parcel	3%	\$5.73
TOTAL RESIDENTIAL MILL RATE	8.7437	9.1504
Total number of assessed residential parcels	2,155	2,213
Total assessment for residential parcels	376,913,380	397,642,560
Average assessment per parcel	174,902	179,685
Average total tax per parcel	\$1,529.29	\$1,644.19
Total increase (decrease) / average parcel	8%	\$114.90
TOTAL SMALL BUSINESS MILL RATE	26.1092	26.4918
Total number of assessed non-residential parcels	39	39
Total assessment for non-residential parcels	5,770,910	5,834,480
Total average assessment per parcel	147,972	149,602
Average total tax per parcel	\$3,863.43	\$3,963.23
Total increase (decrease) / average parcel	3%	\$99.80
TOTAL NON-RESIDENTIAL MILL RATE	26.3252	26.7078
Total number of assessed non-residential parcels	427	408
Total assessment for non-residential parcels	44,273,400	47,831,690
Total average assessment per parcel	103,685	117,235
Average total tax per parcel	\$2,729.52	\$3,131.08
Total increase (decrease) / average parcel	15%	\$401.55
TOTAL MACHINERY & EQUIPMENT MILL RATE	22.8225	22.8153
Total number of assessed M & E parcels	151	136
Total assessment for M & E parcels	59,306,000	56,671,210
Total average assessment per parcel	392,755	416,700
Average total tax per parcel	\$8,963.65	\$9,507.14
Total increase (decrease) / average parcel	6%	\$543.49
TOTAL LINEAR	26.3252	26.7078
Total number of assessed Linear parcels	30	30
Total assessment for Linear parcels	244,031,320	262,928,820
Total average assessment per parcel	8,134,377	8,764,294
Average total tax per parcel	\$214,139.11	\$234,075.01
Total increase (decrease) / average parcel	9%	\$19,935.90

2025 BUDGET





CHANGES FROM INTERIM BUDGET

- Removed transfer to reserve for a grader in 2026 and added in the purchase of a 14 15A Grader
 - The cost is \$956,000 to be funded \$156,000 from the sale of 525 and \$500,000 from reserves
- Increased the budget for Credit Card Terminal by \$5,000 to replace 2 terminals
- Added \$25,000 transfer to reserve to purchase a Mattress Shredder in the future.
- Removed \$25,000 from Salaries and Wages and added \$25,000 to contract services for welding services
- Added contingency of \$79,372 (0.5%)
- Requisitions are higher by \$331,951 which is offset by increased tax revenue of \$541,323



2025 MUNICIPAL TAX REVENUE

Over 5 years:

- Residential has increased an average of 3% per year
- Non residential (commercial) has increased an average of 4% per year
- Linear has decreased an average of 7% per year
- M & E has decreased an average of 3% per year

		2024	2025	Increase (Decrease)
Res/Farmland				
	Residential	2,176,788	2,296,505	119,717
	gil no requisitions	11,033	11,033	0
	Farmland	753,877	753,233	-644
	Total Res/Farmland	2,941,697	3,060,771	119,253
Non Res				
	Commercial	982,298	1,061,576	79,278
	Small Business	126,551	127,945	1,394
	gil no requisitions	61,798	88,557	26,759
	Linear	5,404,122	5,822,611	418,489
	Total Non Res	6,574,769	7,100,689	525,921
		0		
M and E		1,313,343	1,254,995	-58,348
	TOTAL MUNICIPAL TAXES	\$10,829,810	\$11,416,455	\$586,645



	ACTUAL 2024	BUDGET 2024	BUDGET 2025
Capital Funding			
Sale of Capital Assets	739,768	1,306,699	456,000
Provincial Capital Grants	1,598,890	4,074,411	2,844,780
Transfer from Reserve	2,533,780	1,431,717	735,000
Capital Funding	4,872,438	6,812,827	4,035,780
Capital Expenses			
Buildings & Land	2,200,010	14,000	55,000
Transfer to Reserve	2,795,220	1,428,000	346,000
Land Improvements	7,830	18,000	12,000
Engineering Structures	581,181	6,011,475	4,324,834
Equipment	797,418	874,427	1,806,000
Vehicles	294,029	594,419	504,000
	6,675,688	8,940,321	7,047,834
Total Capital	-1,803,250	-2,127,494	-3,012,054

CAPITAL

The Final 2025 budget will require \$884,560 more of the municipal tax revenue budgeted in 2024.



OPERATING BUDGET

	ACTUAL 2,024	BUDGET 2024	BUDGET 2025	
OPERATING REVENUE				
Taxes	13,557,698	13,484,652	14,496,323	7.50%
Sewer Levy	9,625	9,040	9,625	6.47%
Well Drilling/Drill Rigs	943	5,500	5,000	-9.09%
Penalties	271,432	85,200	84,300	-1.06%
User Fees and Sales of Goods	737,791	641,950	624,250	-2.76%
Investment Income	794,341	693,498	693,498	0.00%
Development Levies	364,291	69,000	84,500	22.46%
Licenses and Permits	503,118	224,500	210,500	-6.24%
Sales to Other Governments	398,595	336,135	305,600	-9.08%
Grants				
Provincial Conditional - Operating	717,910	609,753	594,257	-2.54%
CLC	125,718	113,230	130,000	14.81%
Transfer from Operating Reserve	1,035,000	1,035,000	765,319	-26.06%
TOTAL OPERATING REVENUE	18,516,462	17,307,458	18,003,172	4.02%
OPERATING EXPENSES				
Salaries Wages & Benefits	6,774,787	7,386,981	7,285,083	-1.38%
Mileage	25,133	45,700	49,968	9.34%
Meals and Lodgings	57,747	95,360	88,280	-7.42%
Membership & Conference Fees	55,316	60,435	61,435	1.65%
Freight, Express, Postage	27,778	42,250	44,900	6.27%
Telephone & Communication	72,717	98,150	90,900	-7.39%
Training	96,764	112,700	113,300	0.53%
Advertising, Printing, Subscriptions	50,948	60,550	61,600	1.73%
Accounting & Auditing	33,500	34,000	35,000	2.94%
Legal Fees	18,937	40,000	20,000	-50.00%
Assessor Fees	146,762	146,000	150,000	2.74%
Engineering Fees	137,965	133,670	90,143	-32.56%
Other Consulting	64,746	62,700	67,000	6.86%
Computer Programing	145,500	187,417	159,575	-14.86%
Insurance	290,940	271,261	271,550	0.11%
Other Services	1,509,651	1,648,358	1,469,830	-10.83%
Office/Food/Janitorial Supplies	98,006	95,830	98,080	2.35%
Fuel/Parts/ Etc	1,193,795	1,547,100	1,650,050	6.65%
Offset Operation costs to Capital Road Plan	-258,036	-1,843,946	-1,999,794	8.45%
Gravel	533,546	490,000	490,000	0.00%
Chemicals	21,970	40,000	75,000	87.50%
Computer Supplies	32,515	69,148	52,650	-23.86%
Utilities	157,159	220,999	223,749	1.24%
Employee Recognition	16,129	30,000	29,500	-1.67%
Other General Supplies	885,082	819,800	910,600	11.08%
Transfers to Local Boards & Agencies	675,978	678,794	346,963	-48.89%
Write Offs	176,710	3,000	3,000	0.00%
Bank Charges & Interest	5,490	6,100	5,900	-3.28%
Requisitions	2,653,262	2,583,857	2,967,484	14.85%
Contingency		13,749	79,372	477.29%
Amortization	2,018,809	2,044,300	2,044,300	0.00%
Total Operating Expenses	17,719,606	17,224,263	17,035,418	-1.10%
Total Operations	796,856	83,195	967,754	

Total revenue
is up 4% to
provide funds
for capital

Smoky Lake County uses a 0 based
budgeting process.

Every line item is reviewed and
budgeted on it's own

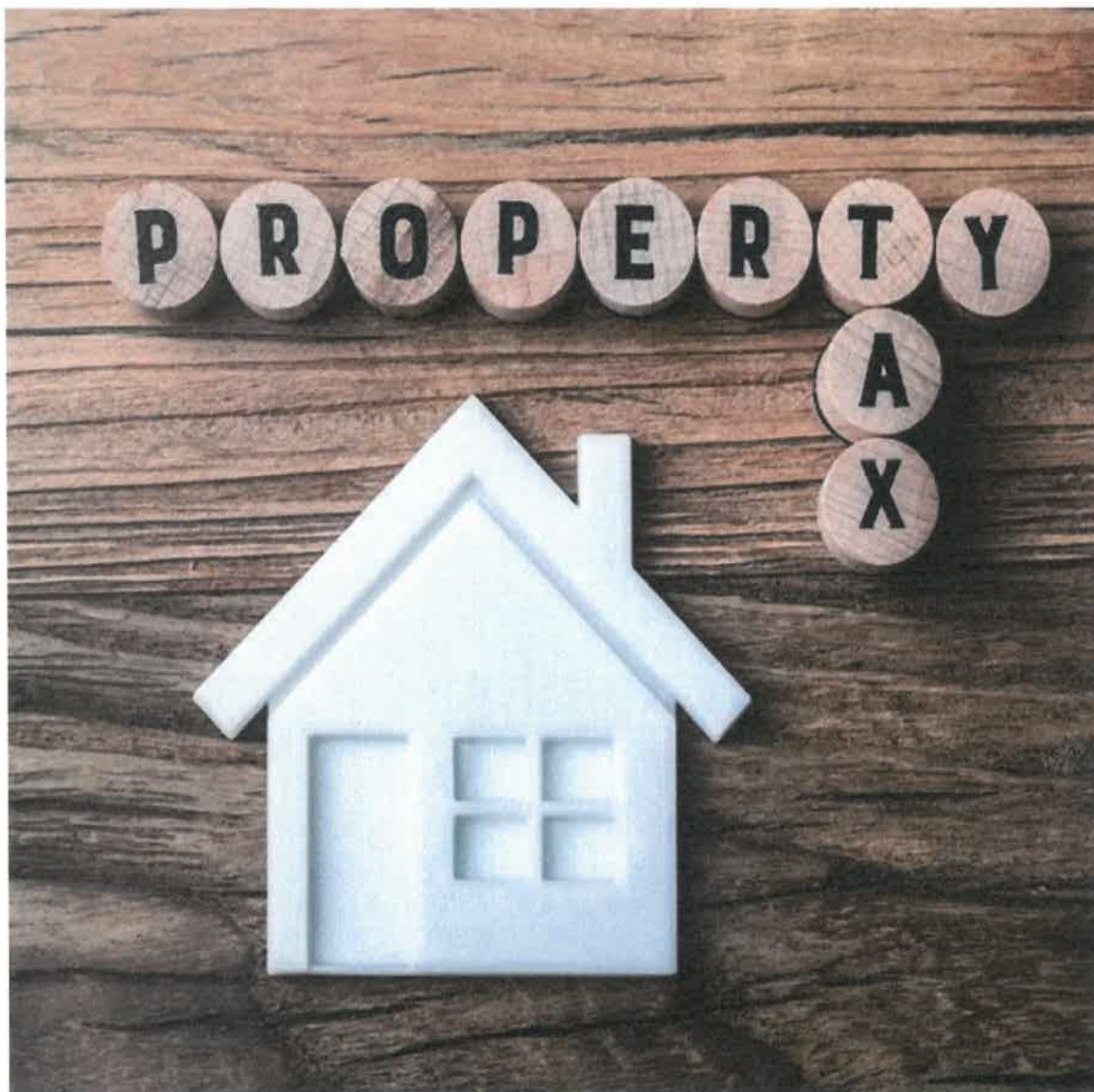
For the second year
in a row, operating
expenses decrease
in spite of inflation



	ACTUAL 2024	BUDGET 2024	BUDGET 2025
Total Operations	796,856	83,195	967,754
Total Capital	-1,803,250	-2,127,494	-3,012,054
Total Deficit	-1,006,394	-2,044,299	-2,044,300
Remove Amortization	2,018,809	2,044,300	2,044,300
Adjusted Surplus (Deficit)	1,012,415	1	0

TOTAL BUDGET





***A LISTING
COMPARING THE
TAX CHARGES
FOR SOME
PROPERTIES WILL
BE PROVIDED AT
THE MEETING***

