



Smoky Lake County
December 1, 2025 - Smoky Lake County Budget Meeting - 10:30 AM

- 1 Meeting Called To Order**
- 2 Adoption of Agenda**
- 3 Confirmation of Minutes**
- 4 Request for Decisions**
 - 4.1 10 Year Capital Plan
 - 📎 RFD 10 Year Capital Plan
 - 📎 10 Year Capital Plan
 - 4.2 5 Year Road Plan
 - 📎 RFD 5 Year Road Plan
 - 📎 5 Year Road Plan
 - 4.3 2026 Interim Budget
 - 📎 RFD 2026 Interim Budget
 - 📎 Proposed 2026 Interim Budget
 - 📎 Department Budgets
- 5 Information**
 - 5.1 Financial Indicators
 - 📎 Financial Indicators
 - 📎 Government Transfer Per Capita on 11-25-2025
 - 📎 Major Revenue Sources Per Capita on 11-25-2025
 - 📎 Major Expenditures Per Capita by Broad Function on 11-25-2025
 - 📎 Transportation on 11-25-2025
 - 5.2 Reserve Summary
 - 📎 Reserve Summary
- 6 In Camera (Executive Session)**
- 7 Next Meeting**
- 8 Adjournment**



Request for Decision (RFD)

Meeting Date: Monday, December 1, 2025

Agenda Item: # 4

Topic: 10 Year Capital Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

That Smoky Lake County approve the Ten Year Capital Budget

Background:

Attached is the 10 year Capital Plan. It includes the expected investment in the bridge program and the road plan. If approved, the 2026 capital budget will be incorporated into the Proposed 2026 Interim budget.

Benefits:

- A five year capital plan is required to meet MGA budgeting requirements as well as to qualify for grants.
- A ten year capital plan provides information to prepare the organization long term
- The capital costs including bridge replacement will exceed the amortization so we should be able to pass the financial indicators for 2026.

Disadvantages:

- Several capital needs have been pushed to future years resulting in increased need for funds in the future.
- This plan has removed the transfers to reserves for future projects in 2026, but shows recommended transfers for future years.

Alternatives:

- Council and management have already eliminated or moved several capital items, however further changes can be made.

Financial Implications:

	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033	Budget 2034	Budget 2035
CAPITAL FUNDING SOURCES										
Grant Revenue	2,774,005	4,817,200	1,875,750	3,000,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000	1,950,000
Sales Revenue	585,672	356,560	561,000	265,000	266,000	755,000	689,680	663,000	755,000	686,000
Transfer from Reserve	932,478	0	0	0	0	0	0	0	0	0
Gas Revenues	130,000	255,000	590,000	270,000	170,000	100,000	200,000	50,000	50,000	0
Total funding	4,422,155	5,173,760	2,436,750	3,265,000	2,216,000	2,705,000	2,639,680	2,613,000	2,705,000	2,636,000
Balance funded from Taxes	3,140,757	5,980,219	6,079,415	4,434,883	4,321,633	2,997,694	3,179,421	2,721,882	3,388,065	2,000,802

Legislation:

Policy 08-11-02 Budget Development

Policy 0814-01 Municipal Budget

Policy 08-25-01 Financial Reserve Policy

Policy 08-30-01 Financial Management

MGA Sec 242 and 245 – Each Council must adopt and operating and a capital budget by Jan 1

Intergovernmental:

n/a

Strategic Alignment:



Request for Decision (RFD)

n/a

Enclosure(s):

1. *Ten Year Capital Plan*

Signature of the CAO: _____

**Smoky Lake County
2026 - 2035 Capital Budget**

Dept		Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033	Budget 2034	Budget 2035	FUNDING NOTE
ADM	AGGREGATE LICENSE REV TO R	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	revenue from aggregate liscense to road reserve
ADM	ADMIN BUILDING RESERVE		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
ADM	INTERDEPT DRONE REPLACEMENT											
ADM	ORTHO PHOTOS RESERVE											
ADM	DEPARTMENT TOTAL	200,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
BYLW	UPDATE EMERGENCY LIGHTS - 222B											
BYLAW	DEPARTMENT TOTAL	-	-	-	-	-	-	-	-	-	-	
FIRE	REGIONAL CAPITAL RESERVE	189,150	194,825	200,669	206,689	212,890	219,277	225,855	232,631	239,610	246,798	Regional 77.44 % County Cost
FIRE	REPLACE SCBA							216,000				Regional 77.44 % County Cost
FIRE	REPLACE FIRE TRUCK VILNA 401						500,000					Regional 77.44 % County Cost
FIRE	REPLACE FIRE TRUCK WASK 403			1,000,000								Regional 77.44 % County Cost
FIRE	REPLACE RESCUE TRUCK SL 407					200,000						Regional 77.44 % County Cost
FIRE	REPLACE WATER TRUCK VILNA 419								100,000			Regional 77.44 % County Cost
FIRE	REPLACE RESCUE TRUCK VILNA 429										200,000	Regional 77.44 % County Cost
FIRE	REPLACE WATER TRUCK SL 445				100,000							Regional 77.44 % County Cost
FIRE	REPLACE FIRE TRUCK SL 459									500,000		Regional 77.44 % County Cost
FIRE	REPLACE COMMAND 410		72,000									Regional 77.44 % County Cost
FIRE	REPLACE COMMAND 410A				72,000							Regional 77.44 % County Cost
FIRE	DEPARTMENT TOTAL	189,150	266,825	1,200,669	378,689	412,890	719,277	441,855	332,631	739,610	446,798	
PW	GRADER REPLACEMENT	740,000	1,122,000	795,588	811,500	827,730	844,284	861,170	878,393	895,961		sale 140,000
PW	GRADER RESERVE											
PW	PICK UP TRUCK PROGRAM	-		80,000	80,000	80,000	80,000	80,000	80,000	80,000		Buy out units (100c, 101D, 107B, 103, 105A, 107B, 226C, 227B, 239C In 2026)
PW	REPLACE SHOP LIGHTS											
PW	REPLACE SANDING TRUCK 195 RESERVE		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	Replace sanding truck 2036
PW	REPLACE SANDING TRUCK 195											sell current for \$15,000 fund \$200,000 LGFF
PW	REPLACE RESERVE FOR WHEEL LOADER		100,000	100,000								Replace in 2028
PW	REPLACE PLOW/SANDING TRUCK 122 plow truck		50,000	50,000	50,000							replacing one every year for \$50,000?
	replace plow truck					210,000						
PW	REPLACE PLOW/SANDING TRU	550,000										SELL #141 FOR \$250,000
PW	REPLACE BELLY DUMP 111/ 181 / 189				150,000		-	150,000			150,000	
PW	REPLACE ROCK TRUCK 608/609		750,000	750,000								sell for \$150,000
PW	REPLACE EXCAVATOR 627					650,000						sell for \$80,000
PW	REPLACE KENWORTH T800 197			234,000								sell for \$40,000
PW	REPLACE SERVICE TRUCK 110	160,000										sell for \$13,000
PW	REPLACE PRESSURE WASHER 164			17,630								sell for \$1,000
PW	REPLACE KENWORTH T800 180	395,000										sell for \$45,000
PW	REPLACE FORKLIFT 623						11,000					sell for \$500
PW	REPLACE TRACK LOADER 640G			200,000								
	REPLACE HYDRO AX 615 (motion 504-25 revised to purcha a track hoe & mulching detachment instead)											(was budgeted at 450,000) sell 2014 cat 586C for 200,000
PW	SIGN TRAILER											

**Smoky Lake County
2026 - 2035 Capital Budget**

Dept		Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033	Budget 2034	Budget 2035	FUNDING NOTE
PW	MOTION 419-25 TO SELL SEVERAL PIECES AT RITCHIE BROS AUCTIONEER											Sales proceeds were \$532,151
PW	MOTION 502-25 DUAL PURPOSE DUMP SANDER TRUCK											
PW	MOTION 503-25 SANDER/PLOW											
PW	MOTION 504-25 TRACK HOE AND MUL											
PW	MOTION 505-25 WATER TANKER											
PW	REPLACE WATER TRUCK 138			350,000								(Sell units and buy new) Double Drop with new winch truck no jeep needed
PW	Replace Lowboy unit 158/159		250,000									replace with double drop to eliminate jeep then won't need to purchase permits 2025 have been contracting sell for 50000
PW	Replace 170	315,000										40,000
	AC RECHARGE MACHINE	11,300										
PW	Replace Water Truck unit 183 used		125,000									
PW	GRAVEL SALES TO RESERVE	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000		transf royalty fr gravel sale to grav reserve
	DEPARTMENT TOTAL	2,198,300	2,484,000	2,664,218	1,178,500	1,854,730	1,022,284	1,178,170	1,045,393	1,062,961	210,000	fund capital from reserve
P& R	FROM PREV YEARS :MONS LAKE	20,000										reserve
P& R	FROM PREV YEARS: EMERGENC	58,000										reserve
P& R	RESERVE FOR HIGHWAY SIGN REPLACEMENT		50,000	50,000								
P& R	HIGHWAY SIGN REPLACEMENT				500,000							
	FLOATING DOCK	15,500										
P& R	PLAYGROUND	110,000			70,000							Mons Lake East & West /Hanmore West/Warspite/ Hillside Acres
P& R	OUTHOUSES IN HANMORE 20	8,400	10,000	20,000			40,000					KADUK IN 2028 AND BELLIS BEACH 2031
P& R	BEAR PROOF BINS	8,701	20,000									
	BIRCHLAND RESORTS STAIRS	6,500										
P& R	REFUBISH BELLIS BEACH STAIRWAY		10,000									
P& R	BOUYES FOR HANMORE AND M	8,000										
P & R	MOWER X 2	26,000	26,000							50,000		
WASTE	MATRESS SHREDDER RESERVE											MOVE TO OPERATION AND RENT EVERY YEAR FOR \$5000
WASTE	TRAILER FOR BOBCAT		36,000									
WATER	TRUCK REPLACEMENT 226C, 227B, 239C			80,000	80,000	80,000						
WATER	CREDIT CARD TERMINALS	22,000	30,000									SPEDDEN & WARSPITE 2026 THEN WASK & SL
WATER	WARSPITE STATION ROOF											
WATER	Motion 447-25 SMOKY LAKE TRUCK FILL WATER PUMP											
WATER	RESERVE FOR SEWER											
WATER	WARSPITE SEWER PUMPS		60,000									
	DEPARTMENT TOTAL	283,101	242,000	150,000	650,000	80,000	40,000	-	-	50,000	-	
PLN	HISTORIC DESIGNATION PLAQ	12,000	12,000	13,000	13,000	14,000	14,000	15,000	15,000	15,000		
	DEPARTMENT TOTAL	12,000	12,000	13,000	13,000	14,000	14,000	15,000	15,000	15,000	-	
AG	RESERVE FOR EQUIPMENT		60,000	60,000	60,000		60,000	60,000	60,000		60,000	
AG	REPLACE 2016 TRACTOR 472					300,000						
AG	REPLACE 2016 TRACTOR 471											
AG	REPLACE 2019 FLEX ARM AND MOWER 481/482 w. C		148,000									

**Smoky Lake County
2026 - 2035 Capital Budget**

Dept		Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033	Budget 2034	Budget 2035	FUNDING NOTE
AG	REPLACE 2020 FLEX ARM AND MOWER 483/484 W. ONE PASS			152,000								
AG	REPLACE 2024 FLEX ARM and MOWER 473A/474A							135,000				
AG	REPLACE 2021 TRACTOR 455A									300,000		
AG	REPLACE 476 12GMC SLE2500	-										Ideally to replace 476 with a PW hand me down truck (420 will be trapping truck and new truck will be the new explosive truck since we want the older truck to be the trapping one)
	DEPARTMENT TOTAL	-	208,000	212,000	60,000	300,000	60,000	195,000	60,000	300,000	60,000	
	MUNICIPAL TOTAL	2,882,551	3,462,825	4,489,887	2,530,189	2,911,620	2,105,561	2,080,025	1,703,024	2,417,571	966,798	
GAS	INFRASTRUCTURE LINE REPLA	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
GAS	METER READING EQUIPMENT											Carry over from 2024 (price increase) 36,000 from reserve
GAS	POLESHED FROM PREV YEARS		60,000									postponed to be reevaluated
GAS	RMO REPLACEMENT RESERVE		50,000	50,000		50,000	50,000					
GAS	RMO REPLACEMENT	150,000			150,000			150,000				Carry over from 2024 (replace 1 RMO every 3rd year)
GAS	RMO MODEM REPLACEMENT	16,000										Carry over from 2025
GAS	REPLACE PRESSURE RELIEF IN RM	45,000	45,000	45,000								
GAS	REPLACE UNIT 209 DITCH WITCH RT115 TRENCHER			375,000								
GAS	REPLACE UNIT 232 1995 CHEV 35	40,000										CARRIED FORWARD FROM 202
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	25,000										CARRIED FORWARD FROM 2025
	DEPARTMENT TOTAL	326,000	255,000	590,000	270,000	170,000	100,000	200,000	50,000	50,000	-	
	CAPITAL TOTAL	3,208,551	3,717,825	5,079,887	2,800,189	3,081,620	2,205,561	2,280,025	1,753,024	2,467,571	966,798	
	BRIDGE TOTAL	1,973,000	5,222,933	1,301,000	2,800,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	
	ROAD TOTAL	2,381,361	2,213,221	2,135,278	2,099,694	2,056,013	2,097,133	2,139,076	2,181,857	2,225,495	2,270,004	
	GRAND TOTAL (MUNICIPAL AND NATUR	7,562,912	11,153,979	8,516,165	7,699,883	6,537,633	5,702,694	5,819,101	5,334,882	6,093,065	4,636,802	



Request for Decision (RFD)

Meeting Date: Monday, December 1, 2025

Agenda Item: #

Topic: Road Program

Presented By: Brenda Adamson, Finance Manager

Recommendation:

To approve the 2026 Road Plan and to bring policy 03-18 Five Year Road Plan to a future meeting.

Background:

The Road Plan for 2025-2030 is attached.

The Road Plan includes all road projects planned for 2026:

1 oil/pave project	\$265,000
1 rehabilitation project	\$ 30,000
7 MG 30/base stabilization projects	\$372,000
2 Construction Project – to be completed by municipal staff	\$260,000
1 Haul Road project to be funded from the Aggregate Levy	\$ 85,000
Gravelling 288 miles.	<u>\$1,369,361</u>
Total	\$2,381,361

The road projects have traditionally been funded using grant funds. We are expecting to receive \$973,518 in Local Government Fiscal Framework funding in 2026. The budget proposes to use \$150,000 for equipment replacement and \$850,000 towards the road plan.

Benefits:

- The road plan allows public works to improve the roads and ensure that they are solid before oiling or paving.

Disadvantages:

- The current plan requires \$381,567 more than 2025

Alternatives:

- Council may make whatever changes it wishes

Financial Implications:

	2025	2026
Total Road Plan	1,999,794	2,381,361
Funded from LGFF	806,000	850,000
Funded from Capital Reserve	100,000	0
Funded from Aggregate Reserve	110,000	85,000
Funded from CCBF	0	100,000
Total from Operations	<u>983,794</u>	<u>1,346,361</u>

To meet the requirements of this road plan, it will require \$3627,567 more from municipal taxes. This accounts for approximately 2% of the expected tax increase.

Legislation:

Intergovernmental:

Strategic Alignment:



Request for Decision (RFD)

Enclosure(s):

1. 2026 Road Plan

Signature of the CAO: _____



Completed up to September 17, 2025

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	\$ 17,988.07	MSI/MO
		2		Total	\$ 25,000.00	\$ 17,988.07	

CHIP-SEAL							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
		0		Total	\$ -	\$ -	

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	\$ -	

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	\$ 60,094.11	MSI/MO
Twp 612 between RR 174- RR 174A	MG2514	1	0.5		\$ 12,000.00	\$ 15,419.16	MSI/MO
Twp 612 between RR 174A- RR 180	MG2515	2	1.5		\$ 30,000.00	\$ 17,892.36	MSI/MO
RR 180 between Twp 612A- Twp 614	MG2525	2	1.5		\$ 30,000.00	\$ 17,773.03	MSI/MO
		10		Total	\$ 147,000.00	\$ 111,178.66	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between RR 172- RR 171A	C2513		0.5		\$ 140,000.00	\$ 29,021.38	MSI/MO
		0		Total	\$ 140,000.00	\$ 29,021.38	

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	5.5		\$ 110,000.00	\$ 21,954.40	Aggregate Reserve
		4		Total	\$ 110,000.00	\$ 21,954.40	

GLADDEN PIT RECLAMATION							
	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
GLADDEN PIT RECLAMATION	PW44				\$ 125,000.00	\$ 130,522.73	
		0		Total	\$ 125,000.00	\$ 130,522.73	

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	6,637.94	\$ 175,261.55	RTG
218.5	PW46	83.5	13,243.00	\$ 357,561.00	11,413.44	\$ 235,445.88	RTG
159.5	PW47	43	6,770.00	\$ 169,250.00	3,772.57	\$ 85,343.97	RTG
167	PW48	51	8,002.50	\$ 192,060.00	5,561.53	\$ 122,987.07	RTG
219	PW49	59	9,359.00	\$ 243,334.00	6,445.95	\$ 141,552.67	RTG
908		282.5	45,139.5	\$ 1,187,390.00	33,831.43	\$ 760,591.14	
Contingency:			5,000.00	\$ 125,000.00	1540.45	\$ 13,064.73	
Total			50,139.50	\$ 1,312,390.00	35,371.88	\$ 773,655.87	
Road Repair PW90:						\$53,263.69	Unbudgeted- Cost of gravel only

Five-Year Road Plan: Year 2025-2029

Section 3

Policy 18-21



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
RR 180 North of 594	P2615	3	0.5		\$ 65,000.00		MSI/MO
		6		Total	\$ 265,000.00	\$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
RR 133 between TWP 620- TWP 621	MG2631	2	1.25		\$ 28,000.00		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
		23		Total	\$ 372,000.00	\$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 2026-2030

Section 3

Policy 18-



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
Twp 602 between RR 170A- RR165A	P2713	3	1		\$ 130,000.00		MSI/MO
		10		Total	\$ 580,000.00	\$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
RR 133 between TWP 620- TWP 621	MG2721	2	1.25		\$ 28,000.00		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
		17		Total	\$ 272,000.00	\$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 2026-2030

Section 3

Policy 18-



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
RR 133 between TWP 620- TWP 621	MG2821	2	1.25		\$ 28,000.00		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
		12		Total	\$ 272,000.00	\$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 2026-2030

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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
RR 133 between TWP 620- TWP 621	MG2921	2	1.25		\$ 28,000.00		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
		15		Total	\$ 199,000.00	\$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 2026-2030

Section 3

Policy 18-



2029 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
TWP 620 between RR 141- RR 135	P3011	6	2		\$ 300,000.00		
		6		Total	\$ 300,000.00	\$0.00	

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
TWP 602 between rr 170- RR 163A	R3014	7	2.5		\$ 80,000.00		
		7		Total	\$ 80,000.00	\$ -	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 180 between TWP 594- TWP 600	MG3015	3	2		\$ 45,000.00		
RR 180 between TWP 612A-TWP 614	MG3025	2	1.5		\$ 35,000.00		
TWP 604 between RR 184- RR 181	MG3035	5	3		\$ 70,000.00		
TWP 604 between RR 194- RR 192A	MG3045	2	1.5		\$ 35,000.00		
RR 133 between TWP 620- TWP 621	MG3011	2	1.25		\$ 30,000.00		
		14		Total	\$ 215,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
TWP 612 between RR 174- RR 174A	C3014	4	0.5		\$ 50,000.00		
TWP 612 between RR 174A- RR 180	C3015	10	1.5		\$ 110,000.00		
		14		Total	\$ 160,000.00	\$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	MG3013	6	6		\$ 85,000.00		
		6		Total	\$ 85,000.00	\$ -	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	43.5	7,390.50	\$ 214,324.50			RTG
218.5	PW46	77	12,601.00	\$ 340,227.00			RTG
159.5	PW47	36	5,817.50	\$ 145,437.50			RTG
167	PW48	44	7,034.50	\$ 168,828.00			RTG
219	PW49	52	8,546.00	\$ 222,196.00			RTG
908		252.5	41,389.5	\$ 1,091,013.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			46,389.50	\$ 1,216,013.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only

Five-Year Road Plan: Year 2026-2030

Section 3

Policy 18-



Request for Decision (RFD)

Meeting Date: Monday, December 1, 2025

Agenda Item: #

Topic: 2026 Interim Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

That Smoky Lake County Council direct Administration to present the proposed 2026 Municipal Interim Budget with recommended changes at the Virtual Public Participation scheduled for December 11, 2025 and at the Council meeting scheduled for December 18, 2025.

Background:

Attached is the proposed Interim 2026 municipal budget.

At the Budget meeting held November 10, 2025 Budget meeting the draft budget had a deficit balance of \$1,890. Municipalities cannot budget a deficit. Administration has reviewed the budget, made some adjustments and has provided the following recommendations to balance. Minor changes were made to line items that resulted in a decrease in costs of \$48,382.

The proposed interim budget can be balanced by proposing the following changes:

- Remove Council pay increase saves \$8,000
- Parks and Recreation has removed one mower saving \$28,000
- Remove the budgeted transfers to reserves for the building fund, Agricultural services, sanding truck, sewer and loader will reduce costs \$325,000
- We recommend purchasing the grader in 2025 for \$740,000 and then repaying reserve in 2026. The original 2026 budget for a grader was \$950,000 creating savings of \$210,000
- Use the Water reserve to fund credit card terminals for \$22,000
- Use the General Capital reserve to fund the winch truck \$350,000
- Use the Road development reserve to cover maintenance work on all aggregate roads estimated to be \$100,000
- The contract for Mons Lake campsite has been cancelled, saving \$12,000
- Use General Capital Reserve to fund County portion of playgrounds in the amount of \$55,000
- Estimated increase in the 2025 surplus by \$100,000

These changes leave a balance of \$638,082 which represents the need to increase property taxes by 6%

Highlights:

1. The interim budget is balanced.
2. The estimated overall increase in tax revenue is 6%. The effect on each class will be established in 2026 after we have the assessment information.
3. We are relying on a budget surplus for 2025 of \$400,000. This surplus will come from development permits, savings in payroll, and small savings throughout the organization.



Request for Decision (RFD)

4. NO funds have been budgeted to proceed with work approved in Council Strategic Plan.
5. \$10,000 have been budgeted for economic development
6. **Operation expenses are increasing by 3%. (following a decrease of 1% in 2025)**

Benefits:

- Prevents further deterioration of services

Disadvantages:

- Requires a 6% tax increase
- Uses reserves to fund capital without replacing them.

Alternatives:

- Increase taxes further
- Increase transfers to reserves
- Change levels of services

Financial Implications:

See the budget summary

Legislation:

Policy 08-11-02 Budget Development

Policy 0814-01 Municipal Budget

Policy 08-25-01 Financial Reserve Policy

Policy 08-30-01 Financial Management

MGA Sec 242 and 245 – Each Council must adopt and operating and a capital budget by Jan 1

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. 2026 Budget Summary
2. Department Budgets

Signature of the CAO: _____

	SMOKY LAKE COUNTY					Budget Increase (Decrease)	%	Notes
	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026			
OPERATING REVENUE								
Taxes								
Farmland & Residential	\$4,140,793	\$4,345,933	\$4,473,884	\$4,623,323	\$4,796,551	173,228	4%	
Machinery & Equipment	1,279,951	1,357,698	1,313,885	1,435,878	1,392,718	-43,160	-3%	
Non - Residential	1,373,459	1,400,569	1,535,314	1,296,877	1,627,433	330,556	25%	1)
Linear	6,141,030	6,448,274	7,122,579	7,040,655	7,549,934	509,279	7%	
Provincial Government	12,479	12,479	12,479	99,590	13,228	-86,362	-87%	
Sewer Levy	9,040	9,625	9,275	9,625	9,275	-350	-4%	
Other Income					0	0		
Well Drilling/Drill Rigs	5,101	943	100	1,000	0	-1,000	-100%	
Penalties	398,982	271,432	294,208	88,300	89,980	1,680	2%	
User Fees and Sales of Goods	596,341	796,190	643,967	624,250	669,825	45,575	7%	2)
Investment Income	811,468	794,341	557,352	693,498	600,000	-93,498	-13%	3)
Development Levies	113,653	364,291	102,864	84,500	90,500	6,000	7%	
Licenses and Permits	338,792	503,118	147,849	210,500	213,500	3,000	1%	4)
								5) Regional Fire revenue from Urban Municipalities
Sales to Other Governments	337,108	407,512	374,712	305,600	519,896	214,296	70%	\$383,896
Grants						0		
Provincial Conditional - Operating	694,371	717,910	566,874	594,257	508,207	-86,050	-14%	
CLC	118,657	125,718	130,000	130,000	130,000	0	0%	6)
Transfer from Operating Reserve			606,500	521,500	500,000	-21,500	-4%	7)
TOTAL OPERATING REVENUE	16,371,225	17,556,033	17,891,842	17,759,353	18,711,046	951,693	5%	
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	6,254,627	5,970,078	4,776,134	5,937,790	6,376,414	438,624	7%	8)
Benefits	569,938	745,130	431,795	1,259,793	1,342,473	82,680	7%	9)
WCB	88,979	59,785	72,007	85,000	86,700	1,700	2%	
Other Wages	4,132	1,250	750	32,500	7,500	-25,000	-77%	10)
Contracted and General Services								
Mileage	34,037	25,133	16,412	49,968	51,284	1,316	3%	
Meals and Lodgings	71,110	57,747	43,011	88,280	85,643	-2,637	-3%	
Membership & Conference Fees	56,762	55,316	35,373	61,435	69,840	8,405	14%	11)
Freight, Express, Postage	35,863	27,778	24,626	44,900	45,485	585	1%	
Telephone & Communication	82,594	72,717	52,286	90,900	93,847	2,947	3%	
Training	71,863	96,764	96,660	125,300	194,706	69,406	55%	12)
Advertising, Printing, Subscriptions	49,114	50,948	55,801	61,600	65,690	4,090	7%	13)
Accounting & Auditing	34,371	33,500	32,606	35,000	35,000	0	0%	
Legal Fees	52,919	18,937	6,046	20,000	20,500	500	3%	14)
Assessor Fees	139,870	146,762	115,453	150,000	155,000	5,000	3%	
Engineering Fees	416,483	137,965	797,766	90,143	112,740	22,597	25%	
Other Consulting	68,941	64,746	64,969	67,000	71,000	4,000	6%	15)
Computer Programing	136,503	145,500	132,259	159,575	163,131	3,556	2%	16)
Insurance	245,426	290,940	118,687	272,950	296,072	23,122	8%	17)
Consulting	401,081	242,107	201,569	247,400	236,800	-10,600	-4%	18)
Contractor	330,080	67,046	1,855,183	58,000	274,100	216,100	373%	19)
Fire Protection	107,690	121,454	68,094	116,500	104,297	-12,203	-10%	20)
Gravel Hauling	168,776	171,138	178,682	180,000	183,600	3,600	2%	21)
Repairs & Maintenance	84,562	151,591	169,061	236,850	241,966	5,116	2%	22)
Rent & Lease	98,319	120,728	66,290	125,700	158,222	32,522	26%	23)
Tipping Fees	44,321	43,659	30,452	51,600	49,048	-2,552	-5%	24)
Water Commission Fees	50,091	56,739	46,669	50,330	65,800	15,470	31%	25)
Policing	254,162	119,249	175,006	190,000	193,000	3,000	2%	26)
Other Services	170,131	354,779	200,000	212,050	204,699	-7,351	-3%	27)
Materials, Goods, and Utilities								
Office/Food/Janitorial Supplies	76,449	98,006	59,973	98,080	98,488	408	0%	28)
Fuel/Parts/ Etc	1,015,501	1,193,795	938,167	1,544,453	1,605,096	60,643	4%	29)
Reallocate Road Projects To Capital			-1,999,000	-1,999,794	-2,381,361	-381,567	19%	29)a
Gravel	569,883	537,448	77,464	490,000	499,800	9,800	2%	30)
Chemicals	47,606	21,970	57,477	75,000	76,500	1,500	2%	31)
Computer Supplies	50,323	32,515	14,074	52,650	46,600	-6,050	-11%	16)
Utilities	182,027	169,237	138,552	223,749	211,663	-12,086	-5%	32)
Employee Recognition	23,946	16,129	1,596	29,500	51,000	21,500	73%	33)
Ashphalt/Oil/Calcium/Salt	349,878	498,269	369,682	635,000	647,700	12,700	2%	34)
Culverts	63,709	36,441	37,005	70,000	71,400	1,400	2%	35)
Equipment & Vehicle Supplies	62,588	22,267	13,061	20,000	18,500	-1,500	-8%	
Materials & Supplies	37,149	34,330	23,140	39,350	41,700	2,350	6%	36)
Signs	30,630	23,873	26,213	25,700	26,500	800	3%	37)
Other General Supplies	126,505	269,901	26,693	120,550	154,750	34,200	28%	38)
Transfers to Local Boards & Agencies	329,859	675,978	348,121	370,963	381,503	10,540	3%	39)

	ACTUAL	ACTUAL	FORECAST	BUDGET	BUDGET	Budget		
	2023	2024	2025	2025	2026	Increase (Decrease)	%	Notes
Write Offs	390,806	176,710	11,888	108,597	3,060	-105,537	-97%	
Bank Charges & Interest	5,592	6,285	4,545	5,900	6,000	100	2%	
Requisitions	2,571,024	2,653,262	549,789	2,967,484	3,026,834	59,350	2%	
Contingency				33,372	0	-33,372	-100%	
Amortization	2,040,319	2,013,219	2,044,300	2,044,300	1,998,432	-45,868	-2%	
	18,096,539	17,929,121	12,606,387	17,055,418	17,568,721	513,303	3%	
Total Operations	-1,725,314	-373,088	5,285,455	703,935	1,142,325	438,390	62%	
Capital Funding								
Sale of Capital Assets	-126,815	669,251	712,713	456,000	585,672			
Provincial Capital Grants	1,189,455	1,598,890	1,096,076	5,960,495	2,774,005			
Transfer from Reserve				1,771,791	736,478			
Capital Funding	1,062,640	2,268,141	1,808,789	8,188,286	4,096,155	-4,092,131		
Capital Expenses								
Buildings & Land				40,000	0			
Transfer to Reserve		19,309	39,000	326,000	1,156,150			
Land Improvements				12,000	238,400			
Engineering Structures			2,004,460	8,253,521	4,354,361			
Equipment	0		1,624,418	1,801,000	618,001			
Vehicles		18,345	869,979	504,000	870,000			
	0	37,654	4,537,857	10,936,521	7,236,912	-3,699,609		
Total Capital	1,062,640	2,230,487	-2,729,068	-2,748,235	-3,140,757	-392,522		
Net Profit/Loss	-662,674	1,857,399	2,556,387	-2,044,300	-1,998,432			
Remove Amortization	2,040,319	2,013,219	2,044,300	2,044,300	1,998,432	-45,868		
Adjusted Surplus (Deficit)	1,377,645	3,870,618	4,600,687	0	-0	0		
					-0			

Smoky Lake County Notes to the 2026 Budget

1) Taxes

The budget anticipates an overall tax increase of 6% resulting from assessment increases and tax rate increase

	Total taxes	Requisitions	Municipal Tax Increase
Budget Taxes (including requisitions)	15,379,863	3,026,834	12,353,030
Total Actual Taxes billed in 2025	<u>14,458,141</u>	<u>2,967,484</u>	<u>11,490,657</u>
	921,722	59,350	862,373
<i>overall increase</i>	6%		

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.

3) Investment Income

Investment income decreases as there will be no interest revenue from a loan to the Tourism MCC, decrease in rates and decrease in cash to invest

4) License and Permits

License and permits include the aggregate levy license as well as revenues from the TRAVIS system and safety codes. 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	2026
Agriculture Services	\$ 166,247	\$ 184,997
Family and Community Social Services	\$ 97,506	\$ 97,506
Fire Training Grant	\$ 10,000	
Municipal Sustainability Operating	\$ 215,604	\$ 205,704
Summer Employment Grants	\$ 5,000	\$ 15,000
ACP Grant for Planning	\$ 99,900	\$ -
Economic Development		\$ 5,000
Community Adult Learning	<u>\$ 130,000</u>	<u>\$ 130,000</u>
	<u>\$ 724,257</u>	<u>\$ 638,207</u>

7) Transfer from Operating Reserves

The operating budget includes a transfer of \$400,000 (being part of the surplus from 2025).

8) Salaries and Wages

In 2025 contracts were negotiated with IOE 955 and CUPE. The IOE 955 contract agrees to an increase in wages of 4% . The CUPE agreement provides an increase of 1.50 per hour which is an average of 4%. The out of Scope staff increase is \$1.50 which averages to 2-3 %

Position Changes as per the Organization Chart:

New Positions:

Director of Corporate Services
Director of Infrastructure
Director of Planning & Development
Fire/Planning Clerk

Positions Removed:

Ass't CAO
Finance Manager
Planning and Development Manager
Planning Technician
Assistant Agricultural Fieldman

9) Benefits

2026 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

An overall increase of \$11,000 to coincide with a new learning culture.

12) Training

The Regional Fire bylaw approved an increase in training of \$33,000. Other new training initiatives include Asset Management, Increased training for Public works and Safety

13) Advertising, Printing, Subscriptions

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

14) Auditing/ Legal/Assessor/Engineering Fees

The budget for Legal and Engineering fees increase from inflation. Engineering fees include some landfill monitoring services required

15) Other Consulting

Other Consulting includes \$55,000 contribution to LARA as well as ASB outreach costs.

16) Computer - Software and hardware

This includes all the computer licensing, purchases, toner and office equipment repairs and maintenance. The budget has been kept similar to 2025

17) Insurance

Insurance is expected to increase aprox 8%

18) Consulting

Consulting includes the following project
Begin a project to set up Records Management
Strategic Plan (will do partially in house and partial contract)
Human Resource services
Land Use Bylaw, Surveys, etc for Planning

19) Contractor

The contractor budget consists of Waste Hauling Services and occasional contractors hired by Public Works

20) Fire Protection

Funds paid to the Fire Departments

21) Gravel Hauling

Contract gravel hauling

22) Repairs & Maintenance

Repairs and maintenance costs for buildings, equipment, and vehicles

23) Rent & Lease

Rent & Lease costs are for Fire building rentals, office equipment rental, as well as occasional equipment rentals for the infrastructure departments

24) Tipping Fees

Tipping Fees are paid for the waste delivered to Evergreen Waste Management

25) Water Commission Fees

The Water Commission fees are the cost to purchase water for distribution and sale at the truckfills

26) Policing

The Costs we are required to pay for Policing Services

27) Other Services

Other Services include license and permits, the annual evergreen fee, backslipping, and other small

28) Office/Food/Janitor Supplies

A slight increase in office supplies has been budgeted to account for inflation and an expected increase in paper usage by Council

29) Fuel/Parts/Etc.

Fuel prices and Parts will increase as a result of general price increases, however more of these costs

29)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.

30) Gravel

Gravel Crushing is expected for 2026

31) Chemicals

The chemical inventory has been stabilized and costs increase by inflation each year

32) Utilities

Utilities are expected to be lower due to lower gas prices

33) Employee Recognition

The budget for employee recognition has increased because the regional fire budget provides an additional \$20,000 for recognition. County staff recognition remains the same to cover staff teambuilding events, and long term service awards.

34) Asphalt/Oil/Calcium/Salt

These costs are used in the road plan as well as patching and road maintenance

35) Culverts

The culvert expenses are for the cost of purchasing road culverts

36) Equipment & Vehicle Supplies and Materials & Supplies

These categories represent the smaller miscellaneous supplies required in the vehicles and throughout the organization

37) Signs

Signs cover all address and road signs

38) Other Supplies

The budget for other supplies includes \$80,000 for Fire Department Supplies, \$10,000 for promotional items, as well as \$43,000 for supplies for several Parks & Rec projects planned in 2026

39) Transfers to Local Boards & Agencies

Transfers to Boards and Agencies Includes \$30,000 operating grants to organizations, 97,000 FSLW, 30,000 FCSS grants, 27,000 for Northern Lights Library, 35,000 for the Heritage Board, 119,000 for Ag Societies, as well as the transfer of the CLC grant. As well \$10,000 has been added to go to the Community Capital Grants Program established by Council in 2025

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40) Sale of Capital Assets

	2025	2026
Sanding Truck	\$15,000	
Hydroax	\$200,000	
Tractor unit 471	\$85,000	
Grader	\$156,000	\$ 140,000.00
Contribution to fire reserve		\$ 42,672
contribution to playgrounds		\$ 55,000
Unit 191		\$ 250,000
Service Truck		\$ 13,000
Winch Truck		\$ 45,000
Gravel Truck		\$ 40,000
	<u>\$456,000</u>	<u>\$ 585,672</u>

28) Provincial Capital Grants

	2025	2026
LGFF (MSI Capital)	\$ 1,206,000	\$ 950,000
STIP Bridge Program	\$ 4,600,432	\$ 1,674,005
Canadian Community Building Fund	\$ 154,063	\$ 150,000
	<u>\$ 5,960,495</u>	<u>\$ 2,774,005</u>

29) Transfers from Capital Reserves

	2025	2026
Previous years bridge projects	\$ 1,052,035	
Aggregate Levy - Road Repair	\$ 110,000	\$ 185,000
Road projects	\$ 125,000	\$ -
County Fire reserve to regional		\$ 146,478
Winch Truck		\$ 350,000
Boat Launches	\$ -	\$ 78,000
Credit Card terminals		\$ 22,000
Playground	\$ -	\$ 55,000
To fund capital budget	<u>\$ 484,756</u>	
	<u>\$ 1,771,791</u>	<u>\$ 836,478</u>

30) Transfers to Reserves

	2025	2026
Replace for Grader Purchase		\$ 740,000
Expected Aggregate Levy	\$ 200,000	\$ 200,000
Gravel Pit Reclamation & Dev	\$ 27,000	\$ 27,000
Regional Fire Reserveq		\$ 189,150
Repayment for loader purchased	\$ 39,000	
Garbage Truck	\$ 50,000	
Sewer	\$ 5,000	
Mattress Shredder	\$ 25,000	
Future Land Purchase	\$ -	
	<u>\$ 346,000</u>	<u>\$ 1,156,150</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 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Budget Increase	Notes
OPERATING REVENUE							
Taxes							
Farmland & Residential	\$4,140,793	\$4,345,933	\$4,473,884	\$4,623,323	\$4,796,551	173,228	4%
Machinery & Equipment	1,279,951	1,357,698	1,313,885	1,435,878	1,392,718	-43,160	-3%
Non - Residential	1,373,459	1,400,569	1,535,314	1,296,877	1,627,433	330,556	25%
Linear	6,141,030	6,448,274	7,122,579	7,040,655	7,549,934	509,279	7%
Provincial Government	12,479	12,479	12,479	99,590	13,228	-86,362	-87%
Other Income						0	
Well Drilling/Drill Rigs	5,101	943	100	1,000	0	-1,000	-100%
Penalties	393,114	269,036	294,208	84,000	85,680	1,680	2%
Licenses and Permits	197,500	494,200	123,873	200,000	200,000	0	0%
Grants							
TOTAL OPERATING REVENUE	13,543,427	14,329,132	14,876,322	14,781,323	15,665,543	884,220	6%
					16,312,943	#####	10%
OPERATING EXPENSES							
Salaries, Wages, and Benefits							
Contracted and General Services							
Materials, Goods, and Utilities							
Write Offs	386,086	162,080	108,597	3,000	3,060	60	2%
Requisitions	2,571,024	2,653,262	2,967,484	2,967,484	3,026,834	59,350	2%
	2,957,110	2,815,342	3,076,081	2,970,484	3,029,894	59,410	2%
Total Operations	10,586,317	11,513,790	11,800,241	11,810,839	12,635,650	824,811	7%
Capital Funding							
Capital Expenses							
Transfer to Reserve			200,000	200,000	200,000	0	
			200,000	200,000	200,000	0	
Total Capital			-200,000	-200,000	-200,000	0	
Net Profit/Loss	10,586,317	11,513,790	11,600,241	11,610,839	12,435,650	824,811	
Adjusted Surplus (Deficit)	10,586,317	11,513,790	11,600,241	11,610,839	12,435,650	824,811	

SMOKY LAKE COUNTY

Council

Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Taxes								
Other Income								
Grants								
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	\$362,618	\$359,102	\$340,103	\$346,298	340,339	-5,959	-1.72%	
Benefits	73,359	79,311	82,061	86,930	85,085	-1,845	-2.12%	
Contracted and General Services						0		
Mileage	21,174	17,393	14,249	34,968	34,968	0	0.00%	
Meals and Lodgings	21,865	18,167	13,308	23,770	23,770	0	0.00%	
Membership & Conference Fees	15,063	12,979	10,743	15,185	15,185	0	0.00%	
Telephone & Communication	6,640	6,537	5,800	6,100	7,400	1,300	21.31%	
Other Services				1,500	1,500	0	0.00%	
Materials, Goods, and Utilities					0	0		
Office/Food/Janitorial Supplies	501	285	2,187	3,000	1,000	-2,000	-66.67%	
Computer Supplies	1,055	104	6,000	6,000	1,000	-5,000	-83.33%	
	502,275	493,878	474,451	523,751	510,247	-13,504	-3%	
Total Operations	-502,275	-493,878	-474,451	-523,751	-510,247	13,504	-3%	
Capital Funding								
Capital Expenses								
Net Profit/Loss	-502,275	-493,878	-474,451	-523,751	-510,247	13,504	-0	
Adjusted Surplus (Deficit)	-502,275	-493,878	-474,451	-523,751	-510,247	13,504	-0	

SMOKY LAKE COUNTY							
Administration							
Budget to Actual Report							
	ACTUAL	ACTUAL	FORECAST	BUDGET	BUDGET	Increase	Budget
	2023	2024	2025	2025	2026	\$	Increase
OPERATING REVENUE							
Other Income							
Penalties	\$5,224	\$1,998	\$4,356	\$4,000	\$4,000	\$0	0%
User Fees and Sales of Goods	114,581	207,001	40,557	112,200	126,685	14,485	13%
Investment Income	811,468	794,341	557,352	693,498	600,000	-93,498	-13%
Sales to Other Governments	98,646	99,960	169,363	78,000	78,000	0	0%
Grants							
Provincial Conditional - Operating	120,604	133,256	215,604	120,604	120,604	0	0%
Transfer from Operating Reserve			521,500	521,500	400,000	-121,500	-23%
TOTAL OPERATING REVENUE	1,150,523	1,236,556	1,508,732	1,529,802	1,329,289	-200,513	-13%
OPERATING EXPENSES							
Salaries, Wages, and Benefits							
Salaries & Wages	601,712	330,376	362,929	383,886	404,766	20,880	5% <i>remove Finance Man/add Dir of Corp Services</i>
Benefits	87,858	75,933	84,651	90,000	93,096	3,096	3%
Other Wages	2,425						
Contracted and General Services							
Mileage	1,342	3,060	6,020	3,000	5,000	2,000	67%
Meals and Lodgings	4,019	3,762	5,213	9,000	6,000	-3,000	-33%
Membership & Conference Fees	17,671	20,938	19,443	18,000	20,000	2,000	11%
Freight, Express, Postage	17,654	12,958	16,112	21,000	18,000	-3,000	-14%
Telephone & Communication	33,094	30,603	28,832	36,000	33,000	-3,000	-8%
Training	5,850	2,546	7,820	10,000	10,000	0	0%
Advertising, Printing, Subscriptions	4,017	2,694	3,265	5,100	3,100	-2,000	-39%
Accounting & Auditing	34,371	33,500	32,606	35,000	35,000	0	0%
Legal Fees	51,951	18,937	7,976	20,000	15,500	-4,500	-23%
Assessor Fees	139,870	146,762	153,937	150,000	155,000	5,000	3%
Other Consulting	2,839	1,516	22,032	2,000	2,000	0	0%
Computer Programing	52,861	33,949	30,104	25,000	25,500	500	2%
Insurance	105,529	143,763	26,564	115,000	130,000	15,000	13%
Consulting	2,000	30,712	98,348		97,200	97,200	#DIV/0! <i>Lakeland HR, Strategic Plan, Records Management</i>
Contractor	101				0	0	
Repairs & Maintenance	6,500	3,251	5,191	20,000	20,000	0	0%
Rent & Lease	24,076	22,928	19,144	20,000	20,500	500	3%
Other Services	2,248	19,546	9,419	6,000	8,040	2,040	34%
Materials, Goods, and Utilities							
							<i>Increase paper cost to provide council with paper packages for meetings</i>
Office/Food/Janitorial Supplies	15,739	17,481	14,352	22,000	22,000	0	0%
Computer Supplies	20,105	14,607	11,045	13,000	13,000	0	0%
Utilities	45,528	44,031	46,897	53,609	53,609	0	0%
Employee Recognition	18,251	13,232	2,128	23,000	23,000	0	0%
Materials & Supplies	574	130	83	1,000	1,000	0	0%

SMOKY LAKE COUNTY							
Administration							
Budget to Actual Report							
	ACTUAL	ACTUAL	FORECAST	BUDGET	BUDGET	Increase	Budget
	2023	2024	2025	2025	2026	\$	Increase
Other General Supplies	212	102	278	1,000	1,000	0	0%
Write Offs		13,000			0	0	
Bank Charges & Interest	3,594	4,256	4,814	4,000	4,000	0	0%
Contingency				33,372	0	-33,372	-100%
Amortization	133,825	134,938			0	0	
	1,435,816	1,179,511	1,019,203	1,119,967	1,219,311	99,344	9%
Total Operations	-285,293	57,045	489,529	409,835	109,978	-299,857	-73%
Capital Funding							
Sale of Capital Assets	-157,902	732,294	4,000			0	
Provincial Capital Grants						0	
Capital Funding	-157,902	732,294	4,000			0	
Capital Expenses						0	
Transfer to Reserve					0	0	
					0	0	
Total Capital	-157,902	732,294	4,000		0	0	
						0	
Net Profit/Loss	-443,195	789,339	493,529	409,835	109,978	-299,857	
						0	
Remove Amortization	133,825	134,938			0	0	
Adjusted Surplus (Deficit)	-309,370	924,277	493,529	409,835	109,978	-299,857	

SMOKY LAKE COUNTY							
Communications							
Budget to Actual Report							
ACTUAL	ACTUAL	FORECAST	BUDGET	BUDGET	Increase	Budget	Notes
2023	2024	2025	2025	2026	\$	Increase	
OPERATING EXPENSES							
Salaries, Wages, and Benefits							
Salaries &Wages	\$73,781	\$73,084	\$77,421	\$81,275	\$82,992	\$1,717	2%
Benefits	17,600	19,649	21,404	23,000	23,238	\$238	1%
Contracted and General Services							
Mileage	364	336		1,200	1,300	\$100	8%
Meals and Lodgings	462	1,110		1,960	2,200	\$240	12%
Membership & Conference Fees	80			500	600	\$100	20%
Telephone & Communication	637	603	520	750	765	\$15	2%
Training		450	789	800	1,200	\$400	50%
Advertising, Printing, Subscriptions	6,168	6,168	6,756	8,000	7,500	(\$500)	-6% 1 grapevine per month in Review
Computer Programing	5,058	4,940	16,288	15,410	15,410	\$0	0%
Materials, Goods, and Utilities							
Computer Supplies	31	114	400	100	250	150	150%
	104,181	106,454	123,578	132,995	135,455	2,460	2%
Total Operations	-104,181	-106,454	-123,578	-132,995	-135,455	-2,460	2%
Capital Funding							
Capital Expenses							
Net Profit/Loss							
	-104,181	-106,454	-123,578	-132,995	-135,455	(\$2,460)	2%
Adjusted Surplus (Deficit)	-104,181	-106,454	-123,578	-132,995	-135,455	-2,460	2%

SMOKY LAKE COUNTY
GIS

Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	\$85,168	\$88,762	\$93,424	\$97,129	\$98,992	\$1,863	2%	
Benefits	19,633	21,640	24,745	27,000	26,728	-272	-1%	
Contracted and General Services								
Mileage		138		500	500	0	0%	
Meals and Lodgings				700	700	0	0%	
Membership & Conference Fees	200	200	267	750	765	15	2%	
Telephone & Communication	476	1,168	655	900	918	18	2%	
Training		340		1,500	2,000	500	33%	Asset Management training
Advertising, Printing, Subscriptions	23,340	25,385	31,484	30,700	31,600	900	3%	Titan subscription
Computer Programing	63,459	63,816	65,010	62,000	69,200	7,200	12%	GIS programs
Consulting	49,507	50,051	50,745	52,000	52,800	800	2%	
Materials, Goods, and Utilities								
Computer Supplies	3,777	545	1,945	2,000	2,400	400	20%	tablets for staff reporting
	245,560	252,045	268,275	275,179	286,603	11,424	4%	
Total Operations	-245,560	-252,045	-268,275	-275,179	-286,603	-11,424	4%	
Capital Funding								
Capital Expenses								
Net Profit/Loss	-245,560	-252,045	-268,275	-275,179	-286,603	-11,424	4%	
Adjusted Surplus (Deficit)	-245,560	-252,045	-268,275	-275,179	-286,603	-11,424	4%	
					286,603			

SMOKY LAKE COUNTY							
CLC							
Budget to Actual Report							
	ACTUAL	ACTUAL	FORECAST	BUDGET	BUDGET	Increase	Budget
	2023	2024	2025	2025	2026	\$	Increase
Notes							
OPERATING REVENUE							
Sales to Other Governments		\$5,188	\$9,902			\$0	#DIV/0!
Grants						\$0	#DIV/0!
CLC	118,657	125,718	130,000	130,000	130,000	\$0	0%
TOTAL OPERATING REVENUE	118,657	130,906	139,902	130,000	130,000	\$0	0%
OPERATING EXPENSES							
Salaries, Wages, and Benefits							
Salaries &Wages	72,419	75,119	76,919	73,320	73,320	\$0	0%
Benefits	8,857	13,996	24,220	18,000	18,000	\$0	0%
Contracted and General Services						\$0	#DIV/0!
Telephone & Communication		635	1,087	600	600	\$0	0%
Materials, Goods, and Utilities						\$0	#DIV/0!
Transfers to Local Boards & Agencies	37,381	42,081	37,676	38,080	38,080	\$0	0%
	118,657	131,831	139,902	130,000	130,000	\$0	0%
Total Operations	0	-925	0		0		
Capital Funding							
Capital Expenses							
Net Profit/Loss	0	-925	0				
Adjusted Surplus (Deficit)	0	-925	0				

SMOKY LAKE COUNTY
Other Government Services

Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Other Income								
User Fees and Sales of Goods	\$141	\$351	\$180	\$500	\$500	\$0	0%	
Grants						\$0		
Transfer from Operating Reserve			85,000		0	\$0		
TOTAL OPERATING REVENUE	141	351	85,180	500	500	\$0	0%	
OPERATING EXPENSES								
Salaries, Wages, and Benefits			25000	25000				2025 budget includes election costs
Contracted and General Services								
Mileage				1,000	0			
Meals and Lodgings	2,408	1,300	485	6,000	3,000	(\$3,000)	-50%	
Advertising, Printing, Subscriptions			826	1,000		(\$1,000)	-100%	
Rent & Lease				3,500	500	(\$3,000)	-86%	
Materials, Goods, and Utilities								
Office/Food/Janitorial Supplies	233		1,361	1,500	1,000	(\$500)	-33%	
Other General Supplies	6,531	12,665	9,400	10,000	10,000	\$0	0%	
								Includes \$30,000 for regular operating donations and \$10,000 towards the Community Capital Grant Program
Transfers to Local Boards & Agencies	41,142	383,990	115,200	30,000	40,000	\$10,000	33%	
	50,314	397,955	152,273	78,000	54,500	2,500	3%	
Total Operations	-50,173	-397,604	-67,093	-77,500	-54,000	-2,500	3%	
Capital Funding								
Capital Expenses								
Net Profit/Loss	-50,173	-397,604	-67,093	-77,500	-54,000	-2,500	3%	
Adjusted Surplus (Deficit)	-50,173	-397,604	-67,093	-77,500	-54,000	-2,500	3%	

SMOKY LAKE COUNTY
For the Nine Months Ending September 30, 2025
Police Protection
Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Taxes								
Other Income								
Grants								
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Contracted and General Services								
Other Services	\$254,162	\$119,249	\$175,006	\$190,000	\$193,000	\$3,000	2%	
Materials, Goods, and Utilities	254,162	119,249	175,006	190,000	193,000	3,000	2%	
Total Operations	-254,162	-119,249	-175,006	-190,000	-193,000	-3,000	2%	
Capital Funding								
Capital Expenses								
Net Profit/Loss	-254,162	-119,249	-175,006	-190,000	-193,000	-3,000	2%	
Adjusted Surplus (Deficit)	-254,162	-119,249	-175,006	-190,000	-193,000	-3,000		

SMOKY LAKE COUNTY

Fire Protection Budget to Actual Report							
	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase
OPERATING REVENUE							
Taxes							
Other Income							
User Fees and Sales of Goods	\$10,315	\$25,826	\$0	\$4,100	\$0	(\$4,100)	-100%
Sales to Other Governments	160,040	245,291	177,333	177,600	383,896	206,296	116%
Grants					0		
Provincial Conditional - Operating	30,101	77,575	67,266	10,000	0	-10,000	-100%
TOTAL OPERATING REVENUE	200,456	348,692	244,599	191,700	383,896	192,196	100%
OPERATING EXPENSES							
Salaries, Wages, and Benefits							
Salaries & Wages	269,512	288,025	290,532	289,066	390,696	\$101,630	35% <i>Increase by 2 full time</i>
Benefits	49,895	52,079	59,940	69,688	86,747	\$17,059	24% <i>fire fighters & .5 clerk</i>
Contracted and General Services							
Mileage	195		253		500	\$500	#DIV/0!
Meals and Lodgings	15,398	15,948	22,391	14,000	11,500	(\$2,500)	-18%
Membership & Conference Fees	4,740	4,780	5,403	6,000	7,500	\$1,500	25%
Freight, Express, Postage	1,511	965	613	1,200	0	(\$1,200)	-100%
Telephone & Communication	5,343	4,697	2,838	4,650	12,272	\$7,622	164%
Training	46,401	66,836	78,835	71,000	104,000	\$33,000	46%
Advertising, Printing, Subscriptions		2,740	2,080	1,000	1,500	\$500	50%
Legal Fees					5,000	\$5,000	#DIV/0!
Computer Programing	853	3,687	3,664	5,720	2,500	(\$3,220)	-56%
Insurance	32,090	33,927	28,460	38,000	44,452	\$6,452	17%
Consulting	36,087	101,011	21,505	35,400	31,800	(\$3,600)	-10%
Fire Protection	107,690	121,454	136,188	116,500	104,297	(\$12,203)	-10%
Repairs & Maintenance	19,846	22,129	9,537	20,000	5,616	(\$14,384)	-72%
Rent & Lease	69,004	32,305	59,736	68,000	76,822	\$8,822	13%
Other Services	1,489	1,976	2,195	3,500	3,000	(\$500)	-14%
Materials, Goods, and Utilities							
Office/Food/Janitorial Supplies	48				0	\$0	
Fuel/Parts/ Etc	54,749	67,273	32,939	67,000	68,186	\$1,186	2%
Computer Supplies	905	2,116	23	3,200	4,000	\$800	25%
Utilities	938	1,028			0	\$0	
Employee Recognition	5,695	2,897	6,500	6,500	28,000	\$21,500	331%
Other General Supplies	94,606	98,955	83,000	83,000	80,000	(\$3,000)	-4%
Amortization	110,932	109,742		103,000	109,000	\$6,000	6%
	927,927	1,034,570	846,631	1,006,424	1,177,388	170,964	-21% <i>costs as per regional budget approved</i>
Total Operations	-727,471	-685,878	-602,031	-814,724	-793,492	21,232	#DIV/0!

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
Capital Funding								
Sale of Capital Assets			-8,917		42,672	42,672		contribution from municipalities towards capital reserve
Provincial Capital Grants	68,585		15,000		0	0		
Transfer from Reserve					146,478	146,478		Use county reserve to fund our portion of regional reserve
Capital Funding	68,585		6,083		189,150	189,150		
Capital Expenses								
Transfer to Reserve					189,150	189,150		
Vehicles			28,663		0	0		
			28,663		189,150	189,150		
Total Capital	68,585		-22,580		0	0		
Net Profit/Loss	-658,886	-685,878	-624,611	-814,724	-793,492	21,232	-3%	0
Remove Amortization	110,932	109,742		103,000	109,000	105,060	-0	-0
Adjusted Surplus (Deficit)	-547,954	-576,136	-624,611	-711,724	-684,492	126,292	-18%	

SMOKY LAKE COUNTY

Emergency & Disaster Services
Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Other Income								
Sales to Other Governments	\$3,862	(\$510)						
Grants								
TOTAL OPERATING REVENUE	3,862	-510						
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Contracted and General Services								
Mileage					0			
Meals and Lodgings	1,024		1,179		1,900	1,900		
Training	1,118				1,000	1,000		
Other Services	91	95	98		100	100		
Materials, Goods, and Utilities						0		
Other General Supplies		55			1,000	1,000		
Amortization	4,323	4,323		4,300	4,322	22	1%	
	6,556	4,473	1,277	4,300	8,322	4,022	94%	
Total Operations	-2,694	-4,983	-1,277	-4,300	-8,322	-4,022	94%	
Capital Funding								
Capital Expenses								
Net Profit/Loss	-2,694	-4,983	-1,277	-4,300	-8,322	-4,022		
Remove Amortization	4,323	4,323		4,300	4,322			
Adjusted Surplus (Deficit)	1,629	-660	-1,277		-4,000	-4,000		

SMOKY LAKE COUNTY
By-Law Enforcement
Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Other Income								
User Fees and Sales of Goods	\$1,638	\$1,227	\$19,613	\$1,000	\$20,000	\$19,000	1900%	<i>We get a portion of traffic fines</i>
Grants								
TOTAL OPERATING REVENUE	1,638	1,227	19,613	1,000	20,000			
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries &Wages	111,359	93,241	88,278	122,409	129,310	\$6,901	6%	
Benefits	20,952	22,398	21,584	26,930	31,034	\$4,104	15%	
Contracted and General Services								
Mileage	566							
Meals and Lodgings	1,396	94	419	2,000	2,000	\$0	0%	
Membership & Conference Fees	375	485	200	500	500	\$0	0%	
Telephone & Communication	21	152	394	1,000	500	(\$500)	-50%	
Training	630			2,500	2,500	\$0	0%	
Advertising, Printing, Subscriptions				500	500	\$0	0%	
Computer Programing		3,681	2,575	5,720	5,750	\$30	1%	
Insurance	636	1,342	849	1,000	1,400	\$400	40%	
Consulting			2,532		0	\$0	#DIV/0!	
Other Services	4,991	12,716	5,862	20,000	12,000	(\$8,000)	-40%	
Materials, Goods, and Utilities								
Office/Food/Janitorial Supplies	7,430	13,614	1,915	4,000	4,000	\$0	0%	
Fuel/Parts/ Etc	863	2,271	5,436	8,500	9,000	\$500	6%	
Computer Supplies	8,293	5,961	62	3,150	3,150	\$0	0%	
Amortization	12,801	12,710		4,000	12,710	\$8,710	218%	
	170,313	168,665	130,106	202,209	214,354	12,145	6%	
Total Operations	-168,675	-167,438	-110,493	-201,209	-194,354	6,855	-3%	
Capital Funding								
Sale of Capital Assets	3,963							
Capital Funding	3,963							
Capital Expenses								
Vehicles			4,549	4,000				
			4,549	4,000				
Total Capital	3,963		-4,549	-4,000				
Net Profit/Loss	-164,712	-167,438	-115,042	-205,209	-194,354			
Remove Amortization	12,801	12,710		4,000	12,710			
Adjusted Surplus (Deficit)	-151,911	-154,728	-115,042	-201,209	-181,644	\$19,565	-10%	

SMOKY LAKE COUNTY

Shop Services

Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Taxes								
Other Income								
User Fees and Sales of Goods	(\$956)	\$3,336	\$23,055	\$15,000	\$20,000	\$5,000	33%	
Grants								
TOTAL OPERATING REVENUE	-956	3,336	23,055	15,000	20,000	\$5,000	33%	
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	341,970	361,615	451,427	644,154	678,179	\$34,025	5%	<i>includes parts person</i>
Benefits	3,584	7,451	13,912	133,087	142,418	\$9,331	7%	
Contracted and General Services								
Freight, Express, Postage	12,316	8,997	10,404	15,000	20,000	\$5,000	33%	<i>will need to contract hauling equipment</i>
Telephone & Communication	18,538	12,165	12,825	18,000	18,000	\$0	0%	
								<i>subscriptions required for equip maint</i>
Advertising, Printing, Subscriptions	1,889	4,229	8,405	3,500	7,270	\$3,770	108%	<i>software</i>
Insurance	76,588	81,413	72,621	82,000	83,640	\$1,640	2%	
Repairs & Maintenance	51,300	106,932	127,247	172,000	185,000	\$13,000	8%	<i>increase due to age of vehicles and equip</i>
Other Services	7,399	1,127	6,156	35,000	15,200	(\$19,800)	-57%	<i>license & permits</i>
Materials, Goods, and Utilities								
Office/Food/Janitorial Supplies	41,390	44,452	36,879	34,310	37,000	\$2,690	8%	
Fuel/Parts/ Etc	1,059,054	1,121,409	987,649	1,336,000	1,337,600	\$1,600	0%	
Computer Supplies	2,397	5,203	2,944	6,300	6,300	\$0	0%	
Utilities	36,771	36,754	34,145	59,200	48,284	(\$10,916)	-18%	
Equipment & Vehicle Supplies	50,610	21,091	14,077	13,000	15,000	\$2,000	15%	
Materials & Supplies	13,132	11,522	4,201	3,000	10,000	\$7,000	233%	
Other General Supplies	8,041	136,384	601	2,000	2,000	\$0	0%	
Amortization	650,037	668,496	700,000	765,000	700,000	(\$65,000)	-8%	
	2,375,016	2,629,240	2,483,495	3,321,551	3,305,891	(\$15,660)	0%	
Total Operations	-2,375,972	-2,625,904	-2,460,440	-3,306,551	-3,285,891	\$20,660	-1%	
Capital Funding								
Sale of Capital Assets			717,630	371,000	488,000			
Capital Grants					150,000			
Transfer from Reserve				484,756	350,000			
Capital Funding			717,630	855,756	988,000			
Capital Expenses								
Buildings & Land				40,000				
Transfer to reserve					767,000			
Equipment	0		1,578,747	1,424,000	561,300			
Vehicles			834,912	500,000	870,000			

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
	0		2,413,659	1,964,000	2,198,300			
Total Capital	0		-1,696,029	-1,108,244	-1,210,300			
Net Profit/Loss	-2,375,972	-2,625,904	-4,156,469	-4,414,795	-4,496,191			
Remove Amortization	650,037	668,496	700,000	765,000	700,000			
Adjusted Surplus (Deficit)	-1,725,935	-1,957,408	-3,456,469	-3,649,795	-3,796,191	(\$146,396)	4%	

SMOKY LAKE COUNTY

Roads, Streets, Walks, Lighting
Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Taxes								
Other Income								
User Fees and Sales of Goods	\$179,360	\$277,716	\$215,748	\$210,000	\$210,000	\$0	0%	
Development Levies	30,800	100						
Licenses and Permits	6,540	16,666	15,988	10,000	13,000	\$3,000	30%	
Transfer from reserve					100000	\$100,000	#DIV/0!	
TOTAL OPERATING REVENUE	216,700	294,482	231,735	220,000	323,000	\$103,000	47%	
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	2,864,078	2,924,741	3,334,921	2,430,515	2,620,685	\$190,170	8%	
Benefits	98,776	274,685	45,657	472,760	550,344	\$77,584	16%	
WCB	88,979	59,785	96,009	85,000	86,700	\$1,700	2%	Majority Director of Infrastructure position,
Contracted and General Services								
Mileage	150	400	60		0			
Meals and Lodgings	1,780	7,253	2,147	4,000	4,080	\$80	2%	
Membership & Conference Fees	2,349	4,917	1,667	2,000	2,040	\$40	2%	
Freight, Express, Postage	26	1,683	1,333	1,750	1,785	\$35	2%	
Telephone & Communication	2,688	2,477	2,355	4,000	4,080	\$80	2%	
Training	5,560	16,404	28,607	14,000	25,000	\$11,000	79%	Increase training for operators and manager
Legal Fees	968		1,587					
Engineering Fees	2,858		2,814	15,000	15,300	\$300	2%	
Computer Programing	7,294	9,938	8,496	11,425	11,654	\$229	2%	
Consulting	6,626	11,511	533	10,000	5,000	(\$5,000)	-50%	
Contractor	6,930	5,290	5,462		15,000	\$15,000	#DIV/0!	welding contractor
Gravel Hauling	168,776	171,138	178,682	180,000	183,600	\$3,600	2%	
Rent & Lease	149	55,495	25,821	25,000	50,000	\$25,000	100%	
Other Services	16,458	25,804	25,573	26,250	38,765	\$12,515	48%	License permits, grader plug in, damage claims, and bacsloping
Materials, Goods, and Utilities								
Office/Food/Janitorial Supplies	-122	7,127	2,361	4,400	4,488	\$88	2%	
Fuel/Parts/ Etc	-295,823	-255,370	99,407	8,000	8,160	\$160	2%	
Reallocate to Roads			-1,999,000	-1,999,794	-2,381,361	#####	19%	
Gravel	569,883	537,448	490,000	490,000	499,800	\$9,800	2%	
Utilities	70,474	58,196	72,413	70,000	71,400	\$1,400	2%	
Asphalt/Oil/Calcium/Salt	349,878	498,269	492,909	635,000	647,700	\$12,700	2%	based on 2026 road plan
Culverts	63,709	36,441	49,340	70,000	71,400	\$1,400	2%	
Equipment & Vehicle Supplies	1,609	109	73		0	\$0	#DIV/0!	
Materials & Supplies	12,147	11,298	12,212	20,000	20,400	\$400	2%	

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
Signs	30,491	23,873	34,313	25,000	25,500	\$500	2%	
Write Offs	4,720	1,630	399		0	\$0	#DIV/0!	
Amortization	614,578	789,985	615,000	615,000	615,000	\$0	0%	
	4,695,989	5,280,527	3,631,153	3,219,306	3,196,520	(\$22,786)	-1%	
Total Operations	-4,479,289	-4,986,045	-3,399,417	-2,999,306	-2,873,520	\$125,786	-4%	
Capital Funding								
Sale of Capital Assets	23,307	-32,050			0			
Provincial Capital Grants	998,510	1,259,546	1,081,076	1,206,000	950,000	-256,000		
Transfer from Reserve			235,000	235,000	85,000			
Capital Funding	1,021,817	1,227,496	1,316,076	1,441,000	1,035,000	-406,000		
Capital Expenses								
Transfer to Reserve		19,309	39,000	66,000	0			
Engineering Structures			1,999,000	1,999,794	2,381,361	381,567	2%	
		19,309	2,038,000	2,065,794	2,381,361	315,567		
Total Capital	1,021,817	1,208,187	-721,924	-624,794	-1,346,361	-721,567	115%	
Net Profit/Loss	-3,457,472	-3,777,858	-4,121,341	-3,624,100	-4,219,881			
Remove Amortization	614,578	789,985	615,000	615,000	615,000			
Adjusted Surplus (Deficit)	-2,842,894	-2,987,873	-3,506,341	-3,009,100	-3,604,881	-595,781	20%	

SMOKY LAKE COUNTY

	Bridges		BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
	ACTUAL 2023	Budget to Actual Report ACTUAL 2024 FORECAST 2025					
OPERATING REVENUE							
OPERATING EXPENSES							
Salaries, Wages, and Benefits							
Contracted and General Services							
Engineering Fees	\$400,879	\$126,827	\$80,102	\$75,143	\$93,440	\$18,297	24% inspections
Contractor	266,001						
Materials, Goods, and Utilities							
Amortization	213,603		220,000	220,000	224,400	\$4,400	2%
	880,483	126,827	300,102	295,143	317,840	\$22,697	8%
Total Operations	-880,483	-126,827	-300,102	-295,143	-317,840	(\$22,697)	8%
Capital Funding							
Provincial Capital Grants	84,169	339,344	4,076,575	4,754,495	1,674,005		
Transfer from Reserve			578,007	1,052,035	0		
Capital Funding	84,169	339,344	4,654,582	5,806,530	1,674,005	(\$4,132,525)	
Capital Expenses							
Engineering Structures			5,025,829	6,233,727	1,973,000		
			5,025,829	6,233,727	1,973,000	(\$4,260,727)	-68%
Total Capital	84,169	339,344	-371,247	-427,197	-298,995	\$128,202	
Net Profit/Loss	-796,314	212,517	-671,349	-722,340	-616,835	\$105,505	-15%
Remove Amortization	213,603		220,000	220,000	224,400	\$4,400	2%
Adjusted Surplus (Deficit)	-582,711	212,517	-451,349	-502,340	-392,435	\$109,905	-22%

SMOKY LAKE COUNTY

		Safety					
		Budget to Actual Report					
	ACTUAL	ACTUAL	FORECAST	BUDGET	BUDGET	Increase	Budget
	2023	2024	2025	2025	2026	\$	Increase
OPERATING REVENUE							
Other Income							
User Fees and Sales of Goods			\$4,851	\$5,000	\$4,900	(\$100)	-2% <i>WCB refund for CORE</i>
Grants							
TOTAL OPERATING REVENUE			4,851	5,000	4,900	(\$100)	-2%
OPERATING EXPENSES							
Salaries, Wages, and Benefits							
Salaries &Wages			52,247	95,882	84,376	(\$11,506)	-12%
Benefits			15,059	22,273	20,250	(\$2,023)	-9%
Contracted and General Services							
Meals and Lodgings			5,799	4,000	9,008	\$5,008	125%
Membership & Conference Fees			2,283	2,000	3,350	\$1,350	68%
Telephone & Communication			334	600	612	\$12	2%
Training			8,886	15,000	35,606	\$20,606	137% <i>Additional safety trainng</i>
Computer Programing					3,840	\$3,840	<i>new software</i>
Insurance				500	510	\$10	2%
Materials, Goods, and Utilities							
Office/Food/Janitorial Supplies			5,422	7,140	9,000	\$1,860	26%
Fuel/Parts/ Etc			3,172	6,000	8,000	\$2,000	33%
Computer Supplies			15		400	\$400	#DIV/0!
			93,217	153,395	174,952	\$21,557	14%
Total Operations			-88,366	-148,395	-170,052	(\$21,657)	15%
Capital Funding							
Capital Expenses							
Net Profit/Loss							
			-88,366	-148,395	-170,052		
Adjusted Surplus (Deficit)			-88,366	-148,395	-170,052		

SMOKY LAKE COUNTY

	Water			Budget to Actual Report				
	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
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OPERATING REVENUE								
Other Income								
Penalties	\$644	\$398	\$299	\$300	\$300	\$0	0%	
User Fees and Sales of Goods	183,075	186,781	227,649	175,950	183,200	\$7,250	4%	waterm sales
Sales to Other Governments	64,980	57,483	67,417	50,000	58,000	\$8,000	16%	
Grants								
TOTAL OPERATING REVENUE	248,699	244,662	295,365	226,250	241,500	15,250	7%	
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OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries &Wages	272,913	266,880	302,435	329,925	349,154	\$19,229	6%	
Benefits	53,389	56,013	3,960	72,000	73,322	\$1,322	2%	
Contracted and General Services								
Mileage								
Meals and Lodgings	2,433	990	288	3,000	3,000	\$0	0%	
Membership & Conference Fees	1,279		503	1,500	1,500	\$0	0%	
Freight, Express, Postage	273	782	175	950	700	(\$250)	-26%	
Telephone & Communication	9,866	9,544	8,505	11,200	9,700	(\$1,500)	-13%	
Training	1,722	2,321	593	2,000	2,500	\$500	25%	
Engineering Fees	4,272		6,141		0	\$0	#DIV/0!	
Computer Programing	3	8,081	12,520	9,140	9,323	\$183	2%	
Insurance	5,676	7,537	7,952	7,500	8,650	\$1,150	15%	
Repairs & Maintenance	765	8,058	55,739	13,950	20,350	\$6,400	46%	
Water Commission Fees	50,091	56,739	62,225	50,330	65,800	\$15,470	31%	cost of water
Other Services	7,963	2,788	-7,640	1,500	9,000	\$7,500	500%	
Materials, Goods, and Utilities								
Fuel/Parts/ Etc	32,870	36,507	23,391	40,850	39,250	(\$1,600)	-4%	
Chemicals			500		0	\$0	#DIV/0!	
Computer Supplies	11,531	2,888	1,429	5,040	5,040	\$0	0%	
Utilities	22,600	22,444	23,951	26,550	26,050	(\$500)	-2%	
Equipment & Vehicle Supplies	57	46	75	500	500	\$0	0%	
Other General Supplies	6,213	7,489	3,071	6,350	6,350	\$0	0%	
Bank Charges & Interest	1,998	2,028	1,781	1,900	2,000	\$100	5%	
Amortization	116,060	125,920	126,000	126,000	126,000		0%	
	601,974	617,055	633,593	710,185	758,189	48,004	7%	
Total Operations	-353,275	-372,393	-338,228	-483,935	-516,689	-32,754	7%	
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Capital Funding								
Transfer from Reserves					22,000			
Sale of Capital Assets	22,562	-24,875			0			
Capital Funding	22,562	-24,875	0	0	22,000			

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
Capital Expenses								
Engineering Structures			5,460	20,000	0			
Equipment				15,000	22,000			
Vehicles			1,855		0			
			7,315	35,000	22,000			
Total Capital	22,562	-24,875	-7,315	-35,000	0			
Net Profit/Loss	-330,713	-397,268	-345,543	-518,935	-516,689			
Remove Amortization	116,060	125,920		126,000	126,000			
Adjusted Surplus (Deficit)	-214,653	-271,348	-345,543	-392,935	-390,689	\$2,246	-1%	

SMOKY LAKE COUNTY

	ACTUAL 2023	Sewer Budget to Actual Report ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Taxes								
Sewer Levy	\$9,040	\$9,625	\$9,275	\$9,625	\$9,275	(\$350)	-4%	
Other Income								
User Fees and Sales of Goods	11,718	12,003	12,092	12,000	\$12,000	\$0	0%	
Grants								
TOTAL OPERATING REVENUE	20,758	21,628	21,367	21,625	21,275	(\$350)	-2%	
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	41,410	55,197	51,159	62,045	\$61,492	(\$553)	-1%	
Benefits	8,177	8,727	9,951	6,000	\$10,000	\$4,000	67%	
Contracted and General Services								
Meals and Lodgings		180						
Insurance	635			700	\$700	\$0	0%	
Contractor		663	11,831	1,000	\$7,000	\$6,000	600%	
Repairs & Maintenance	2,471	8,757		1,000	\$1,000	\$0	0%	
Other Services		134		7,000	\$1,000	(\$6,000)	-86%	
Materials, Goods, and Utilities								
Fuel/Parts/ Etc	176	4,527	1,161	500	900	\$400	80%	
Utilities	2,003	2,073	2,172	2,500	2,500	\$0	0%	
Other General Supplies	2,091	1,480	888	10,000	9,200	(\$800)	-8%	
Amortization	21,195	21,195	21,000	21,000	21,000	\$0	0%	
	78,158	102,933	98,162	111,745	114,792	\$3,047	3%	
Total Operations	-57,400	-81,305	-76,795	-90,120	-93,517	(\$3,397)	4%	
Capital Funding								
Capital Expenses								
Transfer to Reserve			5,000	5,000	0	(\$5,000)	-100%	
			5,000	5,000	0	(\$5,000)	-100%	
Total Capital			-5,000	-5,000	0	\$5,000	-100%	
Net Profit/Loss	-57,400	-81,305	-81,795	-95,120	-93,517	\$1,603	-2%	
Remove Amortization	21,195	21,195	21,000	21,000	21,000	\$0	0%	
Adjusted Surplus (Deficit)	-36,205	-60,110	-60,795	-74,120	-72,517	\$1,603	-2%	

SMOKY LAKE COUNTY

Waste

Budget to Actual Report

ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
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OPERATING REVENUE

Other Income

User Fees and Sales of Goods

Grants

TOTAL OPERATING REVENUE

OPERATING EXPENSES

Salaries, Wages, and Benefits

Salaries &Wages

Benefits

Contracted and General Services

Mileage

Meals and Lodgings

Membership & Conference Fees

Freight, Express, Postage

Telephone & Communication

Training

Advertising, Printing, Subscriptions

Engineering Fees

Computer Programing

Insurance

Contractor

Repairs & Maintenance

Rent & Lease

Tipping Fees

Other Services

Materials, Goods, and Utilities

Fuel/Parts/ Etc

Computer Supplies

Equipment & Vehicle Supplies

Materials & Supplies

Amortization

Total Operations

Capital Funding

*extra time for casual
attendant in SL*

Contract waste hauling

*Evergreen & other
municipal funding,*

*remove garbage truck
costs*

*remove garbage truck
costs*

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
Sale of Capital Assets	1,000		200,000		0	\$0	#DIV/0!	
Capital Funding	1,000		200,000					
Capital Expenses								
Transfer to Reserve				55,000	0	(\$55,000)	-100%	
Equipment			4,518	20,000	0	(\$20,000)	-100%	
Vehicles		18,345			0	\$0	#DIV/0!	
		18,345	4,518	75,000	0	(\$75,000)	-100%	
Total Capital	1,000	-18,345	195,482	-75,000	0	\$75,000	-100%	
Net Profit/Loss	-579,676	-641,651	-523,083	-599,274	-681,926	(\$82,652)	14%	
Remove Amortization	62,018	40,580	64,000	64,000	64,000	\$0	0%	
Adjusted Surplus (Deficit)	-517,658	-601,071	-459,083	-535,274	-617,926	(\$82,652)	15%	

SMOKY LAKE COUNTY

	FCSS Operating Budget to Actual Report						
	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase
OPERATING REVENUE							
Taxes							
Other Income							
Grants							
Provincial Conditional - Operating	\$96,457	\$97,507	\$99,007	\$97,506	\$97,506	\$0	0%
TOTAL OPERATING REVENUE	96,457	97,507	99,007	97,506	97,506		
OPERATING EXPENSES							
Salaries, Wages, and Benefits							
Contracted and General Services							
Meals and Lodgings							
Advertising, Printing, Subscriptions							
Materials, Goods, and Utilities							
Transfers to Local Boards & Agencies	113,908	114,878	17,377	121,883	121,883	\$0	0%
	113,908	114,878	17,377	121,883	121,883	\$0	0%
Total Operations	-17,451	-17,371	81,630	-24,377	-24,377	\$0	0%
Capital Funding							
Capital Expenses							
Net Profit/Loss	-17,451	-17,371	81,630	-24,377	-24,377	\$0	0%
Adjusted Surplus (Deficit)	-17,451	-17,371	81,630	-24,377	-24,377	\$0	0%

SMOKY LAKE COUNTY

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

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Taxes								
Other Income								
Development Levies	\$82,853	\$364,191	\$102,864	\$84,500	\$90,500	\$6,000	7%	
Licenses and Permits	125,327	-7,748	1,500		0			
Sales to Other Governments	2,532				0			
Grants					0			
Provincial Conditional - Operating	154,162	124,925		99,900	0	(\$99,900)	-100%	no ACP Grant
TOTAL OPERATING REVENUE	364,874	481,368	104,364	184,400	90,500	(\$93,900)	-51%	
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	188,560	141,581	136,047	137,703	152,290	\$14,587	11%	
Benefits	44,618	30,195	32,691	34,500	33,504	(\$996)	-3%	
Other Wages	1,707	1,250	1,000	2,500	2,500	\$0	0%	
Contracted and General Services								
Mileage	2,036	881	251	3,300	2,700	(\$600)	-18%	
Meals and Lodgings	10,230	3,479	492	6,000	5,125	(\$875)	-15%	
Membership & Conference Fees	4,499	2,145	932	4,500	5,500	\$1,000	22%	
Telephone & Communication	1,120	694	667	900	900	\$0	0%	
Training	3,963			2,500	2,500	\$0	0%	
Advertising, Printing, Subscriptions	7,304	4,515	6,909	8,000	7,000	(\$1,000)	-13%	
Engineering Fees					0	\$0	#DIV/0!	
Other Consulting	86	1,300			4,000	\$4,000	#DIV/0!	
Computer Programing	3,507	3,683	3,584	5,720	350	(\$5,370)	-94%	
Insurance	98	337	381	350	0	(\$350)	-100%	
Consulting	305,899	48,823	76,553	150,000	50,000	(\$100,000)	-67%	no ACP Grant
Repairs & Maintenance	26				0			
Rent & Lease		5,636		750	750	\$0	0%	
Other Services	35,334	200,347	-112,386	35,000	40,000	\$5,000	14%	
Materials, Goods, and Utilities					0			
Computer Supplies	1,837	59		3,150	500	(\$2,650)	-84%	
	610,824	444,925	147,121	394,873	307,619	(\$87,254)	-22%	
Total Operations	-245,950	36,443	-42,757	-210,473	-217,119	(\$6,646)	3%	
Capital Funding								
Provincial Capital Grants	38,191							
Capital Funding	38,191							
Capital Expenses								
Land Improvements				12,000	12,000			

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
				12,000	12,000			
Total Capital	38,191			-12,000	-12,000			
Net Profit/Loss	-207,759	36,443	-42,757	-222,473	-229,119			
Adjusted Surplus (Deficit)	-207,759	36,443	-42,757	-222,473	-229,119	(\$6,646)	3%	

SMOKY LAKE COUNTY

Agricultural Development
Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Other Income								
Licenses and Permits	\$9,425		\$6,860	\$500	\$500	\$0	0%	
Grants								
Provincial Conditional - Operating	181,247	181,247	184,997	166,247	184,997	\$18,750	11%	
TOTAL OPERATING REVENUE	190,672	181,247	191,857	166,747	185,497	\$18,750	11%	
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	465,777	404,542	358,177	390,942	421,751	\$30,809	8%	No Assistant
Benefits	63,452	62,721	42,068	75,904	75,025	(\$879)	-1%	
Contracted and General Services								
Mileage	6,803	1,772	891	5,000	5,000	\$0	0%	
Meals and Lodgings	5,547	4,377	1,831	9,150	9,150	\$0	0%	
Membership & Conference Fees	9,058	3,575	2,305	9,000	9,000	\$0	0%	
Freight, Express, Postage	4,056	2,347	4,199	5,000	5,000	\$0	0%	
Telephone & Communication	1,520	1,215	1,375	2,500	2,500	\$0	0%	
Training	4,784	2,507	4,133	5,500	5,500	\$0	0%	
Advertising, Printing, Subscriptions	269	232	373	800	500	(\$300)	-38%	
Other Consulting	66,015	61,930	63,937	65,000	65,000	\$0	0%	contract Lara
Computer Programing	3,438	4,541	3,637	5,720	5,720	\$0	0%	
Insurance	14,194	13,160	11,536	16,000	15,000	(\$1,000)	-6%	
Consulting					0	\$0	#DIV/0!	
Contractor		6,708		12,000	0	(\$12,000)	-100%	
Repairs & Maintenance	418	407	420		0	\$0	#DIV/0!	
Rent & Lease	4,060	3,884	2,892	6,400	5,400	(\$1,000)	-16%	
Other Services	482	95	131	2,000	1,500	(\$500)	-25%	
Materials, Goods, and Utilities								
Office/Food/Janitorial Supplies	6,833	12,813	9,547	15,730	\$15,000	(\$730)	-5%	
Fuel/Parts/ Etc	110,172	112,126	93,443	89,000	\$95,000	\$6,000	7%	
Chemicals	47,606	21,970	76,136	75,000	\$76,500	\$1,500	2%	
Computer Supplies	392	776	20	3,150	\$3,000	(\$150)	-5%	
Utilities	3,712	3,893	3,787	4,690	\$4,720	\$30	1%	
Equipment & Vehicle Supplies	6,693	190	333	5,000	\$1,000	(\$4,000)	-80%	
Materials & Supplies	851	338	325	500	\$500	\$0	0%	
Other General Supplies	1,661	2,050	960	3,000	\$3,000	\$0	0%	
Amortization	56,500	57,902	61,000	61,000	\$61,000	\$0	0%	
	884,293	786,071	743,456	867,986	885,766	\$17,780	2%	
Total Operations	-693,621	-604,824	-551,599	-701,239	-700,269	\$970	0%	
Capital Funding								

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
Sale of Capital Assets	-19,745	-5,827		85,000	0			
Capital Funding	-19,745	-5,827		85,000				
Capital Expenses								
Transfer to Reserve					0			
Equipment			213,000	300,000	0			
			213,000	300,000	0			
Total Capital	-19,745	-5,827	-213,000	-215,000	0	\$215,000	-100%	
Net Profit/Loss	-713,366	-610,651	-764,599	-916,239	-700,269	\$215,970	-24%	
Remove Amortization	56,500	57,902	61,000	61,000	61,000	\$0	0%	
Adjusted Surplus (Deficit)	-656,866	-552,749	-703,599	-855,239	-639,269	\$215,970	-25%	

SMOKY LAKE COUNTY

Recreation Parks Fac & Program
Budget to Actual Report

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
OPERATING REVENUE								
Taxes								
Other Income								
User Fees and Sales of Goods	\$41,230	\$40,433	\$28,470	\$37,000	\$39,540	\$2,540	7%	
Grants								
Provincial Conditional - Operating	111,800	103,400	100,000	100,000	100,100	\$100	0%	
TOTAL OPERATING REVENUE	153,030	143,833	128,470	137,000	139,640	\$2,640	2%	
OPERATING EXPENSES								
Salaries, Wages, and Benefits								
Salaries & Wages	173,942	192,390	254,308	235,687	236,330	\$643	0%	
Benefits	8,284	8,804	9,637	54,010	47,266	(\$6,744)	-12%	
Contracted and General Services								
Mileage			57		0			
Meals and Lodgings				1,200	1,200	\$0	0%	
Membership & Conference Fees					900	\$900	#DIV/0!	
Freight, Express, Postage		47			0	\$0	#DIV/0!	
Telephone & Communication	1,665	1,797	1,580	1,800	900	(\$900)	-50%	
Training		617	333		2,400	\$2,400	#DIV/0!	
Advertising, Printing, Subscriptions		183	400	2,000	2,000	\$0	0%	
Computer Programing		3,681	3,581	5,720	5,834	\$114	2%	
Insurance	8,208	7,983	8,123	10,000	10,000	\$0	0%	
Consulting	963							
Contractor	1,875	410	11,154		0	\$0	#DIV/0!	Campsite contracts
Repairs & Maintenance	1,494	2,057	13,740	8,900	5,000	(\$3,900)	-44%	
Rent & Lease	550		67	50	2,250	\$2,200	4400%	
Other Services	26,552	8,569	8,020	4,600	3,500	(\$1,100)	-24%	
Materials, Goods, and Utilities								
Office/Food/Janitorial Supplies	4,396	2,235	5,023	6,000	5,000	(\$1,000)	-17%	
Fuel/Parts/ Etc	-14,986	1,509	16,744	29,200	27,800	(\$1,400)	-5%	
Computer Supplies		59		3,150	3,150	\$0	0%	
Utilities		818	1,373	7,200	5,100	(\$2,100)	-29%	
Equipment & Vehicle Supplies	3,618	831	2,857	1,500	2,000	\$500	33%	
Materials & Supplies	5,002	1,846	11,076	6,100	5,200	(\$900)	-15%	
Signs	139		636	700	1,000	\$300	43%	
								Concrete slabs for boat launches, gravel campsites, sand for playgrounds recycle bins and picnic tables
Other General Supplies	7,093	10,721	281	5,200	43,200	\$38,000	731%	
Transfers to Local Boards & Agencies	137,428	135,030	180,923	181,000	181,540	\$540	0%	

	ACTUAL 2023	ACTUAL 2024	FORECAST 2025	BUDGET 2025	BUDGET 2026	Increase \$	Budget Increase	Notes
Amortization	44,446	47,430	61,000	61,000	61,000	\$0	0%	
	410,669	427,017	590,914	625,017	652,570	\$27,553	4%	
Total Operations	-257,639	-283,184	-462,444	-488,017	-512,930	(\$24,913)	5%	
Capital Funding								
Sale of Capital Assets		-292			55,000			
Transfer from Reserve					133,000			
Capital Funding		-292			188,000			
Capital Expenses								
Transfer to Reserve					0			
Land Improvements					226,400			
Equipment			41,153	42,000	34,701			
			41,153	42,000	261,101			
Total Capital		-292	-41,153	-42,000	-73,101	(\$31,101)	74%	
Net Profit/Loss	-257,639	-283,476	-503,597	-530,017	-586,031			
Remove Amortization	44,446	47,430		61,000	61,000			
Adjusted Surplus (Deficit)	-213,193	-236,046	-503,597	-469,017	-525,031	(\$56,014)	12%	



Request for Information

Meeting Date: Monday, December 1, 2025

Agenda Item: #

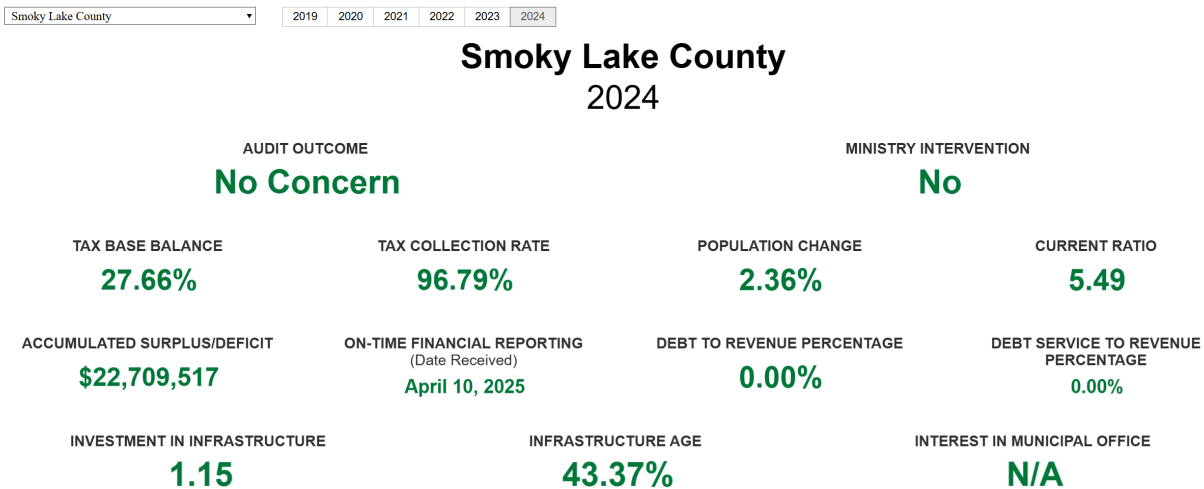
Topic: Municipal Affairs Financial Indicator Graphs

Presented By: Brenda / Finance

Background:

Municipal Affairs no longer sends out a report with Financial indicator comparisons. Now, they provide a dashboard. (<https://www.alberta.ca/municipal-indicators>)

The dashboard provides information on all of the municipalities.



As well, many reports can be created.

Enclosure(s):

Attached are some key graphs that Administration reviews when considering the budget.

Revenues:

1. Government Transfers per Capita- shows that the grants we receive are very similar to the median (middle value) of government transfers per capita for rural municipalities.
2. Major Revenue Sources per Capita – shows how our revenues have changed over the years. Note the tax revenue peaked in 2015 and then dropped and did not recover until 2023-2024
3. Net Municipal Property Taxes per Capita shows how our tax revenue per capita is very similar to the median.

Expenses

1. Major Expenditures per Capita by broad function shows how much we have spent in each year (based on population). It includes the road plan expenditures, so there is a great deal of variability.
2. Transportation shows our expenses for transportation are somewhat higher than the median.

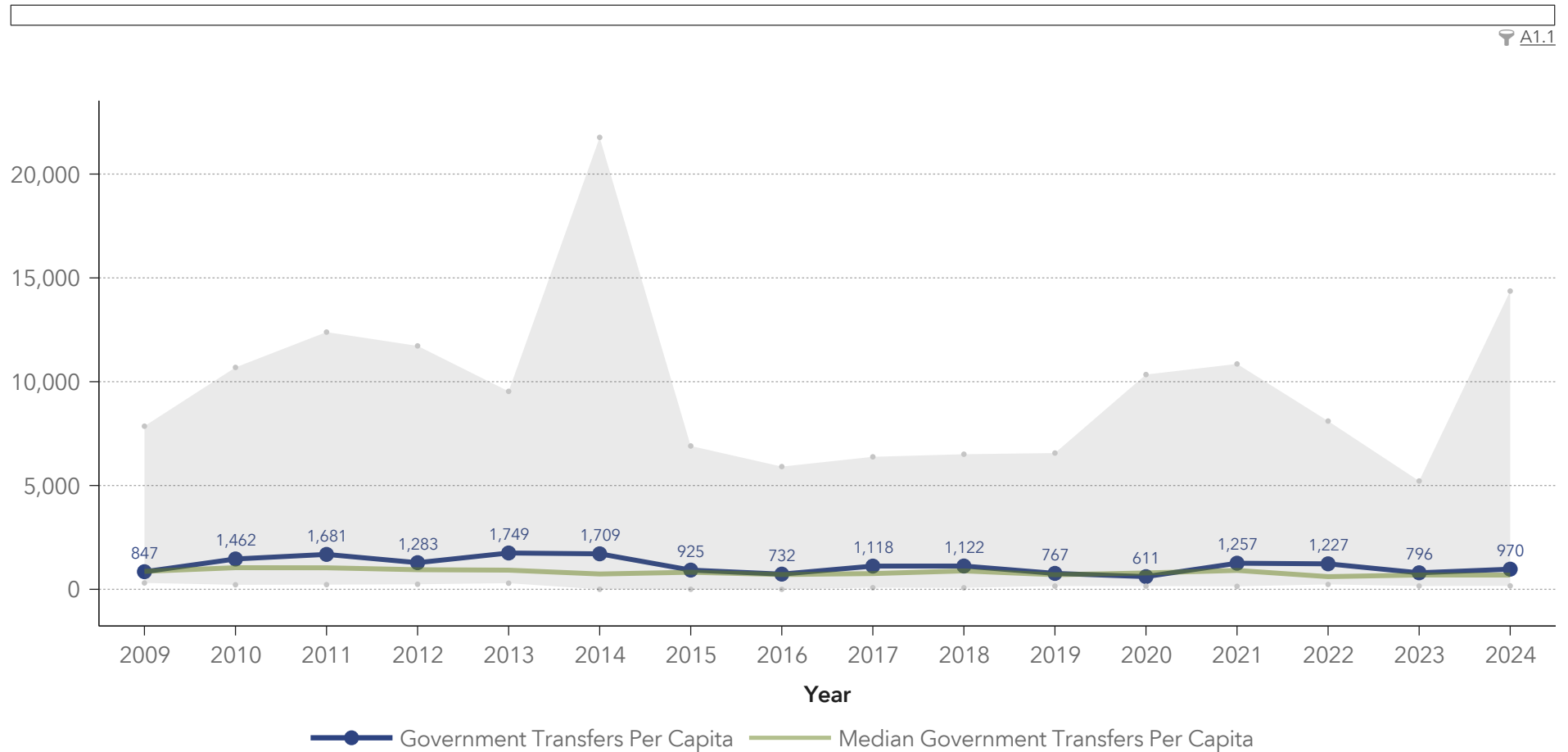
This is a sample of the reports that can be created from the dashboard.

Signature of the CAO: _____

MA_MSL_SPP_FIG

Creation Date: Tuesday, November 25, 2025 02:45:09 PM

Government Transfer Per Capita



A1.1

A1.2

Revenue Sources Per Capita: Government Transfers shows government transfers and grant revenue divided by population.

Tips: 1. Hover the mouse over graphs to get more information; 2. Drag the "triangle" on the bottom right corner to resize the view.

Note: 1. The shaded area indicates the maximum and minimum of the same municipal type, for example, all cities, or all villages. The median (green line) is the middle number in a sorted list of numbers; it is often used when there are outliers that might skew the average.

2. Government Transfers also include entitlements, transfers under shared cost agreements, and grants from federal and provincial governments.

3. Due to the seasonal nature of summer villages, these calculations for summer villages are based on amounts per residence, rather than per person.

A1.3

Appendix

A1.1 Button bar - Municipality 7

Filters: Municipality Name = 'Smoky Lake County'

A1.2 Line-Band Graph 2 - Year 9

Filters: Municipality Name = 'Smoky Lake County'

A1.3 Text - Frequency 4

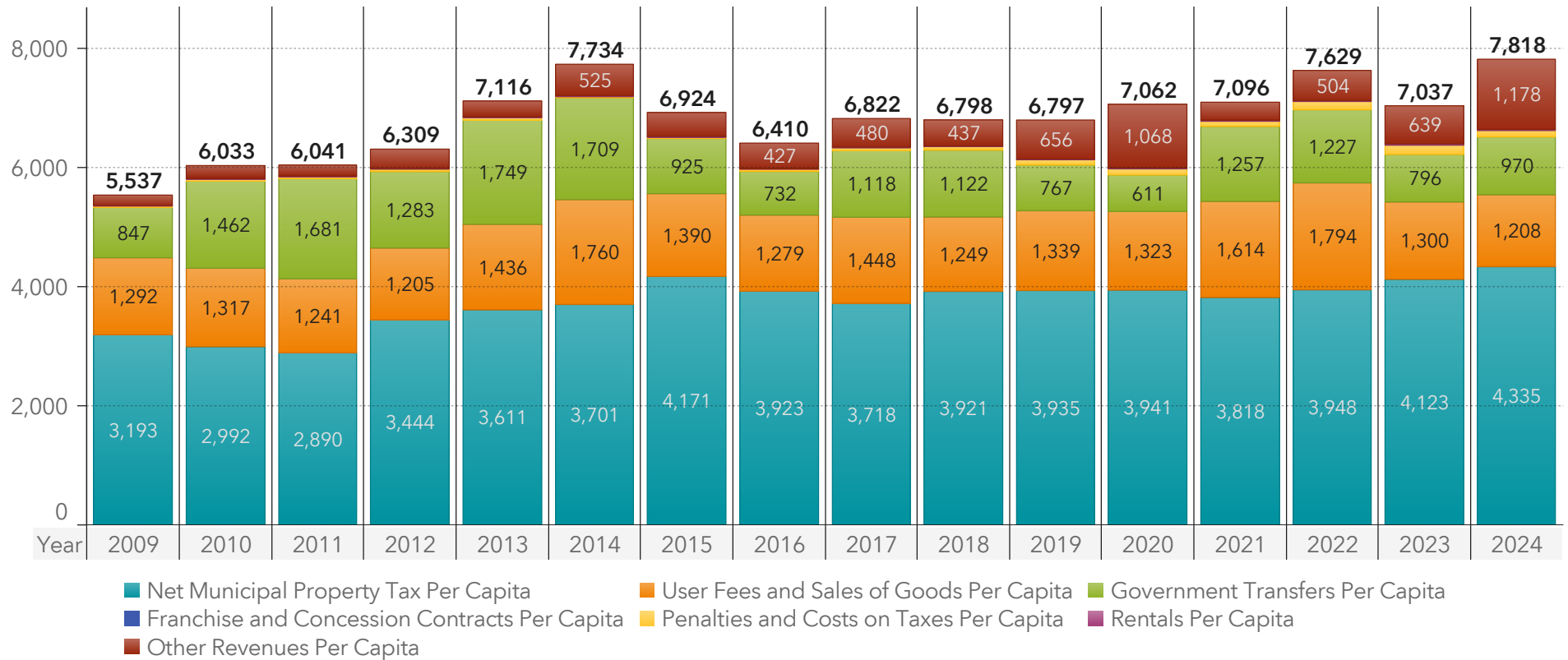
Filters: Municipality Name = 'Smoky Lake County'

MA_MSL_SPP_FIG

Creation Date: Tuesday, November 25, 2025 02:46:11 PM

Major Revenue Sources Per Capita

A1.1



A1.2

Major Revenue Sources Per Capita by Type shows major types of municipal revenue divided by population.

Tips: 1. Hover the mouse over graphs to get more information; 2. Drag the "triangle" on the bottom right corner to resize the view.

Note: 1. Due to the seasonal nature of summer villages, these calculations for summer villages are based on amounts per residence, rather than per person.

2. Revenue source types are reported by the municipality as part of their annual reporting requirements and are defined within the Financial Information Return. Other revenues typically include non property taxation, licenses and permits, returns on investments, net gain on sale of tangible capital assets, contributed and donated assets, developer agreements and levies, etc.

A1.3

Appendix

A1.1 Button bar - Municipality 3

Filters: Municipality Name = 'Smoky Lake County'

A1.2 Bar - Municipality 3

Filters: Municipality Name = 'Smoky Lake County'

A1.3 Text - Frequency 6

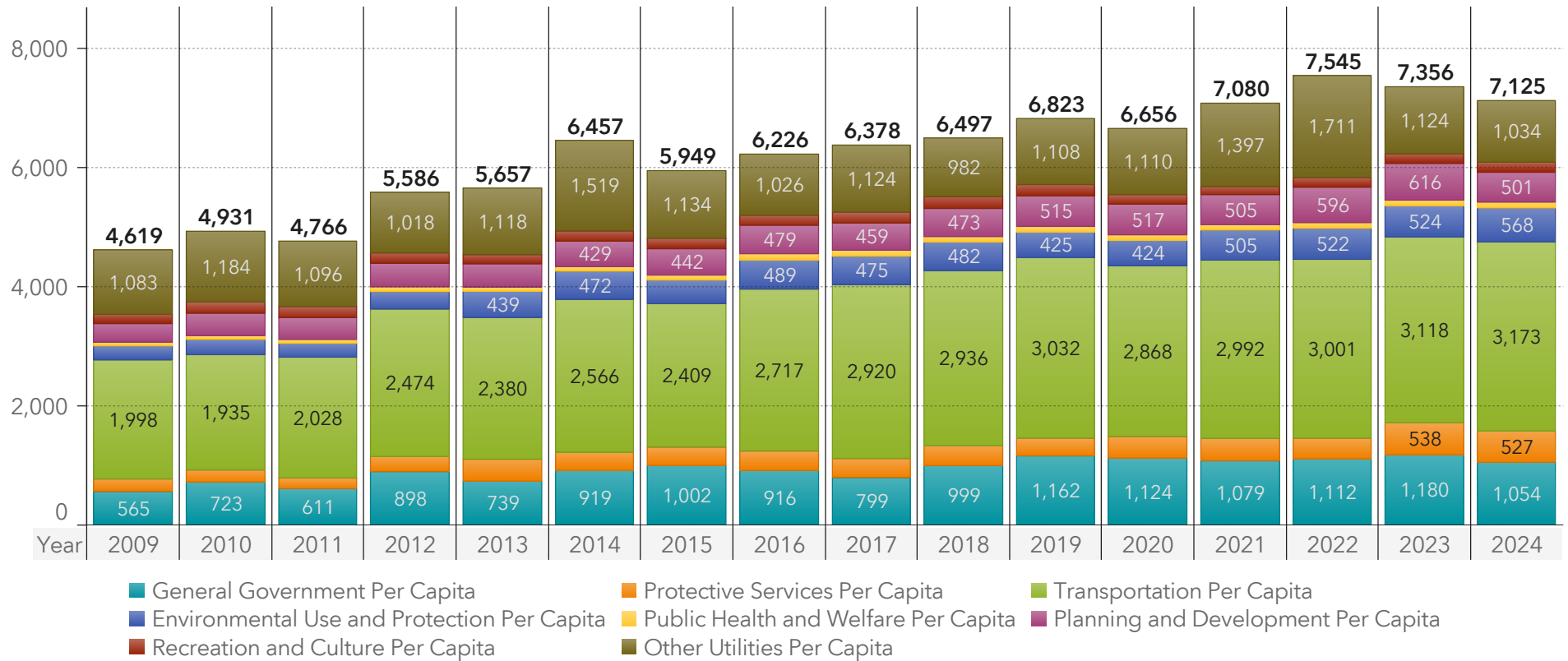
Filters: Municipality Name = 'Smoky Lake County'

MA_MSL_SPP_FIG

Creation Date: Tuesday, November 25, 2025 02:48:40 PM

Major Expenditures Per Capita by Broad Function

A1.1



A1.2

Major Expenditures Per Capita by Broad Function shows expenditures on high-level municipal functions including general government, protective services, transportation, environment, recreation and culture, and etc. divided by population.

Tips: 1. Hover the mouse over graphs to get more information; 2. Drag the "triangle" on the bottom right corner to resize the view.

Note: Due to the seasonal nature of summer villages, these calculations for summer villages are based on amounts per residence, rather than per person.

Disclaimer: It should be noted that the indicator graphs are point-in-time documents. The system is updated as new information is added to the database. As such

A1.3

Appendix

A1.1 Button bar - Municipality 5

Filters: Municipality Name = 'Smoky Lake County'

A1.2 Bar - Municipality 2

Filters: Municipality Name = 'Smoky Lake County'

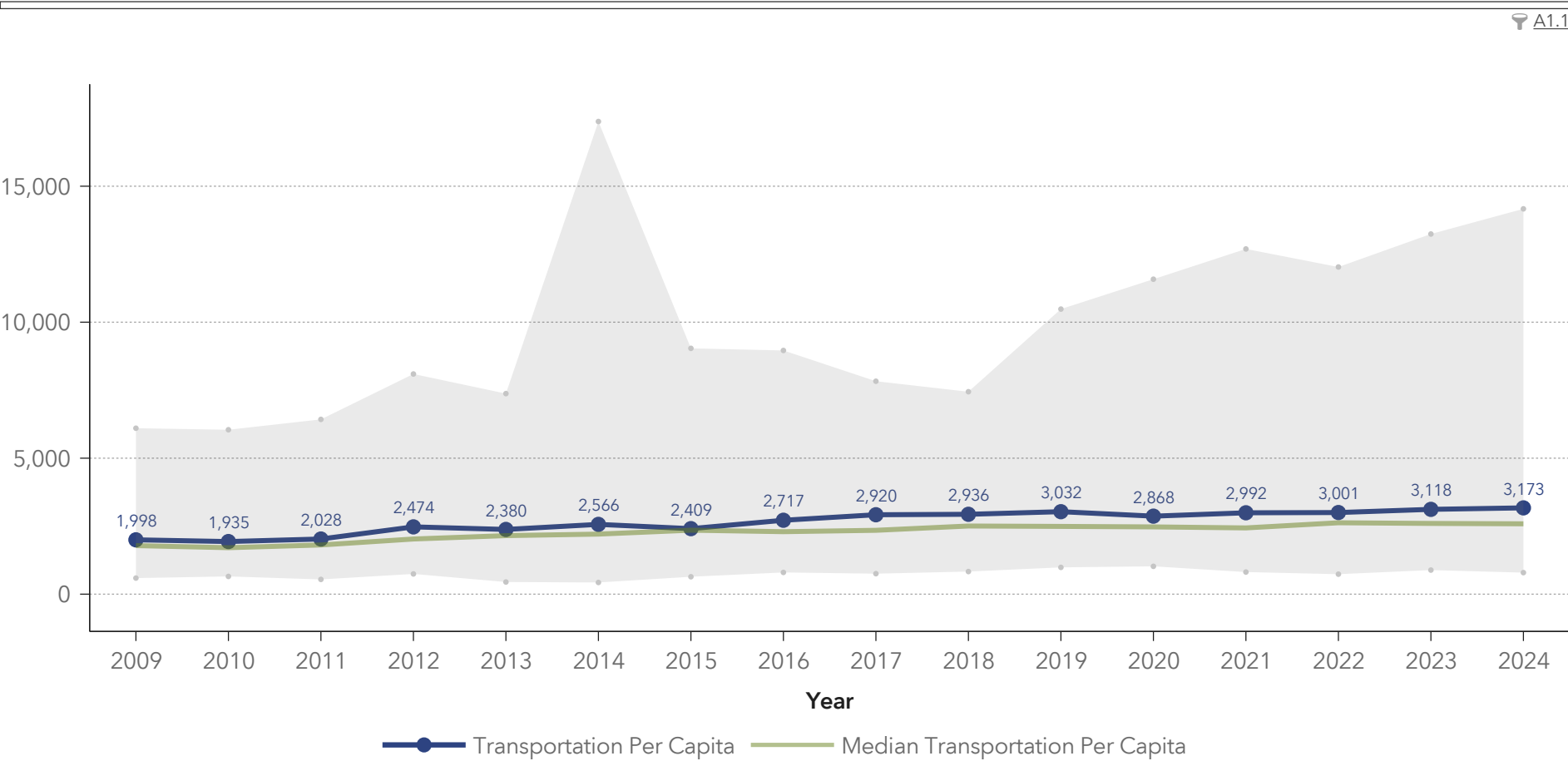
A1.3 Text - Frequency 23

Filters: Municipality Name = 'Smoky Lake County'

MA_MSL_SPP_FIG

Creation Date: Tuesday, November 25, 2025 02:52:32 PM

Transportation



Major Expenditures Per Capita by Broad Function: Transportation shows municipal expenses on transportation (such as roads, streets, walks, lighting, airport, public transit, storm sewers and drainage) divided by population.

Tips: 1. Hover the mouse over graphs to get more information; 2. Drag the "triangle" on the bottom right corner to resize the view.

Note: 1. The shaded area indicates the maximum and minimum of the same municipal type, for example, all cities, or all villages. The median (green line) is the middle number in a sorted list of numbers; it is often used when there are outliers that might skew the average.

2. Due to the seasonal nature of summer villages, these calculations for summer villages are based on amounts per residence, rather than per person.

Appendix

A1.1 Button bar - Municipality 19

Filters: Municipality Name = 'Smoky Lake County'

A1.2 Line-Band Graph 2 - Year 17

Filters: Municipality Name = 'Smoky Lake County'

A1.3 Text - Frequency 18

Filters: Municipality Name = 'Smoky Lake County'

Restricted Surplus

Restricted Surplus		2025	2026	Target as per policy	Target description
Municipal Reserve	Funds collected in lieu of subdivision natural reserve	52,422	52,422	n/a	n/a
Municipal Carry Forward				n/a	n/a
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	1,126,689	896,633	5% of previous years operating expenses
General Capital	Primarily for specific purchases and projects - funding source property taxes and fees	854,362	771,362	778,676	n/a
Building Reserve	Building repairs & rehabilitation - funding source property taxes and fees	1,189,721	1,189,721	1,189,721	n/a
Fire	For County Fire equipment replacement and fire emergencies - funding source property taxes and fees	1,738,651	1,682,894	1,682,894	n/a
Regional Fire	For Regional Fire equipment replacement and fire emergencies - funding source property taxes and fees	0	189,150	189,150	5% of the budgeted expenditures on the next five years capital plan
Landfill	For waste equipment and landfill improvements - funding source property taxes and fees	399,160	399,160	628,355	Asset retirement obligations for the landfills plus planned capital replacement and projects
Transportation	For specific public works projects and equipment - funding source property taxes and fees	349,853	349,853	361,847	5% of the budgeted expenditures on the next five years capital plan
Road Development	For roads damaged by natural resource extraction - funding source aggregate license fee	1,730,178	1,745,178	1,745,178	n/a
Gravel Pit Reclamation	For the reclamation of gravel pits - funding source gravel sales	465,011	478,011	478,011	The amount of the asset retirement obligation as per audited financial statements
Gravel Pit Development	For the development of new gravel pits - funding source gravel sales	146,533	160,533	160,533	n/a
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	n/a
Street Sweeper	For the replacement of a regional street sweeper - funding source - fees charged for street sweeping services	80,480	80,480	80,480	
Water	For water projects - funding source property taxes and fees	260,559	260,559	230,300	5% of the Cost of Water Infrastructure Assets as per financial reports plus the cost of capital projects for the next five years
Sewer/Lagoon Reserve	For sewer projects - funding source property taxes and fees		5,000	43,849	5% of the cost of Sewer infrastructure asset as per financial reports plus the cost of capital projects for the next Five years
Agriculture Services	For Agricultural Equipment replacement - funding source property taxes	117,000	117,000	75,000	25% of the value of the next 5 years Ag Services Capital Budget

Gas Reserve	For natural gas projects - funding source gas, odorant.	2,275,421	2,087,421	1,098,928	50% of the value of the next 5 years Natural Gas Capital Replacment Plan
Total Reserves		11,612,563	11,171,956	10,116,078	