

SMOKY LAKE COUNTY

Municipal
Budget to Actual Report

	ACTUAL 2024	BUDGET 2024	BUDGET 2025	CHANGE %	Note #
OPERATING REVENUE					
Taxes					
Farmland & Residential	\$4,342,322	\$4,300,093	4,623,323	7.52%	
Machinery & Equipment	1,357,698	1,357,698	1,435,878	5.76%	
Non - Residential	1,394,185	1,318,187	1,296,877	(1.62%)	#1
Linear	6,451,014	6,435,843	7,040,655	9.40%	
Provincial Government	12,479	72,831	99,590	36.74%	
Sewer Levy	9,625	9,040	9,625	6.47%	
Other Income					
Well Drilling/Drill Rigs	943	5,500	5,000	(9.09%)	
Penalties	271,432	85,200	84,300	(1.06%)	
User Fees and Sales of Goods	737,791	641,950	624,250	(2.76%)	#2
Investment Income	794,341	693,498	693,498	0.00%	#3
Development Levies	364,291	69,000	84,500	22.46%	
Licenses and Permits	503,118	224,500	210,500	(6.24%)	#4
Sales to Other Governments	398,595	336,135	305,600	(9.08%)	#5
Grants					
Provincial Conditional - Operating	717,910	609,753	594,257	(2.54%)	
CLC	125,718	113,230	130,000	14.81%	#6
Transfer from Operating Reserve	1,035,000	1,035,000	521,500	(49.61%)	#7
TOTAL OPERATING REVENUE	18,516,462	17,307,458	17,759,353	3%	
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	6,152,078	6,047,998	5,962,790	(1.41%)	#8
Benefits	561,674	1,243,983	1,259,793	1.27%	#9
WCB	59,785	85,000	85,000	0.00%	
Other Wages	1,250	10,000	7,500	(25.00%)	#10
Contracted and General Services					
Mileage	25,133	45,700	49,968	9.34%	
Meals and Lodgings	57,747	95,360	88,280	(7.42%)	
Membership & Conference Fees	55,316	60,435	61,435	1.65%	#11
Freight, Express, Postage	27,778	42,250	44,900	6.27%	
Telephone & Communication	72,717	98,150	90,900	(7.39%)	
Training	96,764	112,700	125,300	11.18%	
Advertising, Printing, Subscriptions	50,948	60,550	61,600	1.73%	#12
Accounting & Auditing	33,500	34,000	35,000	2.94%	
Legal Fees	18,937	40,000	20,000	(50.00%)	#13
Assessor Fees	146,762	146,000	150,000	2.74%	
Engineering Fees	137,965	133,670	90,143	(32.56%)	
Other Consulting	64,746	62,700	67,000	6.86%	#14
Computer Programing	145,500	187,417	159,575	(14.86%)	#15
Insurance	290,940	271,261	271,550	0.11%	#16
Other Services	1,509,651	1,648,358	142,350		
Consulting			247,400		
Contractor			57,000		
Doctor Recruitment/Retention			14,700		
Fire Protection			116,500		
Gravel Hauling			180,000	10.83%	#17
Provincial Policing			190,000		
Repairs & Maintenance			246,850		
Rent & Lease			125,700		
Tipping Fees/Evergreen Contribution			99,000		
Water Purchase			50,330		
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	98,006	95,830	98,080	2.35%	#18

	ACTUAL 2024	BUDGET 2024	BUDGET 2025	CHANGE %	Note #
Fuel/Parts/ Etc	1,193,795	1,547,100	1,650,050	6.65%	#19
Offset Operation costs to Capital Road Plan	-258,036	-1,843,946	-1,999,794	8.45%	#19a
Gravel	533,546	490,000	490,000	0.00%	#20
Chemicals	21,970	40,000	75,000	87.50%	#21
Computer Supplies	32,515	69,148	52,650	(23.86%)	#15
Utilities	157,159	220,999	223,749	1.24%	#22
Employee Recognition	16,129	30,000	29,500	(1.67%)	#23
Other General Supplies	885,082	819,800	123,550		
Asphalt/Oil/Calcium/Salt			635,000		
Culverts			70,000		
Equipment & Vehicle Supplies			20,000	(96.01%)	#24
Materials			36,850		
Signs			25,200		
Transfers to Local Boards & Agencies	675,978	678,794	370,963	(45.35%)	#25
Write Offs	176,710	3,000	3,000	0.00%	
Bank Charges & Interest	5,490	6,100	5,900	(3.28%)	
Requisitions	2,653,262	2,583,857	2,967,484	14.85%	
Contingency		13,749	33,372	0.20%	#26
Amortization	2,018,809	2,044,300	2,044,300	0%	
	17,719,606	17,224,263	17,055,418	-1%	
Total Operations	796,856	83,195	703,935	746%	
Capital Funding					
Sale of Capital Assets	739,768	1,306,699	456,000	(65.10%)	#27
Provincial Capital Grants	1,598,890	4,074,411	5,960,495	46.29%	#28
Transfer from Reserve	2,533,780	1,431,717	1,771,791	24%	#29
Capital Funding	4,872,438	6,812,827	8,188,286	20%	
Capital Expenses					
Buildings & Land	2,200,010	14,000	55,000	292.86%	
Transfer to Reserve	2,795,220	1,428,000	326,000	(77.17%)	#30
Land Improvements	7,830	18,000	12,000	(33.33%)	
Engineering Structures	581,181	6,011,475	8,233,521	36.96%	
Equipment	797,418	874,427	1,806,000	106.54%	
Vehicles	294,029	594,419	504,000	-15%	
	6,675,688	8,940,321	10,936,521	22%	
Total Capital	-1,803,250	-2,127,494	-2,748,235	29%	
Net Profit/Loss	-1,006,394	-2,044,299	-2,044,300		
Remove Amortization	2,018,809	2,044,300	2,044,300		
Adjusted Surplus (Deficit)	1,012,415	1	0		

Smoky Lake County

Notes to the 2025 Budget

1) Taxes

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

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

2) User Fees and Sales of Goods

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

3) Investment Income

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

4) License and Permits

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

5) Sales to Other Governments

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

6) Provincial Conditional - Operating

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

7) Transfer from Operating Reserves

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

8) Salaries and Wages

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

9) Benefits

2025 benefits reflect inflation increases and increases associated with salary increases

10) Other Wages

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

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

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

12) Advertising, Printing, Subscriptions

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

13) Auditing/ Legal/Assessor/Engineering Fees

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

14) Other Consulting

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

15) Computer - Software and hardware

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

16) Insurance

Insurance is kept similar to 2024

17) Other Services

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

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

18) Office/Food/Janitor Supplies

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

19) Fuel/Parts/Etc.

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

19)a Offset to Road Plan

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

20) Gravel

Gravel Crushing is expected for 2025

21) Chemicals

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

22) Utilities

Utilities have increased due to cost increases

23) Employee Recognition

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

24) Other General Supplies

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

25) Transfers to local boards and agencies

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

Projects:

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

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

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

26) Contingency

No contingency is proposed for the interim budget.

27) Sale of Capital Assets

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

28) Provincial Capital Grants

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

29) Transfers from Capital Reserves

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

30) Transfers to Reserves

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

31) Capital and Road Plan

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