



Smoky Lake County
Meeting Agenda
County Council Budget Meeting
April 1st, 2026 - 09:00 AM
In Person - Council Chambers
4612 - McDougall Drive, Smoky Lake, Alberta
Please join using this link:

<https://video.businessconnect.telus.com/join/507605093>

1. CALLED TO ORDER
2. ADOPTION OF AGENDA
3. ADOPTION OF MINUTES – N/A
4. DELEGATIONS –N/A
5. REQUESTS FOR DECISION
 - 5.1. 2026 Road Plan
 - 5.2. 2026 Municipal Capital Budget
 - 5.3. 2026 Municipal Total Function Budget
6. NEXT MEETINGS
 - Tuesday, April 7th, Smoky Lake County Strategic Planning Session at 1:00 p.m.
 - Wednesday, April 8th, 2026, Smoky Lake County Strategic Planning Session at 9:00 a.m.
 - Thursday, April 16th, 2026, Regular County Council Meeting at 9:00 a.m.
 - Thursday, May 28th, 2026, Regular County Council Meeting at 9:00 a.m.
7. IN CAMERA
8. ADJOURNMENT



Request for Decision (RFD)

Meeting Date: April 1, 2026

Agenda Item: # 1

Topic: 2026 Road Plan

Presented By: Brenda Adamson, Finance Manager

That Smoky Lake County's draft road plan for year 2026 be updated as discussed on April 1, 2026. And be incorporated into Policy Statement No, 03-18: Five-Year Road Plan, to be brought forward to a future Council Meeting.

Background:

Council discussed the addition of 7 road projects to the budget at the Committee of the Whole meeting held on February 5, 2026. Attached is the updated road plan which includes the addition of the following road projects for 2026.

Intersection of RR 125- Twp 594	R2611	5,695
RR 133 between TWP 620- TWP 621	MG2631	16,000
RR 160 between Hwy 28- RR 601	MG2624	111,100
Twp 604 between RR 181A- RR 183	RJ2614	104,100
RR 161 between Hwy 28- Twp 595A	RJ2624	136,000
RR 191 between Hwy 28- Twp 594	RJ2615	81,000
RR 122- S Twp 592 (does not include patching)	RJ2611	62,000

The total cost of these additions is \$515,895. This cost includes \$366,100 of added road injection and MG 30. The remaining \$149,795 represents the cost of labour and equipment that has already been included in the budget through operations.

The proposed road plan for 2026 will cost \$2,897,256. This will be funded by:

Aggregate Reserve:	\$85,000
Canada Community Building Fund:	100,000
Local Government Fiscal Framework:	865,000
Operations (Municipal Tax Revenue)	1,847,256

Benefits:

The Road Plan gives public works the authorization to improve the roads.

Disadvantages:

The addition of projects for 2026 increases the budget and need for higher tax revenue. As well, time on the projects may cause delays in regular road maintenance.

Alternatives

1. Remove the new projects for 2026 and plan to incorporate them into the next three years. This will help to balance the budget and will ensure that public works has time to plan for the projects ensuring that there are adequate financial, human, and equipment resources available.
2. Remove some or all projects completely.



Request for Decision (RFD)

Financial Implications:

The updated road plan will require more municipal taxes of \$963,462. This equals an 8% tax increase.

	2025	2026	
LGFF	\$ 806,000.00	\$ 865,000.00	
CCBF		\$ 100,000.00	
Reserve	\$ 210,000.00	\$ 85,000.00	
Municipal Tax	\$ 983,794.00	\$ 1,947,256.00	\$ 963,462.00
Total Road Plan	\$ 1,999,794.00	\$ 2,897,256.00	

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. Proposed Road Plan

Signature of the CAO: 



Proposed - Updated March 19, 2026
2026 Road Projects

1.2

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
Twp 602 between RR 170A- RR 165A	R2613	3	1		\$ 30,000.00		MSI/MO
Intersection of RR 125- Twp 594	R2611	2	0.5		\$ 5,695.00		
		5		Total	\$ 35,695.00	\$0.00	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between RR 135- RR 142	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	1	1.25		\$ 44,000.00		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
RR 160 between Hwy 28- RR 601	MG2624	2	5		\$ 111,100.00		
		24		Total	\$ 499,100.00	\$0.00	

ROAD INJECTION - MG30							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 604 between RR 181A- RR 183	RJ2614	4	1.5		\$ 104,100.00		MSI/MO
RR 161 between Hwy 28- Twp 595A	RJ2624	4	4		\$ 136,000.00		MSI/MO
RR 191 between Hwy 28- Twp 594	RJ2615	2	1.5		\$ 81,000.00		
RR 122- S Twp 592 (does not include patching)	RJ2611	2	1		\$ 62,000.00		
		12		Total	\$ 383,100.00	\$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



2027 Road Projects

1.b

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:							<small>Unbudgeted- Cost of gravel only</small>

Five-Year Road Plan: Year 2026-2030



2028 Road Projects

1.C

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



2029 Road Projects

1.d

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



1.e

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:							<small>Unbudgeted- Cost of gravel only</small>

Five-Year Road Plan: Year 2026-2030



Request for Decision (RFD)

Meeting Date: April 1, 2026
 Topic: 2026 Municipal Capital Budget
 Presented By: Brenda Adamson, Finance Manager

Agenda Item: # 2

That Smoky Lake County approve the Year 2026 Municipal Capital budget, including the Capital Bridge Plan and Capital Road plan: total expenditures of \$ _____

Background:

Management reviewed the approved Interim Capital budget. As well as the Capital Road projects discussed under RFD #1, there are 7 proposed changes to review:

The used equipment was purchased for less than budget resulting in a savings. The budget has been reduced to reflect these savings. Council directed administration to sell a second grader. The additional revenue has been included in the proposed capital budget.

Management has requested two capital purchase additions:

- Body Cam and Vehicle Camera \$8,000
- Resort Sanding Truck with Dump Box \$135,000

The request for the Sanding Truck is attached.

The changes (including the previously discussed road plan) are summarized as follows:

Capital Changes	Budget 2026	SALE	GRANT	RESERVE	OPERATION
December Municipal total	6,571,912	335,672	2,774,005	736,478	2,725,757
Items added by Council					
Intersection of RR 125- Twp 594	R2611	5,695			5,695
RR 133 between TWP 620- TWP 621	MG2631	16,000	15,000		1,000
RR 160 between Hwy 28- RR 601	MG2624	111,100			111,100
Twp 604 between RR 181A- RR 183	RJ2614	104,100			104,100
RR 161 between Hwy 28- Twp 595A	RJ2624	136,000			136,000
RR 191 between Hwy 28- Twp 594	RJ2615	81,000			81,000
RR 122- STwp 592 (does not include patching)	RJ2611	62,000			62,000
Savings from actual costs for Used Equipment Purchased/Sold					
GRADER SALE	0	145,805			-145,805
REPLACE SERVICE TRUCK 110 with used	-29,921	11,300			-41,221
REPLACE KENWORTH T800 180 winch truck	-235,100	-22,950		-212,150	0
REPLACE 170 GRAVEL TRUCK with slightly used	-14,491	0			-14,491
Items added by management					
BODY CAM AND VEHICLE CAMERA	8,000				8,000
Resort Sanding Truck with dump box	135,000				135,000
					0
Current	6,951,295	469,827	2,789,005	524,328	3,168,135
Current	6,951,295	469,827	2,789,005	524,328	3,168,135

Benefits:

The approved Capital Budget is incorporated into the total budget which is required to levy taxes.



Request for Decision (RFD)

Disadvantages:

n/a

Alternatives

1. The Capital items added by Council (Resort Sanding Truck or Body Cam and Vehicle Camera) could be removed. This would assist with balancing the budget
2. Some Capital items can be funded by reserves. This is a short-term fix that would have long term consequences.

Financial Implications:

The capital budget excluding roads and bridges is less than 2025.

CAPITAL TOTAL 2026	2,081,039	469,827	150,000	439,328	1,021,884
CAPITAL TOTAL 2025	2,792,000	456,000	653,756	120,000	1,162,244

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. Proposed Capital Plan
2. Capital Budget Request for Sanding Truck

Signature of the CAO: 

**Smoky Lake County
2026Capital Budget**

Dept		Budget 2026	SALE	GRANT	RESERVE	OPERATION	FUNDING NOTE
ADM	AGGREGATE LICENSE REV TO RESERVE	200,000				200,000	revenue from aggregate license to road reserve
ADM	ADMIN BUILDING RESERVE					-	Reserve transfer removed current bal 1.1 m
ADM	INTERDEPT DRONE REPLACEMENT					-	
ADM	ORTHO PHOTOS RESERVE					-	
ADM	DEPARTMENT TOTAL	200,000				200,000	
BY	BODY CAM AND VEHICLE CAMERA	8,000				8,000	
BYLA	DEPARTMENT TOTAL	8,000				8,000	
FIRE	REGIONAL CAPITAL RESERVE	189,150	42,672		146,478	-	Regional reserve 77.44 % County Cost
FIRE	DEPARTMENT TOTAL	189,150	42,672		146,478		
PW	GRADER RESERVE REPLACEMENT	740,000	285,805			454,195	actual auction proceeds
PW	PICK UP TRUCK PROGRAM					-	Buy out units (100c, 101D, 107B, 103, 105A, 107B, 226C, 227B, 239C In 2026)
PW	REPLACE SANDING TRUCK 195 RESERVE					-	Replace sanding truck 2036
PW	REPLACE RESERVE FOR WHEEL LOADER					-	Replace in 2028
PW	REPLACE SERVICE TRUCK 110 with used	130,079	24,300	75,000		30,779	actual auction proceeds
PW	REPLACE KENWORTH T800 180 winch truckused	159,900	22,050		137,850	-	actual auction proceeds
PW	REPLACE 170 GRAVEL TRUCK with slightly used	185,509	40,000	75,000		70,509	
	AC RECHARGE MACHINE	11,300				11,300	
PW	Resort Sanding Truck with dump box	135,000				135,000	
PW	GRAVEL SALES TO RESERVE	27,000				27,000	transf royalty fr gravel sale to grav reserve
	DEPARTMENT TOTAL	1,388,788	372,155	150,000	137,850	728,783	
P& R	FROM PREV YEARS :MONS LAKE BEACH/EROSION	20,000			20,000	-	reserve
P& R	FROM PREV YEARS: EMERGENCY BOAT LAUNCHES	58,000			58,000	-	reserve
P& R	RESERVE FOR HIGHWAY SIGN REPLACEMENT					-	
P& R	FLOATING DOCK	15,500				15,500	
P& R	PLAYGROUND	110,000	55,000		55,000	-	Mons Lake East & West
P& R	OUTHouses IN HANMORE 2026	8,400				8,400	KADUK IN 2028 AND BELLIS BEACH 2031
P& R	BEAR PROOF BINS x 4	8,701				8,701	
P& R	BIRCHLAND RESORTS STAIRS	6,500				6,500	
P& R	BOUYES FOR HANMORE AND MONS	8,000				8,000	
P & R	MOWER X 2 reduced to 1	26,000				26,000	
WATE	CREDIT CARD TERMINALS	22,000			22,000	-	SPEDDEN & WARSPITE 2026 THEN WASK & SL
WATE	RESERVE FOR SEWER					-	
	DEPARTMENT TOTAL	283,101	55,000		155,000	73,101	
PLN	JT transfer to reserve	25,000				25,000	
PLN	HISTORIC DESIGNATION PLAQUE	12,000				12,000	
	DEPARTMENT TOTAL	12,000				12,000	
AG	RESERVE FOR EQUIPMENT					-	
AG	REPLACE 476 12GMC SLE2500					-	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						
	CAPITAL TOTAL 2026	2,081,039	469,827	150,000	439,328	1,021,884	
	BRIDGE TOTAL	1,973,000		1,674,005		298,995	
	ROAD TOTAL	2,897,256		965,000	85,000	1,847,256	
	MUNICIPAL TOTAL	6,951,295	469,827	2,789,005	524,328	3,168,135	



CAPITAL BUDGET REQUEST

BUDGET YEAR: 2026
CAPITAL DISCRPTION: New 4x4 truck with 10 ft box dump
Presented By: Mark

Recommendation:

Purchase new F550 sized 4x4 single cab along with 10 ft dump box to use plowing and sanding resorts in winter and hauling various materials in summer for \$135,000

Background:

A blade on unit 122 (Dodge 5500) but due to the long wheel base the sander sits too far back resulting in an unsafe situation when loaded.

Benefits:

We will have a safe truck dedicated to sanding and plowing the resorts. It will be used for patching during the summer season.

Disadvantages:

This was not in the original budget.

Alternatives:

Looked at Gas department pull truck, but it is too old and we can no longer get parts.

Financial Implications:

YEAR		Complete the appropriate columns		
		PURCHASE NEW	PURCHASE USED	LEASE
COST	A	\$135,000	\$ 90,000	\$
GRANTS EXPECTED	B	\$	\$	\$
BUDGETED SALE OF EXISTING UNIT	C	\$	\$	\$
OTHER REVENUE	D	\$	\$	\$
FUNDS REQUIRED	A-B-C-D			\$
# OF YEARS EXPECTED TO KEEP				
EXPECTED REVENUE UPON SALE				

Signature of the Manager: _____



Request for Decision (RFD)

Meeting Date: April 1, 2026

Agenda Item: # 3

Topic: 2026 Municipal Total Function Budget

Presented By: Brenda Adamson, Finance Manager

That Smoky Lake County Council direct Administration to amend the 2026 budget a discussed and present it at the April 16, 2026 Council meeting for approval.

Background:

The 2026 Interim budget was passed December, 2025. The proposed budget has been changed to reflect the actual assessment and new known information, changes resulting from Council direction, as well as changes requested from the CAO and department Managers. The chart below is color coded to identify where the changes originate.

	Revenue	Expenses	Net Increase (decrease)	
Approved Interim budget:	\$ 22,142,201.11	\$ 22,142,201.42	-\$	0.31
CHANGES DUE TO NEW KNOWN INFORMATION				
Actual tax revenue with no change to the municipal portion of the rate	\$ 83,447.77			
Increase cost of requisitions		\$ 194,858.10	-\$	111,410.33
Remove economic development grant	-\$ 5,000.00			
Reserve Carry forward for 2025 gravel crush	\$ 490,000.00	\$ 490,000.00		
Decrease actual Cost of PW Capital		-\$ 279,512.00		
Decrease reserve transfer for decreased capital	-\$ 212,150.00			
Increase Actual Sales of Capital	\$ 134,155.00			
Increase Grants	\$ 15,000.00		\$	211,517.00
CHANGES FROM COUNCIL MOTIONS				
Decrease Payroll due to Feb Org Chart		-\$ 36,845.66		
Increase pension & benefits due to org chart		-\$ 3,753.79		
Cancel LARA		-\$ 55,000.00		
Grants for Halls		\$ 13,000.00		
Road Plan increase		\$ 515,895.00		
			-\$	433,295.55
CHANGES FROM CAO AND MANAGERS				
Short term disability		\$ 27,000.00		
Decrease Meals & Lodging		\$ 1,520.00		
Decrease Telephone		-\$ 1,080.00		
Decrease Training		-\$ 4,900.00		
Increase Subscriptions GIS		\$ 12,850.00		
Increase Admin Legal Fees		\$ 5,000.00		
Decrease Admin Consulting		-\$ 53,700.00		
Other consulting		\$ 8,000.00		
Decrease Computer Software Budget		-\$ 18,615.00		
Increase Hardware Budget		\$ 7,210.00		
Increase Contractor for PW manager		\$ 50,000.00		
Increase building repairs & maintenance for HVAC		\$ 35,000.00		
decrease other services		-\$ 5,300.00		
Increase Fuel & parts		\$ 32,000.00		
Increase in Asphalt/Oil/Dust Control		\$ 366,100.00		
change in road plan moved to capital		-\$ 515,895.00		
Capital - Bodycam		\$ 8,000.00		
Sanding Truck		\$ 135,000.00	-\$	88,190.00
Increase Amortization				
	\$ 22,647,653.88	\$ 23,069,033.07	-\$	421,379.00



Request for Decision (RFD)

Administration has reviewed the deficit and provides some recommendations under alternatives for Council to Consider.

Benefits:

The budget is needed to set the tax rate. It currently maximizes the use of available grant revenues, and the expenses have been reviewed by management in the fall of 2025 as well as spring 2026 to ensure that opportunities for savings and spending cuts without degrading the provision of services have been maximized

Disadvantages:

Historically, the operating budget has relied heavily on there being a surplus the year before. This budget includes a transfer of \$400,000 surplus from 2025. As we continue cuts, we also reduce the surplus creating a ripple affect into future years.

Alternatives

1. The added road projects and sanding truck could be postponed to future years. This would provide \$79,747 for contingency.
2. A balanced budget can be achieved by a combination of removing capital and increasing taxes
3. A balanced budget can be achieved by reducing services thereby reducing operating costs

Financial Implications:

The capital budget excluding roads and bridges is less than 2025.

CAPITAL TOTAL 2026	2,081,039	469,827	150,000	439,328	1,021,884
CAPITAL TOTAL 2025	2,792,000	456,000	653,756	120,000	1,162,244

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. Current 2026 Budget Summary with notes
2. 2026 Department Budgets

Signature of the CAO: _____

SMOKY LAKE COUNTY

	BUDGET	INTERIM BUDGET	PROPOSED FINAL BUDGET	CHANGE	Notes
	2025	2026	2026	\$	
OPERATING REVENUE					
Taxes					
Farmland & Residential	\$4,623,323	\$4,681,079	\$4,733,655	52,576	
Machinery & Equipment	1,435,878	1,353,302	972,159	-381,143	1) based on actual assessment and
Non - Residential	1,296,877	1,581,373	1,719,542	138,169	actual education and foundation
Linear	7,040,655	7,336,256	7,502,383	166,127	requisitions
Provincial Government	99,590	12,853	120,572	107,719	
Sewer Levy	9,625	9,275	9,275	0	
Other Income		0	0	0	
Well Drilling/Drill Rigs	1,000	0	0	0	
Penalties	88,300	89,980	89,980	0	
User Fees and Sales of Goods	624,250	669,825	669,825	0 2)	
Investment Income	693,498	600,000	600,000	0 3)	
Development Levies	84,500	90,500	90,500	0	
Licenses and Permits	210,500	213,500	213,500	0 4)	
					5) Regional Fire revenue from Urban
Sales to Other Governments	305,600	519,896	519,896	0	Municipalities \$383,896
Grants				0	
Provincial Conditional - Operating	594,257	508,207	503,207	-5,000	
CLC	130,000	130,000	130,000	0 6)	removed NERD grant
Transfer from Operating Reserve	521,500	500,000	990,000	490,000 7)	2025 gravel crush carry over
TOTAL OPERATING REVENUE	17,759,353	18,296,046	18,864,494	568,448	
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	5,937,790	6,376,414	6,339,542	-36,872 8)	
Benefits	1,259,793	1,342,473	1,365,719	23,246 9)	Added Short Term Disability
WCB	85,000	86,700	86,700	0	
Other Wages	32,500	7,500	7,500	0 10)	
Contracted and General Services					
Mileage	49,968	51,284	51,284	0	
Meals and Lodgings	88,280	85,643	87,163	1,520	
Membership & Conference Fees	61,435	69,840	69,840	0 11)	
Freight, Express, Postage	44,900	45,485	45,485	0	
Telephone & Communication	90,900	93,847	92,767	-1,080	
Training	125,300	194,706	189,806	-4,900 12)	
Advertising, Printing, Subscriptions	61,600	65,690	78,540	12,850 13)	
Accounting & Auditing	35,000	35,000	35,000	0	
Legal Fees	20,000	20,500	25,500	5,000 14)	
Assessor Fees	150,000	155,000	155,000	0	
Engineering Fees	90,143	112,740	112,740	0	
Other Consulting	67,000	71,000	24,000	-47,000 15)	remove lara
Computer Programing	159,575	163,131	144,516	-18,615 16)	
Insurance	272,950	296,072	296,072	0 17)	
					18) decrease HR, Strategic Plan &
Consulting	247,400	236,800	183,100	-53,700	Digital Filing
Contractor	58,000	274,100	324,100	50,000 19)	
Fire Protection	116,500	104,297	104,297	0 20)	
Gravel Hauling	180,000	183,600	183,600	0 21)	
Repairs & Maintenance	236,850	241,966	276,966	35,000 22)	increase for HVAC repair/maint
Rent & Lease	125,700	158,222	158,222	0 23)	
Tipping Fees	51,600	49,048	49,048	0 24)	
Water Commission Fees	50,330	65,800	65,800	0 25)	
Policing	190,000	193,000	193,000	0 26)	
License and Permits		40,000	40,000	0	
Other Services	212,050	164,699	159,399	-5,300 27)	
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	98,080	98,488	98,488	0 28)	
					29) increased due to prices & road plan
Fuel/Parts/	1,650,050	1,605,096	1,637,096	32,000	additions

**Smoky Lake County
Notes to the 2026 Budget**

1) Taxes

The budget anticipates an overall tax increase of 3% resulting from assessment increases and tax rate increase

	Total taxes	Requisitions	Municipal Tax
Taxes (including requisitions) budgeted 2026	15,048,311	3,221,692	11,826,619
Taxes (including requisitions) budgeted 2025	14,496,323	2,967,484	11,528,839
	<u>551,988</u>	<u>254,208</u>	<u>297,780</u>

overall increase (includes new properties)

9% 4%

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	
Local Government Fiscal Framework 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	\$ 130,000	\$ 130,000
	<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 County Services
Road Foreman
Public Works Coordinator

Positions Removed:

Ass't CAO
Planning and Development Manager
Planning Technician
Executive Services

9) Benefits

2026 benefits reflect inflation increases and increases associated with salary increases as well as the addition of Short Term Disability

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

Original increase in training was removed for the final budget

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

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	\$ 484,756	
	<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 Reserve		\$ 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>