

SMOKY LAKE COUNTY  
MUNICIPAL BUDGET

APPROVED  
FINAL

	BUDGET	BUDGET	Budget comparison	
	2025	2026	Increase (Decrease)	%
<b>OPERATING REVENUE</b>				
<b>Taxes</b>				
Farmland & Residential	\$4,623,323	\$4,733,655	110,332	2%
Machinery & Equipment	1,435,878	972,159	-463,719	-32%
Non - Residential	1,296,877	1,719,542	422,665	33%
Linear	7,040,655	7,502,383	461,728	7%
Provincial Government	99,590	120,572	20,982	21%
Sewer Levy	9,625	9,275	-350	-4%
<b>Other Income</b>		<b>0</b>	<b>0</b>	
Well Drilling/Drill Rigs	1,000	0	-1,000	-100%
Penalties	88,300	89,980	1,680	2%
User Fees and Sales of Goods	624,250	669,825	45,575	7%
Investment Income	693,498	600,000	-93,498	-13%
Development Levies	84,500	90,500	6,000	7%
Licenses and Permits	210,500	213,500	3,000	1%
<b>Sales to Other Governments</b>	<b>305,600</b>	<b>519,896</b>	<b>214,296</b>	<b>70%</b>
<b>Grants</b>				
Provincial Conditional - Operating	594,257	503,207	-91,050	-15%
CLC	130,000	130,000	0	0%
<b>Transfer from Operating Reserve</b>	<b>521,500</b>	<b>990,000</b>	<b>468,500</b>	<b>90%</b>
<b>TOTAL OPERATING REVENUE</b>	<b>17,759,353</b>	<b>18,864,494</b>	<b>1,105,141</b>	<b>6%</b>
<b>OPERATING EXPENSES</b>				
<b>Salaries, Wages, and Benefits</b>				
Salaries &Wages	5,937,790	6,339,542	401,752	7%
Benefits	1,259,793	1,365,719	105,926	8%
WCB	85,000	86,700	1,700	2%
Other Wages	32,500	7,500	-25,000	-77%
<b>Contracted and General Services</b>				
Mileage	49,968	51,284	1,316	3%
Meals and Lodgings	88,280	87,163	-1,117	-1%
Membership & Conference Fees	61,435	69,840	8,405	14%
Freight, Express, Postage	44,900	45,485	585	1%
Telephone & Communication	90,900	92,767	1,867	2%
Training	125,300	189,806	64,506	51%
Advertising, Printing, Subscriptions	61,600	78,540	16,940	28%
Accounting & Auditing	35,000	35,000	0	0%
Legal Fees	20,000	25,500	5,500	28%
Assessor Fees	150,000	155,000	5,000	3%
Engineering Fees	90,143	112,740	22,597	25%
Other Consulting	67,000	24,000	-43,000	-64%
Computer Programming	159,575	144,516	-15,059	-9%
Insurance	272,950	296,072	23,122	8%
Consulting	247,400	183,100	-64,300	-26%
Contractor	58,000	324,100	266,100	459%
Fire Protection	116,500	104,297	-12,203	-10%
Gravel Hauling	180,000	183,600	3,600	2%
Repairs & Maintenance	236,850	276,966	40,116	17%
Rent & Lease	125,700	158,222	32,522	26%
Tipping Fees	51,600	49,048	-2,552	-5%
Water Commission Fees	50,330	65,800	15,470	31%
Policing	190,000	193,000	3,000	2%
License and Permits		40,000		
Other Services	212,050	159,399	-52,651	-25%
<b>Materials, Goods, and Utilities</b>				
Office/Food/Janitorial Supplies	98,080	98,488	408	0%
Fuel/Parts	1,650,050	1,637,096	-12,954	-1%
Reallocate Road Projects To Capital	-1,999,794	-2,409,443	-	

MUNICIPAL BUDGET

APPROVED  
FINAL

	BUDGET	BUDGET	Budget comparison	
	2025	2026	Increase (Decrease)	%
Gravel	490,000	989,800	499,800	102%
Chemicals	75,000	76,500	1,500	2%
Computer Supplies	52,650	53,810	1,160	2%
Utilities	223,749	211,663	-12,086	-5%
Employee Recognition	29,500	51,000	21,500	73%
Asphalt/Oil/Calcium/Salt	635,000	721,695	86,695	14%
Culverts	70,000	71,400	1,400	2%
Equipment & Vehicle Supplies	20,000	18,500	-1,500	-8%
Materials & Supplies	39,350	41,700	2,350	6%
Signs	25,700	26,500	800	3%
Other General Supplies	120,550	154,750	34,200	28%
<b>Transfers to Local Boards &amp; Agencies</b>	<b>370,963</b>	<b>394,503</b>	23,540	6%
<b>Write Offs</b>	<b>3,000</b>	<b>3,060</b>	60	2%
<b>Bank Charges &amp; Interest</b>	<b>5,900</b>	<b>6,000</b>	100	2%
<b>Requisitions</b>	<b>2,967,484</b>	<b>3,221,692</b>	254,208	9%
<b>Contingency</b>	<b>33,372</b>	<b>96,852</b>	63,480	190%
<b>Amortization</b>	<b>2,044,300</b>	<b>2,143,432</b>	99,132	5%
<b>Total Operation Expenses</b>	<b>17,055,418</b>	<b>18,553,704</b>	1,498,286	9%
<b>Total Operations</b>	<b>703,935</b>	<b>310,790</b>	-393,145	-56%
<b>Capital Funding</b>				
Sale of Capital Assets	456,000	469,827		
Provincial Capital Grants	5,960,495	2,789,005		
Transfer from Reserve	1,771,791	778,428		
<b>Capital Funding</b>	<b>8,188,286</b>	<b>4,037,260</b>	-4,151,026	-51%
<b>Capital Expenses</b>				
Buildings & Land	40,000	0		
Transfer to Reserve	326,000	1,181,150		
Land Improvements	12,000	241,400		
Engineering Structures	8,253,521	4,382,443		
Equipment	1,801,000	76,001		
Vehicles	504,000	610,488		
	10,936,521	6,491,482	-4,445,039	-41%
<b>Total Capital</b>	<b>-2,748,235</b>	<b>-2,454,222</b>	294,013	-11%
<b>Net Profit/Loss</b>	<b>-2,044,300</b>	<b>-2,143,432</b>		
<b>Remove Amortization</b>	<b>2,044,300</b>	<b>2,143,432</b>	99,132	
<b>Adjusted Surplus (Deficit)</b>	<b>0</b>	<b>0</b>	0	

**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
	551,988	254,208	297,780
<i>overall increase (includes new properties)</i>		9%	3%

**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 as well as a 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. The move to a regional fire system will increase revenue by \$383,896

**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
	\$ 724,257	\$ 638,207

**7) Transfer from Operating Reserves**

The operating budget includes a transfer of \$400,000 (being part of the surplus from 2025) along with \$490,000 to finish incomplete 2025 projects.

**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**

This group of services has increased for inflation

- 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. A subscription has been set up for planner.
- 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 ASB outreach costs
- 16) Computer - Software and hardware**  
This includes all the computer licensing, purchases, toner and office equipment repairs and maintenance.
- 17) Insurance**  
Insurance is expected to increase approx. 8%
- 18) Consulting**  
Consulting includes the following project  
The Records Management System has been removed  
Strategic Plan (will do partially in house and partial contract)  
Human Resource services has been reduced to reflect a portion of the year  
Consulting for new Protection of Privacy plan  
Land Use Bylaw, Surveys, etc. for Planning
- 19) Contractor**  
The contractor budget consists of Waste Hauling Services and occasional contractors hired by Public Works and temporary Public Works Manager Contract
- 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 and includes costs for
- 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 truck fills
- 26) Policing**  
The Costs we are required to pay for Policing Services
- 27) Other Services**  
Other Services include , the annual evergreen fee, back sloping, and other small service fees
- 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 will go
- 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

**40) Sale of Capital Assets**

	<b>2025</b>	<b>2026</b>
Sanding Truck	\$15,000	
Hydroax	\$200,000	
Tractor unit 471	\$85,000	
Grader	\$156,000	\$ 285,805
Contribution to fire reserve		\$ 42,672
contribution to playgrounds		\$ 55,000
Service Truck		\$ 24,300
Winch Truck		\$ 22,050
Gravel Truck		\$ 40,000
	<u>\$456,000</u>	<u>\$ 469,827</u>

**41) Provincial Capital Grants**

	<b>2025</b>	<b>2026</b>
LGFF (MSI Capital)	\$ 1,206,000	\$ 965,000
STIP Bridge Program	\$ 4,600,432	\$ 1,674,005
Canadian Community Building Fund	\$ 154,063	\$ 150,000
	<u>\$ 5,960,495</u>	<u>\$ 2,789,005</u>

**42) Transfers from Capital Reserves**

	<b>2025</b>	<b>2026</b>
Previous years bridge projects	\$ 1,052,035	
Aggregate Levy - Road Repair	\$ 110,000	\$ 196,100
Road projects	\$ 125,000	\$ -
County Fire reserve to regional		\$ 146,478
Winch Truck		\$ 137,850
Resort Sanding Truck		\$ 135,000
Cameras for Peace Officer		\$ 8,000
Boat Launches	\$ -	\$ 58,000
Mons Lake Erosion	\$ -	\$ 20,000
Credit Card terminals		\$ 22,000
Playground	\$ -	\$ 55,000
To fund capital budget	\$ 484,756	
	<u>\$ 1,771,791</u>	<u>\$ 778,428</u>

**43) Transfers to Reserves**

	<b>2025</b>	<b>2026</b>
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
IT		\$ 25,000
Repayment for loader purchased	\$ 39,000	
Garbage Truck	\$ 50,000	
Sewer	\$ 5,000	
Mattress Shredder	\$ 25,000	
	<u>\$ 346,000</u>	<u>\$ 1,181,150</u>

SMOKY LAKE COUNTY  
Natural Gas Budget

	BUDGET 2025	BUDGET 2026	Change
<b>OPERATING REVENUE</b>			
<b>Taxes</b>			
<b>Other Income</b>			
Penalties	\$10,000	\$20,000	100%
User Fees and Sales of Goods	3,061,900	2,946,700	-4% <i>decrease gas volume based on 5 year average</i>
Investment Income	50,000	50,000	0%
Licenses and Permits			
<b>Grants</b>			
<b>TOTAL OPERATING REVENUE</b>	<b>3,121,900</b>	<b>3,016,700</b>	<b>-3%</b>
<b>OPERATING EXPENSES</b>			
<b>Salaries, Wages, and Benefits</b>			
			<i>Increase Oderant wages offset by oderant</i>
Salaries & Wages	873,114	903,488	3% <i>revenues</i>
Benefits	165,000	184,482	12%
<b>Contracted and General Services</b>			
Mileage	3,000	3,000	0%
Meals and Lodgings	10,000	15,000	50% <i>increase oderant costs</i>
Membership & Conference Fees	38,000	38,700	2%
Freight, Express, Postage	13,300	13,500	2%
Telephone & Communication	19,400	17,000	-12%
Training	5,500	6,300	15%
Advertising, Printing, Subscriptions	2,500	2,500	0%
Accounting & Auditing	16,000	16,000	0%
Legal Fees	1,000	1,000	0%
Engineering Fees	7,500	9,000	20%
Other Consulting	1,000	1,000	0%
Computer Programing	30,000	30,600	2%
Insurance	36,000	36,720	2%
Contractor	35,000	35,700	2%
Repairs & Maintenance		1,500	#DIV/0!
Rent & Lease	14,225	13,000	-9%
Other Services	2,750	0	-100%
<b>Materials, Goods, and Utilities</b>			
Office/Food/Janitorial Supplies	17,400	17,970	3%
Fuel/Parts/ Etc	92,000	84,000	-9%
Gravel		0	#DIV/0!
Computer Supplies	19,000	274	-99%
Utilities	12,120	11,171	-8%
Employee Recognition	2,000	2,000	0%
Materials & Supplies	113,900	112,700	-1%
Natural Gas Purchased	1,471,191	1,249,094	-15% <i>decrease gas volume based on 5 year average</i>
Other General Supplies	1,000	1,000	0%
<b>Write Offs</b>		0	#DIV/0!
<b>Amortization</b>	<b>245,000</b>	<b>241,000</b>	<b>-2%</b>
	<u>3,246,900</u>	<u>3,047,700</u>	<b>-6%</b>
<b>Total Operations</b>	<b>-125,000</b>	<b>-31,000</b>	
<b>Capital Funding</b>			
Transfer from Reserve	169,000	196,000	
<b>Capital Funding</b>	<b>169,000</b>	<b>196,000</b>	
<b>Capital Expenses</b>			
Buildings & Land		150,000	
Transfer to Reserve	120,000	130,000	
Equipment	129,000	86,000	
Vehicles	40,000	40,000	
	<u>289,000</u>	<u>406,000</u>	
<b>Total Capital</b>	<b>-120,000</b>	<b>-210,000</b>	
<b>Net Profit/Loss</b>	<b>-245,000</b>	<b>-241,000</b>	
<b>Remove Amortization</b>	<b>245,000</b>	<b>241,000</b>	
<b>Adjusted Surplus (Deficit)</b>		<b>0</b>	

**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					-	
<b>ADM</b>	<b>DEPARTMENT TOTAL</b>	<b>200,000</b>				<b>200,000</b>	
BY	BODY CAM AND VEHICLE CAMERA	8,000			8,000	-	
<b>BYLA</b>	<b>DEPARTMENT TOTAL</b>	<b>8,000</b>	<b>-</b>	<b>-</b>	<b>8,000</b>	<b>-</b>	
FIRE	REGIONAL CAPITAL RESERVE	189,150	42,672		146,478	-	Regional reserve 77.44 % County Cost
<b>FIRE</b>	<b>DEPARTMENT TOTAL</b>	<b>189,150</b>	<b>42,672</b>	<b>-</b>	<b>146,478</b>	<b>-</b>	
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
	<b>DEPARTMENT TOTAL</b>	<b>1,388,788</b>	<b>372,155</b>	<b>150,000</b>	<b>272,850</b>	<b>593,783</b>	
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					-	
	<b>DEPARTMENT TOTAL</b>	<b>283,101</b>	<b>55,000</b>	<b>-</b>	<b>155,000</b>	<b>73,101</b>	
PLN	IT transfer to reserve	25,000				25,000	
PLN	HISTORIC DESIGNATION PLAQUE	15,000				15,000	
	<b>DEPARTMENT TOTAL</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	
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)
	<b>DEPARTMENT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>CAPITAL TOTAL 2026</b>	<b>2,109,039</b>	<b>469,827</b>	<b>150,000</b>	<b>582,328</b>	<b>906,884</b>	
	<b>BRIDGE TOTAL</b>	<b>1,973,000</b>		<b>1,674,005</b>		<b>298,995</b>	
	<b>ROAD TOTAL</b>	<b>2,409,443</b>		<b>965,000</b>	<b>196,100</b>	<b>1,248,343</b>	
	<b>MUNICIPAL TOTAL</b>	<b>6,491,482</b>	<b>469,827</b>	<b>2,789,005</b>	<b>778,428</b>	<b>2,454,222</b>	
GAS	INFRASTRUCTURE LINE REPLACEMENT	50,000				50,000	
GAS	RMO REPLACEMENT	150,000			70,000	80,000	Carry over from 2024 (replace 1 RMO every 3rd year)
GAS	RMO MODEM REPLACEMENT	16,000			16,000	-	Carry over from 2025
GAS	REPLACE PRESSURE RELIEF IN RMO's	45,000			45,000	-	
GAS	REPLACE UNIT 232 1995 CHEV 3500	40,000			40,000	-	CARRIED FORWARD FROM 202
GAS	PURCHASE GAS DETECTOR	25,000			25,000	-	CARRIED FORWARD FROM 2025
	<b>DEPARTMENT TOTAL</b>	<b>326,000</b>	<b>-</b>	<b>-</b>	<b>196,000</b>	<b>130,000</b>	
	<b>GRAND TOTAL (MUNICIPAL AND NATURAL GAS)</b>	<b>6,817,482</b>	<b>469,827</b>	<b>2,789,005</b>	<b>974,428</b>	<b>2,584,222</b>	