



## SMOKY LAKE COUNTY COUNCIL MEETING FOR THE PURPOSE OF BUDGET AGENDA

Tuesday, November 20, 2024 at 9:00 a.m. held

Virtually <https://video.businessconnect.telus.com/join/873992812> (Meeting ID873992812) and  
physically in Smoky Lake County Council Chambers, 4612 McDougal Drive, Smoky Lake

- 1) Call to Order
- 2) Adoption of Agenda
- 3) Adoption of Minutes – none
- 4) Delegation - - *N/A*
- 5) Public Hearing (*Council Meeting Recessed and undertaken on a Separate Agenda*) - *N/A*
- 6) Municipal Planning Commission (*Council Meeting Recessed and undertaken on a Separate Agenda*) - *N/A*
- 7) Business – Requests for Decisions
  - 1) Natural Gas 2025 budget
  - 2) Municipal 2025 Interim budget
  - 3) Road Plan (to be distributed at the meeting)
  - 4) 10 Year Capital Plan
- 8) CAO Report *N/A*
- 9) Council Committee Reports *N/A*
- 10) Correspondence *N/A*
- 11) Information Release
  - 1) 2024 tax presentation
  - 2) Reserve balances
- 12) Financial Reports– *N/A*
- 13) Next Meeting – Schedule next meeting and Public Open House
- 14) In Camera– *N/A*
- 15) Adjournment



# Request for Decision (RFD)

Meeting Date: Wednesday, November 20, 2024

Agenda Item: # 1

Topic: 2025 Natural Gas Budget

Presented By: Brenda Adamson, Finance Manger

**Recommendation:**

1. That Smoky Lake County adopt the 2025 Natural Gas System Operating Budget: total revenue in the amount of \$3,121,900 and expenditures in the amount of \$3,246,900 (including amortization)
2. That Smoky Lake County adopt the 2025 Natural Gas System Capital Budget: total revenue in the amount of \$169,000 and expenditures in the amount of \$289,000

**Background:**

Attached is the proposed 2025 Natural Gas budget.

Sales revenue and gross margin are predicted using a 5-year average.

Gas volumes sold have been decreasing. The decrease in volumes has resulted in a decrease of the gross margin. As well, Gas Alberta has increased the variable rate by \$0.03 per GJ. This budget proposes an increase to the variable rate of 3-5 cents. As well, it includes additional project revenues for some new services in 2025.

	Gross Marg
2024	\$ 375,308.10
2023	\$ 469,344.73
2022	\$ 386,703.00
2021	\$ 613,986.00
2020	\$ 565,006.00
2019	\$ 586,965.00

**Benefits:**

- The budget reflects the same level of services offered in 2024.
- Expenses have been reviewed line by line and where possible, savings and cuts in spending were identified.

**Disadvantages:**

- No contingency is provided in case of a major leak.

**Alternatives:**

- Changes can be made as requested

**Financial Implications:**

Operating Revenue	\$3,121,900
Operating Expenses	\$3,246,900
Less amortization	<u>(245,000)</u>



# Request for Decision (RFD)

Net Expenses	\$3,001,900
Total Operating Revenue	\$120,000
Capital Revenue	\$169,000
Capital Expenses	<u>\$289,000</u>
Total Capital deficit	-\$120,000

**Legislation:**

n/a

**Intergovernmental:**

n/a

**Strategic Alignment:**

n/a

**Enclosure(s):**

none

**Signature of the CAO:** \_\_\_\_\_

SMOKY LAKE COUNTY

	Natural Gas			% Change	NOTES
	Budget to Actual Report				
	YTD ACTUAL Period 8	YTD BUDGET 2024	BUDGET 2025		
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
Penalties	\$15,197	\$10,000	10,000	0%	
User Fees and Sales of Goods	1,458,308	2,970,620	3,061,900	3%	<i>increase rate by 0.03 due to Gas Alberta variable rate increase + Revenue from Metis Nation projects</i>
Investment Income		35,000	50,000	43%	<i>increase interest reflects increased reserves</i>
Licenses and Permits		9,600	0	-100%	
<b>Grants</b>					
<b>TOTAL OPERATING REVENUE</b>	<b>1,473,505</b>	<b>3,025,220</b>	<b>3,121,900</b>	<b>3%</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	528,304	889,889	873,114	-2%	
Benefits	123,774	144,020	165,000	15%	
<b>Contracted and General Services</b>					
Mileage		3,000	3,000	0%	
Meals and Lodgings	6,565	18,500	10,000	-46%	<i>decrease travel for training and Federation meetings</i>
Membership & Conference Fees	9,070	38,000	38,000	0%	
Freight, Express, Postage	7,978	12,600	13,300	6%	
Telephone & Communication	10,269	20,400	19,400	-5%	
Training	596	7,000	5,500	-21%	<i>decrease training</i>
Advertising, Printing, Subscriptions		2,500	2,500	0%	
Accounting & Auditing	13,150	16,000	16,000	0%	
Legal Fees		1,000	1,000	0%	
Engineering Fees	5,747	7,500	7,500	0%	
Other Consulting	465	1,200	1,000	-17%	
Computer Programing	18,656	30,000	30,000	0%	
Insurance	8,104	35,000	36,000	3%	
Other Services	42,459	51,750	51,975	0%	
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies	4,800	18,200	17,400	-4%	
Fuel/Parts/ Etc	57,623	95,500	92,000	-4%	
Gravel			0		
Computer Supplies	226	19,000	19,000	0%	
Utilities	7,198	12,120	12,120	0%	
Employee Recognition		2,000	2,000	0%	
Other General Supplies	638,287	1,550,042	1,586,091	2%	<i>includes the purchase of gas \$1,471,000</i>
<b>Write Offs</b>			<b>0</b>		
<b>Amortization</b>		<b>245,000</b>	<b>245,000</b>	0%	
	1,483,271	3,220,221	3,246,900	1%	
<b>Total Operations</b>	<b>-9,766</b>	<b>-195,001</b>	<b>-125,000</b>		
<b>Capital Funding</b>					
Sale of Capital Assets			0		
Provincial Capital Grants			0		
Transfer from Reserve		267,000	169,000		
<b>Capital Funding</b>		<b>267,000</b>	<b>169,000</b>		
<b>Capital Expenses</b>					
Buildings & Land		140,000	0		
Transfer to Reserve		50,000	120,000		
Equipment	14,118	60,000	129,000		
Vehicles	690	67,000	40,000		
	14,808	317,000	289,000		
<b>Total Capital</b>	<b>-14,808</b>	<b>-50,000</b>	<b>-120,000</b>		
<b>Net Profit/Loss</b>	<b>-24,574</b>	<b>-245,001</b>	<b>-245,000</b>		
<b>Remove Amortization</b>		<b>245,000</b>	<b>245,000</b>		
<b>Adjusted Surplus (Deficit)</b>	<b>-24,574</b>	<b>-1</b>	<b>0</b>		



# Request for Decision (RFD)

**Meeting Date:** Wednesday, November 20, 2024

**Agenda Item:** #

**Topic:** 2025 Interim Budget

**Presented By:** Brenda Adamson, Finance Manger

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## **Recommendation:**

**That Smoky Lake County Council forward the 2025 Municipal Interim Budget to the Regular Council meeting to be held December 12, 2024**

## **Background:**

Attached is the proposed Interim 2025 municipal budget.

At the October Budget meeting the draft budget had a deficit balance of \$734,338. Municipalities cannot budget a deficit. Administration was tasked to review the budget to make recommendations to balance.

Budget line items were reviewed again and meetings were held with key departments to identify possible reductions. The proposed interim budget has been balanced by making the following changes:

- Increase interest revenue by \$50,000 as we have been able to earn more in interest in 2024 than expected
- Add the Contract to manage the Water Commission back in. This provides a net revenue of \$52,000
- Changes made by Council to the remuneration policy will reduce costs by \$28,000
- Increase penalty revenue by \$5,000
- Remove the entire budget for RCDC (this means there are no funds for economic development) saves \$48,750
- Reduce the mowing program to 2 shoulder passes per year reduces the budget by \$30,000
- Remove the proposed transfer to reserve for the future purchase of welcome signs for the highway saves \$50,000
- Remove project P2514 oiling RR174 between Township 612-613A. The road will be reclaimed in 2025 and will be left to set so that it can be oiled in a later year. This will result in a net savings of \$80,000
- For 2024 Public works staff will cover the garbage truck driver vacancy. This saves \$69,000
- We have reduced the legal budget by \$10,000
- We have removed the budget for rental of a water pump - \$50,000
- We have included an increase to the property tax rate of 3.5%. This will provide an extra \$261,588 in revenue

## **Highlights:**

1. The interim budget is balanced.
2. The estimated assessment increase is 2% and the rate increase budget is 3.5%.



# Request for Decision (RFD)

3. We are relying on a budget surplus for 2024 of \$500,000. This surplus will come from additional interest revenue, development permits, and current vacant positions.
4. NO funds have been budgeted to proceed with work approved in Council Strategic Plan.
5. NO funds have been budgeted for economic development
6. **In contrast to inflation, we are reducing 2025 operating expenditures by 4% (2024 was a decrease of .28%)**

**Benefits:**

**Disadvantages:**

**Alternatives:**

**Financial Implications:**

**Legislation:**

*n/a*

**Intergovernmental:**

n/a

**Strategic Alignment:**

n/a

**Enclosure(s):**

1. *2025 Budget Summary*

**Signature of the CAO:** \_\_\_\_\_

SMOKY LAKE COUNTY  
For the Twelve Months Ending December 31, 2024

	Municipal Budget to Actual Report			CHANGE %	Note #
	YTD ACTUAL	YTD BUDGET	BUDGET		
	Period 8	2024	2025		
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
Farmland & Residential	\$4,294,500	\$4,300,093	4,481,317	4.21%	
Machinery & Equipment	1,357,698	1,357,698	1,450,000	6.80%	
Non - Residential	1,381,168	1,318,187	1,460,502	10.80%	#1
Linear	6,534,391	6,435,843	6,795,000	5.58%	
Provincial Government	12,479	72,831	12,000	(83.52%)	
Sewer Levy	9,625	9,040	9,625	6.47%	
<b>Other Income</b>					
Well Drilling/Drill Rigs	943	5,500	5,000	(9.09%)	
Penalties	212,806	85,200	84,300	(1.06%)	
User Fees and Sales of Goods	381,652	641,950	619,750	(3.46%)	#2
Investment Income	554,509	693,498	693,498	0.00%	#3
Development Levies	33,206	69,000	84,500	22.46%	
Licenses and Permits	122,775	224,500	210,500	(6.24%)	#4
<b>Sales to Other Governments</b>	<b>153,880</b>	<b>336,135</b>	<b>305,600</b>	<b>(9.08%)</b>	<b>#5</b>
<b>Grants</b>					
Provincial Conditional - Operating	731,611	609,753	594,257	(2.54%)	
CLC	134,478	113,230	130,000	14.81%	#6
<b>Transfer from Operating Reserve</b>	<b>675,000</b>	<b>1,035,000</b>	<b>500,000</b>	<b>(51.69%)</b>	<b>#7</b>
<b>TOTAL OPERATING REVENUE</b>	<b>16,590,721</b>	<b>17,307,458</b>	<b>17,435,849</b>	<b>1%</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	3,996,117	6,047,998	5,957,790	(1.49%)	#8
Benefits	390,192	1,243,983	1,259,793	1.27%	#9
WCB	35,613	85,000	85,000	0.00%	
Other Wages	1,250	10,000	7,500	(25.00%)	#10
<b>Contracted and General Services</b>					
Mileage	13,688	45,700	49,968	9.34%	
Meals and Lodgings	39,421	95,360	88,280	(7.42%)	
Membership & Conference Fees	33,550	60,435	61,435	1.65%	#11
Freight, Express, Postage	22,936	42,250	44,900	6.27%	
Telephone & Communication	46,767	98,150	90,900	(7.39%)	
Training	56,793	112,700	113,300	0.53%	
Advertising, Printing, Subscriptions	34,519	60,550	61,600	1.73%	#12
Accounting & Auditing	33,500	34,000	35,000	2.94%	
Legal Fees	7,144	40,000	20,000	(50.00%)	#13
Assessor Fees	100,642	146,000	150,000	2.74%	
Engineering Fees	156,122	133,670	90,143	(32.56%)	
Other Consulting	59,703	62,700	67,000	6.86%	#14
Computer Programing	123,078	187,417	159,575	(14.86%)	#15
Insurance	10,748	271,261	271,550	0.11%	#16
Other Services	751,547	1,648,358	1,440,330	(12.62%)	#17
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies	62,498	95,830	98,080	2.35%	#18
Fuel/Parts/ Etc	781,970	1,547,100	1,650,050	6.65%	#19
Offset Operation costs to Capital Road Plan		-1,843,946	-1,999,794	8.45%	#19a
Gravel	449,205	490,000	490,000	0.00%	#20
Chemicals	70,282	40,000	75,000	87.50%	#21
Computer Supplies	22,073	69,148	52,650	(23.86%)	#15
Utilities	113,503	220,999	223,749	1.24%	#22
Employee Recognition	3,849	30,000	29,500	(1.67%)	#23
Other General Supplies	715,151	819,800	910,600	11.08%	#24
<b>Transfers to Local Boards &amp; Agencies</b>	<b>437,401</b>	<b>678,794</b>	<b>325,463</b>	<b>(52.05%)</b>	<b>#25</b>
<b>Write Offs</b>	<b>1,587</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>	

	YTD ACTUAL Period 8	YTD BUDGET 2024	BUDGET 2025	CHANGE %	Note #
<b>Bank Charges &amp; Interest</b>	<b>3,610</b>	<b>6,100</b>	<b>5,900</b>	(3.28%)	
<b>Requisitions</b>	<b>537,452</b>	<b>2,583,857</b>	<b>2,635,533</b>	2.00%	
<b>Contingency</b>		<b>13,749</b>	<b>0</b>	(100.00%)	#26
<b>Amortization</b>		<b>2,044,300</b>	<b>2,044,300</b>	<b>0%</b>	
	<u>9,111,911</u>	<u>17,224,263</u>	<u>16,598,095</u>	<u>-4%</u>	
<b>Total Operations</b>	<b>7,478,810</b>	<b>83,195</b>	<b>837,754</b>	<b>907%</b>	
<b>Capital Funding</b>					
Sale of Capital Assets	1,043,697	1,306,699	300,000	(77.04%)	#27
Provincial Capital Grants	411,811	4,074,411	2,844,780	(30.18%)	#28
Transfer from Reserve		1,431,717	235,000	-84%	#29
<b>Capital Funding</b>	<b>1,455,508</b>	<b>6,812,827</b>	<b>3,379,780</b>	<b>-50%</b>	
<b>Capital Expenses</b>					
Buildings & Land	31	14,000	55,000	292.86%	
Transfer to Reserve	820,000	1,428,000	521,000	(63.52%)	#30
Land Improvements	600	18,000	12,000	(33.33%)	
Engineering Structures		6,011,475	4,324,834	(28.06%)	
Equipment	798,575	874,427	845,000	(3.37%)	
Vehicles	830,062	594,419	504,000	-15%	
	<u>2,449,268</u>	<u>8,940,321</u>	<u>6,261,834</u>	<u>-30%</u>	
<b>Total Capital</b>	<b>-993,760</b>	<b>-2,127,494</b>	<b>-2,882,054</b>	<b>35%</b>	
<b>Net Profit/Loss</b>	<b>6,485,050</b>	<b>-2,044,299</b>	<b>-2,044,300</b>		
<b>Remove Amortization</b>		<b>2,044,300</b>	<b>2,044,300</b>		
<b>Adjusted Surplus (Deficit)</b>	<b>6,485,050</b>	<b>1</b>	<b>0</b>		

## Smoky Lake County Notes to the 2025 Budget

**1) Taxes**

The budget anticipates an assessment increase of 2% due to growth and a 2.8% increase in the tax

Total Taxes (including requisitions)	14,198,819	
Total Actual Taxes billed in 2024	13,580,236	<b>618,583</b>
<i>Increase</i>	<u>270,000</u>	<u>618,583</u>
<i>Estimated increase due to Rate Increase</i>	<u>348,583</u>	

**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**

A predicted surplus of \$500,000 from 2024 will be carried to 2025.

**8) Salaries and Wages**

Positions will remain the same as 2024 except for the reduction in Mowing time, Council mileage allowance, and the Garbage Truck Operator position will not be filled in 2025

**9) Benefits**

2024 benefits reflect inflation increases and increases associated with salary increases  
LAPP contribution rates decrease by approx. 1%

**10) Other Wages**

\$17,500 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 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.**

Parts will increase as repairs on older vehicles and equipment increase.

**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. Increases are for service awards and retirements

**24) Other General Supplies**

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.

**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 \$13,500

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**

	<b>2025</b>	<b>2024</b>
Sanding Truck	\$15,000	
Hydroax	\$200,000	
Tractor unit 471	\$85,000	
pickup trucks		\$ 555,226
Town portion of fire assets		\$ 9,974
Mower		\$ 30,000
Land Sales		\$ 701,000
Insurance for radios		\$ 10,500
	<u>\$300,000</u>	<u>\$ 1,306,700</u>

**28) Provincial Capital Grants**

	<b>2025</b>	<b>2024</b>
LGFF (MSI Capital)	\$ 1,101,000	\$ 885,000
STIP Bridge Program	\$ 1,589,717	\$ 2,644,150
Federal Gas Tax Grant	\$ 154,063	\$ 545,261
	<u>\$ 2,844,780</u>	<u>\$ 4,074,411</u>

**29) Transfers from Capital Reserves**

	<b>2025</b>	<b>2024</b>
Previous years projects	\$ -	
Aggregate Levy - Road Repair	\$ 110,000	\$ 191,000
Road projects	\$ 125,000	\$ -
Fire assets		\$ 22,961
2022 grader ordered		\$ 659,000
Aggregate Levy - Bridge Repair	\$ -	\$ 508,756
Ag mower	\$ -	\$ 50,000
To fund capital budget		
	<u>\$ 235,000</u>	<u>\$ 1,431,717</u>

**30) Transfers to Reserves**

	<b>2025</b>	<b>2024</b>
Future Grader Purchase	\$ 200,000	\$ 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	
Welcome sign replacement	\$ -	
Future Land Purchase	\$ -	\$ 701,000
	<u>\$ 521,000</u>	<u>\$ 1,428,000</u>

**31) Capital and Road Plan**

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

## Smoky Lake County Notes to the 2025 Budget

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<i>Increase</i>	<u>270,000</u>	<u><u>618,583</u></u>
<i>Estimated increase due to Rate Increase</i>	<u>348,583</u>	

**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**

A predicted surplus of \$500,000 from 2024 will be carried to 2025.

**8) Salaries and Wages**

Positions will remain the same as 2024 except for the reduction in Mowing time, Council mileage allowance, and the Garbage Truck Operator position will not be filled in 2025

**9) Benefits**

2024 benefits reflect inflation increases and increases associated with salary increases  
LAPP contribution rates decrease by approx. 1%

**10) Other Wages**

\$17,500 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 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.**

Parts will increase as repairs on older vehicles and equipment increase.

**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. Increases are for service awards and retirements

**24) Other General Supplies**

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.

**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 \$13,500

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**

	<b>2025</b>	<b>2024</b>
Sanding Truck	\$15,000	
Hydroax	\$200,000	
Tractor unit 471	\$85,000	
pickup trucks		\$ 555,226
Town portion of fire assets		\$ 9,974
Mower		\$ 30,000
Land Sales		\$ 701,000
Insurance for radios		\$ 10,500
	<u>\$300,000</u>	<u>\$ 1,306,700</u>

**28) Provincial Capital Grants**

	<b>2025</b>	<b>2024</b>
LGFF (MSI Capital)	\$ 1,101,000	\$ 885,000
STIP Bridge Program	\$ 1,589,717	\$ 2,644,150
Federal Gas Tax Grant	\$ 154,063	\$ 545,261
	<u>\$ 2,844,780</u>	<u>\$ 4,074,411</u>

**29) Transfers from Capital Reserves**

	<b>2025</b>	<b>2024</b>
Previous years projects	\$ -	
Aggregate Levy - Road Repair	\$ 110,000	\$ 191,000
Road projects	\$ 125,000	\$ -
Fire assets		\$ 22,961
2022 grader ordered		\$ 659,000
Aggregate Levy - Bridge Repair	\$ -	\$ 508,756
Ag mower	\$ -	\$ 50,000
To fund capital budget		
	<u>\$ 235,000</u>	<u>\$ 1,431,717</u>

**30) Transfers to Reserves**

	<b>2025</b>	<b>2024</b>
Future Grader Purchase	\$ 200,000	\$ 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	
Welcome sign replacement	\$ -	
Future Land Purchase	\$ -	\$ 701,000
	<u>\$ 521,000</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

			Budget 2025					
Dept		Item #	COST	FUNDING			OPERATIONS	
				SALE OF CA	GRANT	RESERVE		
ADM	AGGREGATE LICENSE REV TO RESERVE		200,000				200,000	
<b>ADM</b>	<b>DEPARTMENT TOTAL</b>		<b>200,000</b>	<b>-</b>		<b>-</b>	<b>200,000</b>	
BYLW	UPDATE EMERGENCY LIGHTS - 222B	1	4,000				4,000	
<b>BYLAW</b>	<b>DEPARTMENT TOTAL</b>		<b>4,000</b>	<b>-</b>		<b>-</b>	<b>4,000</b>	
<b>FIRE</b>	<b>DEPARTMENT TOTAL</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
PW	GRADER RESERVE		200,000				200,000	
PW	REPLACE SHOP LIGHTS	2	40,000				40,000	
PW	REPLACE SANDING TRUCK 195	3	500,000	15,000	200,000		285,000	
PW	REPLACE RESERVE FOR WHEEL LOADER		39,000				39,000	
PW	REPLACE HYDRO AX 615	4	450,000	200,000			250,000	
PW	SIGN TRAILER	5	18,000				18,000	
PW	GRAVEL SALES TO RESERVE		27,000				27,000	
	<b>DEPARTMENT TOTAL</b>		<b>1,274,000</b>	<b>215,000</b>	<b>200,000</b>	<b>-</b>	<b>859,000</b>	
WATER	CREDIT CARD TERMINAL SPEDDEN TF	6	15,000				15,000	
WATER	WARSPITE STATION ROOF	7	15,000				15,000	
WATER	RESERVE FOR SEWER		5,000				5,000	
WASTE	GARBAGE BINS	8	20,000				20,000	
E & P	MOWER X 2	9	42,000				42,000	
<b>E &amp; P</b>	<b>RESERVE FOR SIGN REPLACEMENT - REMOVED</b>		<b>-</b>				<b>-</b>	
WASTE	GARBAGE TRUCK RESERVE		50,000				50,000	
	<b>DEPARTMENT TOTAL</b>		<b>147,000</b>	<b>-</b>		<b>-</b>	<b>147,000</b>	
PLN	HISTORIC DESIGNATION PLAQUE		12,000				12,000	
	<b>DEPARTMENT TOTAL</b>		<b>12,000</b>	<b>-</b>		<b>-</b>	<b>12,000</b>	
AG	REPLACE 2016 TRACTOR 471	10	300,000	85,000			215,000	
AG	RESERVE FOR EQUIPMENT						-	
	<b>DEPARTMENT TOTAL</b>		<b>300,000</b>	<b>85,000</b>	<b>-</b>	<b>-</b>	<b>215,000</b>	
	<b>MUNICIPAL TOTAL</b>		<b>1,937,000</b>	<b>300,000</b>	<b>200,000</b>	<b>-</b>	<b>1,437,000</b>	
GAS	INFRASTRUCTURE LINE REPLACEMENT		50,000				50,000	
GAS	METER READING EQUIPMENT	11	48,000			48,000	-	
GAS	REPLACE PRESSURE RELIEF IN RMO's	12	45,000			45,000	-	
GAS	RMO REPLACEMENT RESERVE		70,000				70,000	
GAS	RMO MODEM REPLACEMENT	13	16,000			16,000	-	
GAS	REPLACE UNIT 232 1995 CHEV 3500	14	40,000			40,000	-	
GAS	PURCHASE GAS DETECTOR	15	20,000			20,000	-	
	<b>DEPARTMENT TOTAL</b>		<b>289,000</b>	<b>-</b>	<b>-</b>	<b>169,000</b>	<b>120,000</b>	
	<b>CAPITAL TOTAL</b>		<b>2,226,000</b>	<b>300,000</b>	<b>200,000</b>	<b>169,000</b>	<b>1,557,000</b>	
	<b>BRIDGE TOTAL</b>	<b>16</b>	<b>2,325,040</b>	<b>-</b>	<b>1,743,780</b>		<b>581,260</b>	
	<b>ROAD TOTAL</b>	<b>17</b>	<b>1,999,794</b>	<b>-</b>	<b>901,000</b>	<b>235,000</b>	<b>863,794</b>	
<b>GRAND TOTAL (MUNICIPAL AND NATURAL GAS)</b>			<b>6,550,834</b>	<b>300,000</b>	<b>2,844,780</b>	<b>404,000</b>	<b>3,002,054</b>	

## 2025 Road Budget

Oil treatment/pavin												
Project Name		Code	Length/Miles	Res #s	Estimate Costs	Funding		Reserve	Aggregate Reserve	fgt	MS/LGFF	Operations
	RR 174 between Twp 612- Twp 613A	P2514	1.5	removed to 2026								\$ -
	RR 183 between 51 Ave Warspite- 59153 Rge Rd 183	P2513	0.25		\$ 25,000.00	LGFF/MO					\$ 10,000.00	\$ 15,000.00
			1.75	<b>Total</b>	\$ 25,000.00		\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 15,000.00
CHIP-SEAL												
Project Name		Code	Length/Miles	Res #s	Estimate Costs	Funding						
			0	<b>Total</b>	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REHABILITATION												
Project Name		Code	Length/Miles	Res #s	Estimate Costs	Funding						
	RR 174 between Twp 612- Twp 613A	R2514	1.5		\$ 35,000.00	LGFF/MO					\$ 25,000.00	\$ 10,000.00
	RR 190 between Hwy 28- Twp 600	R2515	3..5		\$ 85,000.00	LGFF/MO					\$ 60,000.00	\$ 25,000.00
	Twp 594 between RR 185- RR 190	R2525	1		\$ 24,000.00	LGFF/MO					\$ 10,000.00	\$ 14,000.00
			2.5	<b>Total</b>	\$ 144,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000.00	\$ 49,000.00
MG30 BASE STABILIZATION												
Project Name		Code	Length/Miles	Res #s	Estimate Costs	Funding						
	Twp 620 between RR 135- RR 142	MG2511	3		\$ 75,000.00	LGFF/MO					\$ 75,000.00	\$ -
	Twp 612 between RR 174- RR 174A	MG2514	0.5		\$ 12,000.00	LGFF/MO						\$ 12,000.00
	Twp 612 betwee RR 174A- RR 180	MG2515	1.5		\$ 30,000.00	LGFF/MO					\$ 30,000.00	\$ -
	RR 180 between Twp 612A- Twp 614	MG2525	1.5		\$ 30,000.00	LGFF/MO						\$ 30,000.00
			6.5	<b>Total</b>	\$ 147,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000.00	\$ 42,000.00
CONSTRUCTION												
Project Name		Code	Length/Miles	Res #s	Estimate Costs	Funding						
	Twp 584 between RR 172- RR 171A	C2513	1.5		\$ 140,000.00	LGFF/MO					\$ 140,000.00	\$ -
	Reclaim Gladden Pit	PW44	1.5		\$ 125,000.00			\$ 125,000.00				\$ -
			1.5	<b>Total</b>	\$ 265,000.00	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ 140,000.00	\$ -
MG HAUL ROADS-PW57												
Project Name		Code	Length/Miles	Res #s	Estimate Costs	Funding						
	Twp 584 between Hwy 855- RR 172; Twp 584 between RR 171A- RR 165	MG2513	4		\$ 110,000.00	Aggregate Reserve			\$ 110,000.00			\$ -
			<b>Total</b>		\$ 110,000.00	\$ -	\$ -	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -
<b>Road Subtotal</b>			<b>\$ 12.25</b>		<b>\$ 691,000.00</b>		\$ -	\$ 125,000.00	\$ 110,000.00	\$ -	\$ 350,000.00	\$ 106,000.00
GRAVELLING												
Mile per	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Funding							
144	PW45	46.00	7,641.00	\$ 221,589.00	LGFF/MO							
218.5	PW46	83.50	13,243.00	\$ 357,561.00	LGFF/MO							
159.5	PW47	43.00	6,770.00	\$ 169,250.00	LGFF/MO							
167	PW48	51.00	8,002.50	\$ 192,060.00	LGFF/MO							
219	PW49	59.00	9,359.00	\$ 243,334.00	LGFF/MO							
<b>908</b>		<b>282.5</b>	<b>45,015.5</b>	<b>\$ 1,183,794.00</b>								
Contingency:			5,000.00	\$ 125,000.00								
<b>Total</b>			<b>50015.5</b>	<b>\$ 1,308,794.00</b>			\$ -	\$ -	\$ -	\$ -	\$ 551,000.00	\$ -
<b>Road total</b>				<b>\$ 1,999,794.00</b>			\$ -	\$ 125,000.00	\$ 110,000.00	\$ -	\$ 901,000.00	\$ 106,000.00

## 2025 Bridge Plan

	Construction	Engineering	2024			2025			2026			2027			2028		2029			
			Total	Grant	Reserves	Total	Grant	reserves	Total	Grant	reserves	Total	Grant	reserves	Grant	reserves	Grant	reserves		
BF76552	571,920	30,000	601,920	601,920	0															
BF08200	2,531,400	326,425	2,857,825	2,388,463	469,362															
BF08201	1,821,240	280,000				2,101,240	1,575,930													
BF00849	799,155	130,373						929,528	697,146	232,382										
BF01772	1,400,000	150,000						1,550,000	1,162,500	387,500										
BF70923	279,720	57,120						336,840	252,630	84,210										
BF07814	160,020	30,503						190,523	142,892	47,631										
BF74018	219,681	49,896						269,577	202,183	67,394										
BF72828	266,112	50,417						316,529	237,397	79,132										
BF70497	942,096	192,000						1,134,096	850,572	283,524	0									
BF06788	523,000	85,000						608,000	456,000	152,000										
BF01603	250,000	60,000									310,000	232,500								
BF00781	1,081,000	110,000						1,191,000	893,250	297,750	0									
BF79073	1,050,000	150,000									1,200,000	900,000								
BF80532	198,450	35,306	233,756	0	233,756															
BF74017	225,000	50,000	275,000	0	275,000															
BF08199	167,580	31,448	199,028	0	199,028															
BF75780	163,800	60,000				223,800	167,850													
BF06872	100,000	18,000						118,000	88,500	29,500										
BF00490	100,000	100,000																		
BF76438	100,000	100,000						200,000	150,000	50,000	200,000	150,000								
BF70734	50,000	81,000									131,000	98,250								
BF07798	100,000	100,000									200,000	150,000								
BF70165	100,000	475,000									575,000	431,250								
BF08907	100,000	100,000									200,000	150,000								
BF75613	100,000	100,000											1,000,000	750,000						
BF75612	100,000	100,000											1,000,000	750,000						
BF70918	100,000	100,000											500,000	375,000						
BF8908	100,000	100,000											500,000	375,000						
BF76437	100,000	100,000													1,000,000	750,000				
BF80908	100,000	100,000													1,000,000	750,000				
BF75968	100,000	100,000													1,000,000	750,000				
								0			0									
Capital Total			4,167,529	2,990,383	1,177,146	2,325,040	1,743,780	0	6,844,093	5,133,070	1,711,023	2,816,000	2,112,000	0	3,000,000	2,250,000	0	3,000,000	2,250,000	0
Operating Engineering		103,060																		
			73,670			75,143			76,646	0		78,179	0		79,743	0		81,338	0	
			4,241,199	2,990,383	1,177,146	2,400,183	1,743,780	0	6,920,739	5,133,070	1,711,023	2,894,179	2,112,000	0	3,079,743	2,250,000	0	3,081,338	2,250,000	0

SMOKY LAKE COUNTY

	Taxes			BUDGET	Notes
	YTD ACTUAL 2023	Budget to Actual YTD ACTUAL Period 8	Report YTD BUDGET 2024		
<b>OPERATING REVENUE</b>					<i>2% increase in assessment and 3.5 5 increase in tax rate</i>
<b>Taxes</b>					
Farmland & Residential	4,140,793	4,293,462	4,300,093	4,481,317	
Machinery & Equipment	1,279,951	1,357,698	1,357,698	1,450,000	
Non - Residential	1,373,459	1,381,168	1,318,187	1,460,502	
Linear	6,141,030	6,445,140	6,435,843	6,795,000	
Provincial Government	12,479	12,479	72,831	12,000	
<b>Other Income</b>					
Well Drilling/Drill Rigs	5,101	943	5,500	5,000	
Penalties	393,114	211,381	80,000	80,000	
Licenses and Permits	197,500	125,126	200,000	200,000	<i>aggregate to be transferred to reserve</i>
<b>Grants</b>					
<b>TOTAL OPERATING REVENUE</b>	<b>13,543,426</b>	<b>13,917,687</b>	<b>13,770,152</b>	<b>14,483,819</b>	
<b>OPERATING EXPENSES</b>					
<b>Write Offs:</b>					
1-10-00-7810 Tax Write Off	76,140	207	3,000	3,000	
1-10-00-7301 Allowance for uncolble taxes	309,946				
<b>Write Offs</b>	<b>386,086</b>	<b>207</b>	<b>3,000</b>	<b>3,000</b>	
<b>Requisitions:</b>					
1-10-00-7821 Requisition - SL Foundation	510,942	537,452	533,874	544,551	
1-10-00-7822 Requisition - ASFF - Residential	946,411		933,062	951,723	
1-10-00-7823 Requisition - ASFF - Non Res	1,031,223		1,031,217	1,051,841	
1-10-00-7824 Requisition - Lakeland - Res	51,258		51,258	52,283	
1-10-00-7825 Requisition - Lakeland - Non Res	10,537		10,537	10,748	
1-10-00-7826 Requisition -DIP	20,652		23,909	24,387	
<b>Requisitions</b>	<b>2,571,024</b>	<b>537,452</b>	<b>2,583,857</b>	<b>2,635,533</b>	
	<b>2,957,110</b>	<b>537,659</b>	<b>2,586,857</b>	<b>2,638,533</b>	
<b>Total Operations</b>	<b>10,586,317</b>	<b>13,380,028</b>	<b>11,183,295</b>	<b>11,845,286</b>	
<b>Capital Funding</b>					
<b>Capital Expenses</b>					
Transfer to Reserve:					
1-10-00-7882 Contribution to Capital Reserve			200,000	200,000	
Transfer to Reserve			200,000	200,000	
			200,000	200,000	
<b>Total Capital</b>			<b>-200,000</b>	<b>-200,000</b>	
<b>Net Profit/Loss</b>	<b>10,586,317</b>	<b>13,380,028</b>	<b>10,983,295</b>	<b>11,645,286</b>	

SMOKY LAKE COUNTY

Council

Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 8	YTD BUDGET 2024	BUDGET 2025	Notes
<b>OPERATING REVENUE</b>					
Taxes					
Other Income					
Grants					
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	\$362,618	\$241,946	\$362,792	346,298	1.9% COLA as per CPI/removed mileage allowance
Benefits	73,359	53,575	77,105	86,930	
<b>Contracted and General Services</b>					
Mileage	21,174	10,113	28,200	34,968	
Meals and Lodgings	21,865	13,166	23,770	23,770	
Membership & Conference Fees	15,063	8,484	15,185	15,185	
Telephone & Communication	6,640	3,051	6,100	6,100	
Other Services			1,500	1,500	
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies	501	142	3,000	3,000	
Computer Supplies	1,055		3,000	6,000	
	502,275	330,477	520,652	523,751	
<b>Total Operations</b>	<b>-502,275</b>	<b>-330,477</b>	<b>-520,652</b>	<b>-523,751</b>	
<b>Capital Funding</b>					
<b>Capital Expenses</b>					
<b>Net Profit/Loss</b>	<b>-502,275</b>	<b>-330,477</b>	<b>-520,652</b>	<b>-523,751</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-502,275</b>	<b>-330,477</b>	<b>-520,652</b>	<b>-523,751</b>	

SMOKY LAKE COUNTY

Administration  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 8	YTD BUDGET 2024	BUDGET	Notes
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
Total Penalties	5,224	1,183	5,000	4,000	
Total User Fees and Sales of Goods	114,581	33,180	115,500	112,200	
Total Investment Income	811,468	554,509	693,498	693,498	<i>includes 43,498 from Tourism MCC</i>
Total Sales to Other Governments	98,646	91,165	78,000	78,000	
Total Provincial Conditional - Operating	120,604	289,177	120,000	120,604	<i>portion of LGFF operating</i>
<b>Total Transfer from Operating Reserve</b>		<b>675,000</b>	<b>675,000</b>	<b>500,000</b>	<i>carry over from 2024 estimate</i>
<b>TOTAL OPERATING REVENUE</b>	<b>1,150,524</b>	<b>1,644,215</b>	<b>1,686,998</b>	<b>1,508,302</b>	
<b>OPERATING EXPENSES</b>					
Total Salaries & Wages	601,712	224,348	396,392	383,886	
Total Benefits	87,858	51,382	91,010	90,000	
Total Other Wages	2,425				
Total Mileage	1,342	923	5,000	3,000	
Total Meals and Lodgings	4,019	2,208	9,000	9,000	
Total Membership & Conference Fees	17,671	12,576	16,000	18,000	
Total Freight, Express, Postage	17,654	12,225	20,000	21,000	
Total Telephone & Communication	33,094	20,659	37,000	36,000	
Total Training	5,850		10,000	10,000	
Total Advertising, Printing, Subscriptions	4,017	2,673	6,000	5,100	
Total Accounting & Auditing	34,371	33,500	34,000	35,000	
Total Legal Fees	51,951	7,144	40,000	20,000	
Total Assessor Fees	139,870	100,642	146,000	150,000	
Total Other Consulting	2,839	910	2,700	2,000	
Total Computer Programing	52,861	22,147	64,000	25,000	
Total Insurance	105,529	7,450	118,911	115,000	
Total Other Services	34,926	99,754	67,983	46,000	
<b>Materials, Goods, and Utilities</b>					
Total Office/Food/Janitorial Supplies	15,739	11,786	24,300	22,000	
Total Computer Supplies	20,105	11,734	13,000	13,000	
Total Utilities	45,528	29,134	53,609	53,609	
Total Employee Recognition	18,251	2,752	23,000	23,000	
Total Other General Supplies	786	102	3,000	2,000	
<b>Total Bank Charges &amp; Interest</b>	<b>3,594</b>	<b>2,343</b>	<b>4,000</b>	<b>4,000</b>	
<b>Total Contingency</b>			<b>13,749</b>	<b>0</b>	
<b>Total Amortization</b>	<b>133,825</b>			<b>0</b>	
	1,435,819	656,392	1,198,654	1,086,595	
<b>Total Operations</b>	<b>-285,294</b>	<b>987,823</b>	<b>488,344</b>	<b>421,707</b>	
<b>Capital Funding</b>					
Sale of Capital Assets:					
1-12-00-5951 Sale of Capital Assets		820,200	701,000	0	
1-12-00-5955 Gain/Loss on Sale of Cap Assets	-157,902			0	
<b>Total Sale of Capital Assets</b>	<b>-157,902</b>	<b>820,200</b>	<b>701,000</b>	<b>0</b>	
Provincial Capital Grants:					
1-12-00-5921 MSI Capital		200		0	
1-12-00-5920 Provincial transfers for Capital				0	
1-12-00-5930 Federal transfers for Capital				0	
<b>Total Provincial Capital Grants</b>		<b>200</b>		<b>0</b>	
<b>Capital Funding</b>	<b>-157,902</b>	<b>820,400</b>	<b>701,000</b>	<b>0</b>	
<b>Capital Expenses</b>					
Transfer to Reserve:					
1-12-00-7882 Contribution to Capital Reserve		820,000	701,000	0	
<b>Total Transfer to Reserve</b>		<b>820,000</b>	<b>701,000</b>	<b>0</b>	
		820,000	701,000	0	
<b>Total Capital</b>	<b>-157,902</b>	<b>400</b>		<b>0</b>	
<b>Net Profit/Loss</b>	<b>-443,196</b>	<b>988,223</b>	<b>488,344</b>	<b>421,707</b>	

SMOKY LAKE COUNTY

	Communications		BUDGET	BUDGET	Notes
	YTD ACTUAL 2023	Budget to Actual Report YTD ACTUAL Period 12			
<b>OPERATING REVENUE</b>					
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Total Salaries & Wages	73,781	48,952	76,290	81,275	
Total Benefits	17,600	13,080	21,361	23,000	
<b>Contracted and General Services</b>					
Total Mileage	364	138	1,000	1,200	
Total Meals and Lodgings	462	439	1,300	1,960	
Total Membership & Conference Fees	80		500	500	
Total Telephone & Communication	637	402	750	750	
Total Training		150	700	800	
Total Advertising, Printing, Subscriptions	6,168	4,112	10,000	8,000	
Total Computer Programing	5,058	4,940	6,000	15,410	
<b>Materials, Goods, and Utilities</b>					
Total Computer Supplies	31			100	
	104,182	72,214	117,901	132,995	
<b>Total Operations</b>	<b>-104,182</b>	<b>-72,214</b>	<b>-117,901</b>	<b>-132,995</b>	
<b>Capital Funding</b>					
<b>Capital Expenses</b>					
<b>Net Profit/Loss</b>	<b>-104,182</b>	<b>-72,214</b>	<b>-117,901</b>	<b>-132,995</b>	

SMOKY LAKE COUNTY

	YTD ACTUAL 2023	GIS Budget to Actual Report		Budget	Notes
		YTD ACTUAL Period 8	YTD BUDGET 2024		
<b>OPERATING REVENUE</b>					
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Total Salaries & Wages	85,168	58,970	90,842	97,129	
Total Benefits	19,633	14,845	21,802	27,000	
<b>Contracted and General Services</b>					
Total Mileage			500	500	
Total Meals and Lodgings			700	700	
Total Membership & Conference Fees	200	200	750	750	
Total Telephone & Communication	476	564	1,200	900	
Total Training		340	500	1,500	
Total Advertising, Printing, Subscriptions	23,340	14,567	24,500	30,700	
Total Computer Programing	63,459	63,767	65,267	62,000	
Total Other Services	49,507	33,301	51,000	52,000	
<b>Materials, Goods, and Utilities</b>					
Total Computer Supplies	3,777	361	3,000	2,000	
	245,559	186,915	260,061	275,179	
<b>Total Operations</b>	<b>-245,559</b>	<b>-186,915</b>	<b>-260,061</b>	<b>-275,179</b>	
<b>Capital Funding</b>					
				0	
<b>Capital Expenses</b>					
				0	
				0	
<b>Net Profit/Loss</b>	<b>-245,559</b>	<b>-186,915</b>	<b>-260,061</b>	<b>-275,179</b>	

SMOKY LAKE COUNTY  
For the Twelve Months Ending December 31, 2024

	CLC			Budget	<i>Notes</i>
	Budget to Actual Report				
	YTD ACTUAL 2023	YTD ACTUAL Period 12	YTD BUDGET 2024		
<b>OPERATING REVENUE</b>					
Total CLC Grant	118,657	134,478	113,230	130,000	
<b>TOTAL OPERATING REVENUE</b>	<b>118,657</b>	<b>134,478</b>	<b>113,230</b>	<b>130,000</b>	
<b>OPERATING EXPENSES</b>					
Total Salaries & Wages	72,419	48,879	72,119	73,320	
Total Benefits	8,857	7,233	10,700	18,000	
Total Telephone & Communication		363		600	
<b>Total Transfers to Local Boards &amp; Agencies</b>	<b>37,381</b>		<b>30,411</b>	<b>38,080</b>	
	118,657	56,475	113,230	130,000	
<b>Total Operations</b>	<b>0</b>	<b>78,003</b>		<b>0</b>	

SMOKY LAKE COUNTY

	General Budget to Actual Report			Budget	Notes
	YTD ACTUAL 2023	YTD ACTUAL Period 8	YTD BUDGET 2024		
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
User Fees and Sales of Goods	\$141	\$254	\$500	\$500	
<b>Grants</b>					
Transfer from Operating Reserve		360,000	360,000		
<b>TOTAL OPERATING REVENUE</b>	<b>141</b>	<b>360,254</b>	<b>360,500</b>	<b>500</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	\$0	\$0	\$0	25,000	
Benefits				0	
<b>Contracted and General Services</b>					
Mileage	0	0	0	1,000	
Meals and Lodgings	2,408	1,300	6,240	6,000	
Advertising, Printing, Subscriptions			500	1,000	
Other Services			500	3,500	
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies	233		1,000	1,500	
Other General Supplies	6,531	7,930	10,000	10,000	
<b>Transfers to Local Boards &amp; Agencies</b>	<b>41,142</b>	<b>382,750</b>	<b>391,000</b>	<b>30,000</b>	
	50,314	391,980	409,240	78,000	
<b>Total Operations</b>	<b>-50,173</b>	<b>-31,726</b>	<b>-48,740</b>	<b>-77,500</b>	
<b>Capital Funding</b>					
<b>Capital Expenses</b>					
<b>Net Profit/Loss</b>	<b>-50,173</b>	<b>-31,726</b>	<b>-48,740</b>	<b>-77,500</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-50,173</b>	<b>-31,726</b>	<b>-48,740</b>	<b>-77,500</b>	

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SMOKY LAKE COUNTY  
For the Twelve Months Ending December 31, 2024

Police Protection  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 12	YTD BUDGET 2024	Budget	<i>Notes</i>
<b>OPERATING REVENUE</b>					
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
<b>Contracted and General Services</b>					
Total Other Services	254,162	-69,013	255,000	190,000	
	254,162	-69,013	255,000	190,000	
<b>Total Operations</b>	<b>-254,162</b>	<b>69,013</b>	<b>-255,000</b>	<b>-190,000</b>	
<b>Capital Funding</b>					
<b>Capital Expenses</b>					
<b>Net Profit/Loss</b>	<b>-254,162</b>	<b>69,013</b>	<b>-255,000</b>	<b>-190,000</b>	

SMOKY LAKE COUNTY

Fire Protection  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 12	YTD BUDGET 2024	BUDGET	Notes
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
User Fees and Sales of Goods	\$10,315	\$1,650	\$7,000	4,100	
Sales to Other Governments	160,040	23,980	170,000	177,600	
<b>Grants</b>					
Provincial Conditional - Operating	30,101	103,132	6,000	10,000	
<b>TOTAL OPERATING REVENUE</b>	<b>200,456</b>	<b>128,762</b>	<b>183,000</b>	<b>191,700</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	269,512	180,430	278,224	289,066	
Benefits	49,895	37,763	66,774	69,688	
<b>Contracted and General Services</b>					
Mileage	195			0	
Meals and Lodgings	15,398	10,548	14,500	14,000	
Membership & Conference Fees	4,740	4,310	6,500	6,000	
Freight, Express, Postage	1,511	805	1,000	1,200	
Telephone & Communication	5,343	2,705	4,650	4,650	
Training	46,401	50,847	63,000	71,000	1001 training
Advertising, Printing, Subscriptions		2,740	2,250	1,000	
Computer Programing	853	3,115	3,150	5,720	
Insurance	32,090	1,345	32,500	38,000	
Other Services	234,115	140,221	226,900	243,400	more calls and longer (fire calls)
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies	48		500	0	
Fuel/Parts/ Etc	54,749	41,320	63,500	67,000	
Computer Supplies	905	74	5,400	3,200	
Utilities	938	1,028	3,000	0	
Employee Recognition	5,695	1,097	7,000	6,500	
Other General Supplies	94,606	86,578	83,000	83,000	
<b>Amortization</b>	<b>110,932</b>		<b>103,000</b>	<b>103,000</b>	
	927,926	564,926	964,848	1,006,424	
<b>Total Operations</b>	<b>-727,470</b>	<b>-436,164</b>	<b>-781,848</b>	<b>-814,724</b>	
<b>Capital Funding</b>					
Sale of Capital Assets			20,474		
Provincial Capital Grants	68,585				
Transfer from Reserve			22,961		
<b>Capital Funding</b>	<b>68,585</b>		<b>43,435</b>		
<b>Capital Expenses</b>					
Transfer to Reserve				0	
Equipment		10,165	43,435		
		10,165	43,435	0	
<b>Total Capital</b>	<b>68,585</b>	<b>-10,165</b>		<b>0</b>	
<b>Net Profit/Loss</b>	<b>-658,885</b>	<b>-446,329</b>	<b>-781,848</b>	<b>-814,724</b>	
<b>Remove Amortization</b>	<b>110,932</b>		<b>103,000</b>	<b>103,000</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-547,953</b>	<b>-446,329</b>	<b>-678,848</b>	<b>-711,724</b>	

SMOKY LAKE COUNTY

Emergency & Disaster Services  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 12	YTD BUDGET 2024	BUDGET <i>Note</i>
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**OPERATING REVENUE**

Taxes				
Other Income				
Total Sales to Other Governments	3,862	496		0
<b>TOTAL OPERATING REVENUE</b>	<b>3,862</b>	<b>496</b>		<b>0</b>

**OPERATING EXPENSES**

Salaries, Wages, and Benefits				
Contracted and General Services				
Total Meals and Lodgings	1,024		3,000	0
Total Training	1,118		2,000	0
Total Other Services	91	95		0
Materials, Goods, and Utilities				
Total Other General Supplies		55	1,000	0
<b>Total Amortization</b>	<b>4,323</b>		<b>4,300</b>	<b>4300</b>
	6,556	150	10,300	4,300
<b>Total Operations</b>	<b>-2,694</b>	<b>346</b>	<b>-10,300</b>	<b>-4,300</b>

**Capital Funding**

**Capital Expenses**

<b>Net Profit/Loss</b>	<b>-2,694</b>	<b>346</b>	<b>-10,300</b>	
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**Remove Amortization:**

1-24-00-8562 Amortization Light Duty Equip	4,323		4,300	
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<b>Total Remove Amortization</b>	<b>4,323</b>		<b>4,300</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>1,628</b>	<b>346</b>	<b>-6,000</b>	

SMOKY LAKE COUNTY

By-Law Enforcement  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 8	YTD BUDGET 2024	BUDGET <i>Note</i>
<b>OPERATING REVENUE</b>				
<b>Taxes</b>				
<b>Other Income</b>				
Total User Fees and Sales of Goods	1,638	724	1,000	1,000
<b>Grants</b>				
<b>TOTAL OPERATING REVENUE</b>	<b>1,638</b>	<b>724</b>	<b>1,000</b>	<b>1,000</b>
<b>OPERATING EXPENSES</b>				
<b>Salaries, Wages, and Benefits</b>				
Total Salaries & Wages	111,359	72,446	118,738	122,409
Total Benefits	20,952	17,965	28,498	26,930
<b>Contracted and General Services</b>				
Total Mileage	566			0
Total Meals and Lodgings	1,396	85	2,000	2,000
Total Membership & Conference Fees	375	375	500	500
Total Telephone & Communication	21	101	1,500	1,000
Total Training	630		2,500	2,500
Total Advertising, Printing, Subscriptions				500
Total Computer Programing		3,109		5,720
Total Insurance	636		1,000	1,000
Total Other Services	4,991	8,265	24,400	20,000
<b>Materials, Goods, and Utilities</b>				
Total Office/Food/Janitorial Supplies	7,430	8,084	3,000	4,000
Total Fuel/Parts/ Etc	863	1,448	10,000	8,500
Total Computer Supplies	8,293	4,826	5,348	3,150
<b>Total Amortization</b>	<b>12,801</b>		<b>4,000</b>	<b>4,000</b>
	170,311	116,704	201,484	202,209
<b>Total Operations</b>	<b>-168,673</b>	<b>-115,980</b>	<b>-200,484</b>	<b>-201,209</b>
<b>Capital Funding</b>				
Total Sale of Capital Assets	3,963			0
<b>Capital Funding</b>	<b>3,963</b>			<b>0</b>
<b>Capital Expenses</b>				
Vehicles:				
Total Vehicles			7,000	4,000
			7,000	4,000
<b>Total Capital</b>	<b>3,963</b>		<b>-7,000</b>	<b>-4,000</b>
<b>Net Profit/Loss</b>	<b>-164,709</b>	<b>-115,980</b>	<b>-207,484</b>	<b>-205,209</b>
<b>Remove Amortization</b>				<b>4,000</b>
<b>Adjusted Surplus (Deficit)</b>				<b>-201,209</b>

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SMOKY LAKE COUNTY

Transportation Services  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 8	YTD BUDGET 2024	Budget	Note
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
User Fees and Sales of Goods	\$178,404	\$161,707	\$245,000	230,000	
Development Levies	30,800	100			
Licenses and Permits	6,540	7,397	24,000	10,000	
<b>Grants</b>					
<b>TOTAL OPERATING REVENUE</b>	<b>215,744</b>	<b>169,204</b>	<b>269,000</b>	<b>240,000</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	3,206,047	2,217,948	2,918,493	3,195,551	
Benefits	102,359	66,564	598,290	628,120	
WCB	88,979	35,613	85,000	85,000	
<b>Contracted and General Services</b>					
Mileage	150	42		0	
Meals and Lodgings	1,780	5,875	5,000	8,000	
Membership & Conference Fees	2,349	3,390	2,500	4,000	
Freight, Express, Postage	12,342	6,893	16,000	16,750	
Telephone & Communication	21,226	10,140	25,100	22,600	
Training	5,560	4,046	17,000	17,000	
Advertising, Printing, Subscriptions	1,889	3,068	500	3,500	
Legal Fees	968			0	
Engineering Fees	403,736	148,876	133,670	90,143	
Computer Programing	7,294	6,215	11,000	11,425	
Insurance	76,588	1,123	80,000	82,500	
Other Services	523,639	283,099	457,250	423,250	
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies	41,269	32,369	43,850	45,850	
Fuel/Parts/ Etc	763,231	600,891	1,291,250	1,350,000	
Offset Operation costs to Capital Road Plan			-1,618,946	-1,999,794	
Gravel	569,883	449,205	490,000	490,000	
Computer Supplies	2,397	1,603	6,300	6,300	
Utilities	107,245	64,119	122,200	129,200	
Other General Supplies	529,618	609,427	660,000	768,000	<i>oil/mg30/coldmix for roads</i>
<b>Write Offs</b>	<b>4,720</b>	<b>1,380</b>			
<b>Amortization</b>	<b>1,478,218</b>		<b>1,600,000</b>	<b>1,600,000</b>	
	7,951,487	4,551,886	6,944,457	6,977,395	
<b>Total Operations</b>	<b>-7,735,743</b>	<b>-4,382,682</b>	<b>-6,675,457</b>	<b>-6,737,395</b>	
<b>Capital Funding</b>					
Sale of Capital Assets	23,307	183,897	555,225	215,000	
Provincial Capital Grants	1,082,679	411,611	4,074,411	2,844,780	
Transfer from Reserve			1,358,756	235,000	
<b>Capital Funding</b>	<b>1,105,986</b>	<b>595,508</b>	<b>5,988,392</b>	<b>3,294,780</b>	
<b>Capital Expenses</b>					
Buildings & Land		31		40,000	
Transfer to Reserve			527,000	266,000	
Land Improvements		600			
Engineering Structures			6,011,475	4,324,834	
Equipment	0	660,580	672,992	468,000	
Vehicles		714,931	587,419	500,000	
	0	1,376,142	7,798,886	5,598,834	
<b>Total Capital</b>	<b>1,105,986</b>	<b>-780,634</b>	<b>-1,810,494</b>	<b>-2,304,054</b>	
<b>Net Profit/Loss</b>	<b>-6,629,757</b>	<b>-5,163,316</b>	<b>-8,485,951</b>	<b>-9,041,449</b>	
<b>Remove Amortization</b>	<b>1,478,218</b>		<b>1,600,000</b>	<b>1,600,000</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-5,151,539</b>	<b>-5,163,316</b>	<b>-6,885,951</b>	<b>-7,441,449</b>	

SMOKY LAKE COUNTY

Water  
Budget to Actual Report

	YTD ACTUAL 2021	YTD ACTUAL 2022	YTD ACTUAL 2023	YTD ACTUAL Period08	YTD BUDGET 2024	Budget	Note
<b>OPERATING REVENUE</b>							
<b>Taxes</b>							
<b>Other Income</b>							
Penalties	\$218	\$267	\$644	\$241	\$200	300	
User Fees and Sales of Goods	159,313	169,564	183,075	140,257	163,950	175,950	
<b>Sales to Other Governments</b>	<b>50,471</b>	<b>75,262</b>	<b>64,980</b>	<b>38,238</b>	<b>50,000</b>	<b>50,000</b>	
<b>Grants</b>							
<b>TOTAL OPERATING REVENUE</b>	<b>210,002</b>	<b>245,093</b>	<b>248,699</b>	<b>178,736</b>	<b>214,150</b>	<b>226,250</b>	
<b>OPERATING EXPENSES</b>							
<b>Salaries, Wages, and Benefits</b>							
Salaries & Wages	213,989	244,887	272,913	182,884	264,826	329,925	
Benefits	43,578	46,843	53,389	41,152	63,558	72,000	
<b>Contracted and General Services</b>							
Mileage		215				0	
Meals and Lodgings	1,017	2,767	2,433	990	3,000	3,000	
Membership & Conference Fees	60		1,279		1,500	1,500	
Freight, Express, Postage		799	273	709	250	950	
Telephone & Communication	9,338	9,755	9,866	5,903	14,050	11,200	
Training	2,017	1,769	1,722	670	2,000	2,000	
Engineering Fees		484	4,272			0	
Computer Programming		187	3	6,072	8,025	9,140	
Insurance	5,534	5,411	5,676	443	8,000	7,500	
Other Services	74,570	77,842	58,819	42,553	86,000	65,780	
<b>Materials, Goods, and Utilities</b>							
Fuel/Parts/ Etc	42,393	31,213	32,870	23,242	32,450	40,850	
Computer Supplies		117	11,531	2,793	17,000	5,040	
Utilities	23,134	24,254	22,600	15,384	27,800	26,550	
Other General Supplies	3,222	6,745	6,270	5,411	3,500	6,850	
<b>Bank Charges &amp; Interest</b>	<b>2,310</b>	<b>1,948</b>	<b>1,998</b>	<b>1,267</b>	<b>2,100</b>	<b>1,900</b>	
<b>Amortization</b>	<b>125,222</b>	<b>126,352</b>	<b>116,060</b>		<b>126,000</b>	<b>126,000</b>	
	546,384	581,588	601,974	329,473	660,059	710,185	
<b>Total Operations</b>	<b>-336,382</b>	<b>-336,495</b>	<b>-353,275</b>	<b>-150,737</b>	<b>-445,909</b>	<b>-483,935</b>	
<b>Capital Funding</b>							
Sale of Capital Assets		9,305	22,562	39,600			
<b>Capital Funding</b>		<b>9,305</b>	<b>22,562</b>	<b>39,600</b>			
<b>Capital Expenses</b>							
Equipment				27,400	34,000	15,000	
Building						15,000	
				115,131			
				142,531	34,000	30,000	
<b>Total Capital</b>		<b>9,305</b>	<b>22,562</b>	<b>-102,931</b>	<b>-34,000</b>	<b>-30,000</b>	
<b>Net Profit/Loss</b>	<b>-336,382</b>	<b>-327,190</b>	<b>-330,713</b>	<b>-253,668</b>	<b>-479,909</b>	<b>-513,935</b>	
<b>Remove Amortization</b>	<b>125,222</b>	<b>126,352</b>	<b>116,060</b>		<b>126,000</b>	<b>126,000</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-211,160</b>	<b>-200,838</b>	<b>-214,653</b>	<b>-253,668</b>	<b>-353,909</b>	<b>-387,935</b>	

SMOKY LAKE COUNTY

	Sewer Budget to Actual Report			Budget	Note
	YTD ACTUAL 2023	YTD ACTUAL Period 8	YTD BUDGET 2024		
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
Sewer Levy	\$9,040	\$9,625	\$9,040	9,625	
<b>Other Income</b>					
User Fees and Sales of Goods	11,718	7,001	12,000	12,000	
<b>Grants</b>					
<b>TOTAL OPERATING REVENUE</b>	<b>20,758</b>	<b>16,626</b>	<b>21,040</b>	<b>21,625</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	41,410	29,870	64,005	62,045	
Benefits	8,177	6,357	14,082	6,000	
<b>Contracted and General Services</b>					
Meals and Lodgings		180		0	
Insurance	635		700	700	
Other Services	2,471	8,641	4,000	9,000	<i>ag grass cutting/pw brushing in lagoon</i>
<b>Materials, Goods, and Utilities</b>					
Fuel/Parts/ Etc	176	3,598	1,000	500	
Utilities	2,003	1,333	2,500	2,500	
Other General Supplies	2,091	1,480	2,000	10,000	<i>gates and fences and signage</i>
<b>Amortization</b>	<b>21,195</b>		<b>21,000</b>	<b>21,000</b>	
	78,158	51,459	109,287	111,745	
<b>Total Operations</b>	<b>-57,400</b>	<b>-34,833</b>	<b>-88,247</b>	<b>-90,120</b>	
<b>Capital Funding</b>					
<b>Capital Expenses</b>					
<b>Net Profit/Loss</b>	<b>-57,400</b>	<b>-34,833</b>	<b>-88,247</b>	<b>-90,120</b>	
<b>Remove Amortization</b>	<b>21,195</b>		<b>21,000</b>	<b>21,000</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-36,205</b>	<b>-34,833</b>	<b>-67,247</b>	<b>-69,120</b>	
				-90,120	
				0	

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SMOKY LAKE COUNTY

	Waste Budget to Actual Report			Budget	Note
	YTD ACTUAL 2023	YTD ACTUAL Period 8	YTD BUDGET 2024		
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
User Fees and Sales of Goods	\$55,239	\$13,908	\$59,000	47,000	
<b>Grants</b>					
<b>TOTAL OPERATING REVENUE</b>	<b>55,239</b>	<b>13,908</b>	<b>59,000</b>	<b>47,000</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	327,155	200,766	274,259	215,314	<i>garbage truck driver to be supplied by pw</i>
Benefits	11,022	8,008	54,750	46,700	
<b>Contracted and General Services</b>					
Mileage	532	111	200	200	
Meals and Lodgings	3,766	179	3,000	3,000	
Membership & Conference Fees	1,448	850	1,500	1,500	
Freight, Express, Postage	27				
Telephone & Communication	936	370	1,500	1,900	
Training	1,835		500	500	
Advertising, Printing, Subscriptions		90		0	
Engineering Fees	8,475	7,246		0	
Computer Programing	30	4,381	8,025	8,000	
Insurance	1,770		1,800	500	
Other Services	143,032	95,338	141,950	151,500	
<b>Materials, Goods, and Utilities</b>					
Fuel/Parts/ Etc	68,427	60,432	31,400	65,000	
Computer Supplies			4,750	4,410	
Other General Supplies	5,442	874	12,800	8,750	
<b>Amortization</b>					
	<b>62,018</b>		<b>64,000</b>	<b>64,000</b>	
	635,915	378,645	600,434	571,274	
<b>Total Operations</b>	<b>-580,676</b>	<b>-364,737</b>	<b>-541,434</b>	<b>-524,274</b>	
<b>Capital Funding</b>					
Sale of Capital Assets	1,000				
<b>Capital Funding</b>	<b>1,000</b>				
<b>Capital Expenses</b>					
Buildings & Land reserve			14,000	50,000	
Equipment		600		20,000	
		600	14,000	70,000	
<b>Total Capital</b>	<b>1,000</b>	<b>-600</b>	<b>-14,000</b>	<b>-70,000</b>	
<b>Net Profit/Loss</b>	<b>-579,676</b>	<b>-365,337</b>	<b>-555,434</b>	<b>-594,274</b>	
<b>Remove Amortization</b>	<b>62,018</b>		<b>64,000</b>	<b>64,000</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-517,658</b>	<b>-365,337</b>	<b>-491,434</b>	<b>-530,274</b>	

SMOKY LAKE COUNTY

	FCSS Operating Budget to Actual Report			Budget <i>Note</i>
	YTD	YTD	YTD	
	ACTUAL 2023	ACTUAL Period 8	BUDGET 2024	
<b>OPERATING REVENUE</b>				
<b>Taxes</b>				
<b>Other Income</b>				
Total Provincial Conditional - Operating	96,457	73,130	97,506	
<b>TOTAL OPERATING REVENUE</b>	<b>96,457</b>	<b>73,130</b>	<b>97,506</b>	
<b>OPERATING EXPENSES</b>				
<b>Salaries, Wages, and Benefits</b>				
<b>Contracted and General Services</b>				
<b>Materials, Goods, and Utilities</b>				
<b>Total Transfers to Local Boards &amp; Agencies</b>				
	113,908	14,871	121,883	
	113,908	14,871	121,883	
<b>Total Operations</b>	<b>-17,451</b>	<b>58,259</b>	<b>-24,377</b>	
<b>Capital Funding</b>				
<b>Capital Expenses</b>				
<b>Net Profit/Loss</b>	<b>-17,451</b>	<b>58,259</b>	<b>-24,377</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-17,451</b>	<b>58,259</b>	<b>-24,377</b>	

SMOKY LAKE COUNTY

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

	YTD ACTUAL Period 8	YTD BUDGET 2024	Budget	Note
<b>OPERATING REVENUE</b>				
<b>Taxes</b>				
<b>Other Income</b>				
Development Levies	\$33,106	\$69,000	84,500	
Licenses and Permits	-9,748		0	
<b>Sales to Other Governments</b>				
<b>Grants</b>				
Provincial Conditional - Operating	84,925	100,000	99,900	
<b>TOTAL OPERATING REVENUE</b>	<b>108,283</b>	<b>169,000</b>	<b>184,400</b>	
<b>OPERATING EXPENSES</b>				
<b>Salaries, Wages, and Benefits</b>				
Salaries & Wages	92,440	226,358	137,703	
Benefits	22,657	54,326	34,500	
Other Wages	1,250	5,000	2,500	
<b>Contracted and General Services</b>				
Mileage	366	5,500	3,300	
Meals and Lodgings	2,863	9,000	6,000	
Membership & Conference Fees	1,295	6,000	4,500	
Telephone & Communication	550	1,500	900	
Training		4,000	2,500	
Advertising, Printing, Subscriptions	2,436	8,000	8,000	
Engineering Fees			0	
Other Consulting			0	
Computer Programing	3,112	5,500	5,720	
Insurance		350	350	
Other Services	79,289	247,250	185,750	
<b>Materials, Goods, and Utilities</b>				
Computer Supplies		4,750	3,150	
	206,258	577,534	394,873	
<b>Total Operations</b>	<b>-97,975</b>	<b>-408,534</b>	<b>-210,473</b>	
<b>Capital Funding</b>				
Provincial Capital Grants				
<b>Capital Funding</b>				
<b>Capital Expenses</b>				
Land Improvements		10,000	12,000	
		10,000	12,000	
<b>Total Capital</b>		<b>-10,000</b>	<b>-12,000</b>	
<b>Net Profit/Loss</b>	<b>-97,975</b>	<b>-418,534</b>	<b>-222,473</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-97,975</b>	<b>-418,534</b>	<b>-222,473</b>	
			-222,473	
			0	

SMOKY LAKE COUNTY

Agricultural Development  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 12	YTD BUDGET 2024	Budget	Note
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
User Fees and Sales of Goods			\$500	0	
Licenses and Permits	9,425		500	500	
<b>Grants</b>					
Provincial Conditional - Operating	181,247	181,247	166,247	166,247	
<b>TOTAL OPERATING REVENUE</b>	<b>190,672</b>	<b>181,247</b>	<b>167,247</b>	<b>166,747</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	465,777	269,639	463,092	360,942.00	<i>Trapper moved to part time</i>
Benefits	63,452	42,844	99,332	75,904.00	<i>Mowing program reduced</i>
<b>Contracted and General Services</b>					
Mileage	6,803	1,119	2,500	5,000	
Meals and Lodgings	5,547	2,828	11,150	9,150	
Membership & Conference Fees	9,058	2,070	9,000	9,000	
Freight, Express, Postage	4,056	2,304	5,000	5,000	
Telephone & Communication	1,520	842	2,500	2,500	
Training	4,784	740	7,000	5,500	
Advertising, Printing, Subscriptions	269	120	800	800	
Other Consulting	66,015	58,793	60,000	65,000	
Computer Programing	3,438	3,109	10,200	5,720	
Insurance	14,194	387	16,000	16,000	
Other Services	4,960	3,056	8,900	20,400	
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies	6,833	8,458	12,930	15,730	
Fuel/Parts/ Etc	110,172	51,365	88,500	89,000.00	
Chemicals	47,606	70,282	40,000	75,000.00	
Computer Supplies	392	680	3,300	3,150	
Utilities	3,712	2,399	4,690	4,690	
Other General Supplies	9,205	2,387	10,000	8,500	
<b>Amortization</b>	<b>56,500</b>		<b>61,000</b>	<b>61,000</b>	
	884,293	523,422	915,894	837,986	
<b>Total Operations</b>	<b>-693,621</b>	<b>-342,175</b>	<b>-748,647</b>	<b>-671,239</b>	
<b>Capital Funding</b>					
Sale of Capital Assets	-19,745		30,000	85,000	
Transfer from Reserve			50,000		
<b>Capital Funding</b>	<b>-19,745</b>		<b>80,000</b>	<b>85,000</b>	
<b>Capital Expenses</b>					
<b>Reserves</b>					
Equipment		92,000	92,000	300,000	
		92,000	92,000	300,000	
<b>Total Capital</b>	<b>-19,745</b>	<b>-92,000</b>	<b>-12,000</b>	<b>-215,000</b>	
<b>Net Profit/Loss</b>	<b>-713,366</b>	<b>-434,175</b>	<b>-760,647</b>	<b>-886,239</b>	
<b>Remove Amortization</b>	<b>56,500</b>		<b>61,000</b>	<b>61,000</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-656,866</b>	<b>-434,175</b>	<b>-699,647</b>	<b>-825,239</b>	

SMOKY LAKE COUNTY

Economic Development  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 12	YTD BUDGET 2024	Budget	<i>Note</i>
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
<b>Sales to Other Governments</b>	<b>\$7,048</b>		<b>\$38,135</b>	<b>0</b>	
<b>Grants</b>					
Provincial Conditional - Operating			10,000		
<b>TOTAL OPERATING REVENUE</b>	<b>7,048</b>		<b>48,135</b>	<b>0</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	2,255	1,549	1,989	2,240	
Benefits	483	340	1,011	1,011	
Other Wages			5,000	5,000	
<b>Contracted and General Services</b>					
Mileage	876	876	2,800	800	
Meals and Lodgings	780	60	2,500	500	
Membership & Conference Fees			500	0	
Telephone & Communication	50		600	0	
Training			1,500	0	removed all contributions to RCDC
Advertising, Printing, Subscriptions	6,127	4,713	6,000	1,000	
Legal Fees					
Computer Programing			750	0	
Other Services	25,807	17,578	65,925	14,700	
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies			250	0	
Other General Supplies	56		20,000	0	
<b>Transfers to Local Boards &amp; Agencies</b>					
	36,434	25,116	108,825	25,251	
<b>Total Operations</b>	<b>-29,386</b>	<b>-25,116</b>	<b>-60,690</b>	<b>-25,251</b>	
<b>Capital Funding</b>					
<b>Capital Expenses</b>					
<b>Net Profit/Loss</b>	<b>-29,386</b>	<b>-25,116</b>	<b>-60,690</b>	<b>-25,251</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-29,386</b>	<b>-25,116</b>	<b>-60,690</b>	<b>-25,251</b>	

SMOKY LAKE COUNTY  
For the Twelve Months Ending December 31, 2024

Recreation Parks Fac & Program  
Budget to Actual Report

	YTD ACTUAL 2023	YTD ACTUAL Period 12	YTD BUDGET 2024	Budget	<i>Note</i>
<b>OPERATING REVENUE</b>					
<b>Taxes</b>					
<b>Other Income</b>					
User Fees and Sales of Goods	\$41,230	\$22,972	\$37,500	37000	
<b>Grants</b>					
Provincial Conditional - Operating	111,800		110,000	100,000	
<b>TOTAL OPERATING REVENUE</b>	<b>153,030</b>	<b>22,972</b>	<b>147,500</b>	<b>137,000</b>	
<b>OPERATING EXPENSES</b>					
<b>Salaries, Wages, and Benefits</b>					
Salaries & Wages	173,942	125,051	214,579	235,687	
Benefits	8,284	6,428	41,384	54,010	
<b>Contracted and General Services</b>					
Mileage					
Meals and Lodgings			1,200	0	
Membership & Conference Fees				0	
Telephone & Communication	1,665	1,118	1,700	1,800	
Training			2,000	0	
Advertising, Printing, Subscriptions			2,000	1,000	
Computer Programing		3,109	5,500	5,720	
Insurance	8,208		12,000	10,000	
Other Services	31,434	9,369	9,800	13,550	
<b>Materials, Goods, and Utilities</b>					
Office/Food/Janitorial Supplies	4,396	1,658	7,000	6,000	
Fuel/Parts/ Etc	-14,986	-326	29,000	29,200	
Computer Supplies			3,300	3,150	
Utilities		106	7,200	7,200	
Other General Supplies	15,852	3,594	14,500	13,500	
<b>Transfers to Local Boards &amp; Agencies</b>	<b>137,428</b>	<b>40,030</b>	<b>135,500</b>	<b>95,000</b>	
<b>Amortization</b>	<b>44,446</b>		<b>61,000</b>	<b>61,000</b>	
	410,669	190,137	547,663	536,817	
<b>Total Operations</b>	<b>-257,639</b>	<b>-167,165</b>	<b>-400,163</b>	<b>-399,817</b>	
<b>Capital Funding</b>					
Sale of Capital Assets					
<b>Capital Funding</b>					
<b>Capital Expenses</b>					
Land Improvements reserve			8,000	0	
Equipment		7,830	32,000	42,000	
		7,830	40,000	42,000	
<b>Total Capital</b>		<b>-7,830</b>	<b>-40,000</b>	<b>-42,000</b>	
<b>Net Profit/Loss</b>	<b>-257,639</b>	<b>-174,995</b>	<b>-440,163</b>	<b>-441,817</b>	
<b>Remove Amortization</b>	<b>44,446</b>		<b>61,000</b>	<b>61000</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>-213,193</b>	<b>-174,995</b>	<b>-379,163</b>	<b>-380,817</b>	



# Request for Decision (RFD)

Meeting Date: Wednesday, November 20, 2024

Agenda Item: # 4

Topic: 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.

**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 2025.

**Disadvantages:**

- Several capital needs have been pushed to future years resulting in increased need for funds in the future.
- This plan does not yet include transfers to reserves for future projects.

**Alternatives:**

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

**Financial Implications:**

	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033	Budget 2034
<b>LAND TOTAL (MUNICIPAL AN</b>	<b>9,257,321</b>	<b>6,550,834</b>	<b>11,653,533</b>	<b>7,880,996</b>	<b>9,306,111</b>	<b>8,496,062</b>	<b>7,809,922</b>	<b>7,916,799</b>	<b>7,575,125</b>	<b>7,054,710</b>	<b>8,965,587</b>
Grant Revenue	4,074,411	2,644,780	6,034,070	3,013,000	3,151,000	3,151,000	3,151,000	3,221,000	3,151,000	3,151,000	3,151,000
Sales Revenue	1,306,700	215,000	239,915	294,415	427,539	224,499	295,789	314,739	214,530	206,634	214,530
Transfer from Reserve	1,698,717	376,000	2,140,780	941,757	1,574,400	702,440	602,150	717,200	757,104	280,000	685,369
Total funding	7,079,828	3,236,780	8,414,765	4,249,172	5,152,939	4,077,939	4,048,939	4,252,939	4,122,634	3,637,634	4,050,899
Balance funded from Taxes	2,177,493	3,315,054	3,238,768	3,631,823	4,153,171	4,418,123	3,760,983	3,663,860	3,452,491	3,417,077	4,904,688

**Legislation:**

n/a

**Intergovernmental:**

n/a

**Strategic Alignment:**

n/a

**Enclosure(s):**

1. *Ten Year Capital Plan*

Signature of the CAO: \_\_\_\_\_

**Smoky Lake County  
2024 - 2028 Capital Budget**

Dept	Item #	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033	Budget 2034	FUNDING NOTE
AD	AGGREGATE LICENSE REV TR	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	revenue from aggregate license to road reserve
AD	LAND SALES TO RESERVES	701,000											proceeds of land sales transferred to reserve
AD	ADMIN BUILDING RESERVE			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
AD	INTERDEPT DRONE REPLAC						10,000						
AD	ORTHO PHOTOS RESERVE	-					25,000	25,000					
AD	ORTHO PHOTOS								120,000				fund partial from reserve/possible ACP grant
<b>AD</b>	<b>DEPARTMENT TOTAL</b>	<b>901,000</b>	<b>200,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>285,000</b>	<b>275,000</b>	<b>370,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	
BY	LIDAR GUN	7,000											
BY	TRUCK REPLACEMENT - 222B								130,000				
BY	UPDATE EMERGENCY LIGHT	-	4,000										
<b>BY</b>	<b>DEPARTMENT TOTAL</b>	<b>7,000</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
FI	REGIONAL CAPITAL RESERV			189,150	189,150	189,150	208,065	208,065	208,065	228,872	228,872	228,872	Regional 77.44 % County Cost
FI	MSA 6000 PLUS TIC WITH TR	14,435											Town to pay 40%
FI	AFRRCS RADIO REPLACEME	18,500											Insurance to cover 10,500
FI	NEW AFRRCS RADIOS	10,500											Town to pay 40%
FI	REPLACE SCBA							216,000					Regional 77.44 % County Cost
FI	REPLACE FIRE TRUCK WASK					1,000,000							Regional 77.44 % County Cost
FI	REPLACE RESCUE TRUCK SL							200,000					Regional 77.44 % County Cost
FI	REPLACE FIRE TRUCK VILNA								500,000				Regional 77.44 % County Cost
FI	REPLACE FIRE TRUCK SL 45										1,500,000		Regional 77.44 % County Cost
FI	REPLACE WATER TRUCK SL 4						100,000						Regional 77.44 % County Cost
FI	REPLACE RAPID ATTACK 485											35,000	Regional 77.44 % County Cost
FI	REPLACE RAPID ATTACK 421									35,000			Regional 77.44 % County Cost
FI	REPLACE RAPID ATTACK 462												replace in 2036
FI	REPLACE COMMAND 410			72,000									Regional 77.44 % County Cost
FI	REPLACE COMMAND 410A				72,000								Regional 77.44 % County Cost
<b>FI</b>	<b>DEPARTMENT TOTAL</b>	<b>43,435</b>	<b>-</b>	<b>261,150</b>	<b>261,150</b>	<b>1,189,150</b>	<b>308,065</b>	<b>624,065</b>	<b>708,065</b>	<b>263,872</b>	<b>228,872</b>	<b>1,763,872</b>	
P	GRADER REPLACEMENT				1,122,000	795,588	811,500	827,730	844,284	861,170	878,393	895,961	
P	GRADER RESERVE	500,000	200,000	500,000									reserves & grants
P	2022 GRADER ORDERED	659,000											
P	PICK UP TRUCK PROGRAM	335,476				80,000	80,000	80,000	80,000	80,000	80,000	80,000	
P	REPLACE RAM 5500 122			67,500									sell for \$1,000
P	REPLACE RAM 5500 119				69,000								sell for \$5,000
P	REPLACE SHOP LIGHTS		40,000										
P	REPLACE SANDING TRUCK			60,000	60,000	60,000							
P	REPLACE SANDING TRUCK		500,000										sell current for \$15,000 fund \$200,000 LGFF
P	REPLACE RESERVE FOR WH		39,000	39,000									replace reserve from 2023 purchase
P	ENTERPRISE 3500 TRUCK P	251,943											105A,100C, 107B (\$238,653 exp sale)
PV	WATER PUMP	-											renting
PV	NEW SANDER FOR UNIT 435	13,992											
PV	REPLACE PLOW/SANDING TRUCK 108			150,000									
PV	REPLACE BELLY DUMP 111/ 181 / 189				85,000			91,800					
PV	REPLACE STREETSWEPPER												rent instead of replace
PV	REPLACE ROCK TRUCK 608			520,000									sell for \$150,000
PV	REPLACE EXCAVATOR 627				460,000								sell for \$80,000
PV	REPLACE KENWORTH T800					234,000							sell for \$40,000
PV	REPLACE SERVICE TRUCK 1			91,800									sell for \$5,000
PV	REPLACE PRESSURE WASHE					17,630							sell for \$1,000
PV	REPLACE KENWORTH T800			180,200									sell for \$10,000

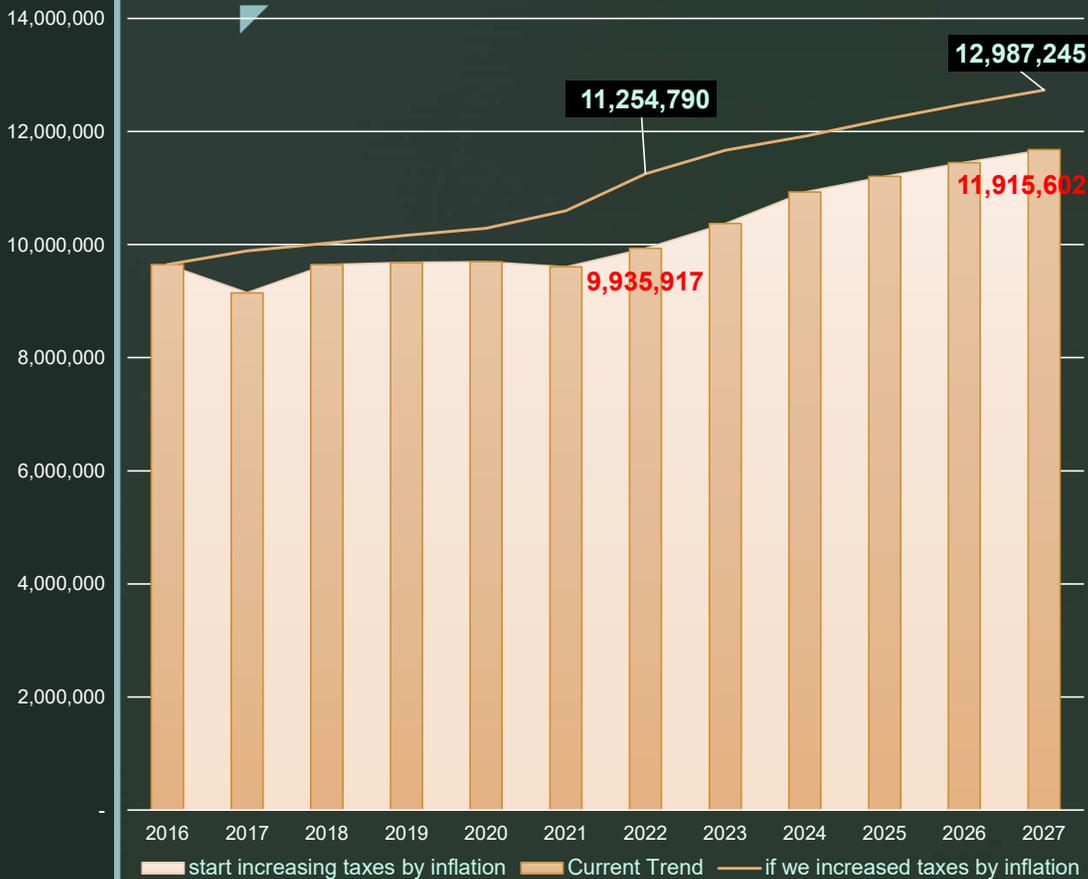
**2024 - 2028 Capital Budget**

Dept	Item #	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033	Budget 2034	FUNDING NOTE	
PV	REPLACE FORKLIFT 623	E				11,000							sell for \$500	
PV	REPLACE BACKHOE 622						230,000							
PV	REPLACE TRACK LOADER 640G						120,000							
PV	REPLACE HYDRO AX 615	e		450,000									sell 2014 cat 586C for 200,000	
PV	SIGN TRAILER			18,000										
PV	REPLACE WATER TRUCK 138					350,000								
PV	GRAVEL SALES TO RESERVE	R n/a	27,000	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	
<b>DEPARTMENT TOTAL</b>			<b>1,787,411</b>	<b>1,274,000</b>	<b>1,635,500</b>	<b>1,834,000</b>	<b>1,684,218</b>	<b>1,148,500</b>	<b>934,730</b>	<b>1,043,084</b>	<b>968,170</b>	<b>985,393</b>	<b>1,002,961</b>	fund capital from reserve
P&E	FROM PREV YEARS :MONS LAKE BEACH/EROSION			20,000									reserve	
P&E	FROM PREV YEARS: EMERGEV			58,000									reserve	
P	BELLIS BEACH STAIRS													
W	SPEDDEN DISTRIBUTION PUE		6,000											
W	CREDIT CARD TERMINAL SPEDDEN TF			15,000										
W	WARSPITE STATION ROOF	B		15,000										
W	SPEDDEN LANDFILL MONITCE		9,000											
W	SL LANDFILL MONITORING VE		5,000											
P&E	LAKE BOAT LAUNCH REHAB	E	8,000											
W	GARBAGE BINS			20,000										
E	MOWER X 2	E	32,000	42,000			50,000						carried over from 2024 due to increased prices	
E	TRUCK REPLACEMENT 226CV					80,000	80,000	80,000						
E	Motion 491-24 Water Storage	E	28,000											
W	RESERVE FOR SEWER			5,000	5,000									
W	WARSPITE SEWER PUMPS				60,000									
E	RESERVE FOR SIGN REPLACEMENT				50,000	50,000	50,000	500,000	50,000	50,000			removed 2025 contribution	
E	HIGHWAY SIGN REPLACEMENT									400,000				
W	GARBAGE TRUCK RESERVE			50,000	50,000	50,000	50,000		50,000	50,000	50,000	50,000		
W	GARBAGE TRUCK RESERVE						550,000							
<b>DEPARTMENT TOTAL</b>			<b>88,000</b>	<b>147,000</b>	<b>183,000</b>	<b>160,000</b>	<b>180,000</b>	<b>1,180,000</b>	<b>180,000</b>	<b>100,000</b>	<b>450,000</b>	<b>50,000</b>	<b>50,000</b>	
PL	HISTORIC DESIGNATION PLAL		10,000	12,000	12,000	12,000	13,000	13,000	14,000	14,000	15,000	15,000	15,000	
<b>DEPARTMENT TOTAL</b>			<b>10,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>13,000</b>	<b>13,000</b>	<b>14,000</b>	<b>14,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	
AC	REPLACE FLEX ARM & MOWER	E	92,000										sell old for 30,000 and fund 50,000 from reserve	
AC	RESERVE FOR EQUIPMENT				60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		
AC	REPLACE 2016 TRACTOR 472							276,000						
AC	REPLACE 2016 TRACTOR 471			300,000										
AC	REPLACE 2019 FLEX ARM AND MOWER 481/482 w. ONE PASS				148,000									
AC	REPLACE 2020 FLEX ARM AND MOWER 483/484 W. ONE PASS					152,000								
AC	REPLACE 2021 TRACTOR 455A	E										300,000		
<b>DEPARTMENT TOTAL</b>			<b>92,000</b>	<b>300,000</b>	<b>60,000</b>	<b>208,000</b>	<b>212,000</b>	<b>60,000</b>	<b>336,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>360,000</b>	
<b>MUNICIPAL TOTAL</b>			<b>2,928,846</b>	<b>1,937,000</b>	<b>2,401,650</b>	<b>2,725,150</b>	<b>3,528,368</b>	<b>2,994,565</b>	<b>2,363,795</b>	<b>2,425,149</b>	<b>2,007,042</b>	<b>1,589,265</b>	<b>3,441,833</b>	
G	INFRASTRUCTURE LINE REPR	R	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
G	METER READING EQUIPMEN	E	36,000	48,000									Carry over from 2024 (price increase) 36,000 from reserve postponed to be reevaluated	
G	POLESHED FROM PREV YEARS				60,000									
G	RMO REPLACEMENT RESERVE			70,000		50,000	50,000		50,000	50,000				
G	RMO REPLACEMENT	B	140,000		150,000			150,000			150,000		Carry over from 2024 (replace 1 RMO every 3rd year)	
G	RMO MODEM REPLACEMEN	E	16,000	16,000										
G	REFURBISH TRUCK BOX (UNV		7,000										cancelled project	
G	GPS Unit to Track lines	E	8,000										current unit no longer works	
G	TRUCK REPLACEMENT - ENTEV		60,000		63,000	64,260	65,545	66,856	68,193	69,557	70,948	72,367	73,815	
G	REPLACE PRESSURE RELIEF IN RMO's			45,000	45,000	45,000	45,000							

**2024 - 2028 Capital Budget**

D e p t	Item #	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030	Budget 2031	Budget 2032	Budget 2033	Budget 2034	FUNDING NOTE
GA	REPLACE UNIT 209 DITCH WITCH RT115 TRENCHER					375,000							
GA	REPLACE UNIT 232 1995 CHEV 3500		40,000										
GA	REPLACE UNIT 208 2008 CHEV 5500				50,000								
GA	REPLACE UNIT 204A 2021 GMC 3500 SERVICE TRUCK					70,000							
GA	REPLACE UNIT 206A 2022 GMC 3500 SERVICE TRUCK						70,000						
GA	REPLACE UNIT 202A 2023 FORD F350 SERVICE TRUCK							70,000					
GA	REPLACE UNIT 203A 2024 GMC 3500 SERVICE TRUCK								70,000				
GA	PURCHASE GAS DETECTOR		20,000										
	<b>DEPARTMENT TOTAL</b>	<b>317,000</b>	<b>289,000</b>	<b>368,000</b>	<b>259,260</b>	<b>655,545</b>	<b>336,856</b>	<b>238,193</b>	<b>239,557</b>	<b>270,948</b>	<b>122,367</b>	<b>123,815</b>	
	<b>CAPITAL TOTAL</b>	<b>3,245,846</b>	<b>2,226,000</b>	<b>2,769,650</b>	<b>2,984,410</b>	<b>4,183,913</b>	<b>3,331,421</b>	<b>2,601,988</b>	<b>2,664,706</b>	<b>2,277,990</b>	<b>1,711,633</b>	<b>3,565,648</b>	
	<b>BRIDGE TOTAL</b>	<b>4,167,529</b>	<b>2,325,040</b>	<b>6,844,093</b>	<b>2,816,000</b>	<b>3,000,000</b>							
	<b>ROAD TOTAL</b>	<b>1,843,946</b>	<b>1,999,794</b>	<b>2,039,790</b>	<b>2,080,586</b>	<b>2,122,197</b>	<b>2,164,641</b>	<b>2,207,934</b>	<b>2,252,093</b>	<b>2,297,135</b>	<b>2,343,077</b>	<b>2,389,939</b>	
	<b>GRAND TOTAL (MUNICIPAL AND NATUR)</b>	<b>9,257,321</b>	<b>6,550,834</b>	<b>11,653,533</b>	<b>7,880,996</b>	<b>9,306,111</b>	<b>8,496,062</b>	<b>7,809,922</b>	<b>7,916,799</b>	<b>7,575,125</b>	<b>7,054,710</b>	<b>8,955,587</b>	

# Tax Revenue vs Inflation



In 2022 we quantified the revenue impact that previous 0% tax increases created on our revenue vs actual inflation.

- In 2022 the revenue lost per year ws \$1.4 million
- In 2024 the gap will decrease to \$1 million
- This will improve our ability to maintain service going forward, however the lack of revenue previously has greatly affected our ability to replace capital as needed.

# Restricted Surplus

Restricted Surplus		2024	2025
Municipal Reserve	Funds collected in lieu of subdivision natural reserve	52,422	52,422
General Operating	Reserves not allocated to projects as well as reserves carried forward to the next year - funding source property taxes and fees	1,872,358	1,372,358
General Capital	Primarily for specific purchases and projects - funding source property taxes and fees	1,214,091	1,214,091
Building Reserve	Building repairs & rehabilitation - funding source property taxes and fees	1,189,721	1,189,721
Fire	For Fire equipment replacement and fire emergencies - funding source property taxes and fees	1,731,073	1,731,073
Landfill	For waste equipment and landfill improvements - funding source property taxes and fees	344,160	394,160
Transportation	For specific public works projects and equipment - funding source property taxes and fees	807,609	1,046,609
Road Development	For roads damaged by natural resource extraction - funding source aggregate license fee	1,319,796	1,409,796
Gravel Pit Reclamation	For the reclamation of gravel pits - funding source gravel sales	537,542	425,542
Gravel Pit Development	For the development of new gravel pits - funding source gravel sales	136,711	150,711
Connectivity	For the development or improvement of internet services - funding source was the sale of CCI shares in 2020	476,523	476,523
Street Sweeper	For the replacement of a regional street sweeper - funding source - fees charged for street sweeping services	61,171	61,171
Water	For water and sewer projects - funding source property taxes and fees	255,559	260,559
Agriculture Services	For Agricultural Equipment replacement - funding source property taxes	117,000	117,000
<b>Total Municipal Reserves</b>		<b>10,117,761</b>	<b>9,903,762</b>
Gas Reserve	For natural gas projects - funding source gas, odorant.	2,172,093	2,113,093

Total Reserves		12,289,854	12,016,855
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