

2024 - 2028 Financial Plan



Smoky Lake County
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www.smokylakecounty.ab.ca

Introduction

The 2024 to 2028 financial plan provides the highlights of Smoky Lake County's Operating, Capital, and Road Plan budgets. This document is divided into 5 sections:

Strategic highlights: provides summary information on Smoky Lake County's strategic plan.

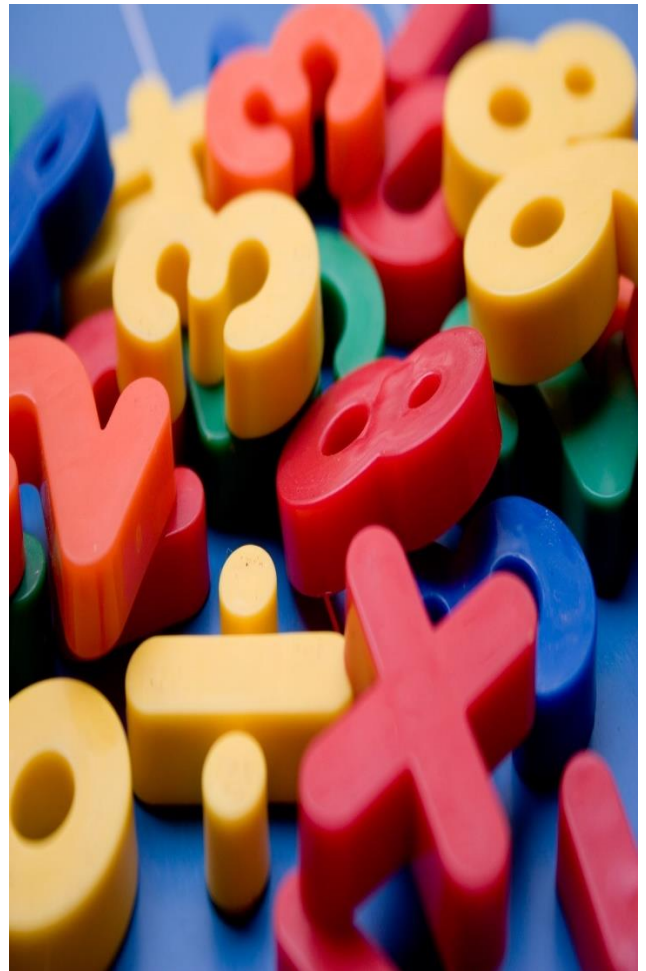
County Information: provides general information on Smoky Lake County and the services provided.

Budget Highlights: explains the process that Council goes through to create an approved budget, as well as the current financial status and budget considerations for the future.

Budget: provides information on the operating and capital budgets for 2024, 2025, 2026, 2027 and 2028.

Appendix: includes copies of related policies passed by council

- ✓ *Budget Development Policy 08-11*
- ✓ *Revised Capital Budget*
- ✓ *Five-Year Road Plan Policy 03-18*



Contents

Introduction	2
Smoky Lake County Information	4
Financial Policies	10
Budget Process.....	11
Budget Highlights	12
Future Outlook	14
Smoky Lake County Budget.....	15
Fund Structure.....	16
Reserves and Surplus	16
2024-2028 Budget Details	19
Operating Revenues	19
Operating Expenses	22
Budget Overview by Department	23
Legislative Services	23
Other Government Services	24
Administrative Services	25
Protective Services	26
Transportation Services.....	27
Environmental Services.....	28
Family and Community Support Services (FCSS)	29
Planning Services	30
Agriculture Service Board	31
Economic Development Services.....	32
Recreation and Cultural Services.....	32
Natural Gas Services.....	34
Appendices	36
Appendix 1: Policy 08-11 Budget Development.....	36
Appendix 2 : 2024 Five Year Capital Budget	39
Appendix 3 : Policy 03-18 Five Year Road Plan – Section 3 only	40

Smoky Lake County Information



Council



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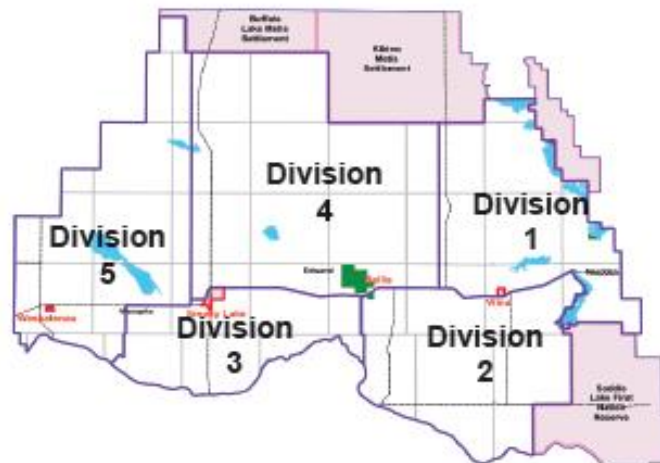
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2023-2025 STRATEGIC PLAN

The full Strategic Plan can be viewed at
www.smokylakecounty.ab.ca/p/strategic-plan



Vision

Leading the way in positive growth with healthy, sustainable, rural living

Mission

Smoky Lake County strives for collaboration and excellence in the provision of transparent and fiscally responsible governance and services.



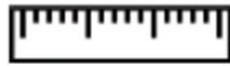
Strategic Priorities:

- Grow Employment Opportunities- Council is committed to Lobby for the reinstatement of healthcare services in the region, the re-opening of the courthouse, and supporting growth in all industries to stimulate population growth in the region.
- Pro-activity in Development – Committed to the development of policy and programming to foster a proactive approach to land management.
- Emergency Service – Council is committed to ensure that all County residents have access to full-services Police, Fire, and EMS services.
- Education – Council is committed to ensuring that educational opportunities for County residents continue to grow
- Cultural Diversity – Council is committed to ensuring that the County is recognized as being a Culturally Diverse Community

Funds have been budgeted in 2023 and 2024 to carry out the following activities:

- ✓ Contract a Lobby Consultant.
- ✓ Investigate and participate in the Alberta Advantage Immigration Program.
- ✓ Prepare market studies. (To be reviewed)
- ✓ Review the 2013 Recreation Master Plan.
- ✓ Review County Economic Development
- ✓ Update the Land use Bylaw and Municipal Development Plan

COUNTY INFORMATION



3,396.3
square kilometers



POPULATION*
2,517



Average Age
42.0



12
Mini Transfer Stations
2
Landfill Locations



1,555 KM
of Roads

1,337 KM
Gravel Roads

193 KM
Paved Roads

25 KM
Fibre Mat Roads



56
Bridges
46
Culvert Bridges
Included



1,563 KM
Natural Gas Pipelines
Owned and Operated
(and growing)



198,170 acres
Annual Crop Land



3
Fire Departments

* County's calculated population for Year-2021 is 2,517, as a result of using the same methodology used by Municipal Affairs, based on the Statistics Canada's 2021 Census.

COUNTY SERVICES

Chief Administrator's Office

Financial Services and Technology
Taxation
Geographical Information Systems
Communications
Other Government Services
Intergovernmental Relations
Managing Partner for Several
Intermunicipal initiatives

Protective Services

Fire and Emergency Response
Disaster Management
Bylaw / Peace Officer Services
CPTED (crime prevention)

Transportation

Road Rehabilitation & Maintenance
Culvert Maintenance
Bridge Rehabilitation & Maintenance
Vehicle & Equipment Repairs & Maintenance

Environmental

Warspite Water Distribution
Water Truck fills
Warspite & Bellis Sewer Services
Intermunicipal Contract Services
Landfills
Waste Transfer Stations

FCSS

FCSS Grant Distributions

Planning

Development and Safety Codes Permits
Subdivisions
Compliance Certificates
Inter-municipal initiatives
Business Licenses
County owned lands

Agriculture Service Board

Pest Control
Weed Inspection
Weed Spraying
Roadside Mowing
Lakeland Agricultural Research Assoc (LARA)

Economic Development

Regional Economic Development
Victoria District Economic Development
Doctor Recruitment and Retention

Recreation and Cultural Services

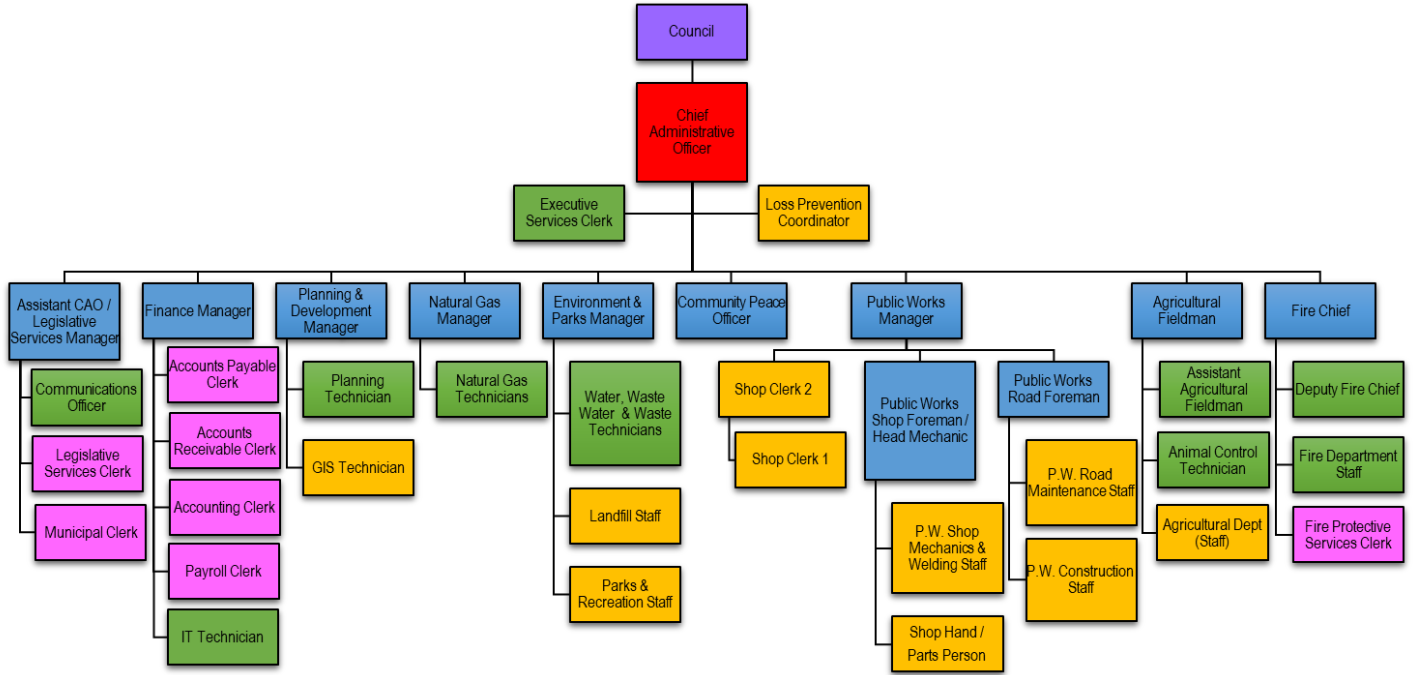
Campsite and Park Maintenance
Assist Non-Profit Groups
Iron Horse Trail
Heritage Board

Natural Gas

Natural Gas Services to County and Vilna residents

ORGANIZATIONAL CHART

Smoky Lake County is organized so that each manager reports directly to the CAO. This structure has been established to limit the number of management levels.



Financial Policies

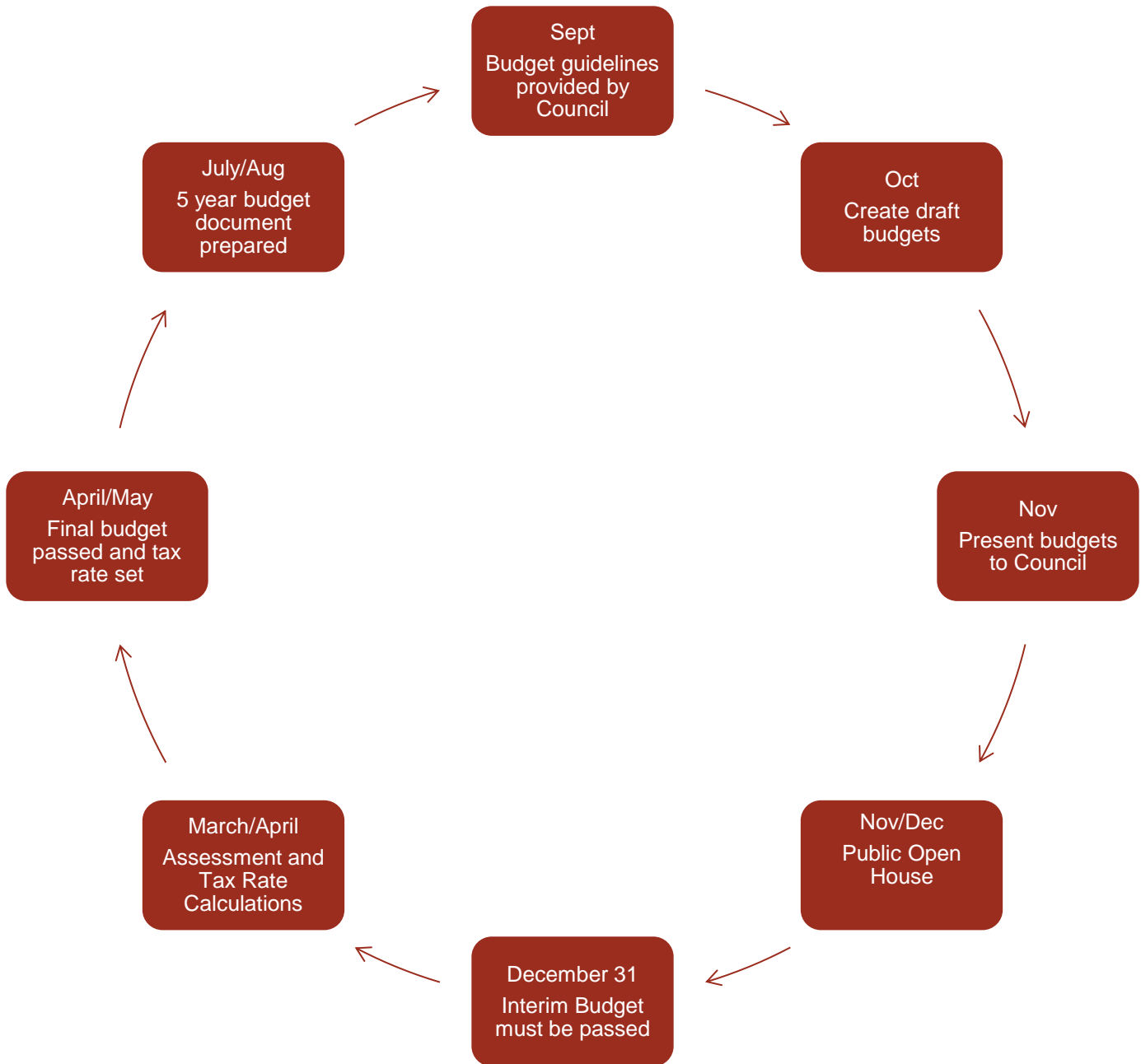
Smoky Lake County Council has identified long term financial planning as an important tool for sustainability. Along with the Budget Policy, there are two main policies that guide financial planning

Policy 08-30-01 provides guiding principles relating to the long-term financial plan

- ✓ *The municipality complies with provincial legislation and the Public Sector Accounting Board recommendations.*
- ✓ *When deciding on a course of action that may impact the whole community, the outcome of the decision will be for the benefit of the community as a whole.*
- ✓ *Core services as mandated by legislation and as required to maintain quality of life will be provided at a base level with minimal interruption to service. Revenues supporting these services will be stable, assured and sustainable.*
- ✓ *Services outside a municipality's mandate will not be provided to the community by the municipality.*
- ✓ *Resources will support a centralized labour workforce providing on-going consistent services.*
- ✓ *Communications will center on information provision to the community and will meet all legislated requirements.*
- ✓ *Revenues collected from unreliable, one-time or uncertain sources should be applied to non-core operations or held in reserves for longer term needs.*
- ✓ *Cash and property investments will be made to first protect and maintain principal and then to maximize returns. Liquidity of investments will align with capital and operating needs.*
- ✓ *Outsourcing of expertise will be supported if expertise is not available in-house; is project based; requires an independent assessment or opinion; or if there is a need to supplement the current workforce for a period of not more than six months.*
- ✓ *Reserves will be established and maintained to provide for stability of operations; asset replacement and renewal at the end of their useful life; growth obligations and statutory requirements.*
- ✓ *Infrastructure assets will be replaced once assets reach the end of their useful life and are no longer cost effective to operate and/or they impact health and safety. Notwithstanding a least cost approach applies that leverages senior government grants; combines projects for synergies (e.g. water, sewer and road replacements); and joint projects with other organizations.*

Policy 01-41-01 Asset Management provides guidance to ensure that Asset Management practices are integrated throughout the organization to maximize value from existing and new assets

Budget Process



Policy 08-11 [Appendix #1](#) guides the budget process of development, implementation, and evaluation. Budgeting takes place year-round, starting with staff gathering information during the summer months. A detailed review of the Operating Budget, Road Plan and the Capital Replacement Plan takes place to ensure that the budgets are created based on the most up to date information. An interim budget must be approved by Council by December 31. Once the assessment is established in March, tax rates are discussed, and a final annual budget is approved. Throughout the year, Council may amend the budget through motions as circumstances require.

The annual budget must be a balanced budget. The estimated revenue and transfers must be sufficient to pay the estimated expenditures and transfers not including amortization (MGA s.243).

The Alberta Municipal Government Act (MGA s.283.1) requires each municipality to prepare a written three-year financial plan and a five-year capital plan, and Council is required to update the financial plan each year as per MGA s.283.1(6). The current year's budget is used as a foundation and adjustments are made to future years to include inflation, changes in services, and expected capital requirements.

Public Consultation

Public Consultation took place in December 2023. The feedback was taken in consideration when preparing the final budget for 2024. An open house budget will be held late fall for all ratepayers.

Any time throughout the year, we welcome feedback through the following methods:

- Email feedback to finance@smokylakecounty.ab.ca
- Attend the budget meetings when scheduled in the fall
- Provide feedback to your Councilor.



Budget Highlights

The 2024 budget was devised to minimize tax increases without sacrificing services. The estimated 2025-2028 budgets are based on 2024 levels of service.

The budget has been prepared by administration with the following guidelines:

- **Inflation:** Alberta Budget 2023-2026 predicts a change in the Consumer Price Index (CPI) to be 2025 2.5%, 2026 2.2%, 2027 2.2%, an 2028 2%. Smoky Lake County has used these percentages to predict our future budgets.
- **Wage and salary** increase are based on Union Contracts:
 - The 3-Year Collective Agreement with Canadian Union of Public Employees (CUPE) Local 4575 expires December 31, 2024. Because negotiations won't take place until fall, future budgets have been based on CPI.
 - The Collective Agreement with International Union of Operating Engineers (IUOE Local 955) expires December 31, 2024. Because negotiations won't take place until fall, future budgets have been based on CPI.
- The [Capital Plan](#) approved by Council with some revisions based on 2024 Council motions.
- The [Five-Year Road Plan](#) as approved by Council December 2023.
- The [Bridge Plan](#) modified as a result of grant approvals received June, 2024
- The new Local Government Fiscal Framework Grant will be based on the confirmed allocation for 2025

- Smoky Lake County works with the Town of Smoky Lake, Village of Waskatenau, Village of Vilna to provide services to the region through joint projects. The County also provides services to other governments for a fee:

Cost Shareing Projects

Smoky Lake Fire Services

Recreational Community Development
Committee

Highway 28/63 Regional Water Services
Commission member

Village of Vilna and Village of Waskatenau
Landfill

Evergreen Regional Waste Mangement
Services Commission member

Regional Emergency Management

Northern Lights Library System member

Physician & Healthcare Professionals
Commisstee

Family School Liason Program

Munisight online mapping application

Regional Heritage Board

Ukrainian Twinning Committee

Street Sweeping

Services Provided

AlbertaTransportation -
For Highway Motor Vehicle Accidents

Highway 28/63 Regional Water Servcies
Commission
For Administration Services

Highway 28/63 Regional Water Servcies
Commission for Water Operator Services

Custom Work for the Towns and Villages



Future Outlook

Smoky Lake County has relied heavily on tax revenue from the oil and gas industry. Fluctuations in the industry created a substantial loss of tax assessment and uncollectable taxes. From 2015 to 2021, the decrease in non residential and machinery and equipment tax assessment was \$90 million (over 1.5 million in municipal tax revenue).

To recover this loss without putting more tax burden on the residential and farmland properties, Council has recognized the need for new business growth. In 2020 Council passes the Victoria District Economic Development Strategy Business Plan Bylaw 1390-20. In 2022 Smoky Lake County partnered with the Town of Smoky Lake to establish the MCC for Smoky Lake Development Corp. Which will invest in and promote regional tourism initiatives as well as support economic development opportunities.

Either additional revenues, further transfers from reserves (savings) or substantial decrease in projects or services will be needed to balance the 2025-2028 budgets. The increasing need for capital replacement is outpacing the current tax growth. The 2025 budget will be further reviewed and adjusted by year end of 2024.

Smoky Lake County Budget

	YTD BUDGET 2024	YTD BUDGET 2025	YTD BUDGET 2026	YTD BUDGET 2027	YTD BUDGET 2028
OPERATING REVENUE					
Well Drilling/Drill Rigs	5,500	5,638	5,762	5,888	6,006
Penalties	95,200	97,580	99,727	101,921	103,959
User Fees and Sales of Goods	3,612,570	3,702,284	3,783,220	3,866,451	3,943,780
Investment Income	728,498	746,710	763,138	779,927	795,526
Development Levies	69,000	68,675	70,186	71,730	73,165
Licenses and Permits	234,100	239,953	245,231	250,627	255,639
Sales to Other Governments	336,135	342,632	348,534	356,201	363,325
Grants	722,983	607,358	607,696	608,042	608,363
	5,803,986	5,810,830	5,923,494	6,040,787	6,149,763
EXPENSES					
Legislative	520,652	539,593	545,409	557,408	568,556
Administration	2,889,856	1,891,235	1,993,160	2,073,176	2,031,912
Protective Services	1,482,067	2,130,423	1,746,706	1,993,901	1,810,354
Transportation	14,743,343	17,866,818	12,693,185	12,082,947	10,967,147
Water and Wastewater	803,346	788,580	810,929	828,659	845,132
Landfill	614,434	615,445	678,985	692,822	705,679
Further Education	113,230	113,230	113,230	113,230	113,230
Agricultural Services	1,007,894	938,791	1,214,445	1,240,553	1,060,164
Municipal Planning, Community & Economic Development	818,242	735,401	773,527	787,644	800,759
Recreation and Culture	587,663	636,642	618,545	628,666	638,070
Natural Gas	3,537,221	3,367,974	3,485,718	3,503,511	3,566,507
	27,117,948	29,624,132	24,673,839	24,502,517	23,107,510
Deficiency of revenues over expenses before other	-21,313,962	-23,813,302	-18,750,345	-18,461,730	-16,957,747
Other					
Government Transfers for Capital	4,074,411	4,548,970	2,058,160	2,172,059	1,262,011
Gain on disposal of Tangible Capital Asset	1,306,699	120,000	17,000	92,894	0
	5,381,110	4,668,970	2,075,160	2,264,953	1,262,011
DEFICIENCY OF REVENUES OVER EXPENSES	-15,932,852	-19,144,332	-16,675,185	-16,196,777	-15,695,736
Transfers from Reserve	2,733,717	1,002,400	277,378	296,090	130,000
Add back Amortization	2,289,300	2,346,533	2,398,156	2,446,633	2,499,934
MUNICIPAL TAX REVENUE REQUIRED	-10,909,835	-15,795,399	-13,999,651	-13,454,054	-13,065,802

Fund Structure

The County has two funds, Municipal and Natural Gas. The fund structure is used to ensure that costs for each fund are covered only by revenues belonging to that entity. Each fund is budgeted with a modified accrual basis of accounting, similar to the basis used to create the audited financial statements. Revenues and expenses are budgeted for in the year they will be accounted for. Grant revenues are budgeted in the year they will be used.

Municipal Fund

The municipal Fund is the primary fund used to manage the County’s financial resources and obligations. All services are provided from this fund except for Natural Gas.

Natural Gas Fund

The Natural Gas Utility is a user pay utility that supplies natural gas to Smoky Lake County and Vilna properties. It is 100% funded through user fees.

Smoky Lake County Financial Statements are consolidated and therefore include the accounts of all funds held by the County. The Financial Statements are audited annually and are available to the public by April of the following year.

Reserves and Surplus

The County keeps reserve funds set aside to provide funding for future expenditures and to ensure sufficient funds are available for emergent issues, as well as, where possible, to avoid the need to incur debt. In note 10 on the financial statements, they are referred to as restricted surplus. Unrestricted surplus consists of surplus funds that were the result of past budget surpluses and may be used for capital or operating purposes as authorized by Council.

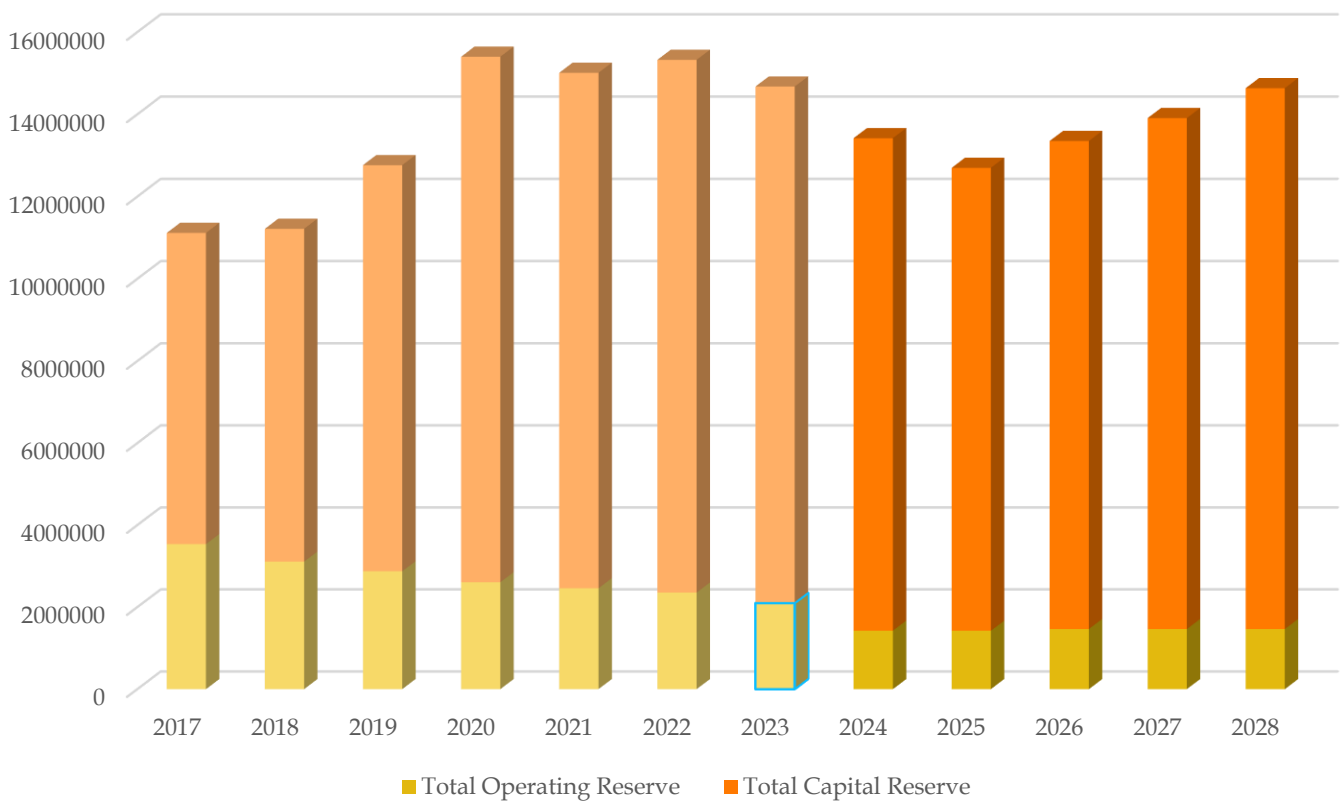
10. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2023	2022
Unrestricted surplus	\$ 7,478,252	\$ 6,828,525
Restricted surplus		
Municipal reserve	52,423	50,133
Reserve - General Capital	2,754,091	3,754,412
Building	1,189,721	1,139,721
Connectivity	476,523	476,523
Fire	1,754,033	1,515,569
Transportation	954,609	988,096
Road development	1,819,552	1,681,762
Street sweeper	61,171	61,060
Gravel pit reclamation	472,542	467,012
Gravel pit development	122,711	115,628
Regional waterline	255,559	249,348
Regional landfill	344,160	294,160
Agricultural capital reserve	167,000	40,000
	10,424,095	10,833,424
Municipal general	2,047,358	2,306,327
Gas utility	2,205,094	2,184,973
	14,676,547	15,324,724
Total restricted	14,676,547	15,324,724
Equity in tangible capital assets	35,949,173	36,754,520
	\$ 58,103,972	\$ 58,907,769

Budgeted Restricted Surplus (Reserves) Balances:

10 Year Change in Reserves



Restricted Surplus		2024	2025	2026	2027	2028
Operating Reserves						
Municipal Reserve	Funds collected in lieu of subdivision natural reserve	52,422	52,422	52,422	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	1,372,358	1,372,358	1,414,358	1,414,358	1,414,358
Capital Reserves						
General Capital	Primarily for specific purchases and projects - funding source property taxes and fees	2,394,091	2,316,091	2,366,091	2,416,091	2,466,091
Building Reserve	Building repairs & rehabilitation - funding source property taxes and fees	1,189,721	1,189,721	1,239,721	1,289,721	1,339,721
Fire	For Fire equipment replacement and fire emergencies - funding source property taxes and fees	1,731,072	1,315,072	1,562,072	1,677,982	1,924,982
Landfill	For waste equipment and landfill improvements - funding source property taxes and fees	344,160	344,160	394,160	444,160	494,160
Transportation	For specific public works projects and equipment - funding source property taxes and fees	795,609	468,209	607,209	707,209	807,209
Road Development	For roads damaged by natural resource extraction - funding source aggregate license fee	1,319,796	1,359,796	1,404,306	1,453,425	1,541,827
Gravel Pit Reclamation	For the reclamation of gravel pits - funding source gravel sales	485,542	498,542	511,542	524,542	537,542
Gravel Pit Development	For the development of new gravel pits - funding source gravel sales	136,711	150,711	164,711	178,711	192,711
Connectivity	For the development or improvement of internet services - funding source was the sale of CCI shares in 2020	476,523	476,523	476,523	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	61,171	61,171	61,171
Water	For water and sewer projects - funding source property taxes and fees	255,559	255,559	260,559	265,559	270,559
Agriculture Services	For Agricultural Equipment replacement - funding source property taxes	117,000	117,000	124,622	184,622	244,622
Land Purchase	For future land purchases - funding source lands sold in 2024	701,000	701,000	701,000	701,000	701,000
Gas Reserve	For natural gas projects - funding source gas, odorant.	1,988,093	2,022,093	2,012,093	2,062,093	2,112,093
Total Reserves		13,420,829	12,700,429	13,352,561	13,909,590	14,636,992

2024-2028 Budget Details

Operating Revenues



Revenues for the County come from:

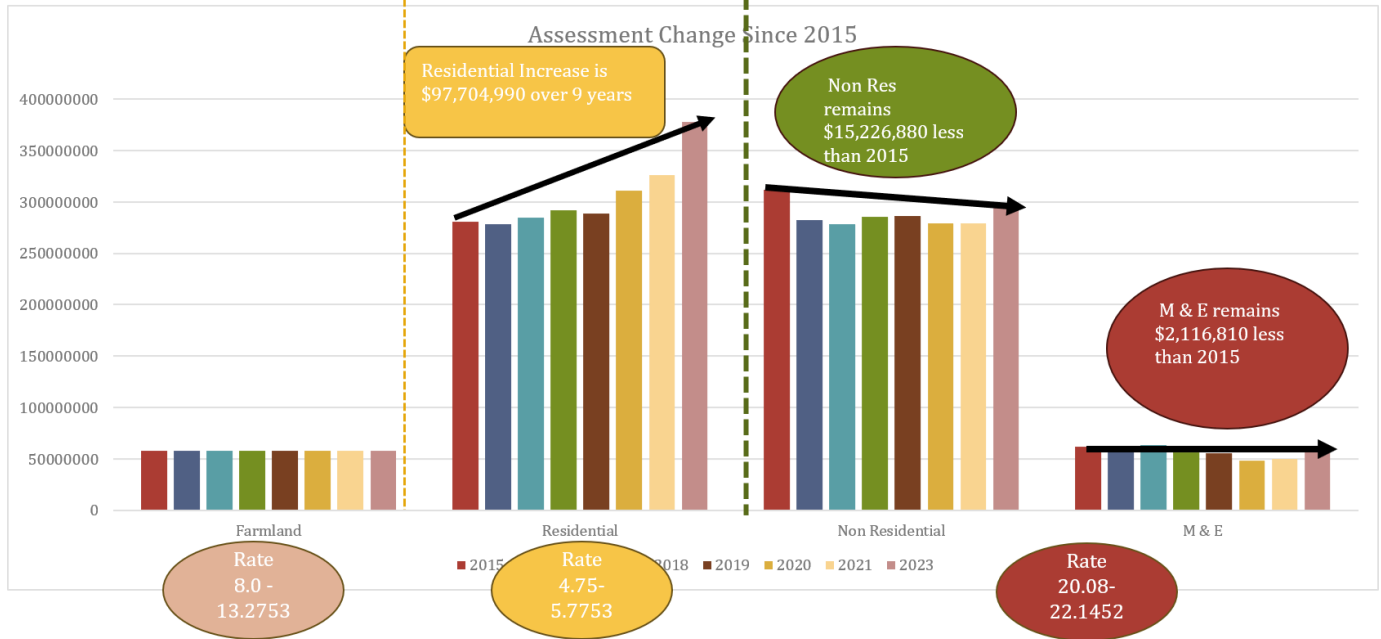
- ✓ Taxes – the total tax revenue including requisitions
- ✓ Other Income– includes penalties, user fees, permits, levies, and licenses
- ✓ Sales to other Governments – fees charged for all services provided to other Municipalities, and other levels of Government.
- ✓ Operating Grants – Grants for non capital activities such as FCSS, Community Adult Learning, Local Government Funding Framework Operating Grant, etc.

OPERATING REVENUE	2024	2025	2026	2027	2028
Taxes	\$13,493,692	\$13,831,034	\$14,135,317	\$14,446,294	\$14,735,220
Other Income	4,744,868	4,860,840	4,967,264	5,076,544	5,178,075
Sales to Other Governments	336,135	342,632	348,534	356,201	363,325
Operating Grants	722,983	607,358	607,696	608,042	608,363
Transfer from Operating Reserve	1,035,000				
TOTAL OPERATING REVENUE	20,332,678	19,641,864	20,058,811	20,487,081	20,884,983

Property Taxes

Property Taxes are calculated by multiplying the *property assessment x the municipal tax rates*. Property Assessment is a value placed on the land and buildings. Smoky Lake County contracts assessment services out. The tax rates are set by Council to ensure that there is enough revenue to pay for the expenses approved.

Decreases in the non residential taxable assessment since 2015 created a revenue challenge for Smoky Lake County. The 2015 non residential and machinery and equipment taxable assessment peaked at \$373,287,080. Due to a substantial loss of oil and gas assessment, it declined to a low of \$327,667,390 in 2020. The 2023 non residential assessment has recovered back to \$353,152,830. Although residential assessment has been steadily increasing; they are taxed at a rate that is substantially less than the non-residential tax rate. The overall loss in tax revenue is over \$5 million dollars in the past 7 years.



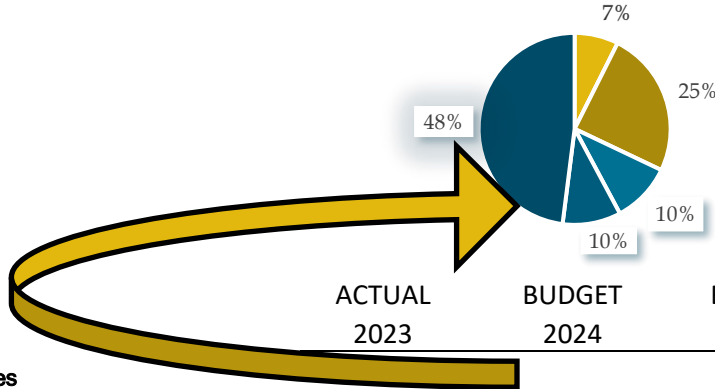
Council did not increase the tax rate to accommodate the decrease in assessment. The Municipal Residential rate has had a minimal increase of 0.5638 since 2015 and the non residential rate has increased by 1.6037.

The 2025-2028 budget predicts an increase in tax revenue equal to the increase in inflation which will result in a shortfall from 2025 to 2028.

Current tax rates are

Tax Rate	Residential	Farmland	Non Residential	Non Residential Small Business	Machinery and Equipment
Municipal	5.7753	13.2753	22.1452	21.9292	22.1452
Education	2.2911	2.2911	3.5027	3.5027	
Seniors Foundation	0.6773	0.6773	0.6773	0.6773	0.6773
Total Tax Rate	8.7437	16.2437	26.3252	26.1092	22.8225

The budgeted total property tax revenue for 2024 is \$13,484,652. Smoky Lake County relies heavily on Non-Residential and M & E tax revenue to decrease the tax burden to the residents.



	ACTUAL 2023	BUDGET 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2027
Taxes						
Farmland	\$1,001,076	\$992,291	\$1,017,098	\$1,039,475	\$1,062,343	\$1,083,590
Residential	\$3,139,717	\$3,307,802	\$3,390,497	\$3,465,088	\$3,541,320	\$3,612,146
Machinery & Equipment	1,279,951	1,357,698	1,391,640	1,422,257	1,453,546	1,482,617
Non - Residential	1,373,459	1,318,187	1,351,142	1,380,867	1,411,246	1,439,471
Linear	6,141,030	6,435,843	6,596,739	6,741,867	6,890,188	7,027,992
Provincial Government	12,479	72,831	74,652	76,294	77,973	79,532
TOTAL OPERATING REVENUE	12,947,712	13,484,652	13,821,768	14,125,848	14,436,616	14,725,348
Write Offs	76,140	3,000	3,075	3,143	3,212	3,276
Requisitions	2,571,024	2,583,857	2,648,453	2,706,719	2,766,267	2,821,593
	2,647,164	2,586,857	2,651,528	2,709,862	2,769,479	2,824,869
Net Municipal Taxes	10,300,548	10,897,795	11,170,240	11,415,986	11,667,137	11,900,479
		5.8%	2.5%	2.2%	2.2%	2.0%

Other Income

Other Income revenue comes from water/sewer charges, sales of goods and services, campsite fees, landfill fees, development levies, licenses and permits, and investment income. These revenues have been budgeted using increases for inflation only. There are currently no plans to add services that would increase fees.

	2024	2025	2026	2027	2028
Other Income					
Well Drilling/Drill Rigs	5,500	5,638	5,762	5,888	6,006
Penalties	95,200	97,580	99,727	101,921	103,959
User Fees and Sales of Goods	3,612,570	3,702,284	3,783,220	3,866,451	3,943,780
Investment Income	728,498	746,710	763,138	779,927	795,526
Development Levies	69,000	68,675	70,186	71,730	73,165
Licenses and Permits	234,100	239,953	245,231	250,627	255,639
Other Income	4,744,868	4,860,840	4,967,264	5,076,544	5,178,075

Sales to Other Government

Sales to Other Government is the revenue we receive for providing services to other Governments as well as cost share agreements.

	2024	2025	2026	2027	2028
Sales to Other Governments	336,135	342,632	348,534	356,201	363,325

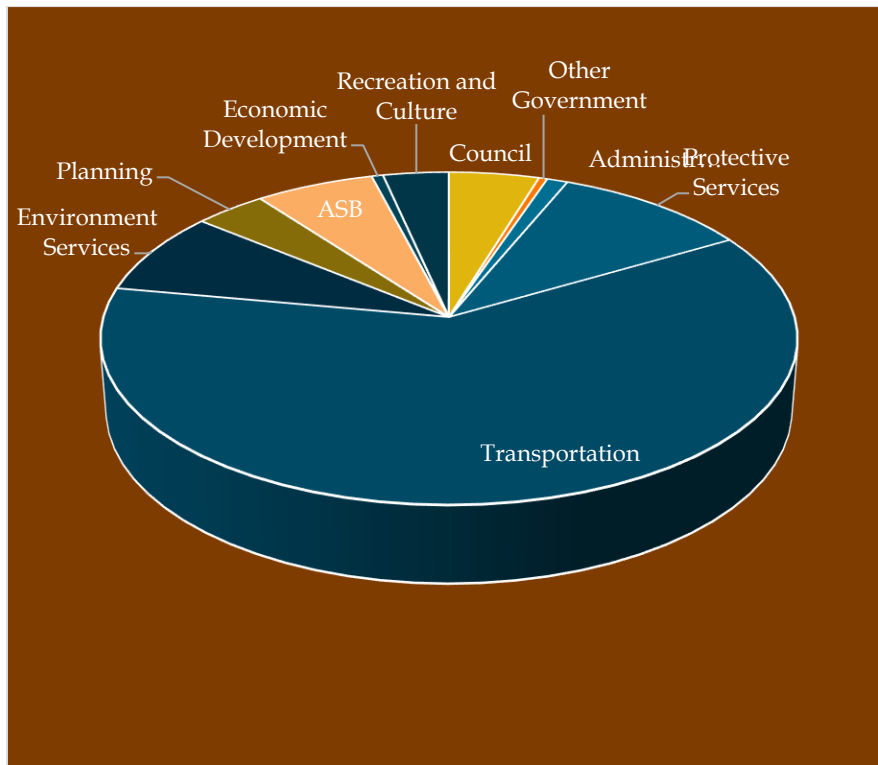
Grants

The five year plan includes the following estimated operating grants:

- Local Government Fiscal Framework (LGFF) Operating \$200,000 per year
- Family and Community Social Services (FCSS) \$97,506 per year
- Agricultural Services Board Operating Grant \$166,247 per year
- Community Adult Learning Operating Grant \$113,230 per year
- Alberta Community Partnership Grants which are dependent on the projects

OPERATING REVENUE	2024	2025	2026	2027	2028
Operating Grants	722,983	607,358	607,696	608,042	608,363

Operating Expenses



Budget Overview by Department

Expenses are tracked per department. In the tax stuffer provided with the annual property tax notice, we break the.

Legislative Services includes all Council costs (payroll, supplies, and expenses).



	Council Budget				
	YTD BUDGET 2024	YTD BUDGET 2025	YTD BUDGET 2026	YTD BUDGET 2027	YTD BUDGET 2028
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	\$362,792	\$371,862	\$380,043	\$388,404	\$396,172
Benefits	77,105	79,033	80,771	82,548	84,199
Contracted and General Services					
Mileage	28,200	28,905	29,541	30,191	30,795
Meals and Lodgings	23,770	24,364	24,900	25,448	25,957
Membership & Conference Fees	15,185	15,565	15,907	16,257	16,582
Telephone & Communication	6,100	6,253	6,390	6,531	6,661
Other Services	1,500	1,538	1,571	1,606	1,638
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	3,000	3,075	3,143	3,212	3,276
Computer Supplies	3,000	9,000	3,143	3,212	3,276
	<u>520,652</u>	<u>539,595</u>	<u>545,409</u>	<u>557,409</u>	<u>568,556</u>
Total Operations	-520,652	-539,595	-545,409	-557,409	-568,556
Net Profit/Loss	-520,652	-539,595	-545,409	-557,409	-568,556
Adjusted Surplus (Deficit)	-520,652	-539,595	-545,409	-557,409	-568,556

Other Government Services includes intergovernmental relations and grants to organizations.

	Other Government Budget				
	YTD BUDGET	YTD BUDGET	YTD BUDGET	YTD BUDGET	YTD BUDGET
	2024	2025	2026	2027	2028
OPERATING REVENUE					
User Fees and Sales of Goods	500	500	513	524	535
Transfer from Operating Reserve	360,000				
TOTAL OPERATING REVENUE	360,500	500	513	524	535
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Other Wages		25,000			
Contracted and General Services					
Mileage		1,000			
Meals and Lodgings	6,240	7,396	6,537	6,681	6,814
Advertising, Printing, Subscriptions	500	1,513	524	535	546
Other Services	500	3,513	524	535	546
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	1,000	1,025	1,048	1,071	1,092
Other General Supplies	10,000	10,250	10,476	10,706	10,920
Transfers to Local Boards & Agencies	391,000	31,525	32,219	3,118	33,653
	409,240	81,222	51,328	22,646	53,571
Total Operations	-48,740	-80,722	-50,815	-22,122	-53,036



Administrative Services includes costs for the finance and administration activities of the County; including Information, Communication, and Geographical Information Systems. Funds are being transferred from reserves in 2024 to decrease the tax burden. No changes to service levels are proposed.

	Administration Budget				
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Other Income					
Penalties	\$5,000	\$5,125	\$5,238	\$5,353	\$5,460
User Fees and Sales of Goods	115,500	118,388	120,992	123,654	126,127
Investment Income	693,498	710,835	726,474	742,456	757,305
Sales to Other Governments	78,000	79,950	81,709	83,506	85,177
Grants					
Provincial Conditional - Operating	233,230	233,230	233,230	233,230	233,230
Transfer from Operating Reserve	675,000	0	0	0	0
TOTAL OPERATING REVENUE	1,800,228	1,147,528	1,167,643	1,188,199	1,207,299
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	635,643	649,731	662,439	675,426	687,491
Benefits	144,873	148,227	151,254	154,345	157,218
Contracted and General Services					
Mileage	6,500	6,663	6,810	6,959	7,098
Meals and Lodgings	11,000	11,276	11,523	11,776	12,012
Membership & Conference Fees	17,250	17,682	18,071	18,468	18,837
Freight, Express, Postage	20,000	20,500	20,951	21,412	21,840
Telephone & Communication	38,950	39,924	40,802	41,700	42,533
Training	11,200	11,481	11,733	11,990	12,230
Advertising, Printing, Subscriptions	40,500	41,513	42,426	43,360	44,226
Accounting & Auditing	34,000	34,850	35,617	36,400	37,128
Legal Fees	40,000	41,000	41,902	42,824	43,680
Assessor Fees	146,000	149,650	152,942	156,307	159,433
Other Consulting	2,700	2,768	2,828	2,891	2,948
Computer Programing	135,267	138,649	141,698	144,817	147,713
Insurance	118,911	121,884	124,565	127,306	129,852
Other Services	118,983	121,958	124,641	127,382	74,238
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	24,300	24,908	25,455	26,016	26,536
Computer Supplies	16,000	16,400	16,761	17,130	17,472
Utilities	53,609	54,949	56,158	57,394	58,541
Employee Recognition	23,000	23,575	24,094	24,624	25,116
Other General Supplies	3,000	3,075	3,143	3,212	3,276
Transfers to Local Boards & Agencies		30,411	30,411	30,411	30,411
Bank Charges & Interest	4,000	4,100	4,190	4,282	4,368
Contingency	13,749	0	0	0	0
	<u>1,689,846</u>	<u>1,715,174</u>	<u>1,750,414</u>	<u>1,786,432</u>	<u>1,764,197</u>
Total Operations	110,382	-567,646	-582,771	-598,233	-556,898
Capital Funding					
Sale of Capital Assets	701,000	0	0	0	0
Provincial Capital Grants	0	0	0	0	0
Capital Funding	701,000	0	0	0	0
Capital Expenses					
Transfer to Reserve	701,000	0	92,000	50,000	50,000
Equipment	0	0	0	110,000	0
	<u>701,000</u>		<u>92,000</u>	<u>160,000</u>	<u>50,000</u>
Total Capital			-92,000	-160,000	-50,000
Net Profit/Loss	110,382	-567,646	-674,771	-758,233	-606,898

Protective Services includes Fire and Emergency Response, Disaster Management, Contribution to Policing, and Bylaw Enforcement.

Fire Services are tracked by the department. Different agreements have been reached with each urban municipality establishing how much the County pays. This is currently under review as the Municipalities negotiate the terms of fire regionalization. This plan has not been adjusted for regionalization. Funds are transferred to reserves each year to ensure that Fire Equipment can be replaced when necessary.

	Protective Services Budget				
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Other Income					
User Fees and Sales of Goods	\$8,000	\$8,200	\$8,380	\$8,565	\$8,736
Sales to Other Governments	170,000	174,250	178,084	182,001	185,641
Grants					
Provincial Conditional - Operating	6,000				
TOTAL OPERATING REVENUE	184,000	182,450	186,464	190,566	194,377
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	396,962	406,886	415,838	424,986	433,486
Benefits	95,272	97,654	99,802	101,998	104,038
Contracted and General Services					
Meals and Lodgings	19,500	19,988	20,427	20,877	21,294
Membership & Conference Fees	7,000	7,175	7,333	7,494	7,644
Freight, Express, Postage	1,000	1,025	1,048	1,071	1,092
Telephone & Communication	6,150	6,304	6,442	6,584	6,716
Training	67,500	69,188	70,710	72,265	73,711
Advertising, Printing, Subscriptions	2,250	2,306	2,357	2,409	2,457
Computer Programing	3,150	3,229	3,300	3,372	3,440
Insurance	33,500	34,338	35,093	35,865	36,582
Other Services	506,300	518,958	530,375	542,043	552,884
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	3,500	3,588	3,666	3,747	3,822
Fuel/Parts/ Etc	73,500	75,338	76,995	78,689	80,263
Computer Supplies	10,748	11,017	11,259	11,507	11,737
Utilities	3,000	3,075	3,143	3,212	3,276
Employee Recognition	7,000	7,175	7,333	7,494	7,644
Other General Supplies	84,000	86,100	87,994	89,930	91,729
Amortization	111,300	114,083	116,592	114,875	121,540
	1,431,632	1,467,427	1,499,707	1,528,418	1,563,355
Total Operations	-1,247,632	-1,284,977	-1,313,243	-1,337,852	-1,368,978
Capital Funding					
Sale of Capital Assets	20,474			87,394	
Transfer from Reserve	22,961	416,000		131,090	
Capital Funding	43,435	416,000		218,484	
Capital Expenses					
Transfer to Reserve			247,000	247,000	247,000
Equipment	43,435	663,000		218,484	
Vehicles	7,000				
	50,435	663,000	247,000	465,484	247,000
Total Capital	-7,000	-247,000	-247,000	-247,000	-247,000
Net Profit/Loss	-1,254,632	-1,531,977	-1,560,243	-1,584,852	-1,615,978
Remove Amortization	111,300	114,083	116,592	114,875	121,540
Adjusted Surplus (Deficit)	-1,143,332	-1,417,894	-1,443,651	-1,469,977	-1,494,438



Transportation Services covers all aspects of fleet and road maintenance. The transportation budget tracks road and bridge projects as well as road maintenance/operations.

	Transportation Services				
	BUDGET 2024	BUDGET 2025	BUDGET 2026	BUDGET 2027	BUDGET 2028
OPERATING REVENUE					
Other Income					
User Fees and Sales of Goods	\$245,000	\$251,125	\$256,650	\$262,296	\$267,542
Licenses and Permits	24,000	24,600	25,141	25,694	26,208
Grants					
TOTAL OPERATING REVENUE	269,000	275,725	281,791	287,990	293,750
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	2,918,493	2,991,455	3,057,268	3,124,527	3,187,018
Benefits	598,290	613,247	626,739	640,527	653,338
WCB	85,000	87,125	89,042	91,001	92,821
Contracted and General Services					
Meals and Lodgings	5,000	5,125	5,238	5,353	5,460
Membership & Conference Fees	2,500	2,563	2,619	2,676	2,730
Freight, Express, Postage	16,000	16,400	16,761	17,130	17,472
Telephone & Communication	25,100	25,728	26,293	26,872	27,409
Training	17,000	17,425	17,808	18,200	18,564
Advertising, Printing, Subscriptions	500	513	524	535	546
Engineering Fees	133,670	161,500	162,853	164,236	165,520
Computer Programing	11,000	11,275	11,523	11,777	12,012
Insurance	80,000	82,000	83,804	85,648	87,361
Other Services	457,250	468,681	478,992	489,530	499,320
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	43,850	44,946	45,935	46,945	47,885
Fuel/Parts/ Etc	1,291,250	1,323,531	1,352,649	1,382,407	1,410,055
Equipment offset to Road Plan	-1,618,946	-1,651,325	-1,684,351	-1,463,645	-1,543,884
Gravel	490,000	502,250	513,300	524,592	535,084
Computer Supplies	6,300	6,458	6,600	6,745	6,880
Utilities	122,200	125,255	128,011	130,827	133,444
Other General Supplies	660,000	676,500	691,384	706,594	720,725
Amortization	1,600,000	1,640,000	1,676,080	1,712,954	1,747,213
	6,944,457	7,150,652	7,309,072	7,725,431	7,826,973
Total Operations	-6,675,457	-6,874,927	-7,027,281	-7,437,441	-7,533,223
Capital Funding					
Sale of Capital Assets	555,225	120,000	17,000	5,500	0
Provincial Capital Grants	4,074,411	4,548,970	2,058,160	2,172,059	1,262,011
Transfer from Reserve	1,358,756	492,400	165,000	165,000	130,000
Capital Funding	5,988,392	5,161,370	2,240,160	2,342,559	1,392,011
Capital Expenses					
Transfer to Reserve	527,000	27,000	166,000	127,000	127,000
Engineering Structures	6,011,475	8,513,167	3,593,922	3,370,529	2,217,586
Equipment	672,992	1,518,000	1,284,694	790,988	795,588
Vehicles	587,419	658,000	339,500	69,000	0
	7,798,886	10,716,167	5,384,116	4,357,517	3,140,174
Total Capital	-1,810,494	-5,554,797	-3,143,956	-2,014,958	-1,748,163
Net Profit/Loss	-8,485,951	-12,429,724	-10,171,237	-9,452,399	-9,281,386
Remove Amortization	1,600,000	1,640,000	1,676,080	1,712,954	1,747,213
Adjusted Surplus (Deficit)	-6,885,951	-10,789,724	-8,495,157	-7,739,445	-7,534,173

Environmental Services



- ✓ **Water** services consist of
 - water distribution in Warspite
 - the Truck fills located in Waskatenau, Warspite, Smoky Lake, Bellis, and Spedden.
 - Contracted water services to Highway 28/63 Water Services Commission
- ✓ **Sewer** provides sewer services in Warspite and Bellis
- ✓ **Waste** services covers:
 - all the waste removal to Evergreen
 - transfer stations
 - landfill costs in Bellis, Spedden and Smoky Lake
 - mini transfer sites located throughout the County
 - A portion of the landfill costs in Waskatenau and Vilna



	Environmental Services Budget				
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Sewer Levy	\$9,040	\$9,266	\$9,470	\$9,678	\$9,872
Other Income					
Penalties	200	205	210	214	218
User Fees and Sales of Goods	234,950	240,224	244,994	250,384	255,391
Sales to Other Governments	50,000	51,250	52,378	53,530	54,600
TOTAL OPERATING REVENUE	294,190	300,945	307,052	313,806	320,081
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	603,090	618,167	631,767	645,666	658,579
Benefits	132,390	135,700	138,685	141,736	144,571
Contracted and General Services					
Mileage	200	205	210	214	218
Meals and Lodgings	6,000	6,150	6,285	6,424	6,552
Membership & Conference Fees	3,000	3,075	3,143	3,212	3,276
Freight, Express, Postage	250	256	262	268	273
Telephone & Communication	15,550	15,939	16,289	16,648	16,981
Training	2,500	2,563	2,619	2,676	2,730
Advertising, Printing, Subscriptions					
Engineering Fees					
Computer Programing	16,050	16,451	16,813	17,183	17,527
Insurance	10,500	10,763	10,999	11,241	11,466
Other Services	231,950	237,749	242,979	248,325	253,291
Materials, Goods, and Utilities					
Fuel/Parts/ Etc	64,850	66,471	67,934	69,428	70,817
Computer Supplies	21,750	22,294	22,784	23,285	23,751
Utilities	30,300	31,058	31,741	32,439	33,088
Other General Supplies	18,300	18,758	19,170	19,592	19,984
Bank Charges & Interest	2,100	2,153	2,200	2,248	2,293
Amortization	211,000	216,275	221,033	225,896	230,414
	1,369,780	1,404,027	1,434,913	1,466,481	1,495,811
Total Operations	-1,075,590	-1,103,082	-1,127,861	-1,152,675	-1,175,730
Capital Expenses					
Buildings & Land	14,000				
Transfer to Reserve			55,000	55,000	55,000
Equipment	34,000				
Vehicles					
	48,000		55,000	55,000	55,000
Total Capital	-48,000		-55,000	-55,000	-55,000
Net Profit/Loss	-1,123,590	-1,103,082	-1,182,861	-1,207,675	-1,230,730
Remove Amortization	211,000	216,275	221,033	225,896	230,414
Adjusted Surplus (Deficit)	-912,590	-886,807	-961,828	-981,779	-1,000,316

Family and Community Support Services (FCSS)

Smoky Lake County receives an FCSS grant from the Province of Alberta. The County is required to contribute municipal funds equal to 25% of the grant. The Provincial portion is provided to Aspen View Public Schools Division for the Family School Liaison Worker (FSLW) Program.

The County portion is provided to local groups and organizations for qualifying FCSS programs. Details can be found in Policy 08-17 FCSS Grants.



	FCSS Operating Budget				
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Grants					
Provincial Conditional - Operating	\$97,506	\$97,506	\$97,506	\$97,506	\$97,506
TOTAL OPERATING REVENUE	97,506	97,506	97,506	97,506	97,506
OPERATING EXPENSES					
Transfers to Local Boards & Agencies	121,883	121,883	121,883	121,883	121,883
	121,883	121,883	121,883	121,883	121,883
Net Profit/Loss	-24,377	-24,377	-24,377	-24,377	-24,377

Planning Services provides building & development permits, compliance certificates

	Land Use Plan, Zoning, and Dev Budget				
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Other Income					
Development Levies	\$69,000	\$68,675	\$70,186	\$71,730	\$73,165
Grants					
Provincial Conditional - Operating	100,000				
TOTAL OPERATING REVENUE	169,000	68,675	70,186	71,730	73,165
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	226,358	232,017	237,121	242,338	247,185
Benefits	54,326	55,684	56,909	58,161	59,324
Other Wages	5,000	5,125	5,238	5,353	5,460
Contracted and General Services					
Mileage	5,500	5,638	5,762	5,888	6,006
Meals and Lodgings	9,000	9,225	9,428	9,635	9,828
Membership & Conference Fees	6,000	6,150	6,285	6,424	6,552
Telephone & Communication	1,500	1,538	1,571	1,606	1,638
Training	4,000	4,100	4,190	4,282	4,368
Advertising, Printing, Subscriptions	8,000	8,200	8,380	8,565	8,736
Computer Programing	5,500	5,638	5,762	5,888	6,006
Insurance	350	359	367	375	382
Other Services	247,250	153,431	181,656	185,652	189,365
Materials, Goods, and Utilities					
Computer Supplies	4,750	4,869	4,976	5,085	5,187
	577,534	491,974	527,645	539,252	550,037
Total Operations	-408,534	-423,299	-457,459	-467,522	-476,872
Capital Expenses					
Land Improvements	10,000	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000	10,000
Total Capital	-10,000	-10,000	-10,000	-10,000	-10,000
Net Profit/Loss	-418,534	-433,299	-467,459	-477,522	-486,872

Agriculture Service Board supports the Agricultural Industry through the provision of pest control, weed inspection/spraying, roadside mowing, as well as dog control. The department contributes to the Lakeland Agricultural Research Association (LARA) annually.

	Agricultural Development Budget				
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Other Income					
User Fees and Sales of Goods	\$500	\$513	\$524	\$535	\$546
Licenses and Permits	500	513	524	535	546
Grants					
Provincial Conditional - Operating	166,247	166,247	166,247	166,247	166,247
TOTAL OPERATING REVENUE	167,247	167,273	167,295	167,317	167,339
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	463,092	474,669	485,112	495,785	505,700
Benefits	99,332	101,815	104,055	106,344	108,471
Contracted and General Services					
Mileage	2,500	2,563	2,619	2,677	2,730
Meals and Lodgings	11,150	11,429	11,680	11,937	12,176
Membership & Conference Fees	9,000	9,225	9,428	9,635	9,828
Freight, Express, Postage	5,000	5,125	5,238	5,353	5,460
Telephone & Communication	2,500	2,563	2,619	2,676	2,730
Training	7,000	7,175	7,333	7,494	7,644
Advertising, Printing, Subscriptions	800	820	838	856	874
Other Consulting	60,000	61,500	62,853	64,236	65,520
Computer Programing	10,200	10,455	10,685	10,920	11,138
Insurance	16,000	16,400	16,761	17,130	17,472
Other Services	8,900	9,123	9,323	9,528	9,719
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	12,930	13,253	13,545	13,843	14,120
Fuel/Parts/ Etc	88,500	90,713	92,708	94,748	96,643
Chemicals	40,000	41,000	41,902	42,824	43,680
Computer Supplies	3,300	3,383	3,457	3,533	3,604
Utilities	4,690	4,807	4,913	5,021	5,122
Other General Supplies	10,000	10,250	10,476	10,706	10,920
Amortization	61,000	62,525	63,901	65,306	66,612
	915,894	938,793	959,446	980,552	1,000,163
Total Operations	-748,647	-771,520	-792,151	-813,235	-832,824
Capital Funding					
Sale of Capital Assets	30,000				
Transfer from Reserve	50,000		52,378		
Capital Funding	80,000		52,378		
Capital Expenses					
Transfer to Reserve			60,000	60,000	60,000
Equipment	92,000		195,000	200,000	
	92,000		255,000	260,000	60,000
Total Capital	-12,000		-202,622	-260,000	-60,000
Net Profit/Loss	-760,647	-771,520	-994,773	-1,073,235	-892,824
Remove Amortization	61,000	62,525	63,901	65,306	66,612
Adjusted Surplus (Deficit)	-699,647	-708,995	-930,872	-1,007,929	-826,212

Economic Development Services are provided inter-municipally through the Regional Community Development Committee (RCDC). The current funding formula for the committee requires 67% from Smoky Lake County. The financial plan is based on this agreement. Doctor Recruitment and Retention is also funded jointly.

	Economic Development Budget				
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Sales to Other Governments	\$38,135	\$37,182	\$36,364	\$37,164	\$37,907
Grants					
Provincial Conditional - Operating	10,000				
TOTAL OPERATING REVENUE	48,135	37,182	36,364	37,164	37,907
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	1,989	2,039	2,084	2,129	2,172
Benefits	1,011	1,036	1,059	1,082	1,104
Other Wages	5,000	5,125	5,238	5,353	5,460
Contracted and General Services					
Mileage	2,800	2,870	2,933	2,998	3,058
Meals and Lodgings	2,500	2,563	2,619	2,676	2,730
Membership & Conference Fees	500	513	524	535	546
Telephone & Communication	600	615	629	642	655
Training	1,500	1,538	1,571	1,606	1,638
Advertising, Printing, Subscriptions	6,000	6,150	6,285	6,424	6,552
Computer Programing	750	769	786	803	819
Other Services	65,925	67,573	69,060	70,579	71,991
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	250	256	262	268	273
Other General Supplies	20,000	20,500	20,951	21,412	21,840
	108,825	111,547	114,001	116,507	118,838
Total Operations	-60,690	-74,365	-77,637	-79,343	-80,931
Net Profit/Loss	-60,690	-74,365	-77,637	-79,343	-80,931



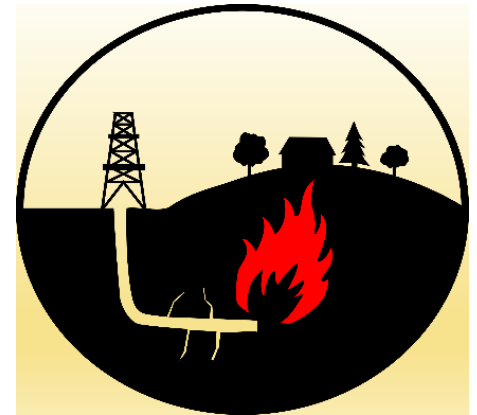
Recreation and Cultural Services include the maintenance of all County owned parks, boat launches, and campgrounds. The operations of the campgrounds at Hanmore Lake, Kaduk Lake, Mons Lake and Bellis Beach are contracted out. This department also includes grants to the Agricultural Societies, maintenance of the Iron Horse Trail and costs of the Heritage Board

Recreation Parks Fac & Program
Budget

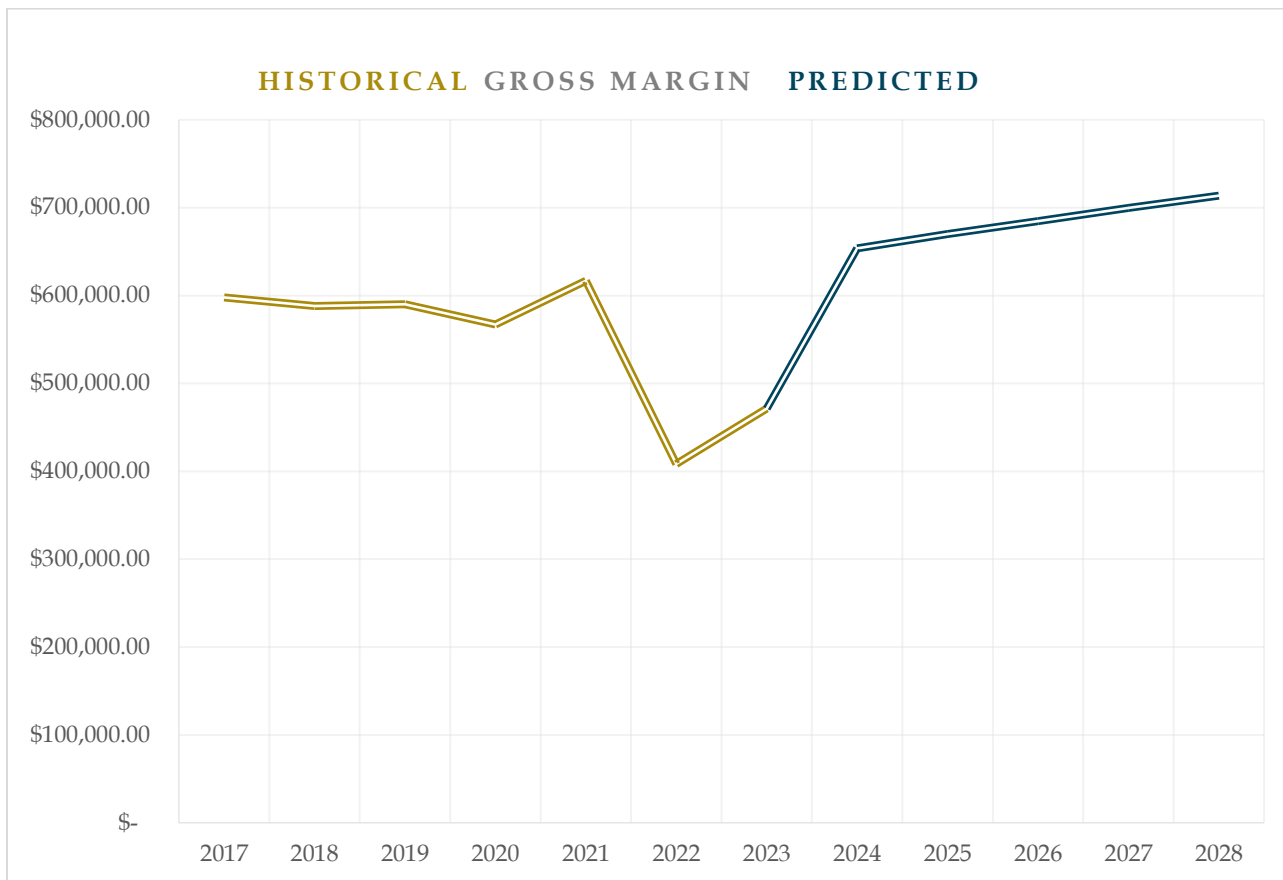
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Other Income					
User Fees and Sales of Goods	\$37,500	\$38,438	\$39,283	\$40,147	\$40,950
Grants					
Provincial Conditional - Operating	110,000	110,375	110,713	111,059	111,380
TOTAL OPERATING REVENUE	147,500	148,813	149,996	151,206	152,330
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	214,579	219,943	224,782	229,727	234,322
Benefits	41,384	42,419	43,352	44,306	45,192
Contracted and General Services					
Meals and Lodgings	1,200	1,230	1,257	1,285	1,310
Telephone & Communication	1,700	1,743	1,781	1,820	1,856
Training	2,000	2,050	2,095	2,141	2,184
Advertising, Printing, Subscriptions	2,000	2,050	2,095	2,141	2,184
Computer Programing	5,500	5,638	5,762	5,888	6,006
Insurance	12,000	12,300	12,571	12,847	13,104
Other Services	9,800	10,045	10,266	10,492	10,702
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	7,000	7,175	7,333	7,494	7,644
Fuel/Parts/ Etc	29,000	29,725	30,379	31,047	31,668
Computer Supplies	3,300	3,383	3,457	3,533	3,604
Utilities	7,200	7,380	7,542	7,708	7,862
Other General Supplies	14,500	14,863	15,189	15,524	15,834
Transfers to Local Boards & Agencies	135,500	136,175	136,784	137,406	137,984
Amortization	61,000	62,525	63,901	65,306	66,612
	547,663	558,644	568,546	578,665	588,068
Total Operations	-400,163	-409,831	-418,550	-427,459	-435,738
Capital Funding					
Transfer from Reserve		78,000			
Capital Funding		78,000			
Capital Expenses					
Transfer to Reserve			50,000	50,000	50,000
Land Improvements	8,000	78,000			
Equipment	32,000				
	40,000	78,000	50,000	50,000	50,000
Total Capital	-40,000		-50,000	-50,000	-50,000
Net Profit/Loss	-440,163	-409,831	-468,550	-477,459	-485,738
Remove Amortization	61,000	62,525	63,901	65,306	66,612
Adjusted Surplus (Deficit)	-379,163	-347,306	-404,649	-412,153	-419,126



Natural Gas Services distribute natural gas to County and Vilna Residents. The department also supplies odorant and compressed natural gas to other gas co-ops. The Gas department operates financially independent of Smoky Lake County.



Natural gas profit is highly dependent on consumption. When the winder weather is mild and consumption is low the gross margin decreases. Future years are predicted to gradually increase, however this will need to be reviewed each budget year.



	Natural Gas Budget				
	2024	2025	2026	2027	2028
OPERATING REVENUE					
Other Income					
Penalties	\$10,000	\$10,250	\$10,476	\$10,706	\$10,920
User Fees and Sales of Goods	2,970,620	3,044,886	3,111,873	3,180,334	3,243,941
Investment Income	35,000	35,875	36,664	37,471	38,220
Licenses and Permits	9,600	9,840	10,056	10,278	10,483
Grants					
TOTAL OPERATING REVENUE	3,025,220	3,100,851	3,169,069	3,238,789	3,303,564
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	889,889	912,136	932,203	952,712	971,766
Benefits	144,020	147,621	150,868	154,187	157,271
Contracted and General Services					
Mileage	3,000	3,075	3,143	3,212	3,276
Meals and Lodgings	18,500	18,963	19,380	19,806	20,202
Membership & Conference Fees	38,000	38,950	39,807	40,683	41,496
Freight, Express, Postage	12,600	12,915	13,199	13,490	13,759
Telephone & Communication	20,400	20,910	21,370	21,840	22,277
Training	7,000	7,175	7,333	7,494	7,644
Advertising, Printing, Subscriptions	2,500	2,563	2,619	2,676	2,730
Accounting & Auditing	16,000	16,400	16,761	17,130	17,472
Legal Fees	1,000	1,025	1,048	1,071	1,092
Engineering Fees	7,500	7,688	7,857	8,029	8,190
Other Consulting	1,200	1,230	1,257	1,285	1,310
Computer Programing	30,000	30,750	31,427	32,118	32,760
Insurance	35,000	35,875	36,664	37,471	38,220
Other Services	51,750	53,044	54,211	55,403	56,511
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	18,200	18,655	19,065	19,485	19,875
Fuel/Parts/ Etc	95,500	97,888	100,041	102,242	104,287
Computer Supplies	19,000	19,475	19,903	20,341	20,748
Utilities	12,120	12,423	12,696	12,976	13,235
Employee Recognition	2,000	2,050	2,095	2,141	2,184
Other General Supplies	1,550,042	1,590,040	1,626,122	1,662,997	1,692,658
Amortization	245,000	251,125	256,650	262,296	272,143
	3,220,221	3,301,976	3,375,719	3,451,085	3,521,106
Total Operations	-195,001	-201,125	-206,650	-212,296	-217,542
Capital Funding					
Transfer from Reserve	267,000	16,000	60,000		
Capital Funding	267,000	16,000	60,000		
Capital Expenses					
Buildings & Land	140,000		60,000		
Transfer to Reserve	50,000	50,000	50,000	50,000	50,000
Equipment	60,000	16,000			
Vehicles	67,000				
	317,000	66,000	110,000	50,000	50,000
Total Capital	-50,000	-50,000	-50,000	-50,000	-50,000
Net Profit/Loss	-245,001	-251,125	-256,650	-262,296	-267,542
Remove Amortization	245,000	251,125	256,650	262,296	267,542
Adjusted Surplus (Deficit)	-1	0	0	0	0

Appendices

Appendix 1: Policy 08-11 Budget Development

SMOKY LAKE COUNTY



Title: Budget Development	Policy No.: 11-02
Section: 08	Code: P-R
Page No.: 1 of 3	

Legislation Reference:	<i>Municipal Government Act, Sections 242 – 246.</i>
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Purpose:	To provide an efficient and effective process for the development of the annual Total Function Budget and Five Year Financial Plan.
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Policy Statement and Guidelines:

1. STATEMENT OF INTENT:

1.1 The Budget Development Policy provides a guideline for the activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital purchases. This policy along with Policy 08-30-01 Financial Management Policy provide for a consistent approach to the financial planning of Smoky Lake County.

2. RESPONSIBILITIES:

2.1 **Council** is responsible for the following:

2.1.1 Providing Administration, in August each year, with direction as to its expectation for:

- The municipal tax rate
- Percent increase (or decrease) for the next year in function or capital expenditures that are acceptable
- Expected changes to service levels
- Priorities in the Road Plan

2.1.2 Scheduling adequate meeting time to review budget documents using the following as a guideline.

- Directional Meeting – **August**
- Capital Asset Meeting– **October**
- Five-year Road Plan – **October**
- Natural Gas – **November**
- Complete Total Function Budget draft – **November/December**
- Tax Rate Meeting(s) – **April/May**

2.1.3 Interim Budget Approval upon the incorporation of changes and modifications requested by council (**target date: December 31**)

2.1.4 Final Budget Ratification upon the incorporation of further changes and modifications as a result of meetings setting the tax rate (**target date: April 30**)

2.1.5 Five Year Financial Plan Ratification based on updated information (**target date: July 31**)

Title: Budget Development	Policy No.: 11-02
Section: 08	Page No.: 2 of 3

Policy Statement and Guidelines:
<p>2.2 Administration (led by the Finance Manager) is responsible for: ensuring that the Annual Budget and Five Year Financial Plans meet legislation requirements and follow industry best practices through the following activities.</p> <p>2.2.1 Management Review of Department Budgets(to be complete by October 15):</p> <ul style="list-style-type: none"> • Based on the guidelines established by Council, each function group will prepare a draft five year Function Budget which contains the following items: Five Year Operating Budget, Ten-Year Capital Asset Plan, Road Plan, and other Project Plans as required. • The Chief Administrative Officer will meet with each of the function groups to discuss their requests and needs and make appropriate changes where necessary. • Budgets will be based on factors such as assessment growth, union collection agreement, provincial funding, and council direction. <p>2.2.2 Year 1 Budget Summary (to be complete by October 31): The Finance Manager will compile all the individual documents into a summary that Should contain the following:</p> <ul style="list-style-type: none"> • Summary of the budget guidelines adopted by Council for the proposed year. • Summary of Administration’s proposed budget items: <ul style="list-style-type: none"> a. Wages and benefits % and \$ change b. Estimated assessment % and \$ change c. General % factor used for utilities or typical expenditures d. Major dollar changes for “special” or known issues (e.g., insurance / debentures) e. Proposed staffing changes and the corresponding wage and benefits, etc. costs f. New reserves or recommended changes to existing reserves g. The amount of engineering and project costs budgeted for projects that are pre-designed and will be completed in subsequent year(s) h. Identified major increases or decreases for each function i. Projected grant funding j. Any other items that would provide Council with information to make its decision making more effective and efficient

Title: Budget Development	Policy No.: 11-02
Section: 08	Code: P-R
Page No.: 3 of 3	

Policy Statement and Guidelines:
<p>2.2.3 Year 1 Budget Compilation (to be complete by October 31) Administration to compile all the individual documents into the following budget documents:</p> <ul style="list-style-type: none"> • Revenue and expenditures by function • Ten Year Capital Replacement Plan • Road Plan • Summary of Reserve Balances • Any projects carry forwards (if known at this time) • Supporting charts or graphs for information that will prove beneficial for budget review • Where appropriate, information will be provided that shows previous year information, available current year information and percentage increases or decreases from one year to next. • Administration will incorporate and track all changes / modifications resulting from Budget meetings with Council. <p>2.2.4 Five Year Financial Plan (to be complete by July 15) The Finance Manager will compile all approved budget documents, along with Projections for years 2 to 5 into a Five Year Financial Plan. The Financial plan should identify upcoming changes, opportunities, and Challenges</p> <p>2.2.5 Ensure that the budget is adhered to by reviewing actual expenditures as compared to budget.</p> <p>2.2.6 Provide council with the Budget at a Glance Report monthly and point out any major budget variances.</p>

	Date	Resolution Number
Approved	September 21, 2006	# 690-06 - Page # 8209
Amended	August 30, 2018	# 848-18 - Page # 13229
Amended		

Appendix 2 : 2024 Five Year Capital Budget

Smoky Lake County 2024 - 2028 Capital Budget							
Dept		Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	FUNDING NOTE
ADM	AGGREGATE LICENSE REV TO RESERVE	R 200,000	205,000	209,510	214,119	218,402	rev from aggregate lic to road res
ADM	LAND SALES TO RESERVES	701,000					proceeds of land sales transferred to reserve
ADM	ADMIN BUILDING RESERVE	R		50,000	50,000	50,000	
ADM	INTERDEPT DRONE REPLACEMENT	E		12,000			
ADM	ORTHO PHOTOS RESERVE	R	-	30,000			
ADM	ORTHO PHOTOS	E			110,000		fund from reserve/possible ACP grant
ADM	DEPARTMENT TOTAL	901,000	205,000	301,510	374,119	268,402	
Bylaw	LIDAR GUN	E 7,000					
BYLAW	DEPARTMENT TOTAL	7,000	-	-	-	-	0
FIRE	FIRE BUILDING RESERVE	R		75,000	75,000	75,000	
FIRE	FIRE EQUIPMENT RESERVE	R		10,000	10,000	10,000	
FIRE	FIRE APPARATUS RESERVE	R		162,000	162,000	162,000	
FIRE	MSA 6000 PLUS TIC WITH TRUCK MOUNT	E 14,435					Town to pay 40%
FIRE	AFRRCS RADIO REPLACEMENT	E 18,500					Insurance to cover 10,500
FIRE	NEW AFRRCS RADIOS	E 10,500					Town to pay 40%
FIRE	REPLACE FIRE TRUCK WASK 403	E	663,000				reserve
FIRE	REPLACE RESCUE TRUCK SL 407	E			218,484		reserve/town contribution
FIRE	DEPARTMENT TOTAL	43,435	663,000	247,000	465,484	247,000	
PW	GRADER REPLACEMENT	E	1,122,000	764,694	779,988	795,588	reserves & grants
PW	GRADER RESERVE	R 500,000					
PW	2022 GRADER ORDERED	E 659,000					reserves & grants
PW	REPLACE SANDING TRUCK 195 RESERVE	R		100,000	100,000	100,000	
PW	REPLACE SANDING TRUCK 195	E	450,000				sell current for \$30,000/lease
PW	REPLACE RESERVE FOR WHEEL LOADER	E		39,000			replace reserve from 2023 purchase
PW	PICK UP TRUCK PROGRAM	V 335,476					101F, 101G, 226E, 227C, 239D (\$316,573 exp sale)
PW	ENTERPRISE 3500 TRUCK PROGRAM	V 251,943					105A,100C, 107B (\$238,653 exp sale)
PW	NEW SANDER FOR UNIT 435	E 13,992					
PW	REPLACE ROCK TRUCK 608	E		520,000			sell for \$150,000
PW	REPLACE EXCAVATOR 627	E	380,000				sell for \$80,000
PW	REPLACE KENWORTH T800 197	V	208,000				sell for \$40,000
PW	REPLACE SERVICE TRUCK 110	V		91,800			sell for \$5,000
PW	REPLACE PRESSURE WASHER 164	E	16,000				sell for \$1,000
PW	REPLACE KENWORTH T800 155	V		180,200			sell for \$10,000
PW	REPLACE RAM 5500 122	V		67,500			sell for \$1,000
PW	REPLACE RAM 5500 119	V			69,000		sell for \$5,000
PW	REPLACE FORKLIFT 623	E			11,000		sell for \$500
PW	GRAVEL SALES TO RESERVE	R 27,000	27,000	27,000	27,000	27,000	transf royalty fr gravel sale to grav reserve
	DEPARTMENT TOTAL	1,787,411	2,203,000	1,790,194	986,988	922,588	fund capital from reserve
E & P	FROM PREV YEARS :MONS LAKE BEACH/EROSION		20,000				reserve
E & P	FROM PREV YEARS: EMERGENCY BOAT LA		58,000				reserve
E & P	SPEEDDEN DISTRIBUTION PUMP	E 6,000					
E & P	SPEEDDEN LANDFILL MONITORING WELLS	E 9,000					
E & P	SL LANDFILL MONITORING WELLS	E 5,000					
E & P	LAKE BOAT LAUNCH REHAB	E 8,000					
E & P	MOWER X 2	E 32,000					
E & P	Motion 491-24 Water Storage	E 28,000					
E & P	RESERVE FOR SEWER			5,000	5,000	5,000	
E & P	RESERVE FOR SIGN REPLACEMENT			50,000	50,000		
E & P	GARBAGE TRUCK RESERVE			50,000	50,000	50,000	
	DEPARTMENT TOTAL	88,000	78,000	105,000	105,000	55,000	
PLN	HISTORIC DESIGNATION PLAQUE	L 10,000	10,000	10,000	10,000	10,000	
	DEPARTMENT TOTAL	10,000	10,000	10,000	10,000	10,000	
AG	REPLACE FLEX ARM & MOWER 473/474	E 92,000					sell old for 30,000 and fund 50,000 from reserve
AG	RESERVE FOR EQUIPMENT			60,000	60,000	60,000	
AG	REPLACE TRACTOR	E		195,000	200,000		
	DEPARTMENT TOTAL	92,000	-	255,000	260,000	60,000	
	MUNICIPAL TOTAL	2,928,846	3,159,000	2,708,704	2,201,591	1,562,990	
GAS	Infrastructure Line Replacement	R 50,000	50,000	50,000	50,000	50,000	
GAS	METER READING EQUIPMENT	E 36,000					
GAS	POLESHED FROM PREV YEARS			60,000			postponed to be reevaluated
GAS	RMO REPLACEMENT	B 140,000					carry from 2023 POSSIBLE GRANT UP TO \$35,000
GAS	RMO MODEM REPLACEMENT	E 16,000	16,000				
GAS	REFURBISH TRUCK BOX (UNIT 202)	V 7,000					
GAS	GPS Unit to Track lines	E 8,000					current unit no longer works
GAS	TRUCK REPLACEMENT - ENTERPRISE	V 60,000					
	DEPARTMENT TOTAL	317,000	66,000	110,000	50,000	50,000	
	CAPITAL TOTAL	3,245,846	3,225,000	2,818,704	2,251,591	1,612,990	
	BRIDGE TOTAL	4,167,529	5,222,133	1,538,253	1,666,000	428,000	
	ROAD TOTAL	1,843,946	3,291,034	2,055,669	1,704,529	1,789,586	
	GRAND TOTAL (MUNICIPAL AND NATURAL GAS)	9,257,321	11,738,167	6,412,626	5,622,120	3,830,576	

Appendix 3 : Policy 03-18 Five Year Road Plan – Section 3 only

Section 3

2024 Road Projects

Policy 18-20

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 590 between RR 174(N)- RR 180(s)	P1813	2	1.25		\$ 150,000.00		MSI/MO
		2		Total	\$ 150,000.00	\$0.00	

CHIP-SEAL							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
		0		Total	\$ -	\$0.00	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
RR 124 between Twp 601- Twp 603A	MG2411	5	2.5		\$ 62,500.00		MSI/MO
Twp 590 between RR 143(N)- RR 144(S)	MG1822	1	0.5		\$ 10,000.00		MSI/MO
RR 144 between Twp 590- Hwy 652	MG2412	8	6		\$ 80,000.00		MSI/MO
RR 164 between Hwy 28- Twp 592A	MG2423	4	1.5		\$ 70,000.00		MSI/MO
Twp 604 between RR 181- RR 184	MG2415	4	3		\$ 80,000.00		MSI/MO
		22		Total	\$ 302,500.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
		13		Total	\$ -	\$0.00	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2413	4	5.5		\$ 121,000.00		Aggregate Reserve
		4		Total	\$ 121,000.00	\$0.00	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	38.5	6,517.50	\$ 189,007.50			RTG
218.5	PW46	79	12,851.00	\$ 346,977.00			RTG
159.5	PW47	36	5,817.50	\$ 145,437.50			RTG
167	PW48	41	6,659.50	\$ 159,828.00			RTG
219	PW49	58	9,296.00	\$ 241,696.00			RTG
908		252.5	41,141.5	\$ 1,082,946.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			46,141.50	\$ 1,207,946.00			
Road Repair PW90:							<small>Unbudgeted- Cost of gravel only</small>

Section 3

2025 Road Project

Policy 18-20

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 600 between RR 181- RR 182	P2415	3	1		\$ 150,000.00		MSI/MO
RR 174 between Twp 612- Twp 613A	P2514	3	1.5		\$ 200,000.00		MSI/MO
RR 124 between Twp 601- Twp 603A	P2511	6	2.5		\$ 460,000.00		MSI/MO
RR 183 between 51 Ave Warspite- 59153 Rge Rd 183	P2513	2	250m	597-24	\$ 25,000.00		MSI/MO
		14		Total	\$ 835,000.00		\$0.00

CHIP-SEAL							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
RR 170 between Hwy 28- Twp 600	FM2414	3	2		\$ 210,240.00		MSI/MO
		3		Total	\$ 210,240.00		\$0.00

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
RR 174 between Twp 612- Twp 613A	R2514	3	1.5		\$ 35,000.00		MSI/MO
RR 190 between Hwy 28- Twp 600	R2515	6	3.5		\$ 85,000.00		MSI/MO
Twp 594 between RR 185- RR 190	R2525	2	1		\$ 24,000.00		MSI/MO
		11		Total	\$ 144,000.00		\$0.00

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 620 between RR 135- RR 142	MG2511	5	3		\$ 75,000.00		MSI/MO
RR 143 between Twp 584- Hwy 652	MG1942	6	4		\$ 100,000.00		MSI/MO
Twp 590 between RR 181(s)- RR 184(s)	MG2523	5	3		\$ 70,000.00		MSI/MO
RR 183 between Twp 591A- Twp 592	MG2433	2	0.5		\$ 20,000.00		MSI/MO
RR 163 between Twp 595- Twp 600	MG2514	2	1		\$ 25,000.00		MSI/MO
Twp 612 between RR 174- RR 174A	MG2524	1	0.5		\$ 12,000.00		MSI/MO
RR 180 between Hwy 28- Twp 594	MG2515	2	1.5		\$ 30,000.00		MSI/MO
Twp 612 betwee RR 174A- RR 180	MG2525	2	1.5		\$ 30,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2535	2	1.5		\$ 30,000.00		MSI/MO
		27		Total	\$ 392,000.00		\$0.00

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
RR 171 between Twp 591- Twp 592	C2513	13	1		\$ 140,000.00		MSI/MO
RR 171 between Twp 590- Twp 591	C2413	13	1		\$ 140,000.00		MSI/MO
		26		Total	\$ 280,000.00		\$0.00

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2513	4	5.5		\$ 121,000.00		Aggregate Reserve
		4		Total	\$ 121,000.00		\$0.00

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Grave	Actual Cos	Funding
144	PW45	46	7,641.00	\$ 221,589.00			RTG
218.5	PW46	83.5	13,243.00	\$ 357,561.00			RTG
159.5	PW47	43	6,770.00	\$ 169,250.00			RTG
167	PW48	51	8,002.50	\$ 192,060.00			RTG
219	PW49	59	9,359.00	\$ 243,334.00			RTG
908		282.5	45,015.5	\$ 1,183,794.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			50,015.50	\$ 1,308,794.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only

Section 3

6 Road Project

Policy 18-20

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
							MSI/MO
0		Total			\$ -	\$0.00	

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
							MSI/MO
0		Total			\$ -	\$0.00	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
RR 144 between Twp 590- Hwy 652	MG2612	8	6		\$ 90,000.00		MSI/MO
Twp 584 between Hwy 859- RR 144	MG2622	6	4		\$ 60,000.00		MSI/MO
Twp 592 between RR 183- RR 182A	MG2623	1	0.5		\$ 12,000.00		MSI/MO
RR 183 between Twp 592- Twp 591A	MG2633	0.5	0.5		\$ 10,000.00		MSI/MO
RR 163 between Twp 595- Twp 600	MG2614	2	1		\$ 30,000.00		MSI/MO
17.5		Total			\$ 202,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 590 between RR 150(s)- RR 150A	C2612	7	0.5		\$ 60,000.00		MSI/MO
Twp 590 between RR 154(s)- RR 154A	C2622	4	0.25		\$ 15,000.00		MSI/MO
Twp 592 between RR 171- RR 172	C2113	12	1		\$ 130,000.00		MSI/MO
RR 200 between Twp 592- Twp 593	C1715	12	1		\$ 130,000.00		MSI/MO
Twp 592 between RR 200- RR 195A	C2615	6	0.5		\$ 50,000.00		MSI/MO
41		Total			\$ 385,000.00	\$0.00	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2613	4	5.5		\$ 121,000.00		Aggregate Reserve
4		Total			\$ 121,000.00	\$0.00	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	40.5	6,798.50	\$ 197,156.50			RTG
218.5	PW46	83.5	13,615.00	\$ 367,605.00			RTG
159.5	PW47	41.5	6,675.50	\$ 166,887.50			RTG
167	PW48	52.5	8,360.50	\$ 200,652.00			RTG
219	PW49	70	11,168.00	\$ 290,368.00			RTG
908		288.0	46,617.5	\$1,222,669.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			51,617.50	\$1,347,669.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only

Section 3

2027 Road Projects

Policy 18-20

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
							MSI/MO
		0		Total	\$ -		\$0.00

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

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 144 between Twp 590- Hwy 652	MG2712	8	6		\$ 100,000.00		MSI/MO
Twp 592 bewteen RR 171- RR 172	MG2723	2	1		\$ 20,000.00		MSI/MO
RR 164 between Hwy 28- Twp 584A	MG2733	8	5.5		\$ 125,000.00		MSI/MO
Twp 612 between RR 174- RR 174A	MG2714	1	0.5		\$ 15,000.00		MSI/MO
Twp 612 between RR 174A- RR 180	MG2715	2	1.5		\$ 37,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2725	3	1.5		\$ 37,000.00		MSI/MO
Twp 604 between RR 181- RR 183	MG2735	4	2		\$ 65,000.00		MSI/MO
		28		Total	\$ 399,000.00		\$0.00

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 162 between Twp 594- Twp 594A	C2714	3	0.25		\$ 50,000.00		MSI/MO
		3		Total	\$ 50,000.00	\$ -	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2713	4	5.5		\$ 121,000.00		Aggregate Reserve
		4		Total	\$ 121,000.00	\$ -	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Grave	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	39	6,611.00	\$ 191,719.00			RTG
218.5	PW46	75	12,134.00	\$ 327,618.00			RTG
159.5	PW47	32.5	5,132.00	\$ 128,300.00			RTG
167	PW48	37	5,818.50	\$ 139,644.00			RTG
219	PW49	54	8,548.00	\$ 222,248.00			RTG
908		237.5	38,243.5	\$ 1,009,529.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			43,243.50	\$ 1,134,529.00			
Road Repair PW90:							Unbudgeted Cost of gravel only

Section 3

2028 Road Projects

Policy 18-20

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
							MSI/MO
		0		Total	\$ -		\$0.00

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
							MSI/MO
		0		Total	\$ -	\$ -	-

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 620 between RR 135- RR 142	MG2811	5	3		\$ 80,000.00		MSI/MO
RR 144 between Twp 590- Hwy 652	MG2812	8	6		\$ 100,000.00		MSI/MO
Twp 604 between RR 191- RR 192A	MG2815	3	1.5		\$ 40,000.00		MSI/MO
Twp 604 between RR 181- RR 184	MG2825	5	3		\$ 85,000.00		MSI/MO
		21		Total	\$ 305,000.00		\$0.00

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
							MSI/MO
		0		Total	\$ -	\$ -	-

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2813	4	5.5		\$ 130,000.00		Aggregate Reserve
		4		Total	\$ 130,000.00	\$ -	-

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	43.5	7,297.50	\$ 211,627.50			RTG
218.5	PW46	80.5	13,085.00	\$ 353,295.00			RTG
159.5	PW47	46.5	7,455.50	\$ 186,387.50			RTG
167	PW48	55	8,843.50	\$ 212,244.00			RTG
219	PW49	64	10,232.00	\$ 266,032.00			RTG
908		289.5	46,913.5	\$ 1,229,586.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			51,913.50	\$ 1,354,586.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only