

SMOKY LAKE COUNTY

A G E N D A: County Council **Budget Meeting** to be held on
Tuesday, **January 12, 2021** at 9:00 A.M.
Virtual through Zoom Platform

Meeting ID: 841 0994 7622 Passcode: 408176

<https://us02web.zoom.us/j/84109947622?pwd=ckFXcld4UTVaYWZpenp3NDhpSWNoQT09>

And with Council physically present in the County Council Chambers, Smoky Lake.

1. Meeting:

Call to Order.

2. Agenda:

Acceptance of Agenda: As presented or subject to additions and/or deletions.

3. Minutes:

None.

4. Request for Decision:

4.1 Five-Year Capital Budget. ©

4.2 2020- Total Function Budget. ©

5. Issues for Information:

None.

6. Correspondence:

None.

7. Delegation(s):

None.

8. Executive Session:

None.

Date and Time of Next Meeting:

Adjournment:



REQUEST FOR DECISION	DATE	January 12, 2021	4.1
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TOPIC	Smoky Lake County Five Year Capital Budget
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PROPOSAL

The Five Year Capital Budget identifies the capital projects to be budgeted for in 2021, 2022, 2023, 2024, and 2025.

Administration and Council reviewed the proposed plan in December and made the following changes.

- Remove purchase of Garbage Truck (funded from reserves)
- Increase reserve funding for the replacement of unit 222, 633, and the new Rapid Attack unit
- Remove transfers to reserves
- Decrease budget amounts for units 222, 102, and 226 as per proposal from Enterprise
- Transfer unused grant funds to fund a portion of unit 190 (dump truck)

Changes from December to January

Desc	Cost	Reserves	Grants	Sale of Asset	Gas Operations	Municipal General Fund
Dec totals	4,037,500	1,268,000	1,100,000	205,000	125,000	1,339,500
Remove Garbage Truck	-360,000	-360,000				0
Enterprise Agreement:						
Unit 222	-5,000	50,000				-55,000
Unit 101	-12,000					-12,000
Unit 226	-5,000					-5,000
Remove transfers to reserves						
ariel photo	-15,000					-15,000
fire equip	-10,000					-10,000
fire truck	-80,000					-80,000
fire bldg	-25,000					-25,000
Changes to funding						
transf grant to fund 190 dump truck			200,000			-200,000
fund 633 from reserve		125,000				-125,000
fund rapid attack from reserve		38,500				-38,500
Jan Totals	3,525,500	1,121,500	1,300,000	205,000	125,000	774,000

The updated Capital plan is attached **4.1(a)**. Detailed information on each capital item can be found in the Capital section of your binder.

The proposed 2021 plan will be funded by:

TOTAL FROM RESERVES	\$1,121,500
TOTAL FROM GRANTS	1,300,000
TOTAL FROM SALE OF ASSETS	205,000
TOTAL FROM MUNICIPAL OPERATIONS	\$ 774,000
TOTAL FROM GAS OPERATIONS	125,000

	It consists of:	
	Vehicle Replacement	408,000
	Equipment Replacement	1,442,500
	Building/Structure (new and capital repairs)	1,183,000
	New Project/Assets	
	Finance Software	280,000
	Mons Lake Beach	20,000
	Heritage Signs	15,000
	RR130 Widening Analysis	57,000
		\$372,000
	Transfer to reserve for future	
	Aerial Photos	0
Fire Equipment Replacement	0	
Fire Truck	0	
Fire Equipment Storage Shop	0	
Infrastructure Line Replacement	50,000	
RMO Station Replacement	70,000	
	\$120,000	
Total Capital	\$3,525,500	

CORRELATION TO BUSINESS (STRATEGIC) PLAN

The five year capital plan contributes to long term financial planning.

LEGISLATIVE, BYLAW and/or POLICY IMPLICATIONS

BENEFITS

- Administration and Council can plan for future years
- Council and Administration can discuss alternatives for funding.
- The plan is updated each year to reflect changes in priorities and situations.

DISADVANTAGES

- There are many unknown factors, therefore future years are only estimates of what we can expect.

ALTERNATIVES

- Council can add, delete, or change projects.

FINANCE/BUDGET IMPLICATIONS

N/A

INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS

N/A

COMMUNICATION STRATEGY

The capital budget as presented has been incorporated into the final budget.

RECOMMENDATION

That Smoky Lake County approve the 2021-2025 Five Year Capital Budget of expenditures

\$3,525,500 for 2021

\$3,797,540 for 2022

\$4,082,751 for 2023

\$3,425,179 for 2024

\$1,634,785 for 2025

CHIEF ADMINISTRATIVE OFFICER

Smoky Lake County
2021 Capital Budget

Dept	Ite m #	Budget				Budget 2025
		2021	Budget 2022	Budget 2023	Budget 2024	
ADMIN ADMIN BUILDING RESERVE				50,000	50,000	50,000
ADMIN BUILDING REPAIRS	1	857,000	1,600,000			2021 MSI
ADMIN AERIAL PHOTOS RESERVE-remove	2	0	15,000	15,000	15,000	0
ADMIN AERIAL PHOTOS PURCH						80,000 \$60,000 from
ADMIN FINANCE SOFTWARE	3	280,000				from reserves
ADMIN HERITAGE SIGNS	4	15,000	15,000	15,000	15,000	15,000
PS FIRE EQUIPMENT REPLACEMENT RESERVE-rem	5	0	10,000	10,000	10,000	10,000
PS FIRE TRUCK RESERVE-remove	6	0	125,000	125,000	125,000	125,000 cost of PS vehicle average
PS FIRE BUILDING RESERVE-remove	7	0	75,000	75,000	75,000	75,000
PS REPLACE 403 WASK FIRE TRUCK				500,000		*500,000 from
PS REPLACE 407 SMOKY LAKE RESCUE TRUCK				205,000		* 205,000 from
PS REPLACE 445 SMOKY LAKE WATER TRUCK					130,000	* 130,000 from
PS REPLACE 222 TRUCK (ED) - Traverse	8	50,000				sell for \$5,000,
PS REPLACE 221 ATV FOR BYLAW			19,890			
PS RAPID ATTACK 6X6 UNIT W TRAILER	9	38,500				from reserve
PS EQUIPMENT STORAGE SL	10	240,000				from reserve
PS EQUIPMENT STORAGE WASK			15,000			
PW REPLACE TRUCK 101 1/2 ton	11	45,000		61,950		sell truck
PW REPLACE TRUCK 107 removed	12	0	65,000			sell current truc
PW NEW DUMP TRAILER	13	17,000				sell unit 141
PW REPLACE 190 DUMP TRUCK SANDER/PLOW	14	355,000				sell unit for
PW REPLACE 198 TRUCK	15	190,000				sell current truc
so so GRADER REPLACEMENT 507 (160)	16	570,000	577,320	590,000	750,000	612,000 MSI sale
0 REPLACE 196 GRAVELTRAILER	17	65,000				sell current for
PW REPLACE 633 TRACTOR	18	220,000				sell current for
PW WOBBLY PACKER	19	0	33,000	33,000	33,000	\$20,000/
PW 2 WASH BAY OVERHEAD DOORS	20	25,000				
PW REPLACE TRUCK 108 PLOW TRUCK			95,000			
PW PLOW FOR 108 REPLACEMENT			12,000			
PW REPLACE TRUCK 105 SKID STEER CREW TRUCK			70,000			
PW REPLACE EXCAVATOR 627			500,000			
PW REPLACE 180 TRUCK			220,000			
PW REPLACE TRUCK 104				60,112		
PW REPLACE TRUCK 110 MECHANIC SERVICE TRUCK				61,285		
PW REPLACE 114 STREET SWEEPER (JOINT)				124,800		currently
PW REPLACE 109 CREW TRUCK				62,000		
PW REPLACE TRUCK 119				62,000		
PW REPLACE TRUCK 122 CREW TRUCK				62,000		
PW REPLACE 155 OIL TRUCK				169,950		
PW REPLACE 111 BELLY DUMP				63,000		
PW REPLACE 197 TRUCK				195,840		
PW REPLACE 623 FORKLIFT				10,302		
PW REPLACE 608 ROCK TRUCK				510,880		
PW				46,800		
PW REPLACE 638 CAT COMPACTOR				187,200		
PW REPLACE 164 PRESSURE WASHER				15,600		
PW REPLACE 136 TRAILER				36,400		
PW REPLACE 195 DUMP TRUCK SANDER/PLOW				360,000		
PW REPLACE 194 OIL TRUCK					170,000	
PW REPLACE TRUCK 115CREW TRUCK					61,000	
PW REPLACE 170 TRUCK					175,000	
PW REPLACE 188 FIFTH WHEEL TRUCK					199,680	
PW REPLACE 603 CAT RECLAIMER					520,000	*154,000 from
PW REPLACE 602 BACKHOE LOADER					131,250	
PW REPLACE 609 ROCK TRUCK					511,000	
PW REPLACE 102 PICKUP TRUCK						60,000
PW REPLACE TRUCK 116 CREW TRUCK						61,285
PW REPLACE CREW TRUCK 117					61,880	
PW RR130 WIDENING ANALYSIS	29	57,000				
W REPLACE TRUCK 226	21	45,000				* sale 1,500/MS
W REPLACE TRUCK 239			50,490			
W REPLACE TRUCK 227				50,985		
WASTE REPLACE TRUCK 112 GARBAGE - lease for 12 montl	22	0				
WASTE GARBAGE TRUCK RESERVE TRANSFER			45,000	45,000	45,000	45,000
WASTE FENCE SPEDDEN TRANSFER SITE	23	4,200				* reserve
WASTE TAKE IT OR LEAVE IT SHACK W OIL CONTAIN - VILI	24	3,600				*reserve 1800
WASTE TAKE IT OR LEAVE IT SHACK W OIL CONTAIN - BEL	25	3,600				* reserve
WASTE TAKE IT OR LEAVE IT SHACK SPEDDEN	26	4,600				* reserve

Smoky Lake County
2021 Capital Budget

Dept	Ite m #	Budget				Budget
		2021	Budget 2022	Budget 2023	Budget 2024	2025
WASTE WASTE BIN				5,000	5,000	5,000
AG	SELL SPRAY TRUCK - keep for 2021	27				
AG	REPLACE 455 JOHN DEER TRACTOR	28	150,000			
AG	REPLACE 454 TRAILER			12,137		
P&R	REPLACE 726				57,750	
P&R	SHOWER HOUSE					300,000 ** try to get 50%
P&R	PIER		12,000			
P&R	TRAILER		11,000			
P&R	PLAYGROUND HANMORE WEST			25,000		*Grant \$25,000
P&R	BEAR PROOF GARBAGE BINS 2x PER YEAR		2,500	2,500	2,500	
P&R	MONS LAKE RETAINING WALL/BEACH CARRYOVER		20,000			*20,000 from
P&R	REPLACE MOWER		17,340	17,510		
P&R	WARSPITE EMERGENCY BOAT LAUNCH(carry over)					
P&R	PAKAN EMERGENCY BOAT LAUNCH CONCRETE (carry over)					
MUNICIPAL CAPITAL		3,255,500	3,585,540	3,866,251	3,143,060	1,438,285
GAS	INFRASTRUCTURE LINE REPLACEMENT		50,000	50,000	50,000	50,000
GAS	RMO STATION REPLACEMENT PLAN RESERVE	30	70,000		70,000	70,000
GAS	RMO STATION REPLACEMENT PLAN			140,000		140,000 * 70,000 from
GAS	MODEMS FOR RMO	31	22,000	22,000	22,000	* from reserve
GAS	POLESHED FOR PIPE	32	45,000			* from reserve
GAS	REPLACE TRUCK	33	65,000	66,000	67,000	68,000 * from reserve
GAS	REPLACE 233 TRAILER				16,619	
GAS	NEW TRUCK BOX	34	13,000	8,500	8,500	8,500 * from reserve
GAS	REPLACE AMR READING EQUIPM	35	5,000			
GAS	CARRY OVER RMO STATION PROJECT					
GAS CAPITAL		270,000	212,000	216,500	282,119	196,500
TOTAL CAPITAL (2019 = \$2,834,172)		3,525,500	3,797,540	4,082,751	3,425,179	1,634,785
BRIDGE PROJECTS		602,000	3,082,434	508,000	38,000	1,400,000
ROAD		1,893,000	2,040,758	2,122,212	2,164,656	2,207,949
		6,020,500	8,920,732	6,712,963	5,627,835	5,242,734
CAPITAL SUMMARY						
VEHICLES		408,000	405,490	1,628,622	930,810	197,785
EQUIPMENT REPLACEMENT		1,442,500	1,276,550	1,966,629	2,091,869	612,000
EQUIPMENT NEW						
BRIDGE		602,000	3,082,434	508,000	38,000	1,400,000
LAND IMPROVEMENTS		20,000	23,000	25,000	0	0
ENGINEERING STRUCTURES		1,950,000	2,040,758	2,122,212	2,164,656	2,207,949
BUILDINGS		1,183,000	1,755,000	0	140,000	300,000
TRANSFER TO RESERVES		120,000	320,000	440,000	370,000	425,000
OTHER		295,000	17,500	22,500	22,500	100,000
TOTAL CAPITAL PURCHASES		6,020,500	8,920,732	6,712,963	5,757,835	5,242,734
SOURCES OF FUNDING						
TOTAL FROM RESERVES		1,286,500	934,077	714,500	598,500	410,000
TOTAL FROM GRANTS		3,068,250	2,818,357	523,500	28,500	1,200,000
TOTAL FROM SALE OF ASSETS		205,000	126,000	150,000	150,000	150,000
TOTAL FROM OPERATIONS		1,460,750	5,042,298	5,324,963	4,850,835	3,482,734
2019 \$1,512,658		0	0	0	0	0



REQUEST FOR DECISION	DATE	January 12, 2020	4.2
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TOPIC	2021 – Total Function Budget
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PROPOSAL	<p>During the budget meeting in December, Council and Administration reviewed and discussed potential changes. To arrive at a balanced budget, the following changes have been made (details regarding the capital budget changes were discussed in 4.1):</p> <ul style="list-style-type: none"> • Removed bridge projects that have not received STIP grant approval yet and reallocate FGT grant funds to other projects • Increase total tax revenue by CPI of 1.5% • North Saskatchewan historical designation process increase Planning Grant revenue by \$5,000 and increase costs by \$1,000 • Rent a garbage truck for up to 12 months and fund through Landfill reserve • Decrease Council travel expenses by 25%
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	Operations	Road	Bridge	Capital	2021 PROPOSED BUDGET
NET Cash Deficit Presented					
December	1,316,847	-684,750	-200,000	-1,339,500	-907,403
Increase Total Property Tax Revenue	183,768				183,768
Planning grant for NS river designation	5,000				5,000
Increased Planning cost for NS river designation	-1,000				-1,000
Transfer to operating reserve for garbage truck rental	114,000				114,000
Increase Waste expense for garbage truck rental	-114,000				-114,000
Decrease Council Travel Costs	31,135				31,135
Decrease STIP revenue for bridge			-2,255,684		-2,255,684
Decrease STIP Grant for bridge			2,578,684		2,578,684
Reallocate MSI and FTG grant		123,000	-323,000	200,000	0
Net Reduction in Capital budget costs				365,500	365,500
NET	1,535,750	-561,750	-200,000	-774,000	0

The budget is provided in two formats. The budget presentation is an organizational summary^{©4.2a}. It summarizes the major and minor cost categories across the organization, compares the 2020 budget to the proposed 2021 budget, and provides explanations to the changes proposed.

	<p>This year the total budget is divided into 5 columns:</p> <ul style="list-style-type: none"> • Operations • Road program • Bridge program • Capital program • Total of all programs <p>©4.2b provides a summary by department.</p>
CORRELATION TO BUSINESS (STRATEGIC) PLAN	
n/a	
LEGISLATIVE, BYLAW and/or POLICY IMPLICATIONS	
BENEFITS	<ul style="list-style-type: none"> • Management and staff will be able to proceed with services • The budget reflects the same level of services offered in 2020 • It maximizes the use of grant revenues and the projected 2020 surplus • Expenses have been reviewed by line item and where possible, savings and cuts in spending were identified.
DISADVANTAGES	<ul style="list-style-type: none"> • An overall increase in tax revenues is needed to balance. • Using reserves and not replenishing them is not sustainable in the long term. If this solution is used regularly no savings (reserves) will be left. • Budget numbers are estimates only
ALTERNATIVES	<ul style="list-style-type: none"> • Cut services • Reduce the Road Plan further • Reduce Capital further • Reduce transfers to Reserves • Increase transfers from Reserves • Increase user fees • Increase taxes • Reconsider priorities
FINANCE/BUDGET IMPLICATIONS	
<p>Operating Costs: Capital/Road/Bridge Project Costs: Source of Funds:</p>	
INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS	N/A
COMMUNICATION STRATEGY	Amendments discussed will be incorporated into an updated budget for council approval.
RECOMMENDATION	
<p>That Smoky Lake County Council approve the Year-2021 Interim Total Function Budget, with Revenue in the amount of \$20,639,590 and total Expenditures in the amount of \$20,639,590 not including amortization in the amount of \$2,059,800.</p>	
CHIEF ADMINISTRATIVE OFFICER	

2021 Budget									
	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Revenues	Expenditures	Net	Revenues	Expenditures	Net			
Municipal Budget									
Taxes (net)	\$11,424,001.00	\$2,652,383.00	(\$8,771,618.00)	\$11,393,207.04	\$482,894.00	(\$10,910,313.04)	\$11,829,731.00	\$2,703,000.00	(\$9,126,731.00)
Legislative		\$564,093.00	\$564,093.00	\$0.00	\$418,519.73	\$418,519.73	\$0.00	\$534,523.00	\$534,523.00
Administration	\$1,320,662.00	\$2,062,849.00	\$742,187.00	\$2,671,741.21	\$1,755,728.01	(\$916,013.20)	\$2,859,790.00	\$3,455,967.00	\$596,177.00
Other Government Services		\$54,300.00	\$54,300.00	\$445,000.00	\$25,879.39	(\$419,120.61)	\$445,000.00	\$523,750.00	\$78,750.00
Protective Services	\$810,541.00	\$995,086.00	\$184,545.00	\$648,217.69	\$748,280.97	\$100,063.28	\$868,097.00	\$1,166,072.00	\$297,975.00
Transportation	\$1,455,643.00	\$6,895,915.00	\$5,440,272.00	\$837,227.03	\$5,691,332.85	\$4,854,105.82	\$3,259,750.00	\$9,190,284.00	\$5,930,534.00
Environmental Services	\$706,877.00	\$941,219.00	\$234,342.00	\$677,600.43	\$738,382.30	\$60,781.87	\$877,251.00	\$1,153,087.00	\$275,836.00
FCSS	\$93,308.00	\$116,635.00	\$23,327.00	\$85,533.00	\$79,158.00	(\$6,375.00)	\$93,308.00	\$116,635.00	\$23,327.00
Planning & Communication	\$54,500.00	\$355,121.00	\$300,621.00	\$97,344.52	\$311,569.90	\$214,225.38	\$67,000.00	\$293,042.00	\$226,042.00
Agriculture Service Board	\$185,500.00	\$911,680.00	\$726,180.00	\$125,492.50	\$699,848.70	\$574,356.20	\$140,907.00	\$964,692.00	\$823,785.00
Economic Development	\$37,856.00	\$191,300.00	\$153,444.00	\$2,500.00	\$217,670.34	\$215,170.34	\$37,856.00	\$115,660.00	\$77,804.00
Recreation & Cultural Services	\$157,000.00	\$473,919.00	\$316,919.00	\$157,998.00	\$312,314.80	\$154,316.80	\$160,900.00	\$422,878.00	\$261,978.00
Fiscal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contingency		\$31,388.00	\$31,388.00		\$0.00	\$0.00		\$0.00	\$0.00
Total Municipal Budget	\$16,245,888.00	\$16,245,888.00	\$0.00	\$17,141,861.42	\$11,481,578.99	(\$5,660,282.43)	\$20,639,590.00	\$20,639,590.00	(\$0.00)
Amortization		\$1,758,523.00	\$1,758,523.00					\$2,059,800.00	\$2,059,800.00
Municipal Budget	\$16,245,888.00	\$18,004,411.00	\$1,758,523.00	\$17,141,861.42	\$11,481,578.99	(\$5,660,282.43)	\$20,639,590.00	\$22,699,390.00	\$2,059,800.00

NOTES

**Taxes
2021 Budget**

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Revenues	Requisitions	Net Taxes	Revenues	Requisitions	Net Taxes	Revenues	Requisitions	Net Taxes
Taxes									
Farmland & Residential	\$3,528,023.00		\$ 3,528,023.00	\$3,514,852.78		\$3,514,852.78	\$3,652,581.00		\$3,652,581.00
Machinery & Equipment	\$1,233,333.00		\$ 1,233,333.00	\$1,232,012.09		\$1,232,012.09	\$1,251,618.00		\$1,251,618.00
Non- Residential	\$992,836.00		\$ 992,836.00	\$960,451.45		\$960,451.45	\$975,511.00		\$975,511.00
Linear	\$6,394,923.00		\$ 6,394,923.00	\$6,382,538.77		\$6,382,538.77	\$6,469,740.00		\$6,469,740.00
Provincial Government	\$66,320.00		\$ 66,320.00	\$66,337.72		\$66,337.72	\$68,672.00		\$68,672.00
Allowance for uncollectable taxes		\$3,000.00	\$ (3,000.00)			\$0.00		\$3,000.00	\$3,000.00
Deduct Landfill/Fire Levy - shown separately	-\$1,070,834.00		\$ (1,070,834.00)	-\$1,070,834.00		\$1,070,834.00	-\$867,791.00		\$867,791.00
Total Taxes	\$11,144,601.00	\$3,000.00	\$11,141,601.00	\$11,085,358.81	\$0.00	\$11,085,358.81	\$11,550,331.00	\$3,000.00	\$11,547,331.00
Requisitions									
School									
Farmland & Residential		\$874,975.00	\$ (874,975.00)			\$0.00		\$870,000.00	\$870,000.00
Non- Residential		\$1,046,330.00	\$ (1,046,330.00)			\$0.00		\$1,100,000.00	\$1,100,000.00
Total ASFF Requisition	\$0.00	\$1,921,305.00	\$ (1,921,305.00)			\$0.00	\$0.00	\$1,970,000.00	\$1,970,000.00
DIP		\$23,928.00	\$ (23,928.00)			\$0.00		\$25,000.00	\$25,000.00
Foundation		\$504,150.00	\$504,150.00		\$482,894.00	\$482,894.00		\$505,000.00	\$505,000.00
Total Requisitions		\$2,449,383.00	\$2,449,383.00		\$482,894.00	\$482,894.00		\$2,500,000.00	\$2,500,000.00
Net Taxes	\$11,144,601.00	\$2,452,383.00	\$8,692,218.00	\$11,085,358.81	\$482,894.00	\$10,602,464.81	\$11,550,331.00	\$2,503,000.00	\$9,047,331.00
Other Income									
Well Drilling/ drill Rigs	\$ 5,305.00		\$ 5,305.00	\$1,810.00		\$1,810.00	\$5,305.00		\$5,305.00
Aggregate Tax Levy	\$ 200,000.00	\$200,000.00	\$ -	\$72,885.81		\$72,885.81	\$200,000.00	\$200,000.00	\$0.00
Penalties	\$ 74,095.00		\$ 74,095.00	\$233,152.42		\$233,152.42	\$74,095.00		\$74,095.00
Total Other Income	\$279,400.00	\$200,000.00	\$79,400.00	\$307,848.23	\$0.00	\$307,848.23	\$279,400.00	\$200,000.00	\$79,400.00
	\$11,424,001.00	\$2,652,383.00	\$8,771,618.00	\$11,393,207.04	\$482,894.00	\$10,910,313.04	\$11,829,731.00	\$2,703,000.00	\$9,126,731.00

NOTES

Legislative			
	2020 Budget	2020 Actual to Dec4	2021 Proposed Budget
Salaries			
Division 1	\$67,913.00	\$62,253.40	\$67,913.00
Division 2	\$67,913.00	\$62,253.40	\$67,913.00
Division 3	\$77,875.00	\$71,385.60	\$77,875.00
Division 4	\$67,913.00	\$62,253.40	\$67,913.00
Division 5	\$71,234.00	\$65,298.20	\$71,234.00
Benefits	\$72,799.00	\$58,332.33	\$72,665.00
Total	\$425,647.00	\$381,776.33	\$425,513.00
Expenses			
Division 1	\$23,260.00	\$6,391.64	\$17,446.00
Division 2	\$24,260.00	\$4,784.74	\$18,196.00
Division 3	\$25,960.00	\$6,361.62	\$19,471.00
Division 4	\$20,760.00	\$2,690.32	\$15,571.00
Division 5	\$24,060.00	\$5,432.65	\$18,046.00
General Supplies for council	<u>\$3,000.00</u>	<u>\$506.01</u>	<u>\$3,000.00</u>
Computer Expense	<u>\$17,146.00</u>	<u>\$10,576.42</u>	<u>\$17,280.00</u>
Total Expenses	\$138,446.00	\$36,743.40	\$109,010.00
Total Legislative	\$564,093.00	\$418,519.73	\$534,523.00

NOTES

Administration

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenues from own Source	Expenses	Net Cost	Grants or Revenues from own Source	Expenses	Net Cost	Grants or Revenues from own Source	Expenses	Net Cost
Comm. Learn. Counc.	\$125,700.00	\$125,700.00	\$0.00	\$ 113,230.00	\$107,676.79	\$5,553.21	\$ 125,700.00	\$125,700.00	\$0.00
Administration	\$240,962.00	\$1,125,879.00	\$884,917.00	\$ 190,548.15	\$ 935,033.30	\$744,485.15	\$ 211,990.00	\$1,709,344.00	\$1,497,354.00
Communications	\$0.00	\$132,857.00	\$132,857.00		\$ 108,246.31	\$108,246.31		\$76,125.00	\$76,125.00
IT	\$0.00	\$3,000.00	\$3,000.00			\$0.00		\$3,000.00	\$3,000.00
Projects				\$ 254,198.00		-254,198.00			
Assessment Services	\$0.00	\$142,000.00	\$142,000.00		\$ 103,705.29	103,705.29		\$139,000.00	139,000.00
Local Assessment Review Board	\$0.00	\$2,000.00	\$2,000.00			0.00		\$2,000.00	2,000.00
Employee Recognition	\$0.00	\$18,000.00	\$18,000.00			0.00		\$18,000.00	18,000.00
GIS	\$0.00	\$223,863.00	\$223,863.00	\$ 200,000.00	\$ 269,277.09	69,277.09		\$226,798.00	226,798.00
Investment inc./bank charges	\$325,000.00	\$4,000.00	\$321,000.00	\$ 1,913,765.06	\$ 1,304.58	-1,912,460.48	\$ 285,100.00	\$4,000.00	-281,100.00
Total Projects	\$325,000.00	\$389,863.00	\$64,863.00	\$ 2,113,765.06	\$374,286.96	-1,739,478.10	\$ 285,100.00	\$389,798.00	104,698.00
Capital Assets	\$0.00	\$254,000.00	\$254,000.00		\$ 198,934.65	198,934.65	\$ 650,000.00	\$1,152,000.00	502,000.00
Total Capital Assets	\$0.00	\$254,000.00	\$254,000.00	\$ -	\$198,934.65	198,934.65	\$ 650,000.00	\$1,152,000.00	502,000.00
Reserve Transfer	\$629,000.00	\$31,550.00	\$597,450.00		\$ 31,550.00	31,550.00	\$ 1,587,000.00	\$0.00	-1,587,000.00
Total Administration	\$1,320,662.00	\$2,062,849.00	\$742,187.00	\$ 2,671,741.21	\$1,755,728.01	-916,013.20	\$ 2,859,790.00	\$3,455,967.00	596,177.00

NOTES

\$500,000 estimated 2020 surplus to be used towards 2021

Other General Gov't Services							
2021 Budget							
	2020 Budget	2020 Actual to Dec4			2021 Proposed Budget		
	BUDGET	Grants or Rev from other sources	Expenses	Net Cost	Grants or Rev from other sources	Expenses	Net Cost
Elections	\$1,000.00			\$0.00		\$25,000.00	\$25,000.00
Joint Muni & Inter Government meetings	\$7,800.00		\$2,750.20	\$2,750.20		\$7,800.00	\$7,800.00
Marketing Supplies	\$15,000.00		\$2,822.19	\$2,822.19		\$15,450.00	\$15,450.00
Grants to Individuals and Organizations	\$29,000.00		\$20,307.00	\$20,307.00		\$474,000.00	\$474,000.00
Transfer from reserve				\$0.00	\$445,000.00		-\$445,000.00
Volunteer Training	\$1,500.00					\$1,500.00	\$1,500.00
Total	\$54,300.00	\$0.00	\$25,879.39	\$25,879.39	\$445,000.00	\$523,750.00	\$78,750.00

NOTES

Grants to organizations includes funding to school

Protective Services

2021 Budget

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Rev from other sources	Expenses	Net Cost	Grants or Rev from other sources	Expenses	Net Cost
General Fire Department	\$610,682.00		\$610,682.00	\$610,682.00		-610,682.00	\$372,128.00		-372,128.00
Fire Services									
Vilna Fire Department		\$76,230.00	\$76,230.00		\$53,858.87	53,858.87		\$75,580.00	75,580.00
Training		\$8,500.00	\$8,500.00			0.00		\$8,500.00	8,500.00
Supplies for Department		\$15,000.00	\$15,000.00		\$4,968.34	4,968.34		\$15,300.00	15,300.00
Total Vilna Costs	\$0.00	\$99,730.00	\$99,730.00	\$0.00	\$58,827.21	58,827.21	\$0.00	\$99,380.00	99,380.00
Smoky Lake Fire Department	\$34,334.00	\$67,499.00	\$33,165.00	\$6,429.44	\$39,407.79	32,978.35	\$34,444.00	\$67,673.00	33,229.00
Training- County portion	\$0.00	\$47,000.00	\$47,000.00		\$11,834.57	11,834.57		\$47,000.00	47,000.00
Supplies for Department	\$0.00	\$25,000.00	\$25,000.00		\$11,508.26	11,508.26		\$25,000.00	25,000.00
Total Smoky Lake Costs	\$34,334.00	\$139,499.00	\$105,165.00	\$6,429.44	\$62,750.62	56,321.18	\$34,444.00	\$139,673.00	105,229.00
Waskatenau Fire Department	\$0.00	\$41,550.00	\$41,550.00		\$26,185.48	26,185.48		\$39,326.00	39,326.00
Training	\$0.00	\$7,500.00	\$7,500.00		\$0.00	0.00		\$7,650.00	7,650.00
Supplies	\$0.00	\$15,300.00	\$15,300.00		\$10,722.56	10,722.56		\$15,606.00	15,606.00
Total Waskatenau Cost	\$0.00	\$64,350.00	\$64,350.00	\$0.00	\$36,908.04	36,908.04	\$0.00	\$62,582.00	62,582.00
General Fire Department	\$125,000.00	\$274,749.00	\$149,749.00	\$31,106.25	\$246,565.97	215,459.72	\$127,500.00	\$282,437.00	154,937.00
Donations for Fire Cmap			\$0.00			0.00			
Total Fire Services	\$159,334.00	\$578,328.00	\$418,994.00	\$648,217.69	\$405,051.84	-243,165.85	\$161,944.00	\$584,072.00	422,128.00
Disaster Services		\$7,500.00	\$7,500.00		\$17,395.65	17,395.65	\$5,000.00	\$7,650.00	2,650.00
Bylaw Enforcement	\$525.00	\$211,258.00					\$525.00	\$245,850.00	245,325.00
Total Bylaw Enforcement	\$525.00	\$211,258.00	\$210,733.00		\$124,326.97	\$124,326.97	\$525.00	\$245,850.00	245,325.00
Disaster/Bylaw Capital Assets			\$0.00			0.00		\$ 50,000.00	50,000.00
Fire Equipment/vehicles/building	\$40,000.00	\$110,000.00	\$70,000.00		\$113,506.51	113,506.51	\$0.00	\$278,500.00	278,500.00
Communication Project	\$0.00		\$0.00			0.00	\$0.00		0.00
Reserve Transfer		\$88,000.00	\$88,000.00		\$88,000.00	88,000.00	\$328,500.00	\$0.00	-328,500.00
Total Protective Services	\$810,541.00	\$995,086.00	\$184,545.00	\$648,217.69	\$748,280.97	-510,618.72	\$868,097.00	\$1,166,072.00	297,975.00

NOTES

Transportation

2021 Budget

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost
Projects									
Bridge Repairs/Replacement	\$0.00	\$200,000.00	\$200,000.00		\$129,542.64	\$129,542.64	\$602,000.00	\$802,000.00	\$200,000.00
			\$0.00			\$0.00	\$0.00		\$0.00
Total Projects	\$0.00	\$200,000.00	\$200,000.00	\$0.00	\$129,542.64	\$129,542.64	\$602,000.00	\$802,000.00	\$200,000.00
Road Projects									
MSI Funding	\$287,000.00	\$0.00	\$287,000.00	\$162,479.00		\$162,479.00	\$709,000.00		\$709,000.00
Oiling/MG 30	\$0.00	\$23,264.00	\$23,264.00		\$12,539.20	\$12,539.20	\$0.00	\$265,000.00	\$265,000.00
Fibermat	\$0.00	\$70,500.00	\$70,500.00		\$0.00	\$0.00		\$171,240.00	\$171,240.00
Rehabilitation	\$0.00	\$268,000.00	\$268,000.00		\$143,375.81	\$143,375.81		\$283,000.00	\$283,000.00
Construction	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00		\$190,000.00	\$190,000.00
Major Haul Roads	\$0.00	\$165,000.00	\$165,000.00		\$82,372.31	\$82,372.31		\$165,000.00	\$165,000.00
Transfer to/from reserves	\$188,264.00	\$110,000.00	\$78,264.00		\$110,000.00	\$110,000.00	\$165,000.00	\$0.00	\$165,000.00
Gravelling	\$457,250.00	\$911,858.00	\$454,608.00	\$457,250.00	\$789,430.43	\$332,180.43	\$457,250.00	\$818,760.00	\$361,510.00
Total Road Projects	\$932,514.00	\$1,548,622.00	\$616,108.00	\$619,729.00	\$1,137,717.75	\$517,988.75	\$1,331,250.00	\$1,893,000.00	\$561,750.00
Operating and Maintenance									
Revenue from own sources	\$423,129.00	\$0.00	\$423,129.00	\$203,698.03		\$203,698.03	\$0.00		\$0.00
Workers Compensation	\$0.00	\$55,000.00	\$55,000.00		\$21,411.71	\$21,411.71	\$353,000.00	\$75,000.00	\$278,000.00
Operating & Maint. programs	\$0.00	\$4,858,023.00	\$4,858,023.00		\$4,207,605.50	\$4,207,605.50		\$4,849,284.00	\$4,849,284.00
Total Operating & Maintenance	\$423,129.00	\$4,913,023.00	\$4,489,894.00	\$203,698.03	\$4,229,017.21	\$4,025,319.18	\$353,000.00	\$4,924,284.00	\$4,571,284.00
Capital Assets									
Equipment/vehicles/buildings	\$0.00	\$137,000.00	\$137,000.00	\$13,800.00	\$125,055.25	\$111,255.25	\$198,500.00	\$1,544,000.00	\$1,345,500.00
MSI for Capital	\$100,000.00	\$0.00	\$100,000.00			\$0.00	\$650,000.00		\$650,000.00
Reserve Transfers	\$0.00	\$97,270.00	\$97,270.00		\$70,000.00	\$70,000.00	\$125,000.00	\$27,000.00	\$98,000.00
Total Transportation	\$1,455,643.00	\$6,895,915.00	\$5,440,272.00	\$837,227.03	\$5,691,332.85	\$4,854,105.82	\$3,259,750.00	\$9,190,284.00	\$5,930,534.00

NOTES

\$10,715,284.00 **\$7,455,534.00**

Environmental Treatment Services

2021 Budget

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Revenue from other sources	Expenses	Net Cost
Water Supply & Distribution									
General Distribution	\$35,000.00	\$279,178.00	\$244,178.00	\$49,824.92	\$246,742.27	\$196,917.35	\$40,000.00	\$280,878.00	\$240,878.00
Warspite Water	\$39,925.00	\$54,444.00	\$14,519.00	\$26,542.80	\$33,099.88	\$6,557.08	\$40,100.00	\$48,560.00	\$8,460.00
Warspite Water Capital	\$1,200.00	\$0.00	\$1,200.00	\$937.96		\$937.96	\$1,248.00		\$1,248.00
Spedden Water	\$0.00	\$2,312.00	\$2,312.00		\$691.71	\$691.71	\$0.00	\$2,312.00	\$2,312.00
Warspite Truck Fill (40)	\$13,000.00	\$2,950.00	\$10,050.00	\$5,802.60	\$0.00	\$5,802.60	\$11,000.00	\$2,750.00	\$8,250.00
Waskatenau Truck Fill (30)	\$5,800.00	\$6,425.00	\$625.00	\$2,085.53	\$4,386.81	\$2,301.28	\$5,000.00	\$6,505.00	\$1,505.00
Spedden Truck Fill (50)	\$45,000.00	\$27,250.00	\$17,750.00	\$67,141.07	\$27,798.42	\$39,342.65	\$50,000.00	\$26,204.00	\$23,796.00
Bellis Truck Fill (60)	\$9,000.00	\$12,510.00	\$3,510.00	\$5,141.07	\$11,495.88	\$6,354.81	\$9,000.00	\$14,009.00	\$5,009.00
Vilna Truck Fill (10)	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Smoky Lake Truck Fill (20)	\$19,500.00	\$6,500.00	\$13,000.00	\$21,005.79	\$4,150.79	\$16,855.00	\$19,800.00	\$5,900.00	\$13,900.00
Total Truck Fill Stations	\$92,300.00	\$55,635.00	\$36,665.00	\$101,176.06	\$47,831.90	\$53,344.16	\$94,800.00	\$55,368.00	\$39,432.00
Total Water Supply & Distribution	\$168,425.00	\$391,569.00	\$223,144.00	\$178,481.74	\$328,365.76	\$149,884.02	\$176,148.00	\$387,118.00	\$210,970.00
Sanitary Sewage and Treatment									
General		\$24,758.00	\$24,758.00		\$21,879.13	\$21,879.13		\$24,606.00	\$24,606.00
Bellis Sewer (60)	\$8,800.00	\$7,000.00	\$1,800.00	\$9,040.14	\$662.50	\$8,377.64	\$9,040.00	\$7,000.00	\$2,040.00
Warspite Sewer (40)	\$16,000.00	\$5,000.00	\$11,000.00	\$10,570.00	\$27,276.52	\$16,706.52	\$13,000.00	\$11,800.00	\$1,200.00
Total Sanitary Sewage & Treatment	\$24,800.00	\$36,758.00	\$11,958.00	\$19,610.14	\$49,818.15	\$30,208.01	\$22,040.00	\$43,406.00	\$21,366.00
Waste Collection & Hauling									
Regional Landfill Levy	\$460,152.00		\$460,152.00	\$460,152.00		\$460,152.00	\$495,663.00		\$495,663.00
General Waste Management		\$204,709.00	\$204,709.00		\$136,925.39	\$136,925.39		\$349,937.00	\$349,937.00
Village of Vilna Waste Coll & Hauling	\$19,000.00		\$19,000.00	\$12,011.84		\$12,011.84	\$19,400.00		\$19,400.00
Village of Waskatenau Coll & Hauling	\$17,000.00		\$17,000.00	\$1,077.57		\$1,077.57	\$19,000.00		\$19,000.00
Transfer Sites			\$0.00			\$0.00			\$0.00
Warspite (40)	\$0.00	\$4,300.00	\$4,300.00		\$1,534.20	\$1,534.20	\$0.00	\$4,300.00	\$4,300.00
Bellis (60)	\$500.00	\$49,982.00	\$49,482.00	\$60.00	\$27,323.05	\$27,263.05	\$500.00	\$50,054.00	\$49,554.00
Rural (70)	\$0.00	\$55,000.00	\$55,000.00		\$23,816.96	\$23,816.96	\$0.00	\$45,000.00	\$45,000.00
Smoky Lake (20)	\$10,000.00	\$72,286.00	\$62,286.00	\$3,477.14	\$39,601.23	\$36,124.09	\$10,000.00	\$67,724.00	\$57,724.00
Vilna (10)	\$0.00	\$25,720.00	\$25,720.00		\$14,290.07	\$14,290.07	\$0.00	\$32,700.00	\$32,700.00
Waskatenau (30)	\$2,000.00	\$12,700.00	\$10,700.00		\$4,569.79	\$4,569.79	\$0.00	\$12,400.00	\$12,400.00
Spedden (50)	\$5,000.00	\$48,195.00	\$43,195.00	\$930.00	\$68,702.48	\$67,772.48	\$3,000.00	\$55,448.00	\$52,448.00
Total Transfer Sites	\$17,500.00	\$268,183.00	\$250,683.00	\$4,467.14	\$179,837.78	\$175,370.64	\$13,500.00	\$267,626.00	\$254,126.00
Reserve Transfer -	\$0.00	\$0.00	\$0.00			\$0.00	\$130,000.00	\$0.00	\$130,000.00
Evergreen Regional Waste Commission		\$40,000.00	\$40,000.00		\$43,435.22	\$43,435.22		\$44,000.00	\$44,000.00
Capital		\$0.00	\$0.00	\$1,800.00		\$1,800.00		\$16,000.00	\$16,000.00
Total Waste Collection & Hauling	\$513,652.00	\$512,892.00	\$760.00	\$479,508.55	\$360,198.39	\$119,310.16	\$677,563.00	\$677,563.00	\$0.00
Warspite			\$0.00			\$0.00			\$0.00
Vehicle			\$0.00			\$0.00	\$1,500.00	\$45,000.00	\$43,500.00
Equip			\$0.00			\$0.00			\$0.00
Total Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$45,000.00	\$43,500.00
Reserve Transfer -			\$0.00			\$0.00			\$0.00
Total Environ. Treatment Serv.	\$706,877.00	\$941,219.00	\$234,342.00	\$677,600.43	\$738,382.30	\$60,781.87	\$877,251.00	\$1,153,087.00	\$275,836.00

NOTES

FCSS

2021 Budget

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost
FCSS Grant	\$93,308.00		-\$93,308.00	\$85,533.00		\$85,533.00	\$93,308.00		\$93,308.00
FSLW program		\$93,308.00	\$93,308.00		\$62,208.00	\$62,208.00		\$93,308.00	\$93,308.00
Summer Camp			\$0.00			\$0.00			\$0.00
Grants to organizations		\$23,327.00	\$23,327.00		\$16,950.00	\$16,950.00		\$23,327.00	\$23,327.00
Total FCSS	\$93,308.00	\$116,635.00	\$23,327.00	\$85,533.00	\$79,158.00	-\$6,375.00	\$93,308.00	\$116,635.00	\$23,327.00

NOTES

Planning
2021 Budget

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Revenue from other	Expenses	Net Cost
Administration	\$54,500.00	\$326,621.00	\$272,121.00	\$97,344.52	\$311,569.90	\$214,225.38	\$67,000.00	\$287,542.00	\$220,542.00
Projects									
Money in Lieu of Reserve Land	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$0.00
Area Structure Plans	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Land use/MDP Bylaws	\$0.00	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Appeal Board	\$0.00	\$5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00	\$5,500.00
Total Projects	\$0.00	\$28,500.00	\$28,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,500.00	\$5,500.00
Capital									
Warspite Planning			\$0.00			\$0.00			\$0.00
Nuisance Ground Reserve			\$0.00			\$0.00			\$0.00
	\$54,500.00	\$355,121.00	\$300,621.00	\$97,344.52	\$311,569.90	\$214,225.38	\$67,000.00	\$293,042.00	\$226,042.00

NOTES

Agriculture Services Board

2021 Budget

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Revenue from other sources	Expenses	Net Cost
Administration	\$169,000.00	\$515,829.00	\$346,829.00	\$124,292.50	\$397,420.16	\$273,127.66	\$124,907.00	\$497,665.00	\$372,758.00
Programs									
Weed Control (67)		\$166,258.00	\$166,258.00		\$75,902.77	\$75,902.77		\$135,906.00	\$135,906.00
Mowing (66)		\$89,758.00	\$89,758.00		\$82,151.38	\$82,151.38		\$94,615.00	\$94,615.00
Beaver Control (68)	\$1,500.00	\$59,331.00	\$57,831.00	\$1,200.00	\$60,125.39	\$58,925.39	\$1,000.00	\$86,002.00	\$85,002.00
Gopher Control (69)		\$504.00	\$504.00		\$504.00	\$504.00		\$504.00	\$504.00
Appeal Board		\$0.00	\$0.00			\$0.00		\$0.00	\$0.00
Environmental Services (65)	\$15,000.00		-\$15,000.00			\$0.00	\$15,000.00		\$15,000.00
Total Programs	\$16,500.00	\$315,851.00	\$299,351.00	\$1,200.00	\$218,683.54	\$217,483.54	\$16,000.00	\$317,027.00	\$301,027.00
Capital		\$80,000.00	\$80,000.00		\$83,745.00	\$83,745.00		\$150,000.00	\$150,000.00
Reserve Transfer			\$0.00			\$0.00			\$0.00
Total Agriculture Service Board	\$185,500.00	\$911,680.00	\$726,180.00	\$125,492.50	\$699,848.70	\$574,356.20	\$140,907.00	\$964,692.00	\$823,785.00

NOTES

Economic Development

2021 Budget

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost
County Economic Dev & Tourism		\$6,500.00	\$6,500.00		\$3,543.75	\$3,543.75		\$6,500.00	\$6,500.00
Regional Economic Development (85)	\$37,856.00	\$108,160.00	\$70,304.00	\$2,500.00	\$89,454.38	\$86,954.38	\$37,856.00	\$108,160.00	\$70,304.00
Victoria District Economic Development	\$0.00		\$0.00		\$49,032.21	\$49,032.21	\$0.00		\$0.00
Smoky Lake Foundation (87)		\$1,000.00	\$1,000.00			\$0.00		\$1,000.00	\$1,000.00
Dr. Retention (80)		\$75,640.00	\$75,640.00		\$75,640.00	\$75,640.00		\$0.00	\$0.00
Total	\$37,856.00	\$191,300.00	\$153,444.00	\$2,500.00	\$217,670.34	\$215,170.34	\$37,856.00	\$115,660.00	\$77,804.00
Reserve Transfer			\$0.00			\$0.00			\$0.00
			\$0.00			\$0.00			\$0.00
Total Economic Development	\$37,856.00	\$191,300.00	\$153,444.00	\$2,500.00	\$217,670.34	\$215,170.34	\$37,856.00	\$115,660.00	\$77,804.00

NOTES

Recreation & Cultural Services

2021 Budget

	2020 Budget			2020 Actual to Dec4			2021 Proposed Budget		
	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost	Grants or Revenue from other sources	Expenses	Net Cost
Multi-Use Rec Trail (12)		\$2,500.00	\$2,500.00		\$2,635.98	\$2,635.98		\$3,000.00	\$3,000.00
Parks and Recreation - Administration		\$224,569.00	\$224,569.00		\$137,466.30	\$137,466.30		\$225,728.00	\$225,728.00
Step Student program	\$3,000.00	\$33,600.00	\$30,600.00	\$16,800.00	\$34,676.40	\$17,876.40	\$3,000.00	\$32,100.00	\$29,100.00
Total Parks and Rec General	\$3,000.00	\$258,169.00	\$255,169.00	\$16,800.00	\$172,142.70	\$155,342.70	\$3,000.00	\$257,828.00	\$254,828.00
Hanmore/Island Lake (25)	\$39,000.00	\$4,500.00	\$34,500.00	\$28,557.00	\$2,241.78	\$26,315.22	\$39,000.00	\$6,300.00	\$32,700.00
Bellis Beach				\$3,814.29			\$3,000.00	\$0.00	\$3,000.00
Mons Lake				\$945.71			\$900.00	\$0.00	\$900.00
Historic Sites									
Heritage Board (76)		\$30,000.00	\$30,000.00		\$13,560.18	\$13,560.18		\$15,000.00	\$15,000.00
Total Historic Sites	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$13,560.18	\$13,560.18	\$0.00	\$15,000.00	\$15,000.00
Smoky Lake Ag Society	\$60,000.00	\$60,000.00	\$0.00		\$60,000.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00
Vilna Ag Society	\$17,500.00	\$17,500.00	\$0.00		\$17,500.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00
Waskatenau Ag society	\$17,500.00	\$17,500.00	\$0.00		\$17,500.00	\$17,500.00	\$17,500.00	\$17,500.00	\$0.00
Total Donations	\$95,000.00	\$95,000.00	\$0.00	\$107,881.00	\$95,000.00	\$12,881.00	\$95,000.00	\$95,000.00	\$0.00
Northern Lights Library System									
Meetings			\$0.00		\$992.10	\$992.10			\$0.00
Levy		\$25,750.00	\$25,750.00		\$25,742.06	\$25,742.06		\$25,750.00	\$25,750.00
Total Library	\$0.00	\$25,750.00	\$25,750.00	\$0.00	\$26,734.16	\$26,734.16	\$0.00	\$25,750.00	\$25,750.00
			\$0.00			\$0.00			\$0.00
Capital Assets									
Land Imp, Equipment and Vehicles		\$58,000.00	\$58,000.00			\$0.00	\$20,000.00	\$20,000.00	\$0.00
Reserve Transfer	\$20,000.00		\$20,000.00			\$0.00			\$0.00
Total Recreation & Culture Serv.	\$157,000.00	\$473,919.00	\$316,919.00	\$157,998.00	\$312,314.80	\$159,076.80	\$160,900.00	\$422,878.00	\$265,878.00

NOTES

motion 316-16 That Smoky Lake County continue to fund for Year 2016, from general operating revenue, the following: \$60,000.00 to Smoky Lake Agricultural Society for annual operating expenses, an increase from prior contribution of \$48,000.00; \$17,500.00 to Vilna Agricultural Society for annual operating expenses, an increase from prior contribution of \$14,000.00; \$17,500.00 to Waskatenau Agricultural Society for annual operating expenses, an increase from prior contribution of \$14,000.00.

motion 590-16

That Smoky Lake County Council approve Funding for Agricultural Societies in the amount of \$95,000 to be allocated under the Municipal Sustainability Initiative (MSI) Operating component within the budget.

**Smoky Lake County
2021 Budget**

						2021		Increase (Decrease)	Notes
		Operations	Road	Bridge	Capital	PROPOSED BUDGET	2020 PASSED BUDGET		
REVENUE									
Taxes	Farmland & Residential	3,652,581				3,652,581	3,599,204	1.5%	
	Machinery & Equipment	1,251,618				1,251,618	1,272,025	-1.6%	
	Non- Residential	975,511				975,511	951,200	2.6%	(1)
	Linear	6,469,740				6,469,740	6,618,425	-2.2%	
	Provincial Government	68,672				68,672	67,650	1.5%	
	Aggregate Tax Levy	200,000				200,000	200,000	0.0%	(2)
	Sewer Levy	9,040				9,040	8,800	2.7%	
Other Income	Well Drilling/ drill Rigs	5,305				5,305	5,305	0.0%	
	Penalties	74,095				74,095	74,095	0.0%	
	User Fees and Sales of Goods	940,563				940,563	999,729	-5.9%	(3)
	Investment Income	285,100				285,100	356,312	-20.0%	(4)
	Development Levies	32,000				32,000	27,500	16.4%	
	Licenses and Permits	30,000				30,000	27,000	11.1%	
Sales to Other Governments		110,700				110,700	108,190	2.3%	
Grants	Provincial Conditional - Operating	335,215				335,215	373,308	-10.2%	(5)
	CLC	125,700				125,700	125,700	0.0%	
	Transfer from Reserves for Operations	1,659,000				1,659,000	500,000	231.8%	(6)
TOTAL REVENUE		16,224,840	0	0	0	16,224,840	15,314,443	5.9%	
EXPENSE									
Salaries, wages and benefits									
	Salaries	5,712,615	70,463			5,783,078	5,680,425	2%	(7)
	Benefits	1,125,075				1,125,075	1,087,615	3%	
	WCB	75,000				75,000	55,000	36%	(8)
	ELECTION FEES	18,900				18,900	1,000	1790%	
Contracted and general services									
	MILEAGE	52,264				52,264	59,455	-12%	
	MEALS & LODGINGS	102,655				102,655	115,370	-11%	
	INDIV MEMBERSHIP & CONF FEES	58,700				58,700	65,905	-11%	(9)
	FREIGHT, EXPRESS, POSTAGE	35,910				35,910	35,500	1%	
	TELEPHONE, COMMUNICATION	66,358				66,358	61,602	8%	
	TRAINING	122,840				122,840	123,371	0%	
	ADVERTISING, PRINTING, SUBSC	112,748				112,748	108,230	4%	(10)
	ACCOUNTING & AUDITING	28,560				28,560	28,000	2%	
	LEGAL FEES	16,300				16,300	16,000	2%	(11)
	ASSESSOR FEES	139,000				139,000	142,000	-2%	
	ENGINEERING	50,000		60,000		110,000	115,000	-4%	
	OTHER CONSULTING	97,947				97,947	184,750	-47%	(12)
	COMPUTERS-CONTRAC REPAIR	152,731				152,731	177,430	-14%	(13)
	INSURANCE	221,687				221,687	227,200	-2%	(14)
	MISC SERVICES	743,567	190,000	140,000		1,073,567	831,479	29%	(15)
Materials, goods and utilities									
	OFFICE/FOOD/JANITORIAL SUPPLIE	92,278				92,278	85,972	7%	(16)
	FUEL/PARTS/ETC	947,038	813,778			1,760,816	1,453,686	21%	(17)
	GRAVEL	0	818,759			818,759	911,858	-10%	(18)
	CHEMICALS	80,400				80,400	110,500	-27%	(19)
	COMPUTER SUPPLIES	61,186				61,186	66,700	-8%	(13)
	UTILITIES	171,879				171,879	165,434	4%	
	EMPLOYEE RECOGNITION	24,120				24,120	24,000	1%	(21)
	OTHER GENERAL SUPPLIES	167,487				167,487	158,941	5%	(22)
Transfers to local boards and agencies									
	Bank charges and short term interest	1,478,695				1,478,695	428,555	245%	(23)
	Bank charges and short term interest	6,150				6,150	5,850	5%	
Transfers to reserve									
	Requisitions	227,000				227,000	281,739	-19%	(24)
	contingency	2,500,000				2,500,000	2,502,030	0%	
	contingency	0				0	31,360	-100%	(25)
Amortization									
	Natural Gas	2,059,800				2,059,800	2,064,786	0%	
	Natural Gas	0				0	0	#DIV/0!	
TOTAL EXPENSE		16,748,890	1,893,000	200,000	0	18,841,890	17,406,743	8%	
TOTAL OPERATIONS		-524,050	-1,893,000	-200,000	0	-2,617,050	-2,092,300		
Add back amortization		2,059,800	0	0	0	2,059,800	2,064,786		
TOTAL OPERATIONS		1,535,750	-1,893,000	-200,000	0	-557,250	-27,514		
CAPITAL REVENUE									
	SALE OF CAPITAL ASSETS		0		205,000	205,000	0	#DIV/0!	(26)
	Provincial Conditional - Capital		1,166,250	602,000	1,300,000	3,068,250	844,250	263%	(27)
	TRANSFER FROM CAPITAL RESERVE		165,000	0	976,500	1,141,500	377,264	203%	(28)
CAPITAL FUNDING		1,331,250	602,000	602,000	2,481,500	4,414,750	1,221,514		
CAPITAL EXPENSES									
	BUILDINGS/LAND			0	1,138,000	1,138,000	367,000		
	RESERVES			0	0	0	540,000		(29)
	LAND IMPROVEMENTS			0	20,000	20,000	0		
	ENGINEERING STRUCTURES			602,000	57,000	659,000	0		
	EQUIPMENT			0	1,710,500	1,710,500	120,000		
	VEHICLES			0	330,000	330,000	167,000		
	natural gas capital					0	0	#DIV/0!	
	natural gas reserve					0	0	#DIV/0!	
TOTAL CAPITAL EXPENSE		0	602,000	3,255,500	3,857,500	1,194,000	1,194,000	196%	
TOTAL CAPITAL		1,331,250	0	-774,000	557,250	27,514	27,514		(30)
NET Cash Deficit (Surplus)		1,535,750	-561,750	-200,000	-774,000	0	0		

Smoky Lake County Notes to the 2021 Budget

1) Taxes

Based on overall 1.5% change to tax revenue

2) Aggregate Tax Levy

Annually we estimate a minimum of \$200,000 which is transferred to reserves for future haul road projects

3) User Fees and Sales of Goods

There has been a decreasing trend in Transportation User Fees (gravel sales, custom work, etc.), as well as . As a result, the budgeted user fees will be lower by approximately \$60,000.

4) Investment Income

Interest is earned on funds in ATB. In 2020 the shares of CCI were sold therefore there will no longer be interest or dividend revenue. The expectation is that interest rates will remain very low throughout the next year resulting in a total decline of investment revenue in the amount of \$70,000

5) Provincial Conditional - Operating

Smoky Lake County receives operating grants for Agricultural Services, Family and Community Social Services, Community Adult Learning as well as a Municipal Sustainability Operating Grant. In 2020 the Agricultural Services Grant was reduced by approximately \$40,000

6) Transfer from Operating Reserves

The estimated surplus for 2020 is \$500,000. The budget includes this transfer. \$600,000 will be transferred from reserves to fund the investment in the Smoky Lake Tourism Project and \$445,000 to contribute to the new school build. \$114,000 will be transferred from reserve to fund the rental of a garbage truck.

7) Salaries and Wages

The increase in Salaries and Wages has been limited to \$102,000

The budgeted Cost of Living increase for 2021 is:

IOE 955	0 (pending negotiations)
CUPE/Non Union staff and managers	\$.55 per hour
Council	Council has budgeted no wage increase for 2021

The budget includes incremental increases

Staffing Highlights:

Public Works

Shop succession plan - includes full time Apprenticeship Heavy Duty Technician in anticipation of Shop Foreman retirement

Office succession plan - includes \$14,000 for a casual or temporary scale shack operator

Environmental Services

Landfill wages have been reduced to reflect winter hours

8) Benefits

2021 benefits reflect inflation increases and increases associated with salary increases

LAPP contribution requirements remain the same

CPP Contribution rates increase to 5.45% from 5.25% . EI rates do not change.

WCB has increased over the past 2 years as a result of increases in wages and contract payments

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

There will be training, meals and mileage costs for the 2021 election

Council reduced their budget for conferences and training by \$31,000

The budget for conferences and training for County departments has been kept the same to ensure funds are available when in person conferences resume

To offset the increase in postage costs, the finance department will be making payments via EFT as much as possible starting in 2021

10) Advertising

Advertising costs continue to increase. This budget includes the large grapevine add as well as advertising required for the legislated plans, and the election

Advertising includes ASB extension work (LARA).

11) Auditing/ Legal/Assessor/Engineering Fees

We have reduced professional fees to more closely reflect actual agreements

12) Other Consulting

Other Consulting includes consulting work for strategic plans, planning plans and bylaws, and GIS management. There are no large projects planned for 2021 that will require consulting, reducing the budget by \$80,000

13) Computer - Software and hardware

This includes all the computer licensing, purchases, toner and office equipment repairs and maintenance.

Upgrades to our strategic planning software and website took place in 2020. These were one time costs therefore the 2021 budget is reduced

A proposal to change finance software in 2021 and 2022 is included in the capital budget but will not affect operations until 2022 or 2023

14) Insurance

Insurance increases in 2020 were not as high as expected, therefore we are able to decrease the budget for 2021 by

15) Misc. Services

Misc. Services includes Equipment/Building Rentals, All outsourced repairs and maintenance (equipment/building/vehicle), license and permits, etc. Repair costs are expected to increase as a result of aging vehicles and equipment.

Includes \$114,000 to lease garbage truck for 12 months.

The budget of \$76,000 for Dr recruitment and retention has been removed for 2021

This includes a contractor for road construction included in the road plan \$190,000

It also includes the policing levy which will increase by \$31,000

2020	\$63,702	2023	\$191,242
2021	\$95,621	2024	\$191,242
2022	\$127,404		

16) Office/Food/Janitor Supplies

Management has reviewed these costs and has committed to keeping costs the same in spite of inflation. The increase of approximately \$5,000 is for beaver trapping

17) Fuel/Parts/Etc.

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

This includes the budget asphalt/oil/ sealant used on the roads which increases by approximately \$200,000 for planned road projects

18) Gravel

The road plan will use approx. \$100,000 less gravel in 2021

19) Chemicals

The actual increase in chemical required for 2020 was lower than expected and there is inventory left that will be used in 2021. This will result in a budgeted decrease of \$30,000

20) Utilities

Electricity has increased and the carbon levy increases the cost of natural gas

21) Employee Recognition

The budget for County employee recognition will remain the same. A small increase has been budgeted for services recognition for Fire Department Volunteers

22) Other General Supplies

Other General Supplies includes the purchase of water along with small misc. supplies required. As sales volumes continue to increase, volumes purchased increases. Other supply budgets have been increased to reflect inflation

23) Transfers to local boards and agencies

We have some substantial projects that Smoky Lake County will be contributing to in 2021 along with the regular 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 \$13,000
- Contribution to HAK \$445,000 (funded from reserves)
- Contribution to Victoria District Economic Development Corp \$600,000 (funded from reserves)
- The budget for grants to individuals and organizations remains at \$29,000
- The budget for grants to the three Agricultural Societies remains at \$95,000

24) Transfer to Reserves From Operations

	2021	2020
Aggregate Business Tax	\$ 200,000	\$ 200,000
Connectivity	\$ -	\$ 54,469
Gravel Royalties	\$ 27,000	\$ 27,270
	<u>\$ 227,000</u>	<u>\$ 281,739</u>

25) Contingency

The proposed budget for contingency is \$0

26) Sale of Capital Assets

	2021	2020
Unit 198 (Truck)	\$30,000	
Gravel trailer	\$7,500	
Unit 633 (tractor)	\$20,000	
Dump trailer	\$1,000	
5 pickup trucks	\$16,500	
1 Grader	\$130,000	\$ -
	<u>\$205,000</u>	<u>\$ -</u>

27) Provincial Capital Grants

	2021	2020
MSI Capital	\$ 2,068,250	\$ 844,250
STIP Bridge Program	\$ 330,495	\$ -
Federal Gas Tax Grant	\$ 669,505	\$ -
	<u>\$ 3,068,250</u>	<u>\$ 844,250</u>

28) Transfers from Capital Reserves

	2021	2020
Previous years projects	\$ 20,000	\$ 20,000
Aggregate Levy - Road Repair	\$ 165,000	\$ 165,000
Previous years Road		\$ 23,264
Bridges	\$ -	
Planned transfers for capital	\$ 956,500	\$ 169,000
	<u>\$ 1,141,500</u>	<u>\$ 377,264</u>

29) Transfers to Reserves

	2021	2020
5 Year Capital Plan	\$ -	\$ 299,550
Road Plan	\$ -	\$ 110,000
	<u>\$ -</u>	<u>\$ 409,550</u>

30) Capital and Road Plan

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

31) Department Information

Detailed Department information is attached as 4.1(b)