

**Smoky Lake County
2022 Budget**

		2022 PROPOSED BUDGET	2021 PASSED BUDGET	Increase (Decrease)	Notes
REVENUE					
Taxes	Farmland & Residential	3,847,574	3,695,180	4.1%	
	Machinery & Equipment	1,082,114	1,088,485	-0.6%	
	Non- Residential	946,923	949,892	-0.3%	(1)
	Linear	6,289,094	6,289,094	0.0%	
	Provincial Government	66,395	66,395	0.0%	
	Aggregate Tax Lev	200,000	200,000	0.0%	(2)
	Sewer Levy	9,040	9,040	0.0%	
Other Income	Well Drilling/ drill Rigs	5,500	5,305	3.7%	
	Penalties	80,000	74,095	8.0%	
	User Fees and Sales of Goods	888,653	940,563	-5.5%	(3)
	Investment Income	205,100	285,100	-28.1%	(4)
	Development Levies	32,000	32,000	0.0%	
	Licenses and Permits	30,000	30,000	0.0%	
Sales to Other Governments		118,400	105,344	12.4%	
Grants	Provincial Conditional - Operating	590,215	498,433	18.4%	(5)
	CLC	125,700	125,700	0.0%	
	Transfer from Reserves for Operations	1,355,000	1,809,000	-25.1%	(6)
TOTAL REVENUE		15,871,708	16,203,626	-2.0%	
EXPENSE					
Salaries, wages and benefits					
	Salaries	5,795,465	5,783,578	0%	(7)
	Benefits	1,298,984	1,125,075	15%	
	WCB	80,000	75,000	7%	(8)
	ELECTION FEES	0	18,900	-100%	
Contracted and general services					
	MILEAGE	53,855	52,264	3%	
	MEALS & LODGINGS	97,870	98,655	-1%	
	INDIV MEMBERSHIP & CONF FEES	62,715	59,000	6%	(9)
	FREIGHT, EXPRESS, POSTAGE	40,060	35,910	12%	
	TELEPHONE, COMMUNICATION	90,512	65,808	38%	
	TRAINING	117,500	122,840	-4%	
	ADVERTISING, PRINTING, SUBSC	108,500	113,048	-4%	(10)
	ACCOUNTING & AUDITING	31,000	28,560	9%	
	LEGAL FEES	31,000	16,300	90%	(11)
	ASSESSOR FEES	140,000	139,000	1%	
	ENGINEERING	207,970	110,000	89%	
	OTHER CONSULTING	437,360	97,947	347%	(12)
	COMPUTERS-PROGRAMMING	148,390	152,731	-3%	(13)
	INSURANCE	221,665	221,687	0%	(14)
	MISC SERVICES	1,612,202	1,098,507	47%	(15)
Materials, goods and utilities					
	OFFICE/FOOD/JANITORIAL SUPPLIE	95,323	92,528	3%	(16)
	FUEL/PARTS/ETC	2,225,575	1,760,816	26%	(17)
	GRAVEL	175,000	818,759	-79%	(18)
	CHEMICALS	50,500	80,400	-37%	(19)
	COMPUTER SUPPLIES	57,444	61,186	-6%	(13)
	UTILITIES	177,726	171,879	3%	
	EMPLOYEE RECOGNITION	25,000	24,120	4%	(21)
	OTHER GENERAL SUPPLIES	197,854	167,487	18%	(22)
Transfers to local boards and agencies		1,481,555	1,493,138	-1%	(23)
Bank charges and short term interest		5,950	6,150	-3%	
Transfers to reserve		227,000	227,000	0%	(24)
Requisitions		2,478,885	2,480,315	0%	
contingency		284	35,288	-99%	(25)

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Ammortization	2,026,800	2,059,800	-2%	
TOTAL EXPENSE	19,799,944	18,893,676	5%	
TOTAL OPERATIONS	-3,928,236	-2,690,050		
Add back ammortization	2,026,800	2,059,800		
TOTAL OPERATIONS	-1,901,436	-630,250		
CAPTIAL REVENUI				
SALE OF CAPITAL ASSETS	222,000	240,000		(26)
Provincial Conditional - Capital	2,990,861	3,168,250	-6%	(27)
TRANSFER FROM CAPITAL RESERVE	824,000	1,262,713	-35%	(28)
CAPITAL FUNDING	4,036,861	4,670,963		
CAPTIAL EXPENSES				
BUILDINGS/LAND	41,025	1,138,000		
RESERVES	262,000	0		(29)
LAND IMPROVEMENTS	578,000	151,213		
ENGINEERING STRUCTURES	26,000	659,000		
EQUIPMENT	1,015,400	1,722,500		
VEHICLES	213,000	370,000		
TOTAL CAPITAL EXPENSES	2,135,425	4,040,713	196%	
TOTAL CAPITAL	1,901,436	630,250		(30)
NET Cash Deficit	0	0		

**Smoky Lake County
Notes to the 2022 Budget**

1) Taxes

The budget is currently based on no change in tax rate and a 5% increase in the residential assessment

Total Taxes billed in 2022	12,232,100
Total Taxes billed in 2021	12,089,046
	143,054

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 \$50,000.

4) Investment Income

Interest is earned on funds in ATB. As we continue to use reserves to balance the budget, our cash balance declines. This along with very low interest rates has resulted in a further decrease in interest revenue.

5) Provincial Conditional - Operating

	2021	2022
Agriculture Services	\$ 138,907	\$ 138,907
Family and Community Social Services	\$ 93,308	\$ 93,308
Municipal Sustainability Operating	\$ 95,000	\$ 95,000
Municipal Operational Support	\$ 163,218	\$ -
Summer Employment Grants	\$ 3,000	\$ 3,000
North Saskatchewan Heritage River	\$ 5,000	\$ -
Remainder of ACP grant for Fire Study		\$ 60,000
ACP Grant for Planning		\$ 200,000
Community Adult Learning	\$ 125,700	\$ 125,700
	\$ 624,133	\$ 715,915
	\$ 624,133	\$ 715,915

6) Transfer from Operating Reserves

be funds to carry forward for 2022. \$600,000 will be transferred from reserves to fund the investment in the Smoky Lake Tourism Project plus \$35,000 previously committed for Startup expenses. \$445,000 will be used to meet the commitment to contribute to the new school build. \$75,000 will be transferred from the RCDC reserve for 2022 operations

7) Salaries and Wages

The budgeted Cost of Living increase for 2021 is:

IOE 955	0 (as per the 2021-2022 contract)
CUPE/Non Union staff and managers	0 (will need to be updated based on negotiations)
Council	-5%

The budget includes incremental increases where applicable.

Staffing Highlights:

Public Works

Shop clerk succession plan - includes full time Clerk in anticipation of a spring retirement

A part time mechanic position has been proposed to allow the new Shop Foreman more time to deal with administrative matters (Fleet maintenance planning, reporting, etc.)

Fire

A part time clerk position has been proposed for fire services.

Bylaw

Bylaw is under contract for 6 months. The budget proposes an employee position at the end of this term.

Planning

The current Development Clerk position will be increased to a Planning Technician

ASB

Motion 1073-21 establishing a fulltime Animal Control Technical position for a 1 year trial
The budget for mowers has been increased to 21 weeks to allow time for the operators to go back to areas of high growth a second time.

Parks

The second budgeted labourer position has been moved to part time during the winter months.

8) Benefits

2022 benefits reflect inflation increases and increases associated with salary increases

LAPP contribution rates decrease by approx. 1%

The IOE 955 contract provides employees with the same benefit package as the CUPE contract. This has resulted in a substantial increase in benefit costs

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

Administration is proposing to change internet service to fibre. This will increase the cost by approximately \$25,000 per year. It will provide a more reliable internet service that can accommodate the increasing need for band width. The budget for conferences and training for County departments has been kept the same to ensure funds are available when in person conferences resume

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

Legal fees have been increased to reflect the increasing need for legal consultation

Engineering fees have been increased for bridge work which is funded through grants

12) Other Consulting

There are several projects planned for 2022 that will require consultants:

- \$30,000 for an updated strategic plan
- \$25,000 for contracted bylaw services for the first quarter
- \$60,000 for the Regional Fire study funded through ACP grant
- \$200,000 for regional development standards to be funded through ACP grant
- \$25,000 for recreation leases etc.

13) Computer - Software and hardware

This includes all the computer licensing, purchases, toner and office equipment repairs and maintenance. A proposal to change finance software in 2021 and 2022 is included in the capital budget but will not affect operations until 2023

14) Insurance

Thus far, no substantial changes in insurance are expected.

15) Misc. Services

Misc. Services includes Equipment/Building Rentals, All outsourced repairs and maintenance (equipment/building/vehicle), license and permits, and contractor work. R Bridge contract work is budgeted at \$1,003,611. This is funded through grants. 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.

17) Fuel/Parts/Etc.

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

The increase in the road plan results in an increase of asphalt, oil, dust control, and paving (RR 181)

18) Gravel

No gravel will be purchased or crushed in 2022. Current inventory will be used.

19) Chemicals

There is an abundance of left over chemical inventory in 2021 therefore less will need to be purchased in 2022

20) Utilities

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

21) Employee Recognition

The budget for County employee recognition includes recognition for Fire Department Volunteers, a Christmas celebration, and long term service awards.

22) Other General Supplies

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

23) Transfers to local boards and agencies

we have some substantial projects that Smoky Lake County that will be carried forward from 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	2022
Aggregate Business Tax	\$ 200,000	\$ 200,000
Connectivity	\$ -	
Gravel Royalties	\$ 27,000	\$ 27,270
	<u>\$ 227,000</u>	<u>\$ 227,270</u>

25) Contingency

The proposed budget for contingency is \$0

26) Sale of Capital Assets

	2021	2022
Unit 198 (Truck)	\$30,000	
Ag Tractor	\$35,000	
Gravel trailer	\$7,500	
Unit 633 (tractor)	\$20,000	
Dump trailer	\$1,000	
3 pickup trucks	\$16,500	\$ 82,000.00
Patcher box		\$ 20,000.00
1 Grader	\$130,000	\$ 120,000.00
	<u>\$240,000</u>	<u>\$ 222,000</u>

27) Provincial Capital Grants

	2021	2022
MSI Capital	\$ 2,146,250	\$ 1,027,250
STIP Bridge Program	\$ 330,495	\$ 664,400
Federal Gas Tax Grant	\$ 676,505	\$ 539,211
Alberta Transportation	\$ 50,000	\$ 260,000
Community Initiatives		\$ 500,000 (applied for)
	<u>\$ 3,203,250</u>	<u>\$ 2,990,861</u>

28) Transfers from Capital Reserves

	2021	2022
Previous years projects	\$ 20,000	\$ 58,000
Aggregate Levy - Road Repai	\$ 165,000	\$ 165,000
Road projects	\$ 121,213	\$ 225,000
Rebuild Cat	\$ -	\$ 350,000
Planned transfers for capital	\$ 956,500	
	<u>\$ 1,262,713</u>	<u>\$ 798,000</u>

29) Transfers to Reserves

	2021	2022
5 Year Capital Plan	\$ -	-\$ 1,894,400
Road Plan	\$ -	
	<u>\$ -</u>	<u>-\$ 1,894,400</u>

30) Capital and Road Plan

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