

SMOKY LAKE COUNTY

A G E N D A: County Council **Budget Meeting** to be held on
Tuesday, December 6th, 2022, at 9:00 A.M.,
in the County Council Chambers, Smoky Lake.

1. Meeting:

Zoom Meeting ID: 893 1740 5977

Passcode: 827457

Call to Order.

2. Agenda:

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

3. Budget Presentation

4. Request for Decision:

4.1 Regional Heritage Board Budget Request©

4.2 2023 Five Year Capital Budget ©

4.3 2023 Five Year Road Plan©

4.4 2023 Operations Budget ©

5. Issues for Information:

None

6. Correspondence:

No Correspondence.

7. Delegation(s):

No delegations

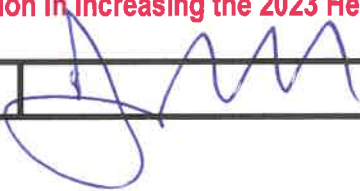
8. Executive Session:

No Executive Session.

Date and Time of Next Meeting:

Adjournment:

REQUEST FOR DECISION	DATE	December 6, 2022 4.1
TOPIC	Regional Heritage Board Budget Request	
PROPOSAL	<p data-bbox="467 331 1385 367"><i>That Smoky Lake County <u>take no action</u> in adjusting the 2023 Heritage Board Budget.</i></p> <p data-bbox="467 401 647 432"><u>BACKGROUND</u></p> <ul data-bbox="516 470 1487 2045" style="list-style-type: none"> <li data-bbox="516 470 1487 533">• Originally established by bylaw in 2006, the regional heritage board advises Council on the implementation of the 20-year Regional Heritage Management Plan. <li data-bbox="516 571 1487 674">• In 2021, the board was expanded to have an intermunicipal mandate to advise the Councils of Vilna, Waskatenau, and Smoky Lake, as well as intermunicipal representation among board members (County 5, Town 2, Vilna 1, Waskatenau 1). <li data-bbox="516 711 1487 1104">• The currently, the Heritage Board Bylaw Section 12.5 specifies how its annual budget is to be set: <i>'Monies contributed to the annual budget by Member Municipalities towards expenditures on projects, signage, etc., are to be allocated to projects located within that Member Municipality's boundaries.'</i> <ul data-bbox="613 877 1487 1104" style="list-style-type: none"> <li data-bbox="613 877 1487 913">○ Therefore, the Heritage Board capital budget is <i>a-la-carte</i> or <i>pay-as-you-go</i>. <li data-bbox="613 945 1487 1005">○ Honorariums and mileage for Board Members are covered by the participating municipality. <li data-bbox="613 1041 1487 1104">○ Smoky Lake County covers the administration costs of the Regional Heritage Board. <li data-bbox="516 1142 1487 1308">• In May 2022, the Town of Smoky Lake adopted Motion 395-2022: <i>that Town of Smoky Lake direct administration to create a cost-share funding formula for the Smoky Lake Regional Heritage Board that includes Smoky Lake County, Town of Smoky Lake, Village of Vilna, and the Village of Waskatenau; and forward to the next Joint Municipalities Meeting.</i> <li data-bbox="516 1346 1487 1407">• At the June 28, 2022, Meeting of the Joint Municipalities, the matter was forwarded to the Intermunicipal Collaboration Committee (ICC). <li data-bbox="516 1444 1487 1610">• At the September 19, 2022 Intermunicipal Collaboration Committee (ICC) Meeting, the following Motion ICC07-22 carried: <i>'That the Smoky Lake Region Intermunicipal Collaboration Committee (ICC) dismiss the Town of Smoky Lake's request to entertain a new cost-share funding formula for the Smoky Lake Regional Heritage Board...'</i> <li data-bbox="516 1648 1487 1913">• At the Joint Municipalities Meeting of November 2022, Council received a presentation from Heritage Board Chair Noreen Easterbrook, which included a request for an <u>increased capital budget</u> based on a proposed intermunicipal funding formula: <ul data-bbox="613 1816 1252 1913" style="list-style-type: none"> <li data-bbox="613 1816 1252 1852">○ County 65%, Town 25%, Waskatenau 7.5% Vilna 2.5% <li data-bbox="613 1883 1118 1913">○ County increase <u>from</u> \$13,000 <u>to</u> \$22,000. <li data-bbox="516 1950 1487 1986">• Ideally, an increased budget request would have been received earlier in September. <li data-bbox="516 2024 1487 2045">• Additionally, the ICC moved in September to not proceed with a funding formula. 	

	<ul style="list-style-type: none"> • Additionally, given the budget constraints the County is facing, Administration recommends taking no action in increasing the Regional Heritage Board Budget. <p>ATTACHMENTS:</p> <ul style="list-style-type: none"> • 2023 Budget Request – © Attachment 1 • Smoky Lake County Regional Heritage Board Bylaw © Attachment 2
CORRELATION TO BUSINESS (STRATEGIC) PLAN	
<p>Values: Integrity, Sustainability/Stability, Pride, Fairness, Freedom 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.</p>	
LEGISLATIVE, BYLAW and/or POLICY IMPLICATIONS	<p><u>Municipal Government Act</u></p> <p><u>Smoky Lake County</u></p> <ul style="list-style-type: none"> - <u>Regional Heritage Board Bylaw 1371-20</u> - <u>Regional Heritage Management Plan</u>
BENEFITS	<ul style="list-style-type: none"> • Conservation & promotion of regional heritage assets.
DISADVANTAGES	<ul style="list-style-type: none"> • Staff time
ALTERNATIVES	<ul style="list-style-type: none"> • Defer a decision or <u>approve</u> the budget request. • Direct Administration to prepare amendments to the Heritage Board Bylaw.
FINANCE/BUDGET IMPLICATIONS	
<p>Operating Costs: _____</p> <p>Budget Available: _____</p> <p>Budgeted Costs: <u>\$13,000</u></p>	<p>Capital Costs: _____</p> <p>Source of Funds: <u>Council Discretion</u></p> <p>Unbudgeted Costs: <u>\$22,000</u></p>
INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS	<ul style="list-style-type: none"> • Regional Intermunicipal
COMMUNICATION STRATEGY	<ul style="list-style-type: none"> • Nil.
RECOMMENDATION	
<p>That Smoky Lake County take no action in increasing the 2023 Heritage Board Budget.</p>	
CHIEF ADMINISTRATIVE OFFICER	



REQUEST FOR DECISION	DATE	December 6, 2022	4.2
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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 2023, 2024, 2025, 2026, and 2027.

In order to accomplish a balanced budget, The Capital budget has been modified substantially. Purchases have been decreased and reserves will be used to fund most of the plan.

The proposed 2023 plan will be funded by:

	2022	Previously Proposed	2023	Change from 2022
TOTAL FROM RESERVES	1,702,426	647,500	1,553,259	-149,167
TOTAL FROM GRANTS	3,388,587	2,913,347	1,977,489	-1,411,098
TOTAL FROM SALE OF ASSETS	234,500	357,800	353,800	119,300
TOTAL FROM MUNICIPAL OPERATIONS	1,170,250	2,148,073	1,515,547	345,297
TOTAL FROM GAS OPERATIONS	120,000	50,000	170,000	50,000

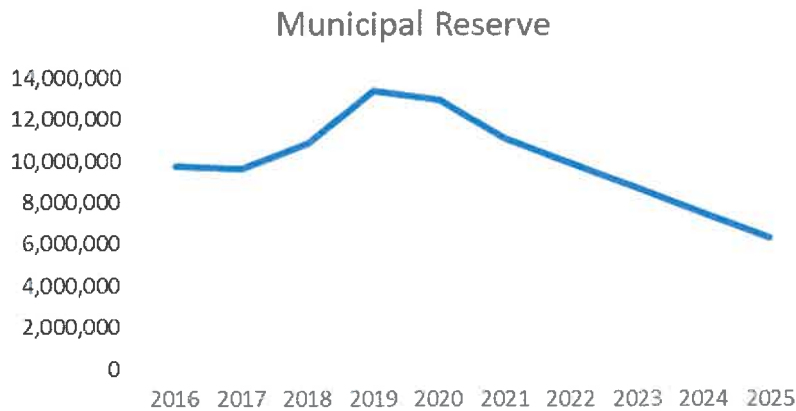
It consists of:

Vehicle Replacement	(Previous)	
Equipment Replacement	(570,304)	500,304
Signage	(1,135,685)	341,755
Bridge Program (funded by grants)	(2,135,793)	15,000
Road Plan (1.3 m funded by grant/reserve)	(2,250,688)	991,659
Natural Gas Building, Vehicles and Equipment	(235,500)	2,421,877
Transfer to reserve for future		235,500
Building Reserve	50,000	
Fire Equipment Replacement	10,000	
Fire Truck	162,000	
Fire Equipment Storage Shop	75,000	
Sewer Pump Replacement	5,000	
Garbage Truck Replacement	50,000	
Grader Reserve	300,000	
ASB Equipment Replacement	135,000	
Infrastructure Line Replacement	50,000	
Aggregate License to reserve	200,000	
Royalty from Gravel sale to reserve	27,000	
		\$1,064,000

Total Capital	\$5,570,095
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In order to balance the budget, we have reduced equipment purchases and plan to lease or purchase used sanding truck and wheel loader. For several years, we have faced this challenge, and our response has been to defer projects or to use reserves to cover the shortfall. Neither solution is sustainable in the long run.

Because we are using reserves again this year to help fund the plan, we should acknowledge that this is not a sustainable method of balancing the budget. Total municipal reserves will be decreased by \$1,223,000 in 2023. They were decreased by \$1,846,000 in 2022. The graph below provides a picture of how quickly the reserves will be depleted if we continue with this policy.



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 present the Five Year Capital Budget at the Budget Public Participation Open House and defer to the December 14, 2022 Council Meeting

CHIEF ADMINISTRATIVE OFFICER

**Smoky Lake County
2023 Capital Budget**

Dept	Item #	EXPENSE Budget	FUNDING				Notes
			GRANT	RESERVE	SALE	OPERATION	
ADM	AGGREGATE LICENSE REV TO RESERVE	R n/a 200,000				200,000	from aggregate license
ADM	ADMIN BUILDING RESERVE	R 1 50,000				50,000	
ADM	SERVICE TRACKER FOR ALL VEHICLES	E 2 -				-	REMOVED
ADM	ORTHO PHOTOS	E 3 109,255		109,255		-	will apply fo ACP budget to proceed if grant is denied
	ADMIN DEPARTMENT TOTAL		-	109,255	-	250,000	
Bylaw	PEACE OFFICER TRUCK LIGHTS ETC	E 4 40,000		40,000		-	includes lights/modifications etc.
	Byl DEPARTMENT TOTAL			40,000		-	
FIRE	FIRE BUILDING RESERVE	R 5 75,000				75,000	
FIRE	FIRE EQUIPMENT RESERVE	R 6 10,000				10,000	
FIRE	FIRE APPARATUS RESERVE	R 7 162,000				162,000	
FIRE	AFRRCS RADIO SOFTWARE UPDATE	E 8 15,000		15,000		-	
FIRE	PROTECTIVE SERVICES DRONE	E 9 9,500		9,500		-	
	FIRE DEPARTMENT TOTAL		-	24,500	-	247,000	
PW	REPLACE GRADER 509	E 0 -				-	
	GRADER RESERVE			300,000		-	replace 2 in 2024 (move from gen cap reserve to trans reserve)
PW	REPLACE SANDING TRUCK 195	E 11 100,000		70,000	30,000	-	Lease or purchase used
PW	REPLACE WHEEL LOADER	E 12 100,000		100,000		-	Lease or purchase used
PW	MOTION 840-22 REPLACE 101C	V 63,500		13,500	50,000	-	
PW	MOTION 840-22 REPLACE 101A	V 63,500		13,500	50,000	-	
PW	REPLACE STREETSWEeper 114	E -				-	recommend rent instead of purchase
PW	REPLACE CREW TRUCKS 109 & 100A	V 142,804		79,004	63,800	-	
PW	GRAVEL SALES TO RESERVE	R 27,000				27,000	transf royalty fr gravel sale to grav reserve
	PUBLIC WORKS DEPARTMENT TOTAL		-	576,004	193,800	27,000	
E & P	MOTION 840-22 REPLACE 239A	V 63,500		13,500	50,000	-	
E & P	MOTION 840-22 REPLACE 226B	V 63,500		13,500	50,000	-	
E & P	MOTION 840-22 REPLACE 227	V 63,500		13,500	50,000	-	
	RESERVE FOR SEWER	0 5,000				5,000	
E & P	GARBAGE TRUCK RESERVE	0 50,000				50,000	
E & P	REPLACE MOWER 7345 & 722	E 13 -				-	removed
E & P	REPLACE TILT TRAILER 136	E 14 -				-	removed
E & P	GRAPPLE ATTACHMENT FOR SKID STEER	E 15 -				-	removed
	ENV & PARKS DEPARTMENT TOTAL		-	40,500	150,000	55,000	
PLN	HISTORIC DESIGNATION PLAQUE	L 15,000		15,000		-	
	PLANNING DEPARTMENT TOTAL		-	15,000	-	-	
AG	RESERVE FOR EQUIPMENT	E 135,000				135,000	
AG	UTILITY SNOWMOBILE	E 17 8,000		8,000		-	Purchase used
	AGRICULTURE DEPARTMENT TOTAL		-	8,000	-	135,000	
	MUNICIPAL TOTAL		-	813,259	343,800	714,000	
GAS	Infrastructure Line Replacement	R 50,000				50,000	
GAS	RMO REPLACEMENT	B 18 140,000		70,000		70,000	
GAS	RMO MODEM REPLACEMENT	E 19 22,000		22,000		-	
GAS	REFURBISH TRUCK BOX (UNIT 202)	V 20 13,500		13,500		-	
GAS	TRUCK REPLACEMENT - ENTERPRISE	V 21 60,000			10,000	50,000	
	NATURAL GAS TOTAL		-	105,500	10,000	170,000	
	ORGANIZATIONAL TOTAL CAPITAL PURCHASES		-	918,759	353,800	884,000	
	BRIDGE REPAIR REHAB TOTAL		915,239	-	-	76,420	use AT and FOT grants
	ROAD PLAN TOTAL		2,421,877	1,062,250	634,500	725,127	
	CAPITAL PROJECT TOTAL		5,570,095	1,977,489	1,553,259	353,800	1,685,547
			5,284,595	1,977,489	1,447,759	343,800	1,515,547
Buildings/Land		-	0	0	0	0	0
Transfer to Municipal Reserve		1,014,000	0	300,000	0	714,000	
Land Improvement		15,000	0	15,000	0	0	0
Eng Structure - Bridge		991,659	915,239	0	0	76,420	
Eng Structure - Road		2,421,877	1,062,250	634,500	0	725,127	
Equipment		341,755	0	311,755	30,000	0	0
Vehicle		500,304	0	186,504	313,800	0	0
Natural Gas		285,500	0	105,500	10,000	170,000	
		5,570,095	1,977,489	1,553,259	353,800	1,685,547	
		5,570,095	1,977,489	1,553,259	353,800	1,685,547	

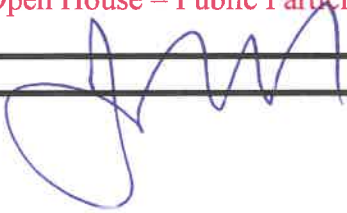
1,447,759

**Smoky Lake County
2023 Capital Budget**

Dept		Item #	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	FUNDING NOTE
ADM	AGGREGATE LICENSE REV TO RESERVE	R N/A	200,000	200,000	200,000	200,000	200,000	rev from aggregate lic to road res
ADM	ADMIN BUILDING RESERVE	R 1	50,000	50,000	50,000	50,000	50,000	
ADM	INTERDEPT DRONE REPLACEMENT	E				12,000		
ADM	ORTHO PHOTOS RESERVE	R		39,000	39,000	39,000	39,000	
ADM	SERVICE TRACKER FOR ALL VEHICLES	E 2						removed
ADM	ORTHO PHOTOS	E 3	109,255					fund from reserve/possible ACP grant
	DEPARTMENT TOTAL		359,255	289,000	289,000	301,000	289,000	
Bylaw	COMM PEACE OFF TRUCK	E 4	40,000					
	Byl DEPARTMENT TOTAL		40,000					
FIRE	FIRE BUILDING RESERVE	R 5	75,000	75,000	75,000	75,000	75,000	
FIRE	FIRE EQUIPMENT RESERVE	R 6	10,000	10,000	10,000	10,000	10,000	
FIRE	FIRE APPARATUS RESERVE	R 7	162,000	162,000	162,000	162,000	162,000	
FIRE	AFRCS RADIO SOFTWARE UPDATE	E 8	15,000					reserve
FIRE	PROTECTIVE SERVICES DRONE	E 9	9,500					reserve
FIRE	REPLACE FIRE TRUCK WASK 403	E		663,000				reserve
FIRE	REPLACE RESCUE TRUCK SL 407	E			218,484			reserve/town contribution
FIRE	REPLACE FIRE TRUCK VILNA 401	E				676,260		reserve
FIRE	REPLACE WATER TRUCK SL 445	E				187,272		reserve
	DEPARTMENT TOTAL		271,500	910,000	465,484	1,110,532	247,000	
PW	REPLACE GRADER	E		1,500,000	764,694	779,988	795,588	2024 finance graders
	GRADER RESERVE	10	300,000	300,000	300,000	300,000	300,000	
PW	REPLACE SANDING TRUCK 195	E 11	100,000	100,000	100,000	100,000	100,000	sell current for \$30,000/lease
PW	REPLACE WHEEL LOADER	E 12	100,000	100,000	100,000	100,000	100,000	lease
PW	MOTION 840-22 REPLACE 101C	V	63,500					sell for \$50,000
PW	MOTION 840-22 REPLACE 101A	V	63,500					sell for \$50,000
PW	REPLACE STREETSWEeper 114	E	-					rent instead of replace
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	REPLACE CREW TRUCKS 109 & 100A	V	142,804					sell for \$72,000
PW	GRAVEL SALES TO RESERVE	R n/a	27,000	27,000	27,000	27,000	27,000	transf royalty fr gravel sale to grav reserve
	DEPARTMENT TOTAL		796,804	2,638,800	1,895,694	1,554,688	1,402,588	fund capital from reserve
E & P	MOTION 840-22 REPLACE 239A	V	63,500					sell for \$50,000
E & P	MOTION 840-22 REPLACE 226B	V	63,500					sell for \$50,000
E & P	MOTION 840-22 REPLACE 227	V	63,500					sell for \$50,000
	RESERVE FOR SEWER		5,000	5,000	5,000	5,000	5,000	
	GARBAGE TRUCK RESERVE		50,000	50,000	50,000	50,000	50,000	
E & P	REPLACE MOWER 7345 & 722	E 13						removed
E & P	REPLACE TILT TRAILER 136	E 14						removed
E & P	GRAPPLE ATTACHMENT FOR SKID STEER	E 15						removed
	DEPARTMENT TOTAL		245,500	55,000	55,000	55,000	55,000	
PLN	HISTORIC DESIGNATION PLAQUE	L 16	15,000	15,000	15,000	15,000	15,000	fund from reserve
	DEPARTMENT TOTAL		15,000	15,000	15,000	15,000	15,000	
AG	REPLACE FLEX ARM & MOWER 473/474	E			72,828			
	RESERVE FOR EQUIPMENT		135,000			75,000	75,000	
AG	UTILITY SNOWMOBILE	E 17	8,000					
AG	REPLACE TRACTOR	E		195,000	200,000			
	DEPARTMENT TOTAL		143,000	195,000	272,828	75,000	75,000	
	MUNICIPAL TOTAL		1,871,059	4,102,800	2,993,006	3,111,220	2,083,588	
GAS	Infrastructure Line Replacement	R	50,000					
GAS	RMO REPLACEMENT	B 18	140,000					POSSIBLE GRANT UP TO \$35,000
GAS	RMO MODEM REPLACEMENT	E 19	22,000					
GAS	REFURBISH TRUCK BOX (UNIT 202)	V 20	13,500	13,770				
GAS	TRUCK REPLACEMENT - ENTERPRISE	V 21	60,000					
	DEPARTMENT TOTAL		285,500	13,770	-	-	-	
			2,156,559	4,116,570	2,993,006	3,111,220	2,083,588	
	BRIDGE TOTAL		991,659	4,182,900	1,015,253	1,666,000	428,000	



REQUEST FOR DECISION		DATE	December 6, 2023	4.3								
TOPIC	Smoky Lake County 2023 Five Year Road Plan											
PROPOSAL	<p>The Road Plan proposed for 2023,2024, 2025, 2026, and 2027 is attached ©4.3.(a)</p> <p>Various types of road work affects the budget in different ways. The labour, equipment, and gravel costs are already included in the overall budget, so they do not require an extra cash payout. Asphalt, oil, fibermat, and contractor costs require additional cash because they are purchases outside of the organization. For example, road rehab uses all our own resources, but the MG -30 requires the additional purchase of product.</p> <p>The limiting factor for road rehabilitation/base stabilization is time. The length of our summer season restricts how much can be achieved.</p> <p>For these reasons, the road plan needs to be a careful balance of Oil Treatment/Paving, Fibermat/Micro Surface, Rehabilitation/Base Stabilization, Construction, and Graveling.</p> <p>The total cost of the proposed 2023 road plan is \$2,421,877</p> <p>It will be funded as follows:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">MSI Capital & FGT</td> <td style="text-align: right;">605,000</td> </tr> <tr> <td>MSI Basic Transportation</td> <td style="text-align: right;">457,250</td> </tr> <tr> <td>Aggregate Reserve</td> <td style="text-align: right;">634,500</td> </tr> <tr> <td>Operations</td> <td style="text-align: right;"><u>725,127</u></td> </tr> </table> <p>Attached is the proposed road plan for all five years which will form part of policy 03-18 Five Year Road Plan. he resulting costs of this plan have been incorporated into the total budget.</p>				MSI Capital & FGT	605,000	MSI Basic Transportation	457,250	Aggregate Reserve	634,500	Operations	<u>725,127</u>
MSI Capital & FGT	605,000											
MSI Basic Transportation	457,250											
Aggregate Reserve	634,500											
Operations	<u>725,127</u>											
CORRELATION TO BUSINESS (STRATEGIC) PLAN												
The three year road plan contributes to long term financial planning												
LEGISLATIVE, BYLAW and/or POLICY IMPLICATIONS												
BENEFITS	<ul style="list-style-type: none"> ■ Administration and Council can plan for future years ■ We can evaluate the longer term consequences of immediate road projects ■ This is a more proactive approach to financial planning. 											

	<ul style="list-style-type: none"> ■ The plan is updated each year to reflect changes in priorities and situations.
DISADVANTAGES	<ul style="list-style-type: none"> ■ MSI is not guaranteed. If it is reduced, we will need to either cut projects or increase taxes to cover the shortfall ■ There are many unknown factors, therefore years 2 and 3 are only estimates of what we can expect.
ALTERNATIVES	Council may wish to change project priorities
FINANCE/BUDGET IMPLICATIONS	
N/A	
INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS	N/A
COMMUNICATION STRATEGY	The costs will be incorporated into the Total Budget. 2021 will be incorporated into the Three year road plan policy for review at the next budget meeting.
RECOMMENDATION	
Present the 2023 Road Plan at the Budget Open House – Public Participation Meeting.	
CHIEF ADMINISTRATIVE OFFICER	



2022 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 181 between TWP 604- TWP 605	P2215	5	1		\$ 350,000.00		MSP 260,000.00
		5		Total	\$ 350,000.00	\$ 0.00	

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 592 between RR 145- RR 150	R2212	2	1		\$ 22,000.00	\$ 22,482.78	MSI/MO
Twp 592 between RR 142- RR 143	R2222	2	1		\$ 22,000.00	\$ 18,933.08	MSI/MO
Methodist Cemetery Road	R2213	1	140 m		\$ 6,171.00	\$ 2,156.92	MSI/MO
Metis Cemetery Road	R2223	1.5	250 m		\$ 6,692.40	\$ 3,450.02	MSI/MO
RR 155 between Twp 601A- Twp 610	R2614	6	4.5		\$ 103,000.00		MSI/MO
Twp 594 between RR 194A- RR 200	R1425	2.5	1.5		\$ 35,000.00	\$ 36,912.03	MSI/MO
RR 191 between Twp 602- Twp 604	R1525	3	2		\$ 45,000.00	\$ 15,742.01	MSI/MO
Twp 602 between RR 195- RR 200	R2215	1.5	1		\$ 22,000.00	\$ 47,074.41	MSI/MO
		19.5		Total	\$ 261,863.40	\$ 146,751.25	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 620 between RR 135- RR 142	MG2211	4	3		\$ 75,000.00	\$ 44,218.31	MSI/MO
RR 130 between Twp 603- Twp 604	MG2221	2	1		\$ 25,000.00	\$ 28,941.68	MSI/MO
RR 144 between Twp 590- Hwy 652	MG2212	8	6		\$ 84,000.00	\$ 90,014.75	MSI/MO
Twp 592 between RR 183- RR 182A	MG2233	1	0.5		\$ 10,000.00	\$ 1,327.50	MSI/MO
Twp 590 between Hwy 855- RR 170	MG2243	5	3.25		\$ 60,000.00	\$ 23,417.97	MSI/MO
Twp 590 between RR 174(n)-RR 180(s)	MG2253	2	1.25		\$ 25,000.00	\$ 4,056.00	MSI/MO
Twp 612 between RR 174- RR 174A	MG2214	1	0.5		\$ 10,000.00	\$ 6,761.07	MSI/MO
Twp 600 between RR 181- RR 182	MG2215	2	1		\$ 25,000.00	\$ 15,302.82	MSI/MO
Twp 612 between RR 174A- RR 180	MG2225	2	1.5		\$ 27,000.00	\$ 26,146.94	MSI/MO
RR 180 between Twp 612A- Twp 614	MG2235	2	1.5		\$ 27,000.00	\$ 29,477.39	MSI/MO
		29		Total	\$ 368,000.00	\$ 269,664.43	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2213	4	5.5		\$ 121,000.00	\$ 82,824.67	Aggregate Reserve
Twp 582A & 582 between Hwy 855- RR 172A	MG2223	3	2		\$ 44,000.00		Aggregate Reserve
		7		Total	\$ 165,000.00	\$ 82,824.67	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	44.5	7,422.50	\$ 178,140.00	5,941.33	\$ 169,764.94	RTG
218.5	PW46	78.5	12,835.00	\$ 320,875.00	7,752.72	\$ 207,400.28	RTG
159.5	PW47	46.5	7,455.50	\$ 156,565.50	7,224.89	\$ 176,783.46	RTG
167	PW48	58	9,218.50	\$ 184,370.00	8,011.57	\$ 193,648.34	RTG
219	PW49	64	10,232.00	\$ 204,640.00	9,089.71	\$ 237,640.87	RTG
908		291.5	47,163.5	\$ 1,044,590.50	38,020.22	\$ 985,237.89	
Contingency:			5,000.00	\$ 105,000.00	3027.53	\$ 76,462.66	
Total			52,163.50	\$ 1,149,590.50	41,047.75	\$ 1,061,700.55	
Road Repair PW90:						\$ 62,460.94	Unbudgeted Cost of gravel only



2023 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Victoria Tr. between RR 171A- RR 172	P2313	2	0.5		\$ 65,000.00		MSI/MO
Twp 612 between Hwy 855- RR 174	P2314	2	1		\$ 352,500.00		Aggregate Levy
		4		Total	\$ 417,500.00	\$0.00	

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Victoria Tr. between RR 171A- RR 172	R2313	2	0.5		\$ 10,000.00		MSI/MO
		2		Total	\$ 10,000.00	\$0.00	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 859- RR 144	MG2322	7	5		\$ 100,000.00		MSI/MO
RR 173 between Twp 584- Twp 583A	MG2323	1	0.5		\$ 10,000.00		MSI/MO
RR 170 between Twp 590- Twp 592A	MG2333	4	2.5		\$ 55,000.00		MSI/MO
Twp 612 between RR 174- RR 174A	MG2314	1	0.5		\$ 13,000.00		MSI/MO
RR 180 between Twp 594- Twp 594A	MG2315	1	0.5		\$ 15,000.00		MSI/MO
Twp 612 between RR 174A- RR 180	MG2325	2	1.5		\$ 35,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2335	3	1.5		\$ 35,000.00		MSI/MO
Twp 604 between RR 191- RR 192A	MG2355	3	1.5		\$ 50,000.00		MSI/MO
Twp 590 between RR 174(n)- 180(s)	MG2353	2	1.25		\$ 20,000.00		MSI/MO
RR 130 between Twp 602- Twp 610	MG2311	6	4		\$ 100,000.00		MSI/MO
Twp 600 between RR 181- RR 182	MG2345	2	1		\$ 25,000.00		MSI/MO
RR 191 between Hwy 28- Twp 594	MG2365	2	1.5		\$ 37,000.00		MSI/MO
Twp 604 between RR 181- RR 183	MG2375	3	2		\$ 50,000.00		MSI/MO
RR 124 between Twp 601- Twp 603A	MG2321	4	2.5		\$ 60,000.00		MSI/MO
		41		Total	\$ 605,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
		3		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	MG2313	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	6,767.00	\$ 162,408.00			RTG
218.5	PW46	81.5	13,148.00	\$ 328,700.00			RTG
159.5	PW47	38	5,990.00	\$ 125,790.00			RTG
167	PW48	45.5	7,144.50	\$ 142,890.00			RTG
219	PW49	66	10,420.00	\$ 208,400.00			RTG
908		271.0	43,469.5	\$ 968,188.00			
Contingency:			5,000.00	\$ 105,000.00			
Total			48,469.50	\$ 1,073,188.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only



2024 Road Projects

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
Twp 590 between RR 174(N)- RR 180(s)	P1813	2	1.25		\$ 150,000.00		MSI/MO
		3		Total	\$ 150,000.00	\$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	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 130 between Twp 610- Twp 611A	MG1841	3	1.5		\$ 38,000.00		MSI/MO
Twp 590 between RR 143- RR 144	MG1822	1	0.5		\$ 10,000.00		MSI/MO
RR 143 between Twp 590- Hwy 28	MG1942	6	4		\$ 100,000.00		MSI/MO
RR 144 between Twp 590- Hwy 652	MG2412	8	6		\$ 80,000.00		MSI/MO
Twp 592 between RR 182A- RR 183	MG2423	1	0.5		\$ 10,000.00		MSI/MO
RR 183 between Twp 591A- Twp 592	MG2433	2	0.5		\$ 20,000.00		MSI/MO
RR 164 between Hwy 28- Twp 584A	MG2443	8	5.5		\$ 125,000.00		MSI/MO
Twp 604 between RR 181- RR 183	MG2415	4	2		\$ 60,000.00		MSI/MO
		33		Total	\$ 443,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 171 between Twp 590- Twp 591	C2413	13	1		\$ 140,000.00		MSI/MO
		13		Total	\$ 140,000.00	\$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	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	\$ 156,420.00			RTG
218.5	PW46	79	12,851.00	\$ 321,275.00			RTG
159.5	PW47	36	5,817.50	\$ 122,167.50			RTG
167	PW48	41	6,659.50	\$ 133,190.00			RTG
219	PW49	58	9,296.00	\$ 185,920.00			RTG
908		252.5	41,141.5	\$ 918,972.50			
Contingency:			5,000.00	\$ 105,000.00			
Total			46,141.50	\$ 1,023,972.50			
Road Repair PW90:							
<small>Unbudgeted- Cost of gravel only</small>							



2025 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 174 between Twp 612- Twp 613A	P2514	3	1.5		\$ 200,000.00		MSI/MO
		3		Total	\$ 200,000.00	\$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
Twp 590 between RR 181(s)- RR 184(s)	MG2523	5	3		\$ 70,000.00		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 between 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
		19		Total	\$ 272,000.00	\$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
		13		Total	\$ 140,000.00	\$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 Gravel	Actual Cost	Funding
144	PW45	46	7,641.00	\$ 183,384.00			RTG
218.5	PW46	83.5	13,243.00	\$ 331,075.00			RTG
159.5	PW47	43	6,770.00	\$ 142,170.00			RTG
167	PW48	51	8,002.50	\$ 160,050.00			RTG
219	PW49	59	9,359.00	\$ 187,180.00			RTG
908		282.5	45,015.5	\$ 1,003,859.00			
Contingency:			5,000.00	\$ 105,000.00			
Total			50,015.50	\$ 1,108,859.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only



2026 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
							MSI/MO
#REF!				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 124 between Twp 601- Twp 603A	MG2611	4	2.5		\$ 50,000.00		MSI/MO
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	\$ 252,000.00	\$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
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
Twp 592 between RR 171- RR 172	C2113	12	1		\$ 130,000.00		MSI/MO
		12		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	\$ 163,164.00			RTG
218.5	PW46	83.5	13,615.00	\$ 340,375.00			RTG
159.5	PW47	41.5	6,675.50	\$ 140,185.50			RTG
167	PW48	52.5	8,360.50	\$ 167,210.00			RTG
219	PW49	70	11,168.00	\$ 223,360.00			RTG
908		288.0	46,617.5	\$ 1,034,294.50			
Contingency:			5,000.00	\$ 105,000.00			
Total			51,617.50	\$ 1,139,294.50			
Road Repair PW90:							Unbudgeted Cost of gravel only



2027 Road Projects

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 124 between Twp 601- Twp 603A	MG2711	3	2.5		\$ 70,000.00		MSI/MO
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
13		Total			\$ 469,000.00	\$0.00	

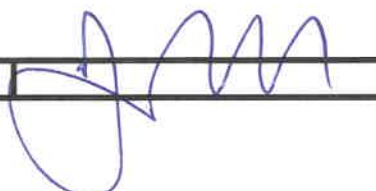
CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 162 between Twp 594- Twp 594A	C2314	3	0.25		\$ 50,000.00		MSI/MO
3		Total			\$ 50,000.00	\$ -	

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 Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	39	6,611.00				RTG
218.5	PW46	75	12,134.00				RTG
159.5	PW47	32.5	5,132.00				RTG
167	PW48	37	5,818.50				RTG
219	PW49	54	8,548.00				RTG
908		237.5	38,243.5	\$ -			
Contingency:			5,000.00	\$ 105,000.00			
Total			43,243.50	\$ 105,000.00			
Road Repair PW90:							Unbudgeted- Cost of gravel only



REQUEST FOR DECISION		DATE	December 6, 2022	4.4
TOPIC	2023 – Operations Budget			
PROPOSAL	<p>Attached is the proposed 2023 municipal budget.</p> <p>The budget presentation is an organizational summary@4.2a. It summarizes the major and minor cost categories across the organization, compares the 2022 budget to the proposed 2023 budget, and provides explanations to the changes proposed.</p> <p>Highlights:</p> <ol style="list-style-type: none"> 1. The budget includes an overall increase in tax revenue of 4.4%. 2. The engineering budget of \$75,000 for Hillside Acres has been removed as per Council discussions 3. The Gravel crushing budget has been removed and we will continue to use existing gravel inventory 4. The Disaster Recovery Grant funds received in 2022 will be saved for use in 2023 5. The budget for the Bridge work that has not yet been approved by Alberta Transportation has been removed for now. 6. Reserves will be used to fund the capital purchases 			
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 2022 • 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. • Budget numbers are estimates only 			
ALTERNATIVES	<ul style="list-style-type: none"> • Cut services • Reduce the Road Plan • Reduce Capital further • Reduce transfers to Reserves • Increase transfers from Reserves further • Increase user fees • Increase taxes further 			

	<ul style="list-style-type: none"> • Reconsider priorities
FINANCE/BUDGET IMPLICATIONS	
Operating Costs: Capital/Road/Bridge Project Costs: Source of Funds:	
INTERGOVERNMENTAL INVOLVEMENT/IMPLICATIONS	N/A
COMMUNICATION STRATEGY	Amendments discussed will be incorporated into an updated budget for council approval.
RECOMMENDATION	
To present the proposed budget at the Public Participation Open House and to defer until the December 13, 2022 Council meeting.	
CHIEF ADMINISTRATIVE OFFICER	

SMOKY LAKE COUNTY
2023 BUDGET

	YTD ACTUAL Period 10	YTD BUDGET 2022	BUDGET 2023	VARIANCE	VAR %	Notes
OPERATING REVENUE						
Taxes						
Farmland & Residential	\$3,972,160	\$3,839,874	\$3,956,392	\$116,518	3.03%	
Machinery & Equipment	1,138,096	1,116,699	1,188,096	71,397	6.39%	
Non - Residential	1,220,155	1,220,845	1,270,155	49,310	4.04%	#1
Linear	6,208,569	6,113,204	6,310,864	197,660	3.23%	
Provincial Government	11,759	66,753	68,756	2,003	3.00%	
Sewer Levy		9,040	9,040	0	0.00%	
Other Income						
Well Drilling/Drill Rigs	7,750	5,500	5,500	0	0.00%	
Penalties	292,216	85,300	80,200	-5,100	(5.98%)	
User Fees and Sales of Goods	595,549	668,140	629,309	-38,832	(5.81%)	#2
Investment Income	233,334	200,000	350,000	150,000	75.00%	#3
Development Levies	85,721	62,000	30,000	-32,000	(51.61%)	
Licenses and Permits	187,454	180,500	224,500	44,000	24.38%	#4
Sales to Other Governments	-154,619	358,713	342,135	-16,578	(4.62%)	#5
Grants						
Provincial Conditional - Operating	610,659	590,215	552,215	-38,000	(6.44%)	#6
CLC	113,230	125,700	113,230	-12,470	(9.92%)	
Transfer from Operating Reserve	31,043	1,680,000	788,969	-891,031	(53.04%)	#7
TOTAL OPERATING REVENUE	14,553,076	16,322,483	15,919,360	-403,123	(2.47%)	
OPERATING EXPENSES						
Salaries, Wages, and Benefits						
Salaries & Wages	5,225,969	5,797,149	5,789,298	-7,851	(0.14%)	#8
Benefits	530,531	1,418,686	1,446,817	28,131	1.98%	#9
Other Wages	2,865	12,750	10,000	-2,750	(21.57%)	#10
Contracted and General Services						
Mileage	29,640	58,105	56,350	-1,755	(3.02%)	
Meals and Lodgings	36,982	97,870	95,360	-2,510	(2.56%)	
Membership & Conference Fees	50,690	56,215	59,015	2,800	4.98%	#11
Freight, Express, Postage	45,833	40,060	44,450	4,390	10.96%	
Telephone & Communication	58,147	97,112	99,410	2,298	2.37%	
Training	68,029	119,000	126,000	7,000	5.88%	
Advertising, Printing, Subscriptions	38,048	69,200	68,550	-650	(0.94%)	#12
Accounting & Auditing	46,335	31,000	42,000	11,000	35.48%	
Legal Fees	70,684	64,500	42,500	-22,000	(34.11%)	#13
Assessor Fees	113,008	140,000	142,800	2,800	2.00%	
Engineering Fees	474,003	110,001	173,520	63,519	57.74%	
Other Consulting	59,855	62,300	62,350	50	0.08%	#14
Computer Programing	69,462	148,990	148,750	-240	(0.16%)	#15
Insurance	128,559	220,465	281,362	60,897	27.62%	#16
Other Services	989,177	1,487,221	1,590,657	103,436	6.95%	#17
Materials, Goods, and Utilities						
Office/Food/Janitorial Supplies	61,823	88,953	104,237	15,284	17.18%	#18
Fuel/Parts/ Etc	1,080,810	84,863	-21,618	-106,481	(125.47%)	#19
Gravel	439,529	0	0	0		#20
Chemicals	66,669	60,500	50,000	-10,500	(17.36%)	#21
Computer Supplies	17,113	39,233	48,600	9,367	23.88%	
Utilities	150,292	177,026	209,079	32,053	18.11%	#22
Employee Recognition	-2,742	25,000	26,000	1,000	4.00%	#23

	YTD ACTUAL Period 10	YTD BUDGET 2022	BUDGET 2023	VARIANCE	VAR %	Notes
Other General Supplies	598,377	554,145	458,300	-95,845	(17.30%)	#24
Transfers to Local Boards & Agencies	253,973	1,377,055	758,865	-618,190	(44.89%)	#25
Write Offs	-51,279	3,000	3,000	0	0.00%	
Bank Charges & Interest	5,670	5,950	6,000	50	0.84%	
Requisitions		2,478,885	2,481,885	3,000	0.12%	
Contingency		-1	267	268	(26800.00%)	
Amortization		2,026,800	2,020,300	-6,500	(0.32%)	
	10,658,052	16,952,033	16,424,103	-527,930	(3.11%)	
Total Operations	3,895,024	-629,550	-504,743	124,807	(19.82%)	
Capital Funding						
Sale of Capital Assets	456,702	222,000	343,800			#26
Provincial Capital Grants	1,669,070	3,388,587	1,977,489			#27
Transfer from Reserve		1,459,426	1,447,759	417,000		#28
Capital Funding	2,125,772	5,070,013	3,769,048	-1,300,965	(25.66%)	
Capital Expenses						
Buildings & Land	463,889	646,025	0			
Transfer to Reserve	564,521	489,000	1,014,000			#29
Land Improvements	221,597	578,000	15,000			
Engineering Structure	16,885	26,000	0			
Engineering Structure - Road		2,068,075	2,421,877			
Engineering Structure - Bridge		1,003,611	991,669			#30
Equipment	239,604	1,213,552	341,755			
Vehicles	375,933	443,000	500,304			
Capital Expenses	1,882,429	6,467,263	5,284,605	-1,182,658	(18.29%)	
Total Capital	243,343	-1,397,250	-1,515,557	-118,307	8.47%	
Net Profit/Loss	4,138,367	-2,026,800	-2,020,300	6,500	(0.32%)	
Remove Amortization		2,026,800	2,020,300		0.00%	
Adjusted Surplus (Deficit)	4,138,367	0	0	0		

Smoky Lake County
Notes to the 2023 Budget

1) Taxes

The budget is currently based on a predicted 4% increase in residential assessment and an overall increase of 4% in non residential tax revenue.

Total Taxes budgeted 2023	12,725,507
Total Actual Taxes billed in 2022	<u>12,357,375</u>
increase in tax revenue	<u><u>368,132</u></u>

1% increase in all tax classes = \$100,000

2) 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.

3) Investment Income

Interest is earned on funds in ATB. The increase in rates that we experienced in 2022 are expected to continue therefore we have increased the budget for interest revenue by \$100,000

4) License and Permits

License and permits include the aggregate levy license. Annually we estimate a minimum of \$200,000 which is transferred to reserves for future haul road projects. The transfer to reserve is included in the capital projects

5) Sales to Other Governments

Sales to Other Governments includes, revenue for responding to MVAs and reimbursements from other municipalities from shared projects. Revenue from MVAs has decreased in 2022 so we have decreased the budget for 2023

6) Provincial Conditional - Operating

	2023	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	\$ -	\$ -
Summer Employment Grants	\$ 15,000	\$ 3,000
Fire Camp	\$ 10,000	\$ -
Remainder of ACP grant for Fire Study	\$ -	\$ 60,000
ACP Grant for Planning	\$ 200,000	\$ 200,000
Community Adult Learning	\$ 113,230	\$ 125,700
	<u>\$ 665,445</u>	<u>\$ 715,915</u>

7) Transfer from Operating Reserves

At this point in the budget process, we are anticipating \$200,000 in 2022 surplus to carry forward for 2023. \$445,000 will be used to meet the commitment to contribute to the new school build. The Disaster Recovery Grant (\$143,969) received in 2022 was put in reserves and will be transferred out as revenue for 2023 .

8) 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	\$0.55 per hour
Council	0% as per Council motion

The budget includes incremental increases where applicable.

Staffing Highlights:

Public Works

The part time mechanic position will become full time to ensure there is staff to fix aged equipment. Some funds will be available for a RAP student

Bylaw

Bylaw Officer is full time and there will be no contract employee

ASB

Animal Control Technical position will be permanent

The budget for mowers remains at 27 weeks.

Administration

A .5 FTE position has been included for Administration to ensure there is enough staff for cross training as well as vacation and sick coverage

9) Benefits

2022 benefits reflect inflation increases and increases associated with salary increases

LAPP contribution rates decrease by approx. 1%

The Proposed budget includes the addition of Short Term Disability for a total cost of \$38,000. Smoky Lake County currently does not have Short Term Disability and the maximum sick accumulation allowed is not enough to provide the employee with an income until they qualify for long term disability.

10) Other Wages

\$10,000 budgeted is for the per diem wages paid to public members on Smoky Lake County Boards

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

Budgets have been increased by \$12,000 to cover inflation and training requirements

12) Advertising, Printing, Subscriptions

Advertising costs have decreased because there is only one paper to produce the monthly Grapevine. Printing and subscriptions have increased to reflect inflation

13) Auditing/ Legal/Assessor/Engineering Fees

Legal fees have been decreased. Engineering fees include engineering needed for gravel.

14) Other Consulting

Other Consulting includes \$55,000 contribution to LARA

15) Computer - Software and hardware

maintenance.

16) Insurance

Insurance is higher than expected in 2022. The budget has been increased for 2023

17) Other Services

Misc. Services includes Equipment/Building Rentals, All outsourced repairs and maintenance (equipment/building/vehicle), license and permits, and contractor work.

Includes \$200,000 for Planning ACP grant project

It also includes the policing levy which will increase by \$64,000

2022	\$127,404		
2023	\$191,242	2024	\$191,242

18) Office/Food/Janitor Supplies

This reflects the increase in supplies (in particular paper) as well as office supplies/chairs/desks as recommended in the Ergonomic Study done in 2022

19) Fuel/Parts/Etc.

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

Fuel has been increased to reflect the substantial price increase seen in 2023

Equipment Costs have been reallocated to the Capital Road budget

20) Gravel

No gravel was purchased or crushed in 2022. There is still enough inventory for 2023 so there is no need to purchase or crush gravel.

21) Chemicals

There is an abundance of left over chemical inventory in 2022 therefore less will need to be purchased in 2023

22) Utilities

Utilities have increased substantially due to inflation

23) Employee Recognition

The budget for County employee recognition includes recognition for Fire Department Volunteers, staff teambuilding events, and long term service awards.

24) Other General Supplies

Other General Supplies includes the purchase of water, supplies for the fire departments, along with small misc. supplies required.

25) Transfers to local boards and agencies

We have some substantial projects that Smoky Lake County that have been 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)

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

25) Contingency

The proposed budget for contingency is \$1,157

26) Sale of Capital Assets

	2023	2022
Unit 195	\$30,000	
6 pickup trucks	\$313,800	\$ 82,000
Patcher box		\$ 20,000
1 Grader		\$ 120,000
	<u>\$343,800</u>	<u>\$ 222,000</u>

27) Provincial Capital Grants

	2023	2022
MSI Capital	\$ 749,250	\$ 1,424,976
STIP Bridge Program	\$ 649,915	\$ 664,400
Federal Gas Tax Grant	\$ 578,324	\$ 539,211 ** using previous years unspent
Alberta Transportation		\$ 260,000
Community Initiatives		\$ 500,000
	<u>\$ 1,977,489</u>	<u>\$ 3,388,587</u>

28) Transfers from Capital Reserves

	2023	2022
Previous years projects	\$ -	\$ 693,426
Aggregate Levy - Road Repair	\$ 517,500	\$ 165,000
Road projects	\$ 161,000	\$ 225,000
Rebuild Cat	\$ -	\$ 350,000
Water well at Hanmore Lake W	\$ -	\$ 26,000
To fund capital budget	\$ 813,259	
	<u>\$ 1,491,759</u>	<u>\$ 1,459,426</u>

29) Transfers to Reserves

	2023	2022
5 Year Capital Plan	\$ 1,014,000	\$ 489,000
Road Plan	\$ -	
	<u>\$ 1,014,000</u>	<u>\$ 489,000</u>

30) Capital and Road Plan

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