

SMOKY LAKE COUNTY
2023 BUDGET

	BUDGET 2022	BUDGET 2023	CHANGE	CHANGE %	Notes
OPERATING REVENUE					
Taxes					
Farmland & Residential	\$3,839,874	\$4,112,277	\$272,403	7.09%	
Machinery & Equipment	1,116,699	1,380,287	263,588	23.60%	
Non - Residential	1,220,845	1,304,804	83,959	6.88%	
Linear	6,113,204	5,998,187	-115,017	(1.88%)	#1
Provincial Government	66,753	68,756	2,003	3.00%	
Sewer Levy	9,040	9,040	0	0.00%	
Other Income					
Well Drilling/Drill Rigs	5,500	5,500	0	0.00%	
Penalties	85,300	80,200	-5,100	(5.98%)	
User Fees and Sales of Goods	668,140	629,309	-38,832	(5.81%)	#2
Investment Income	200,000	350,000	150,000	75.00%	#3
Development Levies	62,000	30,000	-32,000	(51.61%)	
Licenses and Permits	180,500	224,500	44,000	24.38%	#4
Sales to Other Governments	358,713	342,135	-16,578	(4.62%)	#5
Grants					
Provincial Conditional - Operating	590,215	707,215	117,000	19.82%	#6
CLC	125,700	113,230	-12,470	(9.92%)	
Transfer from Operating Reserve	1,680,000	913,969	-766,031	(45.60%)	#7
TOTAL OPERATING REVENUE	16,322,483	16,269,408	-53,075	(0.33%)	
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	5,797,149	5,789,298	-7,851	(0.14%)	#8
Benefits	1,418,686	1,446,817	28,131	1.98%	#9
Other Wages	12,750	10,000	-2,750	(21.57%)	#10
Contracted and General Services					
Mileage	58,105	56,350	-1,755	(3.02%)	
Meals and Lodgings	97,870	95,360	-2,510	(2.56%)	
Membership & Conference Fees	56,215	59,015	2,800	4.98%	
Freight, Express, Postage	40,060	44,450	4,390	10.96%	#11
Telephone & Communication	97,112	99,410	2,298	2.37%	
Training	119,000	126,000	7,000	5.88%	
Advertising, Printing, Subscriptions	69,200	70,050	850	1.23%	#12
Accounting & Auditing	31,000	42,000	11,000	35.48%	
Legal Fees	64,500	42,500	-22,000	(34.11%)	
Assessor Fees	140,000	142,800	2,800	2.00%	#13
Engineering Fees	110,001	173,520	63,519	57.74%	
Other Consulting	62,300	62,350	50	0.08%	#14
Computer Programing	148,990	148,750	-240	(0.16%)	#15
Insurance	220,465	281,362	60,897	27.62%	#16
Other Services	1,487,221	1,757,317	270,096	18.16%	#17
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	88,953	104,237	15,284	17.18%	#18
Fuel/Parts/ Etc	84,863	-21,618	-106,481	(125.47%)	#19
Gravel	0	0	0		#20
Chemicals	60,500	50,000	-10,500	(17.36%)	#21
Computer Supplies	39,233	61,600	22,367	57.01%	#15
Utilities	177,026	209,079	32,053	18.11%	#22
Employee Recognition	25,000	26,000	1,000	4.00%	#23

	BUDGET	BUDGET			Notes
	2022	2023	CHANGE	CHANGE %	
Other General Supplies	554,145	458,800	-95,345	(17.21%)	#24
Transfers to Local Boards & Agencies	1,377,055	784,865	-592,190	(43.00%)	#25
Write Offs	3,000	3,000	0	0.00%	
Bank Charges & Interest	5,950	6,000	50	0.84%	
Requisitions	2,478,885	2,574,024	95,139	3.84%	
Contingency	-1	174,526	174,527		
Amortization	2,026,800	2,020,300	-6,500	(0.32%)	
Total Operating Expense	16,952,033	16,898,161	-53,872	(0.32%)	
Total Operations	-629,550	-628,753	797	(0.13%)	
			3.072686%		
Capital Funding					
Sale of Capital Assets	222,000	543,800			#26
Provincial Capital Grants	3,388,587	3,303,489			#27
Transfer from Reserve	1,459,426	1,903,159	872,400		#28
Capital Funding	5,070,013	5,750,448	680,435	13.42%	
Capital Expenses					
Buildings & Land	646,025	0			
Transfer to Reserve	489,000	1,014,000			#29
Land Improvements	578,000	93,000			
Engineering Structure	26,000	0			
Engineering Structure - Road	2,068,075	2,421,877			
Engineering Structure - Bridge	1,003,611	1,659,659			#30
Equipment	1,213,552	1,443,155			
Vehicles	443,000	510,304			
Capital Expenses	6,467,263	7,141,995	674,732	10.43%	
Total Capital	-1,397,250	-1,391,547	5,703	(0.41%)	
Net Profit/Loss	-2,026,800	-2,020,300	6,500	(0.32%)	
Remove Amortization	2,026,800	2,020,300		0.00%	
Adjusted Surplus (Deficit)	0	0	0		

Smoky Lake County
Notes to the 2023 Budget

1) Taxes

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

Total Taxes budgeted 2023	12,864,311	this will be updated based on the
Total Actual Taxes billed in 2022	12,558,088	outcome of April budget meeting
increase in tax revenue	306,223	2%

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 \$40,000.

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 \$150,000

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	\$ 210,000	\$ 95,000
Municipal Operational Support	\$ -	\$ -
Summer Employment Grants	\$ 15,000	\$ 3,000
Fire Camp	\$ 10,000	\$ -
Fire Smart Grant	\$ 40,000	
Remainder of ACP grant for Fire Study	\$ -	\$ 60,000
ACP Grant for Planning	\$ 200,000	\$ 200,000
Community Adult Learning	\$ 113,230	\$ 125,700
	\$ 820,445	\$ 715,915

7) Transfer from Operating Reserves

\$200,000 in 2022 surplus was carried 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 . Council has committed the contribution of \$125,000 towards a grant for connectivity. This will be funded through reserves.

8) Salaries and Wages

The budgeted Cost of Living increase for 2021 is:

IOE 955 1% as per Council motion

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
Land Sale	\$80,000	
1 Grader	\$120,000	\$ 120,000
	<u>\$543,800</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	\$ 1,904,324	\$ 539,211 ** using previous years unspent
Alberta Transportation		\$ 260,000
Community Initiatives		\$ 500,000
	<u>\$ 3,303,489</u>	<u>\$ 3,388,587</u>

28) Transfers from Capital Reserves

	2023	2022
Previous years projects	\$ 105,400	\$ 693,426
Aggregate Levy - Road Repair	\$ 517,500	\$ 165,000
Road projects	\$ 117,000	\$ 225,000
Rebuild Cat	\$ 350,000	\$ 350,000
Water well at Hanmore Lake W	\$ -	\$ 26,000
To fund capital budget	\$ 813,259	
	<u>\$ 1,903,159</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