



SMOKY LAKE COUNTY COUNCIL BUDGET MEETING AGENDA

Thursday, April 25, 2023 at 2:00 p.m.

Virtual - Meeting ID: 293747515

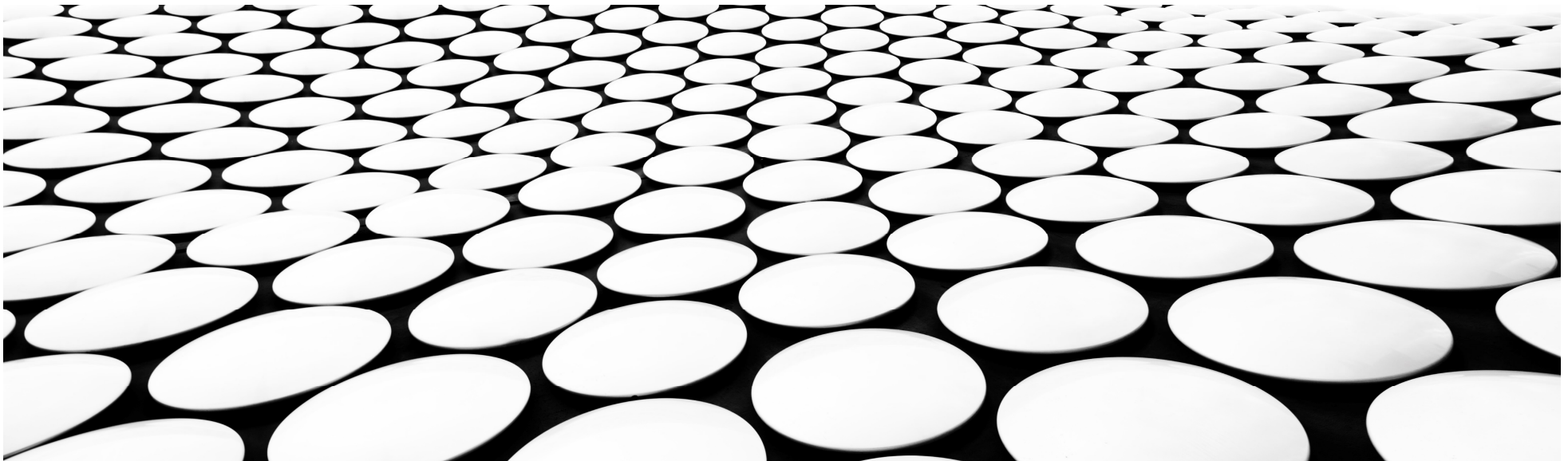
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And with Council physically present in the County Council Chambers, Smoky Lake.

- 1) Call to Order
- 2) Adoption of Agenda
- 3) Presentation – Smoky Lake County Final 2023 Budget
- 4) Business – Request for Decision
 - a) Smoky Lake County 2023 Total Budget
 - b) Smoky Lake County Five Year Capital Budget
- 5) Next Meeting
 - a) Schedule next Council Budget Meeting
- 6) Adjournment

SMOKY LAKE COUNTY FINAL 2023 BUDGET

APRIL, 2023





MEETING OBJECTIVE:

- ✓ PASS THE 2023 CAPITAL AND OPERATING BUDGETS
 - ✓ ARRIVE AT CONSENSUS REGARDING TAX LEVY
- 

BUDGET SUMMARY

We have achieved a balanced budget for 2023.

These are the changes that have been made to the approved interim budget.

Tasks as a result of the Strategic Planning Process **Have NOT** been included: Lobbying, Additional Planning and Development activity, Additional School activity

		Revenue	Expense	Balance
Interim Budget				
Operation		\$ 15,919,360.00	16,424,103	\$ 504,743.00
Capital		\$ 3,769,048.00	\$ 5,284,605.00	-\$ 1,515,557.00
		\$ 19,688,408.00	\$ 21,708,708.00	-\$ 2,020,300.00
Changes Proposed	Motion			
NRED Grant Commitment	286-23	\$ 125,000.00	\$ 125,000.00	\$ -
Mayor Reeve Lobby	316		\$ 2,000.00	-\$ 2,000.00
Back rent for Town Eq Storage Bldg	307		\$ 10,860.00	-\$ 10,860.00
Fire Truck Pump	310		\$ 93,000.00	-\$ 93,000.00
Fire Smart Grant	370	\$ 40,000.00	\$ 38,000.00	\$ 2,000.00
Apply to fund Fire Truck pump from MSI		\$ 93,000.00		\$ 93,000.00
Apply CCBF to Paving project		\$ 65,000.00		\$ 65,000.00
actual tax revenue lower than bud		-\$ 92,347.00		-\$ 92,347.00
tax requisitions			\$ 110,938.00	-\$ 110,938.00
Flow point improvements to Credit Card syst			\$ 13,000.00	-\$ 13,000.00
Sale of land to Metis Crossing		\$ 80,000.00		\$ 80,000.00
Purchase 206 from gas dept			\$ 10,000.00	-\$ 10,000.00
purchase blade for 206			\$ 11,000.00	-\$ 11,000.00
BF76552 (funded by STIP& CCBF)		\$ 668,000.00	\$ 668,000.00	\$ -
Increase in MSI operating budget		\$ 115,000.00		\$ 115,000.00
2022 Capital Carried forward		\$ 1,075,400.00	\$ 1,075,400.00	\$ -
Contingency			\$ 11,855.00	-\$ 11,855.00
				\$ -
		\$ 21,857,461.00	\$ 23,877,761.00	-\$ 2,020,300.00
Remove amortization			-\$ 2,020,300.00	\$ 2,020,300.00
Net Surplus/Deficit		\$ 21,857,461.00	\$ 21,857,461.00	\$ -

FINAL CAPITAL BUDGET

CHANGES TO THE CAPITAL BUDGET INCLUDE:

- ✓ PUMP FOR WASKATENAU FIRE TRUCK (FUNDING FROM MSI) \$93,000
 - ✓ APPLY CCBF GRANT TO 2023 PAVING PROJECT P2313 \$65,000
 - ✓ SALE OF LAND \$80,000
 - ✓ TRANSFER UNIT 206 FROM GAS TO MUNICIPAL AND PURCHASE A BLADE \$21,000
 - ✓ REHAB TO BF 76552 TO BE FUNDED FROM STIP GRANT AND CCBF GRANT \$668,000
 - ✓ PROJECTS CARRIED FORWARD FROM 2022 BUDGET FUNDED FROM RESERVES \$1,075,400
-

2023 FINAL CAPITAL BUDGET

	BUDGET 2022	BUDGET 2023	VARIANCE	VAR %
Capital Funding				
Sale of Capital Assets	222,000	543,800		
Provincial Capital Grants	3,388,587	3,303,489		
Transfer from Reserve	1,459,426	1,883,159	852,400	
Capital Funding	5,070,013	5,730,448	660,435	13.03%
Capital Expenses				
Buildings & Land	646,025	0		
Transfer to Reserve	489,000	1,014,000		
Land Improvements	578,000	73,000		
Engineering Structure	26,000	0		
Engineering Structure - Road	2,068,075	2,421,877		
Engineering Structure - Bridge	1,003,611	1,659,659		
Equipment	1,213,552	1,443,155		
Vehicles	443,000	510,304		
Capital Expenses	6,467,263	7,121,995	654,732	10.12%
Total Capital	-1,397,250	-1,391,547	5,703	(0.41%)

FINAL OPERATIONS BUDGET

CHANGES TO THE OPERATING BUDGET INCLUDE:

- ✓ MOTION 286-23 TO COMMIT TO NRED GRANT FUNDED FROM RESERVE
 - ✓ MOTION 316-23 TO PAY FOR MAYOR/REEVE LOBBY
 - ✓ MOTION 307-23 TO PAY BACK RENT FOR THE FIRE EQUIPMENT STORAGE BUILDING
 - ✓ MOTION 370-23 REGARDING FIRE SMART GRANT PROGRAM
 - ✓ REQUIREMENT TO UPGRADE THE WATER CREDIT CARD SYSTEM
 - ✓ INCREASED MSI OPERATING GRANT
 - ✓ ADDED CONTINGENCY
 - ✓ ACTUAL TOTAL TAX REVENUE (INCLUDING REVENUE FROM REQUISITIONS) IS LESS THAN EXPECTED
 - ✓ TAX REQUISITIONS ARE HIGHER THAN EXPECTED DUE TO INCREASED ASSESSMENT
-

2023 FINAL OPERATING BUDGET

	BUDGET 2022	BUDGET 2023	CHANGE	CHANGE %
OPERATING REVENUE				
Taxes				
Farmland & Residential	\$3,839,874	\$4,099,872	\$259,998	6.77%
Machinery & Equipment	1,116,699	1,230,287	113,588	10.17%
Non - Residential	1,220,845	1,304,804	83,959	6.88%
Linear	6,113,204	5,998,187	-115,017	(1.88%)
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%)
Investment Income	200,000	350,000	150,000	75.00%
Development Levies	62,000	30,000	-32,000	(51.61%)
Licenses and Permits	180,500	224,500	44,000	24.38%
Sales to Other Governments	358,713	342,135	-16,578	(4.62%)
Grants				
Provincial Conditional - Operating	590,215	707,215	117,000	19.82%
CLC	125,700	113,230	-12,470	(9.92%)
Transfer from Operating Reserve	1,680,000	913,969	-766,031	(45.60%)
TOTAL OPERATING REVENUE	16,322,483	16,107,003	-215,480	(1.32%)

This does not include any costs related to implementing the strategic plan. A \$150,000 contingency should be added to cover the costs so that the County can move forward on the plan in 2023

OPERATING EXPENSES

Salaries, Wages, and Benefits

	BUDGET 2022	BUDGET 2023	VARIANCE	VAR %
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% #11
Freight, Express, Postage	40,060	44,450	4,390	10.96%
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%) #13
Assessor Fees	140,000	142,800	2,800	2.00%
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
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	12,121	12,122	(1212200.00%)
Amortization	2,026,800	2,020,300	-6,500	(0.32%)
Total Operating Expense	16,952,033	16,735,756	-216,277	(1.28%)
Total Operations	-629,550	-628,753	797	(0.13%)

2023 OVERALL BUDGET

	BUDGET	BUDGET		
	2022	2023	VARIANCE	VAR %
TOTAL OPERATING REVENUE	16,322,483	16,107,003	-215,480	(1.32%)
Total Operating Expense	16,952,033	16,735,756	-216,277	(1.28%)
Total Operations	-629,550	-628,753	797	(0.13%)
Capital Funding	5,070,013	5,730,448	660,435	13.03%
Capital Expenses	6,467,263	7,121,995	654,732	10.12%
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	

Despite inflation
operating expenses
have decrease by
1%

PROPOSED AMENDMENT

If a \$150,000 contingency is added:

tax revenue would need to be increased by \$150,000

	Budget before strat plan	Budget with added contingency
	2023	2023
OPERATING REVENUE		
Taxes	\$12,701,906	\$12,851,906
Sewer Levy	9,040	9,040
Other Income		
Well Drilling/Drill Rigs	5,500	5,500
Penalties	80,200	80,200
User Fees and Sales of Goods	629,309	629,309
Investment Income	350,000	350,000
Development Levies	30,000	30,000
Licenses and Permits	224,500	224,500
Sales to Other Governments	342,135	342,135
Grants	820,445	820,445
Transfer from Operating Reserve	913,969	913,969
TOTAL OPERATING REVENUE	16,107,003	16,257,003
OPERATING EXPENSES		
Salaries, Wages, and Benefits	7,246,115	7,246,115
Contracted and General Services	3,201,234	3,201,234
Materials, Goods, and Utilities	888,097	888,097
Transfers to Local Boards & Agencies	784,865	784,865
Write Offs	3,000	3,000
Bank Charges & Interest	6,000	6,000
Requisitions	2,574,024	2,574,024
Contingency	12,121	162,121
Amortization	2,020,300	2,020,300
Total Operating Expense	16,735,756	16,885,756
Total Operations	-628,753	-628,753
Capital Funding		
Capital Funding	5,750,448	5,750,448
Capital Expenses	7,141,995	7,141,995
Total Capital	-1,391,547	-1,391,547
Net Profit/ Loss	-2,020,300	-2,020,300
Remove Amortization	2,020,300	2,020,300
Adjusted Surplus (Deficit)	0	0



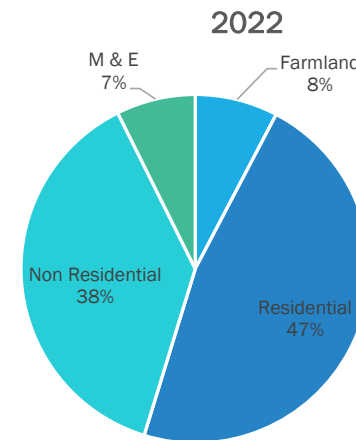
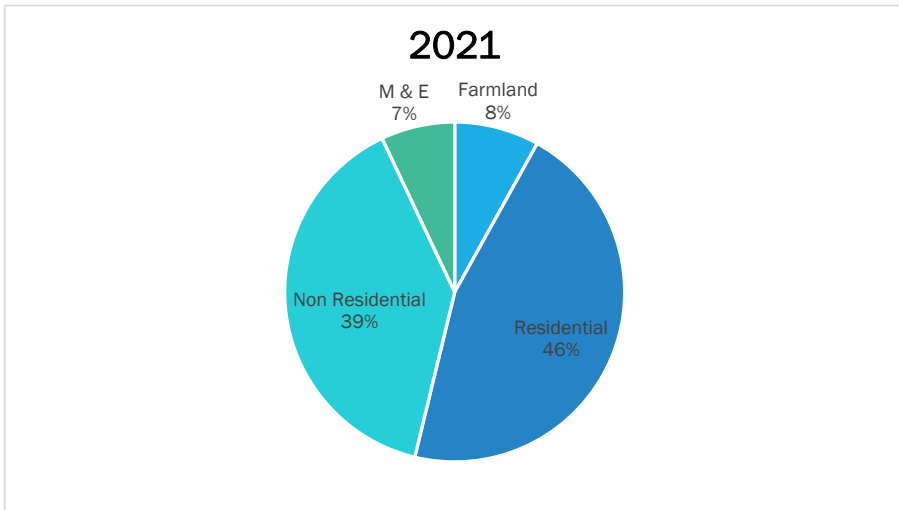
2022 ASSESSMENT

DETAILS OF THE 2022 ASSESSMENT WERE PROVIDED AT THE SMOKY LAKE COUNTY COUNCIL MEETING HELD APRIL 27, 2023



ASSESSMENT

The proportion of Residential assessment vs non residential continues to increase



This is significant because it creates a greater tax burden for the residential properties



ASSESSMENT CHANGES SINCE 2015



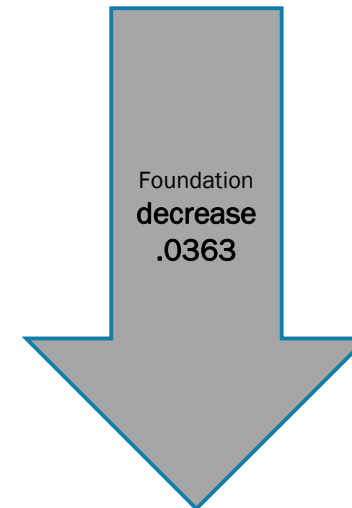
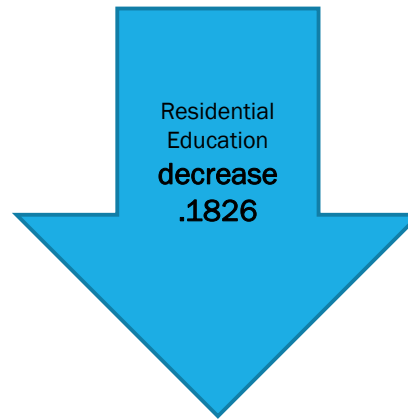
2023 TAX RATES

THE TAX RATE INCLUDES EDUCATION REQUISITION, FOUNDATION REQUISITION DESIGNATED PROPERTY REQUISITION AND THE MUNICIPAL TAX



2023 REQUISITIONS

- Total School Requisitions increased due to the assessment change, however the rate has decreased
 - Residential Rate will be 2.4387 (2022 - 2.6213)
 - Non- Residential Rate will be 3.7365 (2022 - 3.8847)
- Foundation Requisition has decreased slightly:
 - 2023 Rate will be .688 (2022 - .7243)



OPTION 1: MUNICIPAL TAX RATE (NO INCREASE TO CONTINGENCY)

Due to the assessment increases, we are able to keep the tax Municipal rate the same as 2022

	2022 rate	Option 1 2023 rate		Option 2' 2023 rate with contingency	
Farmland	16.2209	16.002	-1%	16.202	0%
Residential	9.0986	8.8797	-2%	9.0797	0%
Small Business	26.1582	25.9737	-1%	26.1737	0%
Non Residential	26.1582	25.9737	-1%	26.1737	0%
M & E	22.2735	22.2372	0%	22.4372	1%

Taxes to Levy in 2023			
	2022 Rate	Assessment	Municipal
Res/Farmland			
Residential	5.753	352,937,710	\$2,030,451
gil no requisitions	12.8753	831,070	10,700
Farmland	12.8753	56,792,850	\$731,225
		410,561,630	\$2,772,376
Non Res			
Commercial	21.5492	31,960,970	\$688,733
Small Business	21.5492	18,306,340	\$394,487
Grant in Lieu	21.5492	2,747,220	59,200
Linear	21.5492	230,500,520	\$4,967,102
		283,515,050	\$6,109,523
M and E	21.5492	55,163,990	\$1,188,740
TOTAL ASSESSMENT & TAXES		749,240,670	\$10,070,638
Estimated Minimum Tax Revenue			\$60,000
TOTAL ASSESSMENT & TAXES		\$749,240,670	\$10,130,638

AVERAGE CHANGE PER PARCEL

Based on
Option #1

2023 PARCEL AVERAGE TAX INCREASE (DECREASE)		
	TOTAL PROPOSED MILL RATE TOTAL	2022 Total
TOTAL FARMLAND MILL RATE	16.002	16.2209
Total number of assessed farmland properties	4,273	4,271
Total assessment for farmland parcels	56,792,850	56,782,770
Total average assessment per parcel	13,291	13,295
Average total tax per parcel	\$212.68	\$215.66
Total increase (decrease) / average parcel	(\$2.97)	
TOTAL RESIDENTIAL MILL RATE	8.8797	9.0986
Total number of assessed residential parcels	2,169	2,162
Total assessment for residential parcels	352,937,710	325,939,440
Average assessment per parcel	162,719	150,758
Average total tax per parcel	\$1,444.90	\$1,371.69
Total increase (decrease) / average parcel	\$73.21	
TOTAL SMALL BUSINESS MILL RATE	26.1582	26.1582
Total number of assessed non-residential parcels	40	38
Total assessment for non-residential parcels	8,543,400	8,543,400
Total average assessment per parcel	213,585	224,826
Average total tax per parcel	\$5,587.00	\$5,881.05
Total increase (decrease) / average parcel	(\$294.05)	
TOTAL NON-RESIDENTIAL MILL RATE	26.1582	26.1582
Total number of assessed non-residential parcels	452	463
Total assessment for non-residential parcels	31,960,970	28,975,160
Total average assessment per parcel	70,710	62,581
Average total tax per parcel	\$1,849.65	\$1,637.02
Total increase (decrease) / average parcel	\$212.63	
TOTAL MACHINERY & EQUIPMENT MILL RATE	22.2735	22.2735
Total number of assessed M & E parcels	138	144
Total assessment for M & E parcels	55,163,990	50,088,070
Total average assessment per parcel	399,739	347,834
Average total tax per parcel	\$8,903.59	\$7,747.48
Total increase (decrease) / average parcel	\$1,156.11	
TOTAL LINEAR	26.1582	26.1582
Total number of assessed Linear parcels	33	33
Total assessment for Linear parcels	230,500,520	233,211,680
Total average assessment per parcel	6,984,864	7,067,021
Average total tax per parcel	\$182,711.48	\$184,860.54
Total increase (decrease) / average parcel	(\$2,149.06)	

OPTION 2: MUNICIPAL TAX RATE (INCREASING CONTINGENCY BY \$150,000)

		<u>Option 1</u>		<u>Option 2'</u>	
	<i>2022 rate</i>	<i>2023 rate</i>		<i>2023 rate with contingency</i>	
Farmland	16.2209	16.002	-1%	16.202	0%
Residential	9.0986	8.8797	-2%	9.0797	0%
Small Business	26.1582	25.9737	-1%	26.1737	0%
Non Residential	26.1582	25.9737	-1%	26.1737	0%
M & E	22.2735	22.2372	0%	22.4372	1%

We can cover a contingency while keeping the overall tax rate lower than 2022 for Residential, Non Residential, and Farmland


Taxes to Levy in 2023				
	2022 Rate	Assessment	Municipal	
Res/Farmland				
Residential	5.953	352,937,710	\$2,101,038	
gil no requisitions	13.0753	831,070	10,866	
Farmland	13.0753	56,792,850	\$742,584	
		410,561,630	\$2,854,488	
Non Res				
Commercial	21.7492	31,960,970	\$695,126	
Small Business	21.7492	18,306,340	\$398,148	
Grant in Lieu	21.7492	2,747,220	59,750	
Linear	21.7492	230,500,520	\$5,013,202	
		283,515,050	\$6,166,226	
M and E	21.7492	55,163,990	\$1,199,773	
TOTAL ASSESSMENT & TAXES		749,240,670	\$10,220,486	
Estimated Minimum Tax Revenue			\$60,000	
TOTAL ASSESSMENT & TAXES		\$749,240,670	\$10,280,486	

AVERAGE CHANGE PER PARCEL

Based on
Option #2

	2022 Total	TOTAL PROPOSED MILL RATE TOTAL
TOTAL FARMLAND MILL RATE	16.2209	16.402
Total number of assessed farmland properties	4,271	4,273
Total assessment for farmland parcels	56,782,770	56,792,850
Total average assessment per parcel	13,295	13,291
Average total tax per parcel	\$215.66	\$218.00
Total increase (decrease) / average parcel		\$2.34
TOTAL RESIDENTIAL MILL RATE	9.0986	9.2797
Total number of assessed residential parcels	2,162	2,169
Total assessment for residential parcels	325,939,440	352,937,710
Average assessment per parcel	150,758	162,719
Average total tax per parcel	\$1,371.69	\$1,509.98
Total increase (decrease) / average parcel		\$138.29
TOTAL SMALL BUSINESS MILL RATE	26.1582	26.3737
Total number of assessed non-residential parcels	38	40
Total assessment for non-residential parcels	8,543,400	8,543,400
Total average assessment per parcel	224,826	213,585
Average total tax per parcel	\$5,881.05	\$5,633.03
Total increase (decrease) / average parcel		(\$248.03)
TOTAL NON-RESIDENTIAL MILL RATE	26.1582	26.3737
Total number of assessed non-residential parcels	463	452
Total assessment for non-residential parcels	28,975,160	31,960,970
Total average assessment per parcel	62,581	70,710
Average total tax per parcel	\$1,637.02	\$1,864.89
Total increase (decrease) / average parcel		\$227.87
TOTAL MACHINERY & EQUIPMENT MILL RATE	22.2735	22.6372
Total number of assessed M & E parcels	144	138
Total assessment for M & E parcels	50,088,070	55,163,990
Total average assessment per parcel	347,834	399,739
Average total tax per parcel	\$7,747.48	\$9,048.97
Total increase (decrease) / average parcel		\$1,301.50
TOTAL LINEAR	26.1582	26.3737
Total number of assessed Linear parcels	33	33
Total assessment for Linear parcels	233,211,680	230,500,520
Total average assessment per parcel	7,067,021	6,984,864
Average total tax per parcel	\$184,860.54	\$184,216.71
Total increase (decrease) / average parcel		(\$621.83)

NEXT STEPS

- ❖ TO MEET MGA REQUIREMENTS THE TAX BYLAW WILL NEED TO BE APPROVED BY MAY 11, 2023
 - ❖ IF THE TAX RATE HAS BEEN AGREED UPON, THE TAX RATE BYLAW WILL BE PRESENTED AT THE MAY 11, 2023 COUNCIL MEETING
 - ❖ IF MORE DISCUSSION IS NEEDED REGARDING THE TAX RATE, ANOTHER BUDGET MEETING HAS BEEN SCHEDULED FOR MAY 9, 2023
- 



Request for Decision (RFD)

Meeting Date: Tuesday, April 25, 2023

Agenda Item: # 4 (a)

Topic: Smoky Lake County 2023 Total Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

Option#1: That Smoky Lake County Council approve the balanced Year-2023 Municipal Total Function Budget, with a total Revenue in the amount of \$22,019,856 and total expenditures in the amount of \$22,019,856, not including amortization in the amount of \$2,020,300

Option #2 That Smoky Lake County Council approve the balanced Year -2023 Municipal Total Function Budget, with a total revenue in the amount of \$21,869,856 and total expenditures in the amount of \$21,869,856, not including amortization in the amount of \$2,020,300

Background:

Attached is the proposed 2023 final budget.

The interim budget was passed in December 2022. We have balanced the budget, however, there have been no funds budgeted to carry out the strategic plan. We recommend that Council include a contingency of approximately \$150,000 to ensure that we collect enough taxes to fund the progression of the Strategic Plan. This contingency has not been included in the budget pending Council approval.

The list of changes made thus far are:

NRED Grant Commitment motion 286	-125,000
NRED Grant Commitment to fund from Reserve	125,000
Mayor Reeve Lobby Costs motion 316	-2,000
Back rent for Town Eq Storage Bldg motion 307	10,860
Fire Smart Grant motion 370	40,000
Fire Smart Grant Costs	-38000
actual tax revenue lower than bud	-79,942
tax requisitions higher	110,938
Flow point improvements to Credit Card syst	-13,000
Sale of land to Metis Crossing	80,000
Increase in MSI operating budget	115,000

Benefits:

- Administration and Council can plan for future years
- Smoky Lake County meets the requirements stated in the MGA
- Administration can proceed with the next step (tax rate bylaw) as per MGA requirements.

Disadvantages:

- The budget reflects only estimates.



Request for Decision (RFD)

Alternatives:

- Council can add, delete, or change.

Financial Implications:

The 2023 Municipal Operating

- ✓ Revenues and transfers budgeted are: \$21,869,856.
- ✓ Expenses and requisitions budgeted including amortization are: \$23,890,156
- ✓ The amortization budgeted is \$2,020,300
- ✓ An additional contingency is recommended in the amount of \$150,000

Legislation:

Adoption of operating budget

242(1) Each council must adopt an operating budget for each calendar year by January 1 of that calendar year.

(2) A council may adopt an interim operating budget for part of a calendar year.

(3) An interim operating budget for a part of a calendar year ceases to have any effect when the operating budget for that calendar year is adopted.

Contents of operating budget

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(3) The estimated revenue and transfers under subsection (2) must be at least sufficient to pay the estimated expenditures and transfers under subsection (1).

(3.1) For the purposes of subsection (3), the estimated expenditures referred to in that subsection do not include any amortization of tangible capital assets unless the amortization is an amount required to provide for amortization of the tangible capital assets of a municipality's municipal public utilities as defined in section 28.

Intergovernmental:

na

Strategic Alignment:

na

Enclosure(s):

1. 2023 Operating and Total Budget

Signature of the CAO:

A handwritten signature in black ink, consisting of a large initial 'J' followed by several loops and a final 'M', written over a horizontal line.

SMOKY LAKE COUNTY
2023 BUDGET

	BUDGET 2022	BUDGET 2023	CHANGE	CHANGE %	Notes
OPERATING REVENUE					
Taxes					
Farmland & Residential	\$3,839,874	\$4,099,872	\$259,998	6.77%	
Machinery & Equipment	1,116,699	1,230,287	113,588	10.17%	
Non - Residential	1,220,845	1,304,804	83,959	6.88%	
Linear	6,113,204	6,010,592	-102,612	(1.68%)	#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	16,119,408	-203,075	(1.24%)	
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%	
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	24,526	24,527	(2452700.00%)	
Amortization	2,026,800	2,020,300	-6,500	(0.32%)	
Total Operating Expense	16,952,033	16,748,161	-203,872	(1.20%)	
Total Operations	-629,550	-628,753	797	(0.13%)	
			2.157740%		
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	this will be updated based on the
Total Actual Taxes billed in 2022	outcome of April budget meeting
increase in tax revenue	

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 \$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
Alberta Transportation		\$ 260,000
Community Initiatives		\$ 500,000
	<u>\$ 3,303,489</u>	<u>\$ 3,388,587</u>

** using previous years unspent

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



Request for Decision (RFD)

Meeting Date: Tuesday, April 25, 2023

Agenda Item: # 4(b)

Topic: Smoky Lake County Five Year Capital Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

That Smoky Lake County approve the consolidated 2023-2027 Five Year Capital Budget including the Capital Bridge Plan and Capital Road Plan of expenditures.

- ✓ 2023 \$ 7,487,498
- ✓ 2024 \$ 9,903,656
- ✓ 2025 \$6,194,053
- ✓ 2026 \$6,882,889
- ✓ 2027 \$4,364,117

Background:

The Five Year Capital Budget identifies the capital projects to be budgeted for in 2023, 2024, 2025, 2026, and 2027.

The interim capital budget was passed in December 2022. To arrive at a balanced budget, equipment replacement was limited substantially. The unfinished projects and capital purchases were carried forward and are now reflected in the updated sheet.

The list of changes are:

Fire Truck Pump (funded from MSI)	93,000
Purchase 206 from gas dept	10,000
purchase blade for 206	11,000
BF76552 (funded by STIP& CCBF)	668,000
2022 REPLACE GRADER	647,400
2022 CAT REBUILD	350,000
FROM PREV YEARS :MONS LAKE BEACH/EROSION	20,000
FROM PREV YEARS: EMERGENCY BOAT LAUNCHES	58,000

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.



Request for Decision (RFD)

Financial Implications:

Smoky Lake County will invest in Capital each year:

- ✓ 2023 \$ 7,487,498
- ✓ 2024 \$ 9,903,656
- ✓ 2025 \$6,194,053
- ✓ 2026 \$6,882,889
- ✓ 2027 \$4,364,117

The total 2023 Capital budget including Municipal, Natural Gas, Road, and Bridge Projects is : 7,487,495. This will be funded using \$3,303,489 in grants, \$1,903,159 in reserves, \$553,800 offset from asset sales, \$170,000 Natural Gas Revenues, and \$1,391,547 Municipal Operating Revenue.

Legislation:

Required plans 283.1

(3) Each municipality must prepare a written plan respecting its anticipated capital property additions over a period of at least the next 5 financial years.

(6) Council must annually review and update its financial plan and capital plan.

Intergovernmental:

na

Strategic Alignment:

na

Enclosure(s):

1. 2023 Capital Budget
2. Five Year Capital Plan

Signature of the CAO:

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**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					
	Bylaw 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	AFRRCS RADIO SOFTWARE UPDATE	E 8	15,000					reserve
FIRE	PROTECTIVE SERVICES DRONE	E 9	9,500					reserve
FIRE	PUMP FPR WASKATENAU FIRE TRUCK	E	93,000					Apply to use MSI Grant
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		364,500	910,000	465,484	1,110,532	247,000	
PW	2022 REPLACE GRADER	E	647,400					reserves & grants
PW	2022 CAT REBUILD	E	350,000					reserves & grants
PW	REPLACE GRADER	E		1,500,000	764,694	779,988	795,588	2024 finance graders
PW	GRADER RESERVE	R 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	TRANSF 206 FROM GAS DEPT	V	10,000					
PW	PURCHASE BLADE FOR 206	V	11,000					
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		1,815,204	2,638,800	1,895,694	1,554,688	1,402,588	fund capital from reserve
E & P	FROM PREV YEARS :MONS LAKE BEACH/EROSION		20,000				20,000	reserve
E & P	FROM PREV YEARS: EMERGENCY BOAT LAU	V	58,000				58,000	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		323,500	55,000	55,000	55,000	133,000	
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		3,060,459	4,102,800	2,993,006	3,111,220	2,161,588	
GAS	Infrastructure Line Replacement	R	50,000					
GAS	POLESHED FROM PREV YEARS		60,000					reserve
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		345,500	13,770	-	-	-	
	CAPITAL TOTAL		3,405,959	4,116,570	2,993,006	3,111,220	2,161,588	
	BRIDGE TOTAL		1,659,659	3,514,900	1,015,253	1,666,000	428,000	
	ROAD TOTAL		2,421,877	2,272,186	2,185,794	2,105,669	1,774,529	
	GRAND TOTAL (MUNICIPAL AND NATURAL GAS)		7,487,495	9,903,656	6,194,053	6,882,889	4,364,117	

**Smoky Lake County
2023 Capital Budget**

Dept	Item #	EXPENSE	FUNDING				Notes		
			Budget	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	Sell Municipal Land						80,000		
ADM	ORTHO PHOTOS	E	3	109,255		109,255			will apply fo ACP budget to proceed if grant is denied
	ADMIN DEPARTMENT TOTAL			359,255	-	109,255	80,000	250,000	
B/law	PEACE OFFICER TRUCK LIGHTS ETC	E	4	40,000		40,000			includes lights/modifications etc.
	B/l DEPARTMENT TOTAL			40,000		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	
	PUMP FPR WASKATENAU FIRE TRUCK			93,000	93,000				
FIRE	AFRRCS RADIO SOFTWARE UPDATE	E	8	15,000		15,000			
FIRE	PROTECTIVE SERVICES DRONE	E	9	9,500		9,500			
	FIRE DEPARTMENT TOTAL			364,500	93,000	24,500		247,000	
PW	2022 REPLACE GRADER	E		647,400	500,000	27,400	120,000		
PW	2022 CAT REBUILD			350,000		350,000			
	GRADER RESERVE		10	300,000		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 309 & 100A	V		142,804		79,004	63,800		
	TRANSF 206 FROM GAS DEPT			10,000				10,000	
	PURCHASE BLADE FOR 206			11,000				11,000	
PW	GRAVEL SALES TO RESERVE	R		27,000				27,000	transf royalty fr gravel sale to grav reserve
	PUBLIC WORKS DEPARTMENT TOTAL			1,815,204	500,000	953,404	313,800	48,000	
E & P	FROM PREV YEARS :MONS LAKE BEACH/EROSION			20,000		20,000			
E & P	FROM PREV YEARS: EMERGENCY BOAT LAUNCHES	V		58,000		58,000			
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			323,500	-	118,500	150,000	55,000	
PLN	HISTORIC DESIGNATION PLAQUE	L		15,000		15,000			
	PLANNING DEPARTMENT TOTAL			15,000	-	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			143,000	-	8,000	-	135,000	
	MUNICIPAL TOTAL			3,060,459	593,000	1,268,659	543,800	735,000	
GAS	Infrastructure Line Replacement	R		50,000				50,000	
GAS	POLESHED FROM PREV YEARS			60,000		60,000			
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	sell to County
	NATURAL GAS TOTAL			345,500	-	165,500	10,000	170,000	
	ORGANIZATIONAL TOTAL CAPITAL PURCHASES			3,405,959	593,000	1,434,159	553,800	825,000	
	BRIDGE REPAIR REHAS TOTAL			1,659,659	1,583,239	-	-	76,420	use AT and FGT grants
	ROAD PLAN TOTAL			2,421,877	1,127,250	634,500	-	660,127	
	CAPITAL PROJECT TOTAL			7,487,495	3,303,489	2,068,659	553,800	1,561,547	