



SMOKY LAKE COUNTY COUNCIL BUDGET MEETING AGENDA

Tuesday, November 21, 2023 at 9:00 A.M.

Virtual - Meeting ID: 131170456

<https://video.businessconnect.telus.com/join/131170456>

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

1) **Meeting**

Call to Order.

2) **Agenda**

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

3) **Minutes**

None.

4) **Request for Decision:**

4.1) Road Plan

4.2) Capital Plan

4.3) 2024 Interim Budget

5) **Issues for Information:**

None.

6) **Correspondence:**

None.

7) **Delegations:**

None.

8) **Executive Session:**

None.

Date and Time of Next Meeting:

December 5, 2023 at 9:00 a.m.

Adjournment



Request for Decision (RFD)

Meeting Date: Tuesday, November 21, 2023

Agenda Item: # 1

Topic: Road Program

Presented By: Brenda Adamson, Finance Manger

Recommendation:

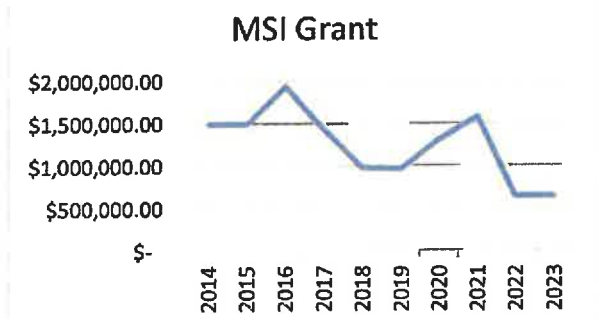
To present the proposed 2024-2028 road plan at the budget open house.

Background:

The modified Road Plan for 2024-2028 is attached. The Road Plan includes all road projects planned for 2024:

1 Paving Projects	\$150,000
0 Chip Seal Project	\$ 00
6 MG 30 Projects	\$430,000
0 Construction Project – to be completed by municipal staff	\$ 00
1 Haul Road project to be funded from the Aggregate Levy	\$121,000
Gravelling 252.5 miles.	<u>\$1,207,94</u>
Total	\$1,908,946

The road projects have traditionally been funded using MSI grant funds. The last year for the MSI was 2023 and a new program will begin in 2024. After meeting with the Municipal Affairs Grant Staff, we are confident that we will get at least as much as 2023 \$640,324. There are some carry over funds from 2023 resulting in a minimum budget of \$681,000.



Benefits:

■

Disadvantages:

■

Alternatives:

- Council may make whatever changes it wishes

Financial Implications:

The budget is for

Total Road Plan Costs	\$1,908,946
Funded from estimated LGFF	\$ 681,000
Funded from Aggregate Reserve	\$ 121,000
Canada Community Building Fund (gas tax)	<u>\$ 150,000</u>
Operations	\$ 956,946



Request for Decision (RFD)

In the 2023 budget the amount funded from operations was \$660,127. This is an increase of \$296,819 that will need to be covered by tax revenue (tax rate of 0.4)

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. *2024-2028 Road Plan*

Signature of the CAO: _____



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	\$ 88,086.88	MSI/MO
Twp 612 between Hwy 855- RR 174	P2314	2	1	770-23	\$ 352,500.00		Aggregate Levy
		4		Total	\$ 417,500.00	\$ 88,086.88	

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	\$ 7,514.01	MSI/MO
		2		Total	\$ 10,000.00	\$ 7,514.01	

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	\$ 58,864.35	MSI/MO
RR 173 between Twp 584- Twp 583A	MG2323	1	0.5		\$ 10,000.00	\$ 3,000.00	MSI/MO
RR 170 between Twp 590- Twp 592A	MG2333	4	2.5		\$ 55,000.00	\$ 35,094.94	MSI/MO
Twp 612 between RR 174- RR 174A	MG2314	1	0.5		\$ 13,000.00	\$ 9,349.07	MSI/MO
RR 180 between Twp 594- Twp 594A	MG2315	1	0.5		\$ 15,000.00	\$ 13,244.80	MSI/MO
Twp 612 between RR 174A- RR 180	MG2325	2	1.5		\$ 35,000.00	\$ 17,309.33	MSI/MO
RR 180 between Twp 612A- Twp 614	MG2335	3	1.5		\$ 35,000.00	\$ 16,452.66	MSI/MO
Twp 604 between RR 191- RR 192A	MG2355	3	1.5		\$ 50,000.00	\$ 46,203.16	MSI/MO
Twp 590 between RR 174(n)- 180(s)	MG2353	2	1.25		\$ 20,000.00	\$ 10,845.24	MSI/MO
RR 130 between Twp 602- Twp 610	MG2311	6	4		\$ 100,000.00	\$ 107,443.21	MSI/MO
Twp 600 between RR 181- RR 182	MG2345	2	1		\$ 25,000.00	\$ 26,532.47	MSI/MO
RR 191 between Hwy 28- Twp 594	MG2365	2	1.5		\$ 37,000.00	\$ 26,788.17	MSI/MO
Twp 604 between RR 181- RR 183	MG2375	3	2		\$ 50,000.00	\$ 57,974.86	MSI/MO
RR 124 between Twp 601- Twp 603A	MG2321	4	2.5		\$ 60,000.00	\$ 64,893.44	MSI/MO
		41		Total	\$ 605,000.00	\$ 493,995.70	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #s	Estimate Costs	Actual Cost	Funding
Twp 600 between RR 175- RR 180	C2314			added sept 18/23		\$ 57,384.02	
		3		Total		\$ 57,384.02	

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	\$ 72,460.46	Aggregate Reserve
		4		Total	\$ 121,000.00	\$ 72,460.46	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	40	6,767.00	\$ 196,243.00	2,893.34	\$ 88,850.74	RTG
218.5	PW46	81.5	13,148.00	\$ 354,996.00	13,382.00	\$ 277,023.19	RTG
159.5	PW47	38	5,990.00	\$ 149,750.00	5,105.93	\$ 127,076.07	RTG
167	PW48	45.5	7,144.50	\$ 171,468.00	6,118.26	\$ 140,654.80	RTG
219	PW49	66	10,420.00	\$ 270,920.00	8,943.23	\$ 200,157.24	RTG
908		271.0	43,469.5	\$ 1,143,377.00	36,442.76	\$ 833,762.04	
Contingency:			5,000.00	\$ 125,000.00	7521.28	\$ 156,214.88	
Total			48,469.50	\$ 1,268,377.00	43,964.04	\$ 989,976.92	
Road Repair PW90:						\$ 43,074.47	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 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
		0		Total	\$ -	\$0.00	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 130 between Twp 602- Twp 610	MG1841	3	4		\$ 125,000.00		MSI/MO
Twp 590 between RR 143- RR 144	MG1822	1	0.5		\$ 10,000.00		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 164 between Hwy 28- Twp 584A	MG2443	8	5.5		\$ 125,000.00		MSI/MO
Twp 604 between RR 181- RR 184	MG2415	4	3		\$ 80,000.00		MSI/MO
		25		Total	\$ 80,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
		13		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	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	\$ 189,007.50			RTG
218.5	PW46	79	12,851.00	\$ 346,977.00			RTG
159.5	PW47	36	5,817.50	\$ 145,437.50			RTG
167	PW48	41	6,659.50	\$ 159,828.00			RTG
219	PW49	58	9,296.00	\$ 241,696.00			RTG
908		252.5	41,141.5	\$ 1,082,946.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			46,141.50	\$ 1,207,946.00			
Road Repair PW90:							Unbudgeted Cost of previous year



2025 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
RR 174 between Twp 612- Twp 613A	P2514	3	1.5		\$ 200,000.00		MSI/MO
		3		Total	\$ 200,000.00	\$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	

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
RR 143 between Twp 590- Hwy 28	MG1942	6	4		\$ 100,000.00		MSI/MO
RR 183 between Twp 591A- Twp 592	MG2433	2	0.5		\$ 20,000.00		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
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	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	\$ 221,589.00			RTG
218.5	PW46	83.5	13,243.00	\$ 357,561.00			RTG
159.5	PW47	43	6,770.00	\$ 169,250.00			RTG
167	PW48	51	8,002.50	\$ 192,060.00			RTG
219	PW49	59	9,359.00	\$ 243,334.00			RTG
908		282.5	45,015.5	\$ 1,183,794.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			50,015.50	\$ 1,308,794.00			
Road Repair PW90:							Unallocated Cost of road repair



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	\$ 197,156.50			RTG
218.5	PW46	83.5	13,615.00	\$ 367,605.00			RTG
159.5	PW47	41.5	6,675.50	\$ 166,887.50			RTG
167	PW48	52.5	8,360.50	\$ 200,652.00			RTG
219	PW49	70	11,168.00	\$ 290,368.00			RTG
908		288.0	46,617.5	\$1,222,669.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			51,617.50	\$1,347,669.00			
Road Repair PW90:							<small>Unbudgeted Cost of \$100,000.00</small>

Five-Year Road Plan: Year 2024-2028



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 between 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	C2714	3	0.25		\$ 50,000.00		MSI/MO
		3		Total	\$ 50,000.00	\$ -	

MG HAUL ROADS-PWST							
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	\$ 191,719.00			RTG
218.5	PW46	75	12,134.00	\$ 327,618.00			RTG
159.5	PW47	32.5	5,132.00	\$ 128,300.00			RTG
167	PW48	37	5,818.50	\$ 139,644.00			RTG
219	PW49	54	8,548.00	\$ 222,248.00			RTG
908		237.5	38,243.5	\$ 1,009,529.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			43,243.50	\$ 1,134,529.00			
Road Repair PW90:							

Five-Year Road Plan: Year 2024-2028



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	\$ 197,156.50			RTG
218.5	PW46	83.5	13,615.00	\$ 367,605.00			RTG
159.5	PW47	41.5	6,675.50	\$ 166,887.50			RTG
167	PW48	52.5	8,360.50	\$ 200,652.00			RTG
219	PW49	70	11,168.00	\$ 290,368.00			RTG
908		288.0	46,617.5	\$1,222,669.00			
Contingency			5,000.00	\$ 125,000.00			
Total			51,617.50	\$1,347,669.00			
Road Repair PW90:							Unbudgeted Cost of gravel only

Five-Year Road Plan: Year 2024-2028



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 between 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	C2714	3	0.25		\$ 50,000.00		MSI/MO
		3		Total	\$ 50,000.00	\$ -	

MG HAUL ROADS-PW97							
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	\$ 191,719.00			RTG
218.5	PW46	75	12,134.00	\$ 327,618.00			RTG
159.5	PW47	32.5	5,132.00	\$ 128,300.00			RTG
167	PW48	37	5,818.50	\$ 139,644.00			RTG
219	PW49	54	8,548.00	\$ 222,248.00			RTG
908		237.5	38,243.5	\$ 1,009,529.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			43,243.50	\$ 1,134,529.00			
Road Repair PW90:							

Five-Year Road Plan: Year 2024-2028



2028 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
Twp 620 between RR 135- RR 142	MG2811	5	3		\$ 80,000.00		MSI/MO
RR 130 between Twp 602- Twp 610	MG2812	3	4		\$ 125,000.00		MSI/MO
RR 124 between Twp 601- Twp 603A	MG2813	4	2.5		\$ 75,000.00		MSI/MO
RR 144 between Twp 590- Hwy 652	MG2821	8	6		\$ 100,000.00		MSI/MO
Twp 604 between RR 191- RR 192A	MG2851	3	1.5		\$ 40,000.00		MSI/MO
Twp 604 between RR 181- RR 184	MG2852	5	3		\$ 85,000.00		MSI/MO
							MSI/MO
							MSI/MO
		20		Total	\$ 505,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
							MSI/MO
		0		Total	\$ -	\$ -	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2831	4	5.5		\$ 130,000.00		Aggregate Reserve
		4		Total	\$ 130,000.00	\$ -	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	43.5	7,297.50	\$ 211,627.50			RTG
218.5	PW46	80.5	13,085.00	\$ 353,295.00			RTG
159.5	PW47	46.5	7,455.50	\$ 186,387.50			RTG
167	PW48	55	8,843.50	\$ 212,244.00			RTG
219	PW49	64	10,232.00	\$ 266,032.00			RTG
908		289.5	46,913.5	\$ 1,229,586.00			
Contingency:			5,000.00	\$ 125,000.00			
Total			51,913.50	\$ 1,354,586.00			
Road Repair PW90:							Unbudgeted Cost of gravel net



Request for Decision (RFD)

Meeting Date: Tuesday, November 21, 2023

Agenda Item: # 2

Topic: Capital Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

Council discretion

Background:

Attached is the amended 5-year Capital Plan based on discussions at the October 31, 2023 meeting. The 2024 Capital budget with funding as well as description sheets for each purchase. The description sheets were provided at the October 31, 2023 meeting for your reference.

2024	CATEGORY	COST		FUNDING		
		BUDGET	GRANT	RESERVE	SALE	OPERATION
	Buildings/Land					
	Transfer to Reserve	1,434,000	0	0	0	1,434,000
	Land Improvement	37,000	0	0	0	37,000
	Equipment	829,827	0	719,961	50,474	59,392
	Vehicle	587,419	0	0	555,226	32,193
	Subtotal	2,888,246	-	719,961	605,700	1,562,585

To balance the 2023 budget, we funded many of the capital projects with reserves.

2023:

2023	CATEGORY	COST		FUNDING		
		BUDGET	GRANT	RESERVE	SALE	OPERATION
	Buildings/Land	-	0	0	0	0
	Transfer to Municipal Reserve	1,014,000	0	300,000	0	714,000
	Land Improvement	93,000	0	93,000	0	0
	Equipment	1,443,155	593,000	689,155	150,000	11,000
	Vehicle	510,304	0	186,504	313,800	10,000
	Subtotal	3,060,459	593,000	1,268,659	463,800	735,000

We have and continue to create a Capital Budgeting problem. The combination of putting off replacement and large increases in prices have put us in this position.

Benefits:

- The five year capital plan is required to meet MGA budgeting requirements as well as to qualify for grants.
- The five year capital plan is required to meet MGA budgeting requirements as well as to qualify for grants. The capital costs budgeted would exceed the amortization so we would be able to pass the financial indicators for 2024.

Disadvantages:

- Several capital needs have been pushed to future years resulting in increased need for funds in the future.

Alternatives:

- Council and management have already eliminated or moved several capital items, however further changes can be made.



Request for Decision (RFD)

Financial Implications:

	Previous	Proposed
The budget is for		
Total Capital Plan Costs	\$3,275,246	\$2,888,246
Funded from asset sales	605,700	605,700
Funded from Reserve	<u>719,961</u>	<u>719,961</u>
Operations	\$1,949,585	\$1,562,585

In the 2023 budget the amount funded from operations was \$735,000 because we funded most of the capital from reserves. This is an increase of \$827,585 that will need to be covered by tax revenue (tax rate of 1.1)

We expect to start 2024 with total reserves of \$13,335,103 (municipal \$11,135,630). The proposed Capital budget transfers some funds in and some funds out leaving a municipal balance of \$11,219,913.

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. *Five Year Capital Plan*
2. *2024 Capital Budget*
3. *Reserve Balances*

Signature of the CAO: _____

Smoky Lake County
2024 Capital Budget

Dept	Item #	EXPENSE	FUNDING			Notes		
			BUDGET	GRANT	RESERVE		SALE	OPERATION
ADM	AGGREGATE LICENSE REV TO RESERVE	R	200,000	-	-	-	200,000	from aggregate license
ADM	ADMIN BUILDING RESERVE	R	50,000	-	-	-	50,000	
ADM	Admin Total		250,000	-	-	-	250,000	
Bylaw	LIDAR GUN	E	7,000	-	-	-	7,000	
Bylaw	Bylaw Total		7,000	-	-	-	7,000	
FIRE	FIRE BUILDING RESERVE	R	75,000	-	-	-	75,000	
FIRE	FIRE EQUIPMENT RESERVE	R	10,000	-	-	-	10,000	
FIRE	FIRE APPARATUS RESERVE	R	162,000	-	-	-	162,000	
FIRE	MSA 6000 PLUS TIC WITH TRUCK MOUNT	E	14,435	-	8,661	5,774	-	Town to pay 40%
FIRE	AFRRCS RADIO REPLACEMENT	E	18,500	-	8,000	10,500	-	Insurance to cover 10,500
FIRE	NEW AFRRCS RADIOS	E	10,500	-	6,300	4,200	-	Town to pay 40%
FIRE	Fire Total		290,435	-	22,961	20,474	247,000	
PW	GRADER RESERVE	D	600,000	-	-	-	600,000	order in 2025
PW	2022 GRADER ORDERED	E	647,400	-	647,000	-	400	carried over from prev year
PW	REPLACE SANDING TRUCK 195 RESERVE	R	100,000	-	-	-	100,000	replace in 2026
PW	REPLACE RESERVE FOR WHEEL LOADER	E	45,000	-	-	-	45,000	Pay back for 2023 purchase
PW	PICK UP TRUCK PROGRAM	V	335,476	-	-	316,573	18,903	
PW	ENTERPRISE 3500 TRUCK PROGRAM	V	251,943	-	-	238,653	13,290	
PW	NEW SANDER FOR UNIT 435	E	13,992	-	-	-	13,992	
PW	GRAVEL SALES TO RESERVE	R	27,000	-	-	-	27,000	
PW	PUBLIC WORKS DEPARTMENT TOTAL		2,020,811	-	647,000	555,226	818,585	
E & P	SPEDDEN DISTRIBUTION PUMP	E	6,000	-	-	-	6,000	
E & P	SPEDDEN LANDFILL MONITORING WELLS	E	9,000	-	-	-	9,000	
E & P	SL LANDFILL MONITORING WELLS	E	5,000	-	-	-	5,000	
E & P	LAKE BOAT LAUNCH REHAB	E	8,000	-	-	-	8,000	
E & P	MOWER X 2	E	32,000	-	-	-	32,000	
E & P	MOWER X 2	E	5,000	-	-	-	5,000	
E & P	RESERVE FOR SEWER	D	50,000	-	-	-	50,000	
E & P	RESERVE FOR SIGN REPLACEMENT	D	50,000	-	-	-	50,000	
E & P	GARBAGE TRUCK RESERVE	D	50,000	-	-	-	50,000	
E & P	ENV & PARKS DEPARTMENT TOTAL		165,000	-	-	-	165,000	
PLN	HISTORIC DESIGNATION PLAQUE	L	15,000	-	-	-	15,000	
PLN	PLANNING TOTAL		15,000	-	-	-	15,000	
AG	REPLACE FLEX ARM & MOWER 473/474	E	80,000	-	50,000	30,000	-	sell old for 30,000 / 50,000 from reserve
AG	RESERVE FOR EQUIPMENT	D	60,000	-	-	-	60,000	
PW	AGRICULTURE DEPARTMENT TOTAL		140,000	-	50,000	30,000	60,000	
	MUNICIPAL TOTAL		2,888,246	-	719,961	605,700	1,562,585	
GAS	Infrastructure Line Replacement	R	50,000	-	-	-	50,000	
GAS	METER READING EQUIPMENT	E	36,000	-	36,000	-	0	
GAS	RMO REPLACEMENT	B	140,000	-	140,000	-	-	
GAS	RMO MODEM REPLACEMENT	E	16,000	-	16,000	-	-	
GAS	TRUCK	E	60,000	-	60,000	-	-	
GAS	REFURBISH TRUCK BOX (UNIT 202)	V	7,000	-	7,000	-	-	
	NATURAL GAS TOTAL		259,000	-	259,000	-	-	
	ORGANIZATIONAL TOTAL CAPITAL PURCHASES		3,147,246	-	978,961	605,700	1,562,585	
	BRIDGE REPAIR REHAB TOTAL		4,167,529	2,843,178	508,756	-	815,595	see 2024 Capital Budget
	ROAD PLAN TOTAL		1,908,946	831,000	121,000	-	956,946	
	CAPITAL PROJECT TOTAL		9,223,721	3,674,178	1,606,717	605,700	3,335,126	

**Smoky Lake County
2024 - 2028 Capital Budget**

Dept		2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	FUNDING NOTE	
ADM	AGGREGATE LICENSE REV TO RESERVE	R	200,000	200,000	200,000	200,000	200,000	rev from aj, aggregate lic to road res	
ADM	ADMIN BUILDING RESERVE	R	50,000	50,000	50,000	50,000	50,000		
ADM	INTERDEPT DRONE REPLACEMENT	E			12,000				
ADM	ORTHO PHOTOS RESERVE	R			30,000				
ADM	ORTHO PHOTOS	E	109,255				110,000	fund from reserve/possible ACP grant	
	DEPARTMENT TOTAL		359,255	250,000	280,000	292,000	360,000	250,000	
Bylaw	LIDAR GUN	E		7,000					
Bylaw	COMMERCIAL VEHICLE SCALES X 2 remove	E						removed	
Bylaw	COMM PEACE OFF TRUCK	E	40,000						
	Byl DEPARTMENT TOTAL		40,000	7,000					
FIRE	FIRE BUILDING RESERVE	R	75,000	75,000	75,000	75,000	75,000		
FIRE	FIRE EQUIPMENT RESERVE	R	10,000	10,000	10,000	10,000	10,000		
FIRE	FIRE APPARATUS RESERVE	R	162,000	162,000	162,000	162,000	162,000		
FIRE	MSA 6000 PLUS TIC WITH TRUCK MOUNT	E		14,435				Town to pay 40%	
FIRE	AFRRCS RADIO REPLACEMENT	E		18,500				Insurance to cover 10,500	
FIRE	NEW AFRRCS RADIOS	E		10,500				Town to pay 40%	
FIRE	AFRRCS RADIO SOFTWARE UPDATE	E	15,000					reserve	
FIRE	PROTECTIVE SERVICES DRONE	E	9,500					Apply to use MSI Grant	
FIRE	PUMP FPR WASKATENAU FIRE TRUCK	E	93,000					reserve	
FIRE	REPLACE FIRE TRUCK WASK 403	E			663,000			reserve/town contribution	
FIRE	REPLACE RESCUE TRUCK SL 407	E				218,484		replace in 2029	
FIRE	REPLACE FIRE TRUCK VILNA 401	E						replace in 2022	
FIRE	REPLACE WATER TRUCK SL 445	E							
	DEPARTMENT TOTAL		364,500	290,435	910,000	247,000	465,484		
PW	GRADER REPLACEMENT	E			1,122,000	764,694	779,988	795,588	reserves & grants
PW	GRADER RESERVE		300,000	600,000					reserves & grants
PW	2022 GRADER ORDERED	E	647,400	647,400					reserves & grants
PW	2022 CAT REBUILD		350,000						
PW	REPLACE SANDING TRUCK 195 RESERVE	R	100,000	100,000	350,000	100,000	100,000	100,000	sell current for \$30,000/lease
PW	REPLACE SANDING TRUCK 195	E			450,000				replace reserve from 2023 purchase
PW	REPLACE RESERVE FOR WHEEL LOADER	E	100,000	45,000	100,000	39,000			101F, 101G, 226E, 227C, 239D (\$316,573 exp sale)
PW	PICK UP TRUCK PROGRAM	V		335,476					105A, 100C, 107B (\$238,653 exp sale)
PW	ENTERPRISE 3500 TRUCK PROGRAM	V		251,943					recommendation to rent
PW	WATER PUMP	E							
PW	NEW SANDER FOR UNIT 435	E		13,992					
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		10,000						
PW	PURCHASE BLADE FOR 206		11,000						
PW	GRAVEL SALES TO RESERVE	R	27,000	27,000	27,000	27,000	27,000	27,000	transf royalty fr gravel sale to grav reserve
	DEPARTMENT TOTAL		1,815,204	2,020,811	2,659,000	1,790,194	986,988	895,588	fund capital from reserve
E & P	FROM PREV YEARS -MONS LAKE BEACH/EROSI		20,000						reserve
E & P	FROM PREV YEARS: EMERGENCY BOAT LAU	V	58,000		58,000				reserve
E & P	SPEEDEN DISTRIBUTION PUMP	E		6,000					
E & P	SPEEDEN LANDFILL MONITORING WELLS	E		9,000					
E & P	SL LANDFILL MONITORING WELLS	E		5,000					
E & P	LAKE BOAT LAUNCH REHAB	E		8,000					
E & P	MONS LAKE CAMP KITCHEN	B							Requested by Mons Lake Assoc removed
E & P	MOWER X2	E		32,000					
E & P	WARSPITE PLAYGROUND SURFACE	E							removed
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	68,500						sell for \$50,000
E & P	RESERVE FOR SEWER		5,000	5,000	5,000	5,000	5,000	5,000	
E & P	RESERVE FOR SIGN REPLACEMENT		50,000	50,000	50,000	50,000	50,000	50,000	
E & P	GARBAGE TRUCK RESERVE		50,000	50,000	50,000	50,000	50,000	50,000	
	DEPARTMENT TOTAL		373,500	165,000	183,000	105,000	105,000	55,000	
PLN	HISTORIC DESIGNATION PLAQUE	L	15,000	15,000	15,000	15,000	15,000	15,000	
	DEPARTMENT TOTAL		15,000	15,000	15,000	15,000	15,000	15,000	
AG	REPLACE FLEX ARM & MOWER 473/474	E		80,000					sell old for 30,000 and fund 50,000 from reserve
AG	RESERVE FOR EQUIPMENT		135,000	60,000	60,000	60,000	60,000	60,000	
AG	UTILITY SNOWMOBILE	E	8,000						
AG	REPLACE TRACTOR	E				195,000	200,000	60,000	
	DEPARTMENT TOTAL		143,000	140,000	60,000	255,000	260,000	60,000	
	MUNICIPAL TOTAL		3,110,459	2,888,246	4,101,000	2,704,194	2,192,472	1,275,588	
GAS	Infrastructure Line Replacement	R	50,000	50,000	50,000	50,000	50,000	50,000	
GAS	METER READING EQUIPMENT	E		36,000					
GAS	POLESHED FROM PREV YEARS		60,000			60,000			postponed to be reevaluated
GAS	RMO REPLACEMENT	B	140,000	140,000					carry from 2023 POSSIBLE GRANT UP TO \$35,000
GAS	RMO MODERN REPLACEMENT	E	22,000	16,000	16,000				
GAS	REFURBISH TRUCK BOX (UNIT 202)	V	13,500	7,000					
GAS	TRUCK REPLACEMENT - ENTERPRISE	V	60,000	60,000					
	DEPARTMENT TOTAL		345,500	259,000	66,000	110,000	50,000	50,000	
	CAPITAL TOTAL		3,455,959	3,147,246	4,167,000	2,814,194	2,242,472	1,325,588	

Restricted Surplus

Restricted Surplus		2023	2024	2025
Municipal Reserve	Funds collected in lieu of subdivision natural reserve	50,131	50,131	50,131
General Operating	Reserves not allocated to projects as well as reserves carried forward to the next year - funding source property taxes	1,762,358	1,762,358	1,762,358
General Capital	Primarily for specific purchases and projects - funding source property taxes	2,400,153	2,450,153	2,530,153
Building Reserve	Building repairs & rehabilitation - funding source property taxes	1,189,721	1,239,721	1,289,721
Fire	For Fire equipment replacement and fire emergencies - funding source property taxes	1,738,070	1,962,109	1,546,109
Landfill	For waste equipment and landfill improvements - funding source property taxes	344,160	394,160	444,160
Transportation	For specific public works projects and equipment - funding source property taxes	840,696	938,696	1,038,696
Road Development	For roads damaged by natural resource extraction - funding source aggregate license fee	1,407,269	977,513	1,012,513
Gravel Pit Reclamation	For the reclamation of gravel pits - funding source gravel sales	480,012	493,012	506,012
Gravel Pit Development	For the development of new gravel pits - funding source gravel sales	129,628	143,628	157,628
Connectivity	For the development or improvement of internet services - funding source was the sale of CCI shares in 2020	351,523	351,523	351,523
Street Sweeper	For the replacement of a regional street sweeper - funding source - fees charged for street sweeping services	61,060	61,060	61,060
Water	For water and sewer projects - funding source property taxes	213,848	218,848	223,848
Agriculture Services	For Agricultural Equipment replacement - funding source property taxes	167,000	177,000	177,000
Gas Reserve	For natural gas projects - funding source gas, odorant, and compressed natural gas sales	2,199,473	1,990,473	2,040,473
Total Reserves		13,335,104	13,210,387	13,191,387
0		13,335,104	13,210,387	13,191,387



Request for Decision (RFD)

Meeting Date: Tuesday, November 21, 2023

Agenda Item: # 3

Topic: 2024 Interim Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

No motions are recommended, however direction is needed regarding priorities to reach a balanced budget.

Background:

Attached is the proposed 2024 municipal budget.

The budget is an organizational summary. It summarizes the major and minor cost categories across the organization, compares the 2023 budget to the proposed 2024 budget, and provides notes with explanations of the categories.

Highlights:

1. The deficit is \$1,463,924.00. Council is required to pass a balanced interim budget prior to January 1, 2024 as per the MGA.
2. The estimated assessment increase is 4%.
3. The budget includes a planned transfer of a \$500,000 surplus from 2023.
4. NO funds have been budgeted to proceed with work approved in Council Strategic Plan.
5. We have substantially increased the expected interest revenue.
6. 2024 Operating expenses have increased \$6,803. (0.04%)

Operating Surplus = \$149,098

Capital Deficit = -\$3,335,126

Amortization = \$2,020,300

Benefits:

- The budget reflects the same level of services offered in 2023
- Expenses have been reviewed line by line and where possible, savings and cuts in spending were identified.

Disadvantages:

- The overall deficit is just under 1.5 million.
- Budget numbers are estimates only.
- Inflation continues to be a concern.

Alternatives:

- To balance the budget further changes must be made:
 - Increase the tax rate
 - Cut services
 - Cut Capital



Request for Decision (RFD)

- o Use reserves
- o Reduce transfers to reserves for future needs

Financial Implications:

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

none

Signature of the CAO: _____

SMOKY LAKE COUNTY
For the Nine Months Ending

Municipal
Budget to Actual Report

	YTD			Chg %	
	ACTUAL Period 9	BUDGET 2023	BUDGET 2024		
OPERATING REVENUE					
Taxes					
Farmland & Residential	\$4,141,776	\$4,112,277	\$4,307,447	4.75%	
Machinery & Equipment	1,273,228	1,380,287	1,324,157	(4.07%)	
Non - Residential	1,377,658	1,304,804	1,432,764	9.81%	
Linear	6,143,854	5,998,187	6,389,608	6.53%	
Provincial Government	12,479	68,756	12,978	(81.12%)	1
Sewer Levy	9,040	9,040	9,040	0.00%	
Other Income					
Well Drilling/Drill Rigs	3,360	5,500	5,500	0.00%	
Penalties	331,002	85,300	85,200	(0.12%)	
User Fees and Sales of Goods	357,222	595,709	638,950	7.26%	2
Investment Income	559,845	350,000	693,998	98.29%	3
Development Levies	95,046	58,500	69,000	17.95%	
Licenses and Permits	240,496	224,500	224,000	(0.22%)	4
Sales to Other Governments	270,534	342,135	336,635	(1.61%)	5
Grants					
Provincial Conditional - Operating	466,832	707,215	599,753	(15.20%)	
CLC	113,230	113,230	113,230	0.00%	6
Transfer from Operating Reserve	590,000	913,969	500,000	(45.29%)	7
TOTAL OPERATING REVENUE	15,985,602	16,269,409	16,742,260	2.91%	
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	4,405,312	5,789,298	5,860,073	1.22%	8
Benefits	451,693	1,446,817	1,249,509	(13.64%)	9
WCB	71,645		85,000	#DIV/0!	
Other Wages	4,132	10,000	10,000	0.00%	10
Contracted and General Services					
Mileage	25,498	56,350	48,900	(13.22%)	
Meals and Lodgings	52,579	95,360	102,060	7.03%	
Membership & Conference Fees	44,841	59,015	63,685	7.91%	
Freight, Express, Postage	31,063	44,450	42,250	(4.95%)	
Telephone & Communication	61,110	99,410	99,150	(0.26%)	
Training	37,109	126,000	121,700	(3.41%)	11
Advertising, Printing, Subscriptions	58,819	70,050	60,550	(13.56%)	12
Accounting & Auditing	34,371	42,000	34,000	(19.05%)	
Legal Fees	52,464	42,500	50,000	17.65%	
Assessor Fees	106,390	142,800	146,000	2.24%	
Engineering Fees	366,874	173,520	185,670	7.00%	13
Other Consulting	59,958	62,350	62,700	0.56%	14
Computer Programming	136,284	148,750	167,417	12.55%	15

	YTD ACTUAL Period 9	BUDGET 2023	BUDGET 2024	Chg %	
Insurance	99,830	281,362	271,261	(3.59%)	16
Other Services	951,303	1,757,317	1,688,245	(3.93%)	17
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	54,798	104,237	88,768	(14.84%)	18
Fuel/Parts/ Etc	905,686	-21,618	298,654	(1481.51%)	19
Gravel	456,516	0	455,000	#DIV/0!	20
Chemicals	24,454	50,000	45,000	(10.00%)	21
Computer Supplies	42,820	61,600	69,149	12.25%	15
Utilities	131,614	209,079	213,799	2.26%	22
Employee Recognition	5,096	26,000	40,000	53.85%	23
Other General Supplies	509,287	458,800	395,600	(13.78%)	24
Transfers to Local Boards & Agencie	702,291	784,865	333,794	(57.47%)	25
Write Offs	342,278	3,000	0	(100.00%)	
Bank Charges & Interest	3,500	6,000	9,100	51.67%	
Requisitions	510,942	2,574,024	2,574,024	0.00%	
Contingency		174,526	0	(100.00%)	26
Amortization		2,020,300	2,020,300	0.00%	
	10,740,557	16,898,162	16,891,358	(0.04%)	
Total Operations	5,245,045	-628,753	-149,098	(76.29%)	
Capital Funding					
Sale of Capital Assets	74,020	543,800	605,700	11.38%	27
Provincial Capital Grants	1,715,082	3,303,489	3,674,178	11.22%	28
Transfer from Reserve		1,903,159	1,349,717	(29.08%)	29
Capital Funding	1,789,102	5,750,448	5,629,595	(2.10%)	
Capital Expenses					
Buildings & Land	15,648		0	#DIV/0!	
Transfer to Reserve	247,000	1,014,000	1,434,000	41.42%	30
Engineering Structure - Road		2,421,877	1,908,946	(21.18%)	
Engineering Structure - Bridge		1,659,659	4,167,529	151.11%	
Land Improvements		93,000	37,000	(60.22%)	
Equipment	799,707	1,443,155	822,827	(42.98%)	
Vehicles	274,896	510,304	594,419	16.48%	
	1,337,251	7,141,995	8,964,721	25.52%	
Total Capital	451,851	-1,391,547	-3,335,126	139.67%	
Net Profit/Loss	5,696,896	-2,020,300	-3,484,224	72.46%	
Remove Amortization		2,020,300	2,020,300	0.00%	
Adjusted Surplus (Deficit)	5,696,896	0	-1,463,924	#DIV/0!	

**Smoky Lake County
Notes to the 2024 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 2024	13,466,954
Total Actual Taxes billed in 2023	<u>12,948,995</u>
increase in tax revenue	<u><u>517,959</u></u>

2) User Fees and Sales of Goods

User Fees and sales includes all fees charged (fire fighting, mva, water sold, snow flags, dust control, sand and gravel, rentals, etc.

3) Investment Income

Predictions are that interest rates won't decline until Q2, 2024. We have budgeted based on actual revenue this year with an expected slight decline for the end of next year.

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.

6) Provincial Conditional - Operating

	2023	2024
Agriculture Services	\$ 138,907	\$ 166,247
Family and Community Social Services	\$ 93,308	\$ 97,506
Municipal Sustainability Operating	\$ 95,000	\$ 215,000
Municipal Operational Support	\$ -	\$ -
Summer Employment Grants	\$ 15,000	\$ 15,000
Fire Camp (FCSS)	\$ 10,000	\$ 6,000
Firesmart grant	\$ 40,000	\$ -
Remainder of ACP grant for Fire Study	\$ -	\$ -
ACP Grant for Planning	\$ 200,000	\$ 100,000
Community Adult Learning	\$ 113,230	\$ 113,230
	<u>\$ 705,445</u>	<u>\$ 712,983</u>

7) Transfer from Operating Reserves

At this point in the budget process, we are anticipating \$500,000 in 2023 surplus to carry forward for 2024.

Total Taxes budgeted 2024	13,466,954
Total Actual Taxes billed in 2023	12,948,995

8) Salaries and Wages

The budgeted Cost of Living increase for 2024 is:

IOE 955	0 (as per the 2021-2022 contract)
CUPE/Non Union staff and managers	\$0.75 per hour
Council	0% as per Council motion

The budget includes incremental increases where applicable.

Staffing Highlights:

Public Works

2 Summer Student positions have been added

ASB

The budget for mowers remains at 27 weeks.

Administration

A Clerk position has been temporarily decreased to 2 days per week to reflect changes resulting from a maternity leave

Parks and Rec

2 additional Summer Student positions have been added

9) Benefits

2023 benefits reflect inflation increases and increases associated with salary increases
LAPP contribution rates decrease by approx. 1%

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 \$3,000 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 increased. Engineering fees include engineering needed for gravel and bridge inspections

14) Other Consulting

Other Consulting includes \$55,000 contribution to LARA

15) Computer - Software and hardware

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

16) Insurance

The budget was been increased for 2023 more than actual costs.

Total Taxes budgeted 2024	13,466,954
Total Actual Taxes billed in 2023	12,948,995

17) Other Services

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

No funds have been budgeted for lobbying or for consulting in relation to Council Strategic Plan

It also includes the policing levy which will increase by 50%

2022	\$127,404		
2023	\$191,242	2024	\$286,863

18) Office/Food/Janitor Supplies

No budgeted room for office furniture replacement.

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 of \$1,683,946 have been reallocated to the Capital Road budget

20) Gravel

Gravel Crushing is expected for 2024

21) Chemicals

There is an abundance of left over chemical inventory in 2023 therefore less will need to be purchased in 2024

22) Utilities

Utilities have increased 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. Increases are for service awards and retirements

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

These are 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

The budget for grants to individuals and organizations increased from \$29,000 to \$46,000 to allow for funding to cemeteries and halls

The budget for grants to the three Agricultural Societies remains at \$95,000

26) Contingency

The proposed budget for contingency is \$0

Total Taxes budgeted 2024	13,466,954
Total Actual Taxes billed in 2023	12,948,995

27) Sale of Capital Assets

	2023	2024
Unit 195	\$30,000	
pickup trucks	\$313,800	\$ 555,226
Town portion of fire assets		\$ 9,974
Mower		\$ 30,000
Insurance for radios		\$ 10,500
	<u>\$343,800</u>	<u>\$ 605,700</u>

28) Provincial Capital Grants

	2023	2024
MSI Capital	\$ 749,250	\$ 681,000
STIP Bridge Program	\$ 649,915	\$ 2,644,150
Federal Gas Tax Grant	\$ 578,324	\$ 349,028 ** using previous years unspent
Alberta Transportation Community Initiatives		
	<u>\$ 1,977,489</u>	<u>\$ 3,674,178</u>

29) Transfers from Capital Reserves

	2023	2024
Previous years projects	\$ -	
Aggregate Levy - Road Repair	\$ 517,500	\$ 121,000
Road projects	\$ 161,000	\$ -
Fire assets		\$ 22,961
2022 grader ordered		\$ 647,000
Aggregate Levy - Bridge Repair	\$ -	\$ 508,756
Ag mower	\$ -	\$ 50,000
To fund capital budget	\$ 813,259	
	<u>\$ 1,491,759</u>	<u>\$ 1,349,717</u>

30) Transfers to Reserves

	2023	2024
5 Year Capital Plan	\$ 1,014,000	\$ 1,434,000
Road Plan	\$ -	
	<u>\$ 1,014,000</u>	<u>\$ 1,434,000</u>

31) Capital and Road Plan

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