



SMOKY LAKE COUNTY COUNCIL BUDGET MEETING AGENDA

Tuesday, December 5, 2023 at 9:00 A.M.

Virtual - Meeting ID: 958926759

<https://video.businessconnect.telus.com/join/958926759>

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) 2024 Natural Gas Budget
- 4.2) Vehicle Replacement Program
- 4.3) 2025 – 2028 Road Plan
- 4.4) 2024 Bridge Program
- 4.5) Capital Budget
- 4.6) 2024 Total Municipal Budget

5) **Issues for Information:**

None.

6) **Correspondence:**

None.

7) **Delegations:**

None.

8) **Executive Session:**

None.

Date and Time of Next Meeting:

N/A.

Adjournment



Request for Decision (RFD)

Meeting Date: Tuesday, December 5, 2023

Agenda Item: # 1

Topic: 2024 Natural Gas Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

1. That Smoky Lake County adopt the 2024 Natural Gas System Operating Budget: total revenue in the amount of \$3,025,220 and expenditures in the amount of \$3,220,220 (including amortization)

2. That Smoky Lake County adopt the 2024 Natural Gas System Capital Budget; total revenue in the amount of \$267,000 and expenditures in the amount of \$267,000

Background:

Attached is the proposed 2024 Natural Gas budget.

Sales revenue and gross margin are predicted using a 5-year average. The 2024 budget reflects the removal of the CNG Program

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:

- No contingency is provided in case of a major leak
- If the winter remains mild, usage will be lower resulting in lower profits to cover costs

Alternatives:

- Changes can be made as requested

Financial Implications:

Operating Revenue	\$3,025,220
Operating Expenses	\$3,220,220
Less amortization	<u>(245,000)</u>
Net Expenses	\$3,025,220

Capital Revenue	\$267,000
Capital Expenses	\$267,000

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

none

Signature of the CAO: _____

SMOKY LAKE COUNTY
Natural Gas
Budget to Actual Report

	YTD ACTUAL Period 9	YTD BUDGET 2023	BUDGET 2024	Change %	Notes
OPERATING REVENUE					
Taxes					
Other Income					
Penalties	\$17,498	\$6,000	\$10,000	66.67%	
User Fees and Sales of Goods	1,765,920	2,988,520	2,970,620	(0.60%)	based on 5 year averages
Investment Income		20,000	35,000	75.00%	
Licenses and Permits	4,920		9,600	#DIV/0!	
Grants					
TOTAL OPERATING REVENUE	1,788,338	3,014,520	3,025,220	0.35%	
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries &Wages	573,379	885,350	835,550	(5.62%)	Administration, 1 Manager, 4 operators with some overlap due to retirement
Benefits	130,671	194,776	198,358	1.84%	
Contracted and General Services					
Mileage	1,332	3,500	3,000	(14.29%)	
Meals and Lodgings	10,992	19,500	18,500	(5.13%)	
Membership & Conference Fees	9,510	36,000	38,000	5.56%	Federation of Gas AB membership
Freight, Express, Postage	9,522	12,600	12,600	0.00%	
Telephone & Communication	12,471	23,490	20,400	(13.15%)	
Training	4,378	9,500	7,000	(26.32%)	
Advertising, Printing, Subscriptions	5,062	2,500	2,500	0.00%	
Accounting & Auditing	14,729	17,000	16,000	(5.88%)	
Legal Fees		1,000	1,000	0.00%	
Engineering Fees	3,496	7,500	7,500	0.00%	
Other Consulting	972	1,200	1,200	0.00%	
Computer Programing	9,680	20,000	30,000	50.00%	
Insurance	25,136	39,000	35,000	(10.26%)	
Other Services	23,699	50,850	51,750	1.77%	
Materials, Goods, and Utilities					
Office/Food/Janitorial Supplies	9,317	19,600	18,200	(7.14%)	
Fuel/Parts/ Etc	61,344	97,000	95,500	(1.55%)	
Gravel			0		
Computer Supplies	506	4,500	19,000	322.22%	Allocation of County IT supplies
Utilities	8,411	11,620	12,120	4.30%	Allocation of County utilities
Employee Recognition		3,000	2,000	(33.33%)	
Other General Supplies	1,015,960	1,368,034	1,550,042	13.30%	Purchase gas, pipes, meters, etc.
Write Offs	131	2,000	0	(100.00%)	
Amortization		245,000	245,000	0.00%	
	1,930,698	3,074,520	3,220,220	4.74%	
Total Operations	-142,360	-60,000	-195,000	225.00%	
Capital Funding					
Sale of Capital Assets		10,000	0	(100.00%)	
Provincial Capital Grants			0	#DIV/0!	
Transfer from Reserve		105,500	267,000	153.08%	
Capital Funding		115,500	267,000	100.00%	
Capital Expenses					
Buildings & Land		140,000	140,000	0.00%	
Transfer to Reserve		50,000	50,000	0.00%	
Equipment		22,000	60,000	172.73%	
Vehicles	73,670	73,500	67,000	(8.84%)	
	73,670	285,500	317,000	74.20%	
Total Capital	-73,670	-170,000	-50,000	56.66%	
Net Profit/Loss	-216,030	-230,000	-245,000	(16.02%)	
Remove Amortization		245,000	245,000	100.00%	
Adjusted Surplus (Deficit)	-216,030	15,000	-0		

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Request for Decision (RFD)

Meeting Date: Tuesday, December 5, 2023

Agenda Item: # 2

Topic: Vehicle Replacement Program

Presented By: Brenda Adamson, Finance Manger

Recommendation:

Council discretion

Background:

There are currently 50 vehicles in the Smoky Lake County fleet.

The fleet consist of

- 2 Ford trucks that are scheduled to be returned to Enterprise in 2024
- 16 main trucks that need to be replaced more often because they consistently put on more mileage
 - 1 PW Manager (replace every 4 years)
 - 2 Parks and Recreation staff (replace every 10 years)
 - 5 Gas Trucks (replace every 5 years)
 - 1 Fire Manager (replace every 5 years)
 - 3 Environmental Services (replace every 5 years)
 - 1 Peace Officer (replace every 5 years)
 - 2 Agricultural Services (replace every 10 Years)
- 19 Other Public Works vehicles
 - 1 which will be sold in 2024.
 - 1 PW Road Foreman
 - 1 Crane Truck
 - 3 Plow Truck
 - 1 Service Truck
 - 1 Steamer Truck
 - 11 Crew Trucks
- 2 Parks and Recreation Summer Student Trucks
- 3 Other Gas Vehicles
 - 1 Truck to be sold in 2024.
 - Bale Truck
 - Pull Truck
- 2 Fire Vehicles
 - 1 Deputy Fire Chief
 - 1 Vilna Fire Department
- 2 Environmental Services Truck
 - 1 Transfer Station Clean up.
 - 1 Pull the skid steer.
- 4 Agricultural Services trucks to support spraying and mowing.

We have been replacing the PW manager, Gas, and Environmental Services trucks through the Enterprise Fleet Program. We lease the vehicles paying 99% of the capital cost and then return them when recommended to sell for the best possible value. This program has been quite successful, however at some point we will need to replace more and more vehicles.



Request for Decision (RFD)

Council has asked administration to look into going back to the previous program of purchasing trucks and keeping them within the fleet until there is no value left. Attached is a proposed vehicle replacement plan. The plan spans 20 years so that we can see the effect of some of the longer vehicles. It assumes that once a vehicle is finally sold it will be for such a nominal amount the revenue would not be material. The estimated cost of this approach is \$210,040 per year.

We could lease 15 vehicles. We would still have to purchase specialty vehicles like the bale truck, pull truck, and plows. Based on the average cost (\$0.69/ km) provided by Enterprise the annual cost could be up to \$310,500 per year based on each vehicle driving 30,000 km per year.

Benefits:

- Vehicles that are used daily are kept newer.
- New Vehicles are not sitting unused in the shop yard.
-

Disadvantages:

- The projected costs do not include the increase in repairs and maintenance costs for the older vehicles.
- The success of this plan relies heavily on replacing one natural gas truck per year to place into the municipal fleet.

Alternatives:

- We could create a hybrid plan

Financial Implications:

A rough estimate of the costs to purchase our fleet, keep the vehicles and pass them throughout the fleet is \$208,000 per year plus additional maintenance as compared to the estimated cost of leasing the fleet at \$310,500 per year.

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. *Vehicle Replacement Plan*

Signature of the CAO: _____

Unit ID	Dept	Year to Replace	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043
239	Env	2024	61,200						68,921						76,095						84,014	
226	Env																					
478	AG																					
203	GAS	2024	61,200					67,570					74,602					82,367				
109	PW	2024																				
101c	pw	2024	61,200				66,245				73,140				76,095					80,752		
101A	PW																					
100	PW	2024	61,200																			
410A	Fire	2025		62,424					68,921					74,602						80,752		
410	Fire																					
415	Fire																					
102	PW																					
232	GAS																					
204A	GAS	2026			63,672					71,706					76,095						74,602	
116	PW																					
705	P & R	2026			63,672																	
726	P & R																					
108	PW	2026			159,000																	
110	PW	2026			159,000																	
208	GAS																					
409	AG	2027				64,946														80,752		
222	PW																					
206a	GAS	2027				64,946					73,140									80,752		84,014
117	PW																					
227a	Env	2028					66,245					73,140							80,752			89,157
104	PW																					
201	AG																					
444	AG	2028					66,245													82,367		
202A	GAS	2028					66,245						74,602						80,752			89,157
122	PW																					
743	P & R	2028					66,245															
724	P & R																					
222A	BY	2028					66,245						73,140						80,752			89,157
226C	Env	2029						67,570						74,602					82,367	0		
101	PW																					
119	PW																					
206	pw																					
201A	GAS	2030		62,424					68,921					74,602							80,752	
115	PW																					
435	PW	2030							165,000													
476	AG																					
106A	pw																					
479	AG																					
205	Env																					
107A																						
100B																						
135	PW																					
105	PW																					
Average Annual Cost			244,800	124,848	445,345	129,892	397,469	135,139	371,763	71,706	146,279	220,882	149,205	149,205	228,284	161,504	242,256	247,101	242,256	74,602	168,029	267,471



Request for Decision (RFD)

Meeting Date: Tuesday, December 5, 2023

Agenda Item: #3

Topic: Road Program

Presented By: Brenda Adamson, Finance Manger

Recommendation:

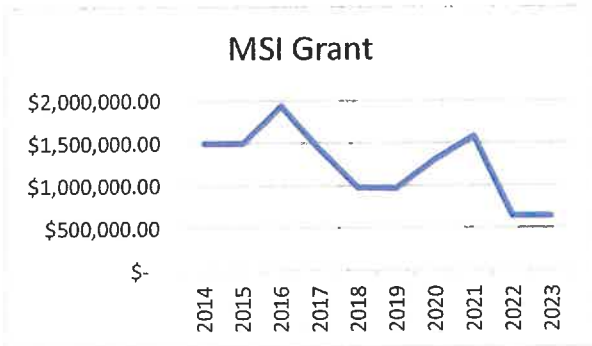
No motion is needed . This information will be provided at the public engagement session

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
5 MG 30 Projects	\$365,000
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>\$1,207,946</u>
Total	\$1,843,946

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	\$1,843,946
Funded from estimated LGFF	\$ 681,000
Funded from Aggregate Reserve	\$ 121,000
Canada Community Building Fund (gas tax)	<u>\$ 150,000</u>
Operations	\$ 891,946



Request for Decision (RFD)

In the 2023 budget the amount funded from operations was \$660,127. This is an increase of \$231,819 that will need to be covered by tax revenue (tax rate of 0.3)

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. *2024-2028 Road Plan*

Signature of the CAO: _____



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
RR 164 between Hwy 28- Twp 592A	MG2423	8	1.5		\$ 70,000.00		MSI/MO
Twp 604 between RR 181- RR 184	MG2415	4	3		\$ 80,000.00		MSI/MO
		24		Total	\$ 365,000.00	\$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 gravel

Five-Year Road Plan: Year 2024-2028



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	\$ 350,000.00	\$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
RR 143 between Twp 584- Hwy 652	MG1942	6	4		\$ 100,000.00		MSI/MO
Twp 590 between RR 181(s)- RR 184(s)	MG2523	5	3		\$ 70,000.00		MSI/MO
RR 183 between Twp 591A- Twp 592	MG2433	2	0.5		\$ 20,000.00		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
		27		Total	\$ 392,000.00	\$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	\$ 280,000.00	\$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:							Unbudgeted- Cost of gravel only



2026 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
							MSI/MO
#REF!				Total	\$ -	\$0.00	

REHABILITATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
							MSI/MO
0				Total	\$ -	\$0.00	

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 124 between Twp 601- Twp 603A	MG2611	4	2.5		\$ 50,000.00		MSI/MO
RR 144 between Twp 590- Hwy 652	MG2612	8	6		\$ 90,000.00		MSI/MO
Twp 584 between Hwy 859- RR 144	MG2622	6	4		\$ 60,000.00		MSI/MO
Twp 592 between RR 183- RR 182A	MG2623	1	0.5		\$ 12,000.00		MSI/MO
RR 183 between Twp 592- Twp 591A	MG2633	0.5	0.5		\$ 10,000.00		MSI/MO
RR 163 between Twp 595- Twp 600	MG2614	2	1		\$ 30,000.00		MSI/MO
17.5				Total	\$ 252,000.00	\$0.00	

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 590 between RR 150(s)- RR 150A	C2612	7	0.5		\$ 60,000.00		MSI/MO
Twp 590 between RR 154(s)- RR 154A	C2622	4	0.25		\$ 15,000.00		MSI/MO
Twp 592 between RR 171- RR 172	C2113	12	1		\$ 130,000.00		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
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



2027 Road Projects

OIL TREATMENT/PAVING							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
							MSI/MO
		0		Total	\$ -		\$0.00

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

MG30 BASE STABILIZATION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 124 between Twp 601- Twp 603A	MG2711	3	2.5		\$ 70,000.00		MSI/MO
RR 144 between Twp 590- Hwy 652	MG2712	8	6		\$ 100,000.00		MSI/MO
Twp 592 bewteen RR 171- RR 172	MG2723	2	1		\$ 20,000.00		MSI/MO
RR 164 between Hwy 28- Twp 584A	MG2733	8	5.5		\$ 125,000.00		MSI/MO
Twp 612 between RR 174- RR 174A	MG2714	1	0.5		\$ 15,000.00		MSI/MO
Twp 612 between RR 174A- RR 180	MG2715	2	1.5		\$ 37,000.00		MSI/MO
RR 180 between Twp 612A- Twp 614	MG2725	3	1.5		\$ 37,000.00		MSI/MO
Twp 604 between RR 181- RR 183	MG2735	4	2		\$ 65,000.00		MSI/MO
		13		Total	\$ 469,000.00		\$0.00

CONSTRUCTION							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
RR 162 between Twp 594- Twp 594A	C2714	3	0.25		\$ 50,000.00		MSI/MO
		3		Total	\$ 50,000.00	\$ -	

MG HAUL ROADS-PW57							
Project Name	Code	# Days	Length/Miles	Res #'s	Estimate Costs	Actual Cost	Funding
Twp 584 between Hwy 855- RR 165	MG2713	4	5.5		\$ 121,000.00		Aggregate Reserve
		4		Total	\$ 121,000.00	\$ -	

GRAVELLING							
Mile per Division	Code	Proposed Miles	Proposed Gravel	Estimate Costs	Actual Gravel	Actual Cost	Funding
144	PW45	39	6,611.00	\$ 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:							Unbudgeted Cost of gravel only

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	MG2821	3	4		\$ 125,000.00		MSI/MO
RR 124 between Twp 601- Twp 603A	MG2831	4	2.5		\$ 75,000.00		MSI/MO
RR 144 between Twp 590- Hwy 652	MG2812	8	6		\$ 100,000.00		MSI/MO
Twp 604 between RR 19i- RR 192A	MG2815	3	1.5		\$ 40,000.00		MSI/MO
Twp 604 between RR 181- RR 184	MG2825	5	3		\$ 85,000.00		MSI/MO
		20		Total	\$ 595,000.00	\$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	MG2813	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 only

Five-Year Road Plan: Year 2024-2028



Request for Decision (RFD)

Meeting Date: Tuesday, December 5, 2023

Agenda Item: # 4

Topic: Bridge Program

Presented By: Brenda Adamson, Finance Manger

Recommendation:

No motion is needed . This information will be provided at the public engagement session

Background:

Associated Engineering presented the bridge priorities to council on September 28. Council made the following motions:

Smoky Lake County 2023 Bridge Program

886-23: Fenerty

That Smoky Lake County Council accept the presentation and verbal information provided by the September 28, 2023, Delegations: Associated Engineering Alberta Ltd. Representatives: Jen Plamondon, P.Eng., Project Manager, and Chris Schmelzle, P.Eng. Manager of Bridge Management, for information.

Carried.

Strategic Transportation Infrastructure Program (STIP) – Year-2024 Bridge Priorities

887-23: Serben.

That Smoky Lake County Council approve to apply for the 2024 Strategic Transportation Infrastructure Program (STIP) funding through the Municipal Grants Management Application (MGMA) grant reporting system prior to the deadline of November 30, 2023, to fund projects under twelve (12) Bridge File Numbers:

4 2024 CONSTRUCTION - OPTIONAL STIP APPLICATIONS		Construction	Engineering	Total	AT Share	County Share
Priority	2023 STIP Applications					
4	BF08200	\$ 2,531,400	\$ 336,425	\$ 2,867,825	\$ 2,143,389	\$ 714,436
5	BF08201	\$ 1,821,240	\$ 280,000	\$ 2,101,240	\$ 1,575,930	\$ 525,310
6	BF08089	\$ 789,155	\$ 130,312	\$ 929,467	\$ 687,146	\$ 242,321
7	BF70922	\$ 279,725	\$ 37,189	\$ 316,914	\$ -	\$ 316,914
8	BF07614	\$ 102,050	\$ 30,501	\$ 132,551	\$ 142,892	\$ -
9	BF74918	\$ 215,581	\$ 49,899	\$ 265,480	\$ 302,183	\$ -
10	BF22828	\$ 205,112	\$ 50,417	\$ 255,529	\$ 237,397	\$ 18,132
11	BF75780	\$ 157,800	\$ 50,000	\$ 207,800	\$ 155,850	\$ 51,950
12	BF70497	\$ 642,096	\$ 192,000	\$ 834,096	\$ 850,572	\$ -
SUMMARY TOTAL CONSTRUCTION		\$ 7,765,269	\$ 1,126,724	\$ 8,891,993	\$ 6,567,939	\$ 2,324,054
5 2024 CONSTRUCTION - REPAIR / MAINTENANCE		Construction	Engineering	Total	AT Share	County Share
Priority	2023 STIP Applications					
1	BF82012	\$ 180,450	\$ 35,305	\$ 215,755	\$ -	\$ 215,755
2	BF74917	\$ 225,000	\$ 50,000	\$ 275,000	\$ -	\$ 275,000
3	BF08109	\$ 157,580	\$ 31,448	\$ 189,028	\$ -	\$ 189,028
SUMMARY TOTAL CONSTRUCTION		\$ 563,030	\$ 116,753	\$ 679,783	\$ -	\$ 679,783

Carried.

The STIP applications were submitted November 27-28. Decisions are usually announced late spring. Due to the timing, we have included only BF8200 along with some major repairs for 2024. If we are fortunate and receive funding for an additional bridge replacement, Council will be provided with some options regarding funding and timing.

To decrease engineering costs, Council has removed 2 engineering assessments at a cost of \$22,000. the proposed 5-year bridge budget.



Request for Decision (RFD)

Benefits:

- The bridge budget gives us the opportunity to prepare and plan for future cash needs

Disadvantages:

- If all applications are approved, we will need to contribute \$911,265 in 2024 and \$1,728,163 in 2025

Alternatives:

- Council may make whatever changes it wishes

Financial Implications:

The budget is for

Bridge program engineering	\$ 68,670
Bridge replacement and repair engineering	\$ 473,179
Bridge contract work	<u>\$3,694,350</u>
Total bridge program	\$4,236,199
Funding:	
STIP	\$2,644,150
Building Canada Fund (gs tax)	\$ 199,028
Aggregate Reserve	<u>\$ 508,756</u>
Operations	\$ 815,595

This equals a tax rate of 1.09

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. 5 year bridge budget
2. Associated Engineering proposed bridge program

Signature of the CAO: _____

Smoky Lake County
BRIDGE PLAN

Priority	Life	2024	2025	2026	2027	2028	Funding
1	30	233,756					Aggregate Reserve
8	15		190,523				AT & Operations
3		601,920					AT, FGT, and Operatic
7	25		336,840				AT & Operations
9	10		269,577				AT & Operations
3	25	199,028					Aggregate Reserve
10	15		316,529				AT & Operations
8				523,000			AT & Operations
2	10	275,000					Aggregate Reserve
11	15		223,800				AT & Operations
6	10		929,528				AT & Operations
4	75	2,857,825					AT & Operations
5	75		2,101,240				AT & Operations
14				804,253			AT & Operations
15				132,000			AT & Operations
16				79,000			AT & Operations
17					1,081,000		AT & Operations
18					585,000		AT & Operations
19						233,000	AT & Operations
20						195,000	AT & Operations
12	75		1,134,096				AT & Operations
		\$ 4,167,529.00	\$ 5,502,133.00	\$ 1,538,253.00	\$ 1,666,000.00	\$ 428,000.00	
operating engineering		\$ 68,670.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
		\$ 4,236,199.00	\$ 5,602,133.00	\$ 1,638,253.00	\$ 1,766,000.00	\$ 528,000.00	
cut down on assessments							
FUNDING							
STIP		\$ 2,644,149.75	\$ 3,873,969.75	\$ 1,153,689.75	\$ 2,499,000.00	\$ 321,000.00	
FGT		\$ 199,028.00	\$ -	\$ -	\$ -	\$ -	
Reserve		508,756.00	0.00	0.00	0.00	0.00	
Operations		884,265.25	1,728,163.25	484,563.25	-733,000.00	207,000.00	
		4,236,199.00	5,602,133.00	1,638,253.00	1,766,000.00	528,000.00	

SMOKY LAKE COUNTY 2024 BRIDGE PROGRAM BUDGET SUMMARY

1 2024 INSPECTIONS								
Type	Season	Number	Unit Cost	Engineering	Total	AT Share	County Share	
Level 1	Spring/Fall	25	\$ 350	\$ 8,750	\$ 8,750	\$		8,750
Level 2	Winter	4	\$ 2,650	\$ 10,600	\$ 10,600	\$		10,600
SUMMARY TOTAL INSPECTIONS				Engineering	Total Cost	AT Share		County Share
				\$ 19,350	\$ 19,350	\$		19,350
2 2024 ENGINEERING ASSESSMENTS								
Priority	Season			Engineering	Total	AT Share	County Share	
1772	Winter	2023		\$ 11,000	\$ 11,000	\$		11,000
6872	Winter	2023		\$ 11,000	\$ 11,000	\$		11,000
7798				\$ 11,000	\$ 11,000	\$		11,000
74018	Winter	2023		\$ 11,000	\$ 11,000	\$		11,000
SUMMARY TOTAL ENGINEERING ASSESSMENTS				Engineering	Total Cost	AT Share		County Share
				\$ 44,000	\$ 44,000	\$		44,000
3 2023 DESIGN/CONSTRUCTION CARRY OVER								
			Construction	Engineering	Total	AT Share	County Share	
BF76552 (Remaining)			\$ 571,920	\$ 30,000	\$ 601,920	\$ 500,781	\$	101,139
Lien Holdback			\$ -	\$ -	\$ -	\$ -	\$	-
SUMMARY TOTAL Design/CONSTRUCTION CARRY OVER				Construction	Engineering	Total Cost	AT Share	County Share
				\$ 571,920	\$ 30,000	\$ 601,920	\$ 500,781	\$ 101,139
4 2024 CONSTRUCTION - OPTIONAL (STIP APPLICATIONS)								
Priority	2023 STIP Applications:		Construction	Engineering	Total	AT Share	County Share	
4	BF08200		\$ 2,531,400	\$ 326,425	\$ 2,857,825	\$ 2,143,369	\$	714,456
5	BF08201		\$ 1,821,240	\$ 280,000	\$ 2,101,240	\$ 1,575,930	\$	525,310
6	BF00849		\$ 799,155	\$ 130,373	\$ 929,528	\$ 697,146	\$	232,382
7	BF70923		\$ 279,720	\$ 57,120	\$ 336,840	\$ -	\$	336,840
8	BF07814		\$ 160,020	\$ 30,503	\$ 190,523	\$ 142,892	\$	47,631
9	BF74018		\$ 219,681	\$ 49,896	\$ 269,577	\$ 202,183	\$	67,394
10	BF72828		\$ 266,112	\$ 50,417	\$ 316,529	\$ 237,397	\$	79,132
11	BF75780		\$ 163,800	\$ 60,000	\$ 223,800	\$ 167,850	\$	55,950
12	BF70497		\$ 942,096	\$ 192,000	\$ 1,134,096	\$ 850,572	\$	283,524
SUMMARY TOTAL CONSTRUCTION				Construction	Engineering	Total Cost	AT Share	County Share
				\$ 7,183,224	\$ 1,176,734	\$ 8,359,958	\$ 6,017,338	\$ 2,342,619
5 2024 CONSTRUCTION - REPAIR / MAINTENANCE								
Priority	2023 STIP Applications:		Construction	Engineering	Total	AT Share	County Share	
1	BF80532		\$ 198,450	\$ 35,306	\$ 233,756	\$ -	\$	233,756
2	BF74017		\$ 225,000	\$ 50,000	\$ 275,000	\$ -	\$	275,000
3	BF08199		\$ 167,580	\$ 31,448	\$ 199,028	\$ -	\$	199,028
SUMMARY TOTAL CONSTRUCTION				Construction	Engineering	Total Cost	AT Share	County Share
				\$ 591,030	\$ 116,754	\$ 707,784	\$ -	\$ 707,784
6 2024 BRIDGE PROGRAM MANAGEMENT								
	Hours	Rate	Engineering	Total	AT Share	County Share		
Budget Meetings	2	\$ 1,200	\$ 2,400	\$ 2,400	\$		2,400	
Bridge Program Management	160	\$ 187	\$ 29,920	\$ 29,920	\$		29,920	
SUMMARY TOTAL BRIDGE PROGRAM MANAGEMENT				Engineering	Total Cost	AT Share	County Share	
				\$ 32,320	\$ 32,320	\$		32,320
2024 BRIDGE PROGRAM BUDGET SUMMARY								
			Construction	Engineering	Total Cost	Total AT Share	Total County Share	
1	2024 INSPECTIONS			\$ 19,350	\$ 19,350	\$ -	\$	19,350
2	2024 ENGINEERING ASSESSMENTS			\$ 44,000	\$ 44,000	\$ -	\$	44,000
3	2023 DESIGN/CONSTRUCTION CARRY OVER		\$ 571,920	\$ 30,000	\$ 601,920	\$ 500,781	\$	101,139
4	2024 CONSTRUCTION - OPTIONAL (STIP APPLICATIONS)		\$ 7,183,224	\$ 1,176,734	\$ 8,359,958	\$ 6,017,338	\$	2,342,619
5	2024 CONSTRUCTION - REPAIR / MAINTENANCE		\$ 591,030	\$ 116,754	\$ 707,784	\$ -	\$	707,784
6	2023 BRIDGE PROGRAM MANAGEMENT			\$ 32,320	\$ 32,320	\$ -	\$	32,320
2024 BRIDGE PROGRAM (Item 1,2,5,6)			Construction	Engineering	Total Cost	Total AT Share	Total County Share	
			\$ 528,600	\$ 212,424	\$ 803,454	\$ -	\$ 803,454	
TOTAL 2024 BUDGET SUMMARY (Items 1-6)			Construction	Engineering	Total Cost	Total AT Share	Total County Share	
			\$ 8,346,174	\$ 1,419,158	\$ 9,765,332	\$ 6,518,119	\$ 3,247,213	

\$2,200 2024 Engineering Assessments



Request for Decision (RFD)

Meeting Date: Tuesday, December 5, 2023

Agenda Item: # 5

Topic: Capital Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

No motion is needed

Background:

Attached is the amended 5-year Capital Plan based on discussions from the October and November meetings. 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		0	0	0	227,000
	Transfer to Reserve	227,000	0	0	0	0
	Land Improvement	32,000	0	0	0	32,000
	Equipment	829,827	0	719,961	50,474	59,392
	Vehicle	587,419	0	0	555,226	32,193
	Subtotal	1,676,246	0	719,961	605,700	350,585

The 2024 capital budget was substantially higher because we transferred \$1,014 to reserves and then withdrew \$1,268,659 from 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

Council and administration discussed using a different approach for 2024. The only transfers to reserves would be commitments previously made in policy (Aggregate License revenue and a portion of sand and gravel sales revenue). Also, the only transfers from reserves would be previously planned. The organization will focus on finding a balance between expenses and tax revenue and then begin a plan in the future to once again contribute to reserves.

Benefits:

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



Request for Decision (RFD)

Disadvantages:

- Several capital needs have been pushed to future years resulting in increased need for funds in the future.
- Reserves will decrease, but will stabilize over the next 5 years.

Alternatives:

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

Financial Implications:

The budget is for	October	November	December
Total Capital Plan Costs	\$3,275,246	\$2,888,246	\$1,676,246
Funded from asset sales	605,700	605,700	605,700
Funded from Reserve	<u>719,961</u>	<u>719,961</u>	<u>719,961</u>
Funded from Operations	\$1,949,585	\$1,562,585	\$ 350,585

In the 2023 budget the amount funded from operations was \$735,000 because we funded most of the capital from reserves. This is an decrease of \$255,114

We expect to start 2024 with total reserves of \$13,835,103 (municipal \$11,635,630). The proposed Capital budget transfers some funds in and some funds out leaving a municipal balance of \$10,012,913.

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 - 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	200,000	rev from aggregate lic to road res
ADM	ADMIN BUILDING RESERVE	R	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
ADM	DEPARTMENT TOTAL		359,255	200,000	200,000	292,000	360,000	250,000	
Bylaw	LIDAR GUN	E		7,000					
Bylaw	COMMERCIAL VEHICLE SCALES X 2 removed	E							removed
Bylaw	COMM PEACE OFF TRUCK	E	40,000						
BYLAW	DEPARTMENT TOTAL		40,000	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					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					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 403	E							replace in 2029
FIRE	REPLACE WATER TRUCK SL 445	E							replace in 2032
FIRE	DEPARTMENT TOTAL		364,500	43,435	663,000	247,000	465,484		
PW	GRADER REPLACEMENT	E			1,122,000	764,694	779,988	795,588	reserves & grants
PW	GRADER RESERVE	R	300,000						
PW	2022 GRADER ORDERED	E	647,400	647,400					reserves & grants
PW	2022 CAT REBUILD	E	350,000						reserves & grants
PW	REPLACE SANDING TRUCK 195 RESERVE	R	100,000			100,000	100,000	100,000	
PW	REPLACE SANDING TRUCK 195	E			450,000				sell current for \$30,000/lease
PW	REPLACE RESERVE FOR WHEEL LOADER	E	100,000			39,000			replace reserve from 2023 purchase
PW	PICK UP TRUCK PROGRAM	V		335,476					101F, 101G, 226E, 227C, 239D (\$316,573 exp sale)
PW	ENTERPRISE 3500 TRUCK PROGRAM	V		251,943					105A, 100C, 107B (\$238,653 exp sale)
PW	WATER PUMP	E							recommendation to rent
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	1,275,811	2,203,000	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 LAUN	V	58,000		58,000				reserve
E & P	SPEDDEN DISTRIBUTION PUMP	E		6,000					
E & P	SPEDDEN 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 X 2	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	63,500						sell for \$50,000
E & P	RESERVE FOR SEWER		5,000			5,000	5,000	5,000	
E & P	RESERVE FOR SIGN REPLACEMENT					50,000	50,000	50,000	
E & P	GARBAGE TRUCK RESERVE		50,000			50,000	50,000	50,000	
	DEPARTMENT TOTAL		323,500	60,000	78,000	105,000	105,000	55,000	
PLN	HISTORIC DESIGNATION PLAQUE	L	15,000	10,000	10,000	10,000	10,000	10,000	
	DEPARTMENT TOTAL		15,000	10,000	10,000	10,000	10,000	10,000	
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	
AG	UTILITY SNOWMOBILE	E	8,000						
AG	REPLACE TRACTOR	E				195,000	200,000		
	DEPARTMENT TOTAL		143,000	80,000		255,000	260,000	60,000	
	MUNICIPAL TOTAL		3,060,459	1,676,246	3,154,000	2,699,194	2,187,472	1,270,588	
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 MODEM REPLACEMENT	E	22,000	16,000	16,000				
GAS	REFURBISH TRUCK BOX (UNIT 202)	V	13,500	7,000					
GAS	GPS Unit to Track lines	E	8,000						current unit no longer works
GAS	TRUCK REPLACEMENT - ENTERPRISE	V	60,000	60,000					
	DEPARTMENT TOTAL		353,500	259,000	66,000	110,000	50,000	50,000	
	CAPITAL TOTAL		3,413,959	1,935,246	3,220,000	2,809,194	2,237,472	1,320,588	

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	-	-	-	-	-	
ADM	Admin Total		200,000	-	-	-	200,000	
Bylaw	LIDAR GUN	E	1	7,000	-	-	7,000	
Bylaw	Bylaw Total		7,000	-	-	-	7,000	
FIRE	FIRE BUILDING RESERVE	R	3	-	-	-	-	
FIRE	FIRE EQUIPMENT RESERVE	R	4	-	-	-	-	
FIRE	FIRE APPARATUS RESERVE	R	5	-	-	-	-	
FIRE	MSA 6000 PLUS TIC WITH TRUCK MOUNT	E	6	14,435	-	8,661	5,774	- Town to pay 40%
FIRE	AFRRCS RADIO REPLACEMENT	E	7	18,500	-	8,000	10,500	- Insurance to cover 10,500
FIRE	NEW AFRRCS RADIOS	E	8	10,500	-	6,300	4,200	- Town to pay 40%
FIRE	Fire Total		43,435	-	22,961	20,474	-	
PW	GRADER RESERVE	O	9	-	-	-	-	order in 2025
PW	2022 GRADER ORDERED	E	0	647,400	-	647,000	400	carried over from prev year
PW	REPLACE SANDING TRUCK 195 RESERVE	R	10	-	-	-	-	replace in 2026
PW	REPLACE RESERVE FOR WHEEL LOADER	E	-	-	-	-	-	Pay back for 2023 purchase
PW	PICK UP TRUCK PROGRAM	V	12	335,476	-	-	316,573	18,903
PW	ENTERPRISE 3500 TRUCK PROGRAM	V	13	251,943	-	-	238,653	13,290
PW	NEW SANDER FOR UNIT 435	E	14	13,992	-	-	-	13,992
PW	GRAVEL SALES TO RESERVE	R	-	27,000	-	-	-	27,000
PW	PUBLIC WORKS DEPARTMENT TOTAL		1,275,811	-	647,000	555,226	73,585	
E & P	SPEDDEN DISTRIBUTION PUMP	E	16	6,000	-	-	-	6,000
E & P	SPEDDEN LANDFILL MONITORING WELLS	E	17	9,000	-	-	-	9,000
E & P	SL LANDFILL MONITORING WELLS	E	18	5,000	-	-	-	5,000
E & P	LAKE BOAT LAUNCH REHAB	E	19	8,000	-	-	-	8,000
E & P	MOWER X 2	E	21	32,000	-	-	-	32,000
E & P	RESERVE FOR SEWER	O	0	-	-	-	-	-
E & P	RESERVE FOR SIGN REPLACEMENT	O	0	-	-	-	-	-
E & P	GARBAGE TRUCK RESERVE	O	0	-	-	-	-	-
E & P	ENV & PARKS DEPARTMENT TOTAL		60,000	-	-	-	60,000	
PLN	HISTORIC DESIGNATION PLAQUE	L	23	10,000	-	-	-	10,000
PLN	PLANNING TOTAL		10,000	-	-	-	10,000	
AG	REPLACE FLEX ARM & MOWER 473/474	E	24	80,000	-	50,000	30,000	- sell old for 30,000 / 50,000 from reserve
AG	RESERVE FOR EQUIPMENT	O	25	-	-	-	-	-
PW	AGRICULTURE DEPARTMENT TOTAL		80,000	-	50,000	30,000	-	
	MUNICIPAL TOTAL		1,676,246	-	719,961	605,700	350,585	
GAS	Infrastructure Line Replacement	R	26	50,000	-	-	50,000	
GAS	METER READING EQUIPMENT	E	26	36,000	-	36,000	-	0
GAS	RMO REPLACEMENT	B	27	140,000	-	140,000	-	-
GAS	RMO MODEM REPLACEMENT	E	28	16,000	-	16,000	-	-
GAS	TRUCK			60,000	-	-	-	60,000
GAS	GPS Unit to Track lines	E		8,000	-	8,000	-	-
GAS	REFURBISH TRUCK BOX (UNIT 202)	V	29	7,000	-	7,000	-	-
	NATURAL GAS TOTAL		267,000	-	267,000	-	-	
	ORGANIZATIONAL TOTAL CAPITAL PURCHASES		1,943,246	-	986,961	605,700	350,585	
	BRIDGE REPAIR REHAB TOTAL		4,167,529	2,843,178	508,756	-	815,595	see attached reports
	ROAD PLAN TOTAL		1,843,946	831,000	121,000	-	891,946	
	CAPITAL PROJECT TOTAL		7,954,721	3,674,178	1,616,717	605,700	2,058,126	

Restricted Surplus						
Restricted Surplus		2023	2024	2025	2026	2027
Municipal Reserve	Funds collected in lieu of subdivision natural reserve	50,131	50,131	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	2,262,358	1,762,358	1,762,358	1,762,358	1,762,358
General Capital	Primarily for specific purchases and projects - funding source property taxes	2,400,153	2,400,153	2,400,153	2,480,153	2,452,153
Building Reserve	Building repairs & rehabilitation - funding source property taxes	1,189,721	1,189,721	1,189,721	1,239,721	1,289,721
Fire	For Fire equipment replacement and fire emergencies - funding source property taxes	1,738,070	1,715,109	1,052,109	1,299,109	1,327,625
Landfill	For waste equipment and landfill improvements - funding source property taxes	344,160	344,160	344,160	394,160	444,160
Transportation	For specific public works projects and equipment - funding source property taxes	840,696	193,696	193,696	232,696	232,696
Road Development	For roads damaged by natural resource extraction - funding source aggregate license fee	1,407,269	977,513	1,012,513	1,091,513	1,170,513
Gravel Pit Reclamation	For the reclamation of gravel pits - funding source gravel sales	480,012	493,012	506,012	519,012	532,012
Gravel Pit Development	For the development of new gravel pits - funding source gravel sales	129,628	143,628	157,628	171,628	185,628
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	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	61,060	61,060
Water	For water and sewer projects - funding source property taxes	213,848	213,848	213,848	218,848	223,848
Agriculture Services	For Agricultural Equipment replacement - funding source property taxes	167,000	117,000	117,000	192,000	267,000
Gas Reserve	For natural gas projects - funding source gas, odorant, and compressed natural gas sales	2,199,473	1,990,473	2,040,473	2,090,473	2,140,473
Total Reserves		13,835,104	12,003,387	11,452,387	12,154,387	12,490,903

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Request for Decision (RFD)

Meeting Date: Tuesday, December 5, 2023

Agenda Item: # 6

Topic: 2024 Interim Budget

Presented By: Brenda Adamson, Finance Manger

Recommendation:

No motions are recommended, the proposed budget will be presented at the Public Engagement Open House

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 interim budget is balanced.
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 decreased by \$117,118. (0.69%). This reduction represents a risk to the success of operations. The actual inflation was 6.8% in 2022 and is currently 3.1%. Therefore, the County's buying power has been substantially decreased over the past two years.

Operating Surplus = \$13,826
 Capital Deficit = -\$2,058,126
 Amortization = \$2,044,300

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:

- Budget numbers are estimates only.
- Inflation continues to be a concern.

Alternatives:

- To increase taxes to allow for transfers to reserves



Request for Decision (RFD)

Financial Implications:

Legislation:

n/a

Intergovernmental:

n/a

Strategic Alignment:

n/a

Enclosure(s):

1. *2024 Budget Summary*

Signature of the CAO: _____

SMOKY LAKE COUNTY
Municipal
Budget to Actual Report

	YTD ACTUAL Period 9	BUDGET 2023	BUDGET 2024	Chg %	Note #
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%	1) assume 4% increase in assessment
Linear	6,143,854	5,998,187	6,429,717	7.19%	
Provincial Government	12,479	68,756	12,978	(81.12%)	
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%)	Don't budget for uncollectable penalties
User Fees and Sales of Goods	357,222	595,709	641,450	7.68%	2)
Investment Income	559,845	350,000	693,998	98.29%	3) current rates 5.5-5.8%
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	346,635	1.32%	5)
Grants					
Provincial Conditional - Operating	466,832	707,215	599,753	(15.20%)	6)
CLC	113,230	113,230	113,230	0.00%	
Transfer from Operating Reserve	590,000	913,969	500,000	(45.29%)	7)
TOTAL OPERATING REVENUE	15,985,602	16,269,409	16,794,869	3.23%	Total revenue increase less than 3%
OPERATING EXPENSES					
Salaries, Wages, and Benefits					
Salaries & Wages	4,405,312	5,789,298	5,819,957	0.53%	8)
Benefits	451,693	1,446,817	1,247,025	(13.81%)	9) WCB was included in benefits budget in 2023
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	45,700	(18.90%)	11) Departments have worked to decrease
Meals and Lodgings	52,579	95,360	95,360	0.00%	11) Managers have cut plans for conference attendance. Planning participation in FCM has been
Membership & Conference Fees	44,841	59,015	60,435	2.41%	
Freight, Express, Postage	31,063	44,450	42,250	(4.95%)	
Telephone & Communication	61,110	99,410	98,150	(1.27%)	
Training	37,109	126,000	112,700	(10.56%)	
Advertising, Printing, Subscriptions	58,819	70,050	60,550	(13.56%)	
Accounting & Auditing	34,371	42,000	34,000	(19.05%)	
Legal Fees	52,464	42,500	40,000	(5.88%)	
Assessor Fees	106,390	142,800	146,000	2.24%	
Engineering Fees	366,874	173,520	128,670	(25.85%)	
Other Consulting	59,958	62,350	62,700	0.56%	
Computer Programing	136,284	148,750	167,417	12.55%	
Insurance	99,830	281,362	271,261	(3.59%)	
Other Services	951,303	1,757,317	1,653,718	(5.90%)	
Materials, Goods, and Utilities			0	#DIV/0!	

	YTD ACTUAL Period 9	BUDGET 2023	BUDGET 2024	Chg %	Note #
Office/Food/Janitorial Supplies	54,798	104,237	90,330	(13.34%)	
Fuel/Parts/ Etc	905,686	2,175,190	1,547,100	(28.88%)	
Offset to Road Plan		-2,196,808	-1,618,946	(26.30%)	
Gravel	456,516	0	455,000	#DIV/0!	
Chemicals	24,454	50,000	40,000	(20.00%)	
Computer Supplies	42,820	61,600	69,149	12.25%	
Utilities	131,614	209,079	213,799	2.26%	
Employee Recognition	5,096	26,000	40,000	53.85%	
Other General Supplies	509,287	458,800	817,500	78.18%	
Transfers to Local Boards & Agencies	702,291	784,865	318,794	(59.38%)	
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%)	
Amortization		2,020,300	2,044,300	1.19%	
	<u>10,740,557</u>	<u>16,898,162</u>	<u>16,781,043</u>	<u>(0.69%)</u>	
Total Operations	5,245,045	-628,753	13,826	(102.20%)	
Capital Funding					
Sale of Capital Assets	74,020	543,800	605,700	11.38%	
Provincial Capital Grants	1,715,082	3,303,489	3,674,178	11.22%	
Transfer from Reserve		1,903,159	1,349,717	(29.08%)	
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	227,000	(77.61%)	
Engineering Structure - Road		2,421,877	1,843,946	(23.86%)	
Engineering Structure - Bridge		1,659,659	4,167,529	151.11%	
Land Improvements		93,000	32,000	(65.59%)	
Equipment	799,707	1,443,155	822,827	(42.98%)	
Vehicles	274,896	510,304	594,419	16.48%	
	<u>1,337,251</u>	<u>7,141,995</u>	<u>7,687,721</u>	<u>7.64%</u>	
Total Capital	451,851	-1,391,547	-2,058,126	47.90%	
Net Profit/Loss	5,696,896	-2,020,300	-2,044,300	1.19%	
Remove Amortization		2,020,300	2,044,300	1.19%	
Adjusted Surplus (Deficit)	5,696,896	0	-0	#DIV/0!	

Expenses decrease by \$117,000

Smoky Lake County Notes to the 2024 Budget

1) Taxes

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

Total Taxes budgeted 2024	13,507,063
Total Actual Taxes billed in 2023	12,948,995
increase in tax revenue	558,068

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
	\$ 705,445	\$ 712,983

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.

Smoky Lake County Notes to the 2024 Budget

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 increase by \$1,000 to cover some of inflation and training requirements. The departments have cut the amount of conferences and training commitments

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 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 maintenance. No consulting funds have been budgeted to advance the Strategic Plan.

16) Insurance

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

**Smoky Lake County
Notes to the 2024 Budget**

17) Other Services

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

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 have been reallocated to the Capital Road budget

20) Gravel

Gravel Crushing is expected for 2023

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 \$31,000 to allow for funding to cemeteries and halls

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

25) Contingency

The proposed budget for contingency is \$0

**Smoky Lake County
Notes to the 2024 Budget**

26) 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>

27) 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>

28) 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>

29) Transfers to Reserves

	2023	2024
5 Year Capital Plan	\$ 1,014,000	\$ 227,000
Road Plan	\$ -	
	<u>\$ 1,014,000</u>	<u>\$ 227,000</u>

30) Capital and Road Plan

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