

SMOKY LAKE COUNTY  
Municipal  
Budget to Actual Report

	BUDGET 2023	BUDGET 2024	Chg %	Note #
<b>OPERATING REVENUE</b>				
<b>Taxes</b>				
Farmland & Residential	\$4,112,277	\$4,300,093	4.57%	
Machinery & Equipment	1,380,287	1,357,698	(1.64%)	
Non - Residential	1,304,804	1,318,187	1.03% <sup>1)</sup>	
Linear	5,998,187	6,435,843	7.30%	
Provincial Government	68,756	72,831	5.93%	
Sewer Levy	9,040	9,040	0.00%	
<b>Other Income</b>				
Well Drilling/Drill Rigs	5,500	5,500	0.00%	
Penalties	85,300	85,200	(0.12%)	
User Fees and Sales of Goods	595,709	641,450	7.68% <sup>2)</sup>	
Investment Income	350,000	693,998	98.29% <sup>3)</sup>	
Development Levies	58,500	69,000	17.95%	
Licenses and Permits	224,500	224,000	(0.22%) <sup>4)</sup>	
<b>Sales to Other Governments</b>	<b>342,135</b>	<b>346,635</b>	<b>1.32%</b> <sup>5)</sup>	
<b>Grants</b>				
Provincial Conditional - Operating	707,215	599,753	(15.20%) <sup>6)</sup>	
CLC	113,230	113,230	0.00%	
<b>Transfer from Operating Reserve</b>	<b>913,969</b>	<b>1,035,000</b>	<b>13.24%</b> <sup>7)</sup>	
<b>TOTAL OPERATING REVENUE</b>	<b>16,269,409</b>	<b>17,307,458</b>	<b>6.38%</b>	
<b>OPERATING EXPENSES</b>				
<b>Salaries, Wages, and Benefits</b>				
Salaries & Wages	5,789,298	5,822,998	0.58% <sup>8)</sup>	
Benefits	1,446,817	1,243,984	(14.02%) <sup>9)</sup>	
WCB		85,000	#DIV/0!	
Other Wages	10,000	10,000	0.00% <sup>10)</sup>	
<b>Contracted and General Services</b>		<b>0</b>		
Mileage	56,350	45,700	(18.90%)	
Meals and Lodgings	95,360	95,360	0.00%	
Membership & Conference Fees	59,015	60,435	2.41% <sup>11)</sup>	
Freight, Express, Postage	44,450	42,250	(4.95%)	
Telephone & Communication	99,410	98,150	(1.27%)	
Training	126,000	112,700	(10.56%)	
Advertising, Printing, Subscriptions	70,050	60,550	(13.56%) <sup>12)</sup>	
Accounting & Auditing	42,000	34,000	(19.05%)	
Legal Fees	42,500	40,000	(5.88%) <sup>13)</sup>	
Assessor Fees	142,800	146,000	2.24%	
Engineering Fees	173,520	133,670	(22.97%)	
Other Consulting	62,350	62,700	0.56% <sup>14)</sup>	
Computer Programing	148,750	187,417	25.99% <sup>15)</sup>	
Insurance	281,362	271,261	(3.59%) <sup>16)</sup>	
Other Services	1,757,317	1,648,358	(6.20%) <sup>17)</sup>	
<b>Materials, Goods, and Utilities</b>		<b>0</b>		
Office/Food/Janitorial Supplies	104,237	95,330	(8.54%) <sup>18)</sup>	
Fuel/Parts/ Etc	2,175,190	1,547,100	(28.88%) <sup>19)</sup>	

	BUDGET 2023	BUDGET 2024	Chg %	Note #
Offset to Road Plan	-2,196,808	-1,278,946	(41.78%)	19) a
Gravel	0	490,000	#DIV/0!	20)
Chemicals	50,000	40,000	(20.00%)	21)
Computer Supplies	61,600	69,149	12.25%	
Utilities	209,079	213,799	2.26%	22)
Employee Recognition	26,000	40,000	53.85%	23)
Other General Supplies	458,800	477,500	4.08%	24)
Transfers to Local Boards & Agencie	784,865	678,794	(13.51%)	25)
Write Offs	3,000	0	(100.00%)	
Bank Charges & Interest	6,000	9,100	51.67%	
Requisitions	2,574,024	2,583,857	0.38%	
Contingency	174,526	13,749	(92.12%)	26)
Amortization	2,020,300	2,044,300	1.19%	
	<u>16,898,162</u>	<u>17,224,265</u>	<u>1.93%</u>	
<b>Total Operations</b>	<b>-628,753</b>	<b>83,193</b>	<b>(113.23%)</b>	
<b>Capital Funding</b>				
Sale of Capital Assets	543,800	1,306,700	140.29%	27)
Provincial Capital Grants	3,303,489	4,074,411	23.34%	28) LGFF increase, increase BCCF funding
Transfer from Reserve	1,903,159	1,431,717	(24.77%)	29)
<b>Capital Funding</b>	<b>5,750,448</b>	<b>6,812,828</b>	<b>18.47%</b>	
<b>Capital Expenses</b>				
Buildings & Land		0	#DIV/0!	
Transfer to Reserve	1,014,000	1,428,000	40.83%	30)
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	1,443,155	874,427	(39.41%)	Increased mower and grader budget
Vehicles	510,304	594,419	16.48%	
	<u>7,141,995</u>	<u>8,940,321</u>	<u>25.18%</u>	31)
<b>Total Capital</b>	<b>-1,391,547</b>	<b>-2,127,493</b>	<b>52.89%</b>	
<b>Net Profit/Loss</b>	<b>-2,020,300</b>	<b>-2,044,300</b>	<b>1.19%</b>	
<b>Remove Amortization</b>	<b>2,020,300</b>	<b>2,044,300</b>	<b>1.19%</b>	
<b>Adjusted Surplus (Deficit)</b>	<b>0</b>	<b>-0</b>	<b>#DIV/0!</b>	

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

**1) Taxes**

The overall assessment increased by 5.8%

Total Taxes (including requisitions)	13,484,652
Total Actual Taxes billed in 2023	12,948,995
<i>Increase in municipal and requisition tax revenue</i>	<b>535,657</b>

**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**

revenue this year with an expected slight decline for the end of next year. Thus far this year we are earning an average of aprox 5.5% interest

**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**

	<b>2023</b>	<b>2024</b>
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
	<b>\$ 705,445</b>	<b>\$ 712,983</b>

**7) Transfer from Operating Reserves**

\$675,000 surplus from 2023 has been carried forward to 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**

The departments have cut the amount of conferences and training commitments to offset the cost of inflation in these areas. The proposed budget for Planning to attend FCM has been removed.

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

**15) Computer - Software and hardware**

This includes all the computer licensing, purchases, toner and office equipment repairs and maintenance. Additional funds have been budgeted to make the changes to our system as per cyber security requirements.

**16) Insurance**

Insurance is kept similar to 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 major changes

**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

**19)a Offset to Road Plan**

Equipment, Fuel, and equipment repairs relate directly to the road projects budgeted for under capital. To account for these costs properly, we remove them from the operating budget and include them in the Capital Road Plan. This amount varies substantially from year to year depending on the amount and type of road projects that are being planned. For example, if the road plan is for mostly road rehabilitation, more of our equipment costs will need to be allocated to Capital. If the road plan consists of construction or paving that we will contract out, it will require less of our resources, leaving them available for more regular maintenance (operation) activities.

**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, calcium, cold mix, and dust control along with small misc. supplies required. Increases are a result of increased cost of the road products needed for road maintenance, dust control, etc.

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

**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

\$360,000 to Aspen View to have the day care added to the new school

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

**26) Contingency**

The proposed budget for contingency is \$13,749

**27) Sale of Capital Assets**

	<b>2023</b>	<b>2024</b>	
Unit 195	\$30,000		
pickup trucks	\$313,800	\$ 555,226	
Town portion of fire assets		\$ 9,974	
Mower		\$ 30,000	
Land Sales		\$ 701,000	
Insurance for radios		\$ 10,500	
	<u>\$343,800</u>	<u>\$ 1,306,700</u>	

**28) Provincial Capital Grants**

	<b>2023</b>	<b>2024</b>	
MSI Capital	\$ 749,250	\$ 885,000	
STIP Bridge Program	\$ 649,915	\$ 2,644,150	
Federal Gas Tax Grant	\$ 578,324	\$ 545,261	** using previous years unspent
Community Initiatives			
	<u>\$ 1,977,489</u>	<u>\$ 4,074,411</u>	

**29) Transfers from Capital Reserves**

	<b>2023</b>	<b>2024</b>	
Previous years projects	\$ -		
Aggregate Levy - Road Repair	\$ 517,500	\$ 191,000	
Road projects	\$ 161,000	\$ -	
Fire assets		\$ 22,961	
2022 grader ordered		\$ 659,000	
Aggregate Levy - Bridge Repair	\$ -	\$ 508,756	
Ag mower	\$ -	\$ 50,000	
To fund capital budget	\$ 813,259		
	<u>\$ 1,491,759</u>	<u>\$ 1,431,717</u>	

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

**30) Transfers to Reserves**

	<b>2023</b>	<b>2024</b>
5 Year Capital Plan	\$ 1,014,000	
Future Grader Purchase		\$ 500,000
Expected Aggregate Levy		\$ 200,000
Gravel Pit Reclamation & Dev		\$ 27,000
Future Land Purchase	\$ -	\$ 701,000
	<u>\$ 1,014,000</u>	<u>\$ 1,428,000</u>

**31) Capital and Road Plan**

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

**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
	LAND SALES		701,000	-	-	701,000	-	
ADM	ADMIN BUILDING RESERVE	R	-	-	-	-	-	
<b>ADM</b>	<b>Admin Total</b>		<b>901,000</b>	<b>-</b>	<b>-</b>	<b>701,000</b>	<b>200,000</b>	
Bylaw	LIDAR GUN	E	7,000	-	-	-	7,000	
<b>Bylaw</b>	<b>Bylaw Total</b>		<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	
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% Insurance to cover 10,500
FIRE	AFRRCS RADIO REPLACEMENT	E	7	18,500	8,000	10,500	-	Town to pay 40%
FIRE	NEW AFRRCS RADIOS	E	8	10,500	6,300	4,200	-	
<b>FIRE</b>	<b>Fire Total</b>		<b>43,435</b>	<b>-</b>	<b>22,961</b>	<b>20,474</b>	<b>-</b>	
PW	GRADER RESERVE	R	9	500,000	-	-	500,000	order in 2025 carried over from prev year
PW	2022 GRADER ORDERED	E	0	659,000	659,000	-	-	replace in 2026 Pay back for 2023 purchase
PW	REPLACE SANDING TRUCK 195 RESERVE	R	10	-	-	-	-	
PW	REPLACE RESERVE FOR WHEEL LOADER	E	-	-	-	-	-	
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	
<b>PW</b>	<b>PUBLIC WORKS DEPARTMENT TOTAL</b>		<b>1,787,411</b>	<b>-</b>	<b>659,000</b>	<b>555,226</b>	<b>573,185</b>	
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	
<b>E &amp; P</b>	<b>Motion 491-24 Water Storage</b>	<b>E</b>	<b>21</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>28,000</b>	
E & P	RESERVE FOR SEWER	O	0	-	-	-	-	
E & P	RESERVE FOR SIGN REPLACEMENT	O	0	-	-	-	-	
E & P	GARBAGE TRUCK RESERVE	O	0	-	-	-	-	
<b>E &amp; P</b>	<b>ENV &amp; PARKS DEPARTMENT TOTAL</b>		<b>88,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>88,000</b>	
PLN	HISTORIC DESIGNATION PLAQUE	L	23	10,000	-	-	10,000	
<b>PLN</b>	<b>PLANNING TOTAL</b>		<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	
AG	REPLACE FLEX ARM & MOWER 473/474	E	24	92,000	50,000	30,000	12,000	sell old for 30,000 / 50,000 from reserve
AG	RESERVE FOR EQUIPMENT	O	25	-	-	-	-	
<b>PW</b>	<b>AGRICULTURE DEPARTMENT TOTAL</b>		<b>92,000</b>	<b>-</b>	<b>50,000</b>	<b>30,000</b>	<b>12,000</b>	
<b>MUNICIPAL TOTAL</b>			<b>2,928,846</b>	<b>-</b>	<b>731,961</b>	<b>1,306,700</b>	<b>890,185</b>	
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	-	-	
<b>NATURAL GAS TOTAL</b>			<b>317,000</b>	<b>-</b>	<b>267,000</b>	<b>-</b>	<b>-</b>	
<b>ORGANIZATIONAL TOTAL CAPITAL PURCHASES</b>			<b>3,245,846</b>	<b>-</b>	<b>998,961</b>	<b>1,306,700</b>	<b>890,185</b>	
<b>BRIDGE REPAIR REHAB TOTAL</b>			<b>4,167,529</b>	<b>3,189,411</b>	<b>508,756</b>	<b>-</b>	<b>469,362</b>	use AT and CCBF grants
<b>ROAD PLAN TOTAL</b>			<b>1,843,946</b>	<b>885,000</b>	<b>191,000</b>	<b>-</b>	<b>767,946</b>	
<b>CAPITAL PROJECT TOTAL</b>			<b>9,257,321</b>	<b>4,074,411</b>	<b>1,698,717</b>	<b>1,306,700</b>	<b>2,127,493</b>	