

Yellowhead County

2022 Budget



Final



2022 Operating and Capital Summary

<u>Expense Groupings</u>	<u>Interim</u>	<u>Final</u>
Operations	\$ 45,396,232	\$ 45,034,751
Contribution to local governments	8,693,926	8,693,926
School requisition	24,279,520	25,233,141
Seniors requisition	4,253,917	5,104,857
Designated Industrial Property requisition	613,374	623,222
Contributions to reserves	3,518,752	7,453,768
Capital projects	62,621,230	58,303,317
SUB TOTAL	\$ 149,376,951	\$ 150,446,982
Amortization - non cash item	16,351,935	17,615,451
Total	\$ 165,728,886	\$ 168,062,433

"Yellowhead County works hard to provide tax payers value for their hard-earned tax dollars. Council and Staff endeavor to ensure that they are provided with the highest level of service possible while considering the needs and expectations of Yellowhead County Residents."



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2022 Budget Operating and Capital Summary

by Revenue and Expense Grouping (with comparative figures for 2021)

	2022		2021		Final vs. Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
OPERATING REVENUES						
Investment Income	\$ 928,741	\$ 928,741	\$ 1,050,859	\$ 928,741	\$ -	0.00%
Local Government Transfers	841,791	2,501,791	951,149	713,931	1,660,000	197.20%
Amortization of Capital Assets	16,540,307	17,803,824	17,314,662	16,363,435	1,263,517	7.64%
Penalties	310,861	326,861	615,358	304,676	16,000	5.15%
Property Taxation - Yellowhead County	54,282,688	55,483,626	54,293,954	54,282,688	1,200,938	2.21%
Property Taxation - Education	24,279,520	25,233,141	24,279,520	24,279,520	953,621	3.93%
Property Taxation - Seniors Foundation	4,253,917	5,104,857	4,254,747	4,253,917	850,940	20.00%
Property Taxation - Designated Industrial	613,374	623,222	614,178	613,374	9,848	1.61%
Provincial Government Transfers	1,603,032	1,603,032	1,384,409	1,243,451	-	0.00%
Reserves/Surplus	1,429,705	1,531,301	611,691	2,301,162	101,596	7.11%
Sales and User Charges	2,436,672	3,031,672	2,555,180	2,583,635	595,000	24.42%
TOTAL OPERATING REVENUES	\$107,520,608	\$114,172,068	\$107,925,707	\$107,868,529	\$ 6,651,460	6.19%
OPERATING EXPENSES						
Allowances	\$ 2,902,500	\$ 517,500	-\$ 2,641,317	\$ 2,902,500	-\$ 2,385,000	-82.17%
Amortization of TCA	16,351,935	17,615,451	17,230,452	16,351,935	1,263,516	7.73%
Bank Charges	7,000	12,000	5,707	7,000	5,000	71.43%
Communication & Promotions	485,740	489,901	358,341	489,501	4,161	0.86%
Contracted General Services	7,491,109	7,873,759	5,856,245	7,182,935	382,650	5.11%
Contracted Professional Services	3,070,822	4,022,620	1,953,124	2,913,890	951,798	30.99%
Contributions and Grants	1,052,959	1,052,959	894,027	1,080,133	-	0.00%
Cost Sharing	8,693,926	8,693,926	8,663,074	8,911,489	-	0.00%
Gravel Program	4,539,094	4,539,094	3,138,045	4,557,784	-	0.00%
Interest on Debt	92,783	92,783	92,379	92,783	-	0.00%
Materials & Supplies	3,235,675	3,719,602	3,268,708	4,358,979	483,927	14.96%
Principal on Debt	204,475	204,475	204,476	204,475	-	0.00%
Purchases from Other Governments	1,068,188	1,068,188	801,716	801,716	-	0.00%
Rentals	83,820	93,820	56,637	74,552	10,000	11.93%
Requisitions	29,146,811	30,961,222	29,147,078	29,146,811	1,814,411	6.23%
Reserves/Surplus	3,518,752	7,453,768	19,487,052	3,445,120	3,935,016	111.83%
Road Maintenance	5,929,279	5,929,279	5,373,986	5,917,779	-	0.00%
Salaries, Wages and Benefits	13,883,183	13,974,780	12,640,955	13,579,936	91,597	0.66%
Travel, Subsistence & Training	525,418	529,918	249,561	398,595	4,500	0.86%
Utilities	824,187	914,072	867,079	887,796	89,885	10.91%
TOTAL OPERATING EXPENSES	\$103,107,656	\$109,759,117	\$107,647,324	\$103,305,708	\$ 6,651,460	6.45%
OPERATING SURPLUS/(DEFICIT)	\$ 4,412,952	\$ 4,412,952	\$ 278,383	\$ 4,562,821	\$ -	0.00%



2022 Budget Operating and Capital Summary

by Revenue and Expense Grouping (with comparative figures for 2021)

	2022		2021		Final vs. Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
CAPITAL FINANCING						
Sale of Assets	\$ -	\$ -	\$ -	\$ 40,240	\$ -	0.00%
Local Government Contributions	-	-	1,402	-	-	0.00%
Other Capital	-	-	267,752	-	-	0.00%
Provincial Conditional Grants	8,025,800	8,025,800	7,217,168	15,168,353	-	0.00%
Transfer from Reserves	8,980,314	9,073,886	4,089,180	10,005,584	93,572	1.04%
Carry forward from Prior Year	41,202,164	36,790,679	-	-	- 4,411,485	-10.71%
Donations, Contributions, Rebates	-	-	288,894	428,383	-	0.00%
TOTAL CAPITAL FINANCING	\$ 58,208,278	\$ 53,890,365	\$ 11,864,397	\$ 25,642,560	-\$ 4,317,913	-7.42%
CAPITAL EXPENSES						
Capital Applied	\$ 21,419,066	\$ 21,512,638	\$ 12,142,780	\$ 30,205,381	\$ 93,572	0.44%
Carry forward Capital Applied	41,202,164	36,790,679	-	-	- 4,411,485	-10.71%
TOTAL CAPITAL EXPENSES	\$ 62,621,230	\$ 58,303,317	\$ 12,142,780	\$ 30,205,381	-\$ 4,317,913	-6.90%
CAPITAL SURPLUS/(DEFICIT)	-\$ 4,412,952	-\$ 4,412,952	-\$ 278,383	-\$ 4,562,821	\$ -	0.00%

The County's 'Net Surplus / (Deficit)' is calculated by adding the Operating Surplus / (Deficit) and the Capital Surplus / (Deficit). When the 'Net Surplus / (Deficit)' is \$0, the County has a balanced budget. Municipalities are not allowed to budget for a surplus or deficit.

	2022		2021		Final vs. Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Surplus / (Deficit)	\$ 4,412,952	\$ 4,412,952	\$ 278,383	\$ 4,562,821	\$ -	0.00%
Capital Surplus / (Deficit)	- 4,412,952	- 4,412,952	- 278,383	- 4,562,821	-	0.00%
Net Surplus / (Deficit)	\$ -	\$ -	\$ -	\$ -	-	0.00%

Municipal Rebate

Municipal GST Implications: A Municipal rebate is a public service bodies' rebate available for municipalities at a rate of 100% of the GST. Due to the municipal rebate, municipal expenditures as presented do not include GST.

Additional information on the Municipal rebate and Municipal GST can be found on the Government of Canada website,

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4049/gst-hst-information-municipalities.html>

Yellowhead County

Operating Budget



2022 Operating Budget Summary by Grouping

The Operating Summary by Grouping provides a snapshot of the proposed Interim Operating Budget broken out by revenue and expenditure groupings.

	2022		2021		Final vs. Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
<u>Operating Revenues</u>						
Investment Income	\$ 928,741	\$ 928,741	\$ 1,050,859	\$ 928,741	\$ -	0.00%
Local Government Transfers	841,791	2,501,791	951,149	713,931	1,660,000	197.20%
Penalties	310,861	326,861	615,358	304,676	16,000	5.15%
Property Taxation - Yellowhead County	54,282,688	55,483,626	54,293,954	54,282,688	1,200,938	2.21%
Property Taxation - Education	24,279,520	25,233,141	24,279,520	24,279,520	953,621	3.93%
Property Taxation - Seniors Foundation	4,253,917	5,104,857	4,254,747	4,253,917	850,940	20.00%
Property Taxation - Designated Industrial	613,374	623,222	614,178	613,374	9,848	1.61%
Provincial Government Transfers	1,603,032	1,603,032	1,384,409	1,243,451	-	0.00%
Reserves/Surplus	1,429,705	1,531,301	611,691	2,301,162	101,596	7.11%
Sales and User Charges	2,436,672	3,031,672	2,555,180	2,583,635	595,000	24.42%
Sub Total	\$ 91,168,673	\$ 96,368,244	\$ 90,611,045	\$ 91,505,095	\$ 5,199,571	5.70%
Amortization of Capital Assets	16,540,307	17,803,824	17,314,662	16,363,435	1,263,517	7.64%
Total Revenue	\$ 107,520,608	\$ 114,172,068	\$ 107,925,707	\$ 107,868,529	\$ 6,651,460	6.19%
<u>Operating Expenses</u>						
Operations	\$ 45,358,864	\$ 45,034,751	\$ 33,118,301	\$ 45,450,353	-\$ 324,113	-0.71%
Contribution to local governments	8,693,926	8,693,926	8,663,074	8,911,489	-	0.00%
School requisition	24,279,520	25,233,141	24,279,520	24,279,520	953,621	3.93%
Seniors requisition	4,253,917	5,104,857	4,254,747	4,253,917	850,940	20.00%
Designated Industrial Property requisition	613,374	623,222	614,178	613,374	9,848	1.61%
Contributions to reserves	3,443,620	7,453,768	19,487,052	3,445,120	4,010,148	116.45%
Sub Total	\$ 86,755,721	\$ 92,143,665	\$ 90,416,872	\$ 86,953,773	\$ 5,387,944	6.21%
Amortization - non cash item	16,351,935	17,615,451	17,230,452	16,351,935	1,263,516	7.73%
Total Expenses	\$ 103,107,656	\$ 109,759,116	\$ 107,647,324	\$ 103,305,708	\$ 6,651,460	6.45%
Operating Surplus/(Deficit) - Contribution to Capital Projects	\$ 4,412,952	\$ 4,412,952	\$ 278,383	\$ 4,562,821	\$ -	0.00%

The total 2022 Operating Budget includes \$114.2 million in revenue and \$109.8 million in expenses, with a surplus from operating or contributions to capital projects of \$4.4 million in 2022.



2022 Operating Budget Summary by Division

	2022		2021		Final vs. Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
Revenue						
General Governance - Council	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Corporate Services and Administration	86,798,999	89,849,427	103,363,670	\$ 102,220,700	3,050,428	2.98%
Protective Services	3,107,774	3,134,786	1,729,765	\$ 1,487,544	27,012	1.82%
Infrastructure Services	15,446,514	18,921,797	1,652,965	\$ 2,688,072	3,475,283	22.50%
Community Services	2,167,322	2,266,059	1,179,307	\$ 1,472,214	98,737	6.71%
Total Revenue	\$ 107,520,608	\$ 114,172,068	\$ 107,925,707	\$ 107,868,530	6,651,460	6.17%
Expense						
General Governance - Council	\$ 826,760	\$ 826,760	\$ 833,353	\$ 905,601	\$ -	0.00%
Corporate Services and Administration	43,017,672	\$ 42,506,533	\$ 49,127,650	\$ 43,591,855	- 511,139	-1.17%
Protective Services	11,378,531	\$ 11,559,761	\$ 9,117,011	\$ 9,615,720	181,230	1.88%
Infrastructure Services	39,588,684	\$ 46,402,120	\$ 36,883,933	\$ 41,026,826	6,813,436	16.61%
Community Services	8,296,009	\$ 8,463,942	\$ 11,685,377	\$ 12,728,528	167,933	1.32%
Total Expenses	\$ 103,107,656	\$ 109,759,116	\$ 107,647,324	\$ 107,868,530	\$ 6,651,460	6.45%
Operating Surplus/(Deficit) - Contribution to Capital Projects	\$ 4,412,952	\$ 4,412,952	\$ 278,383	\$ -	\$ -	0.00%

General Governance

Operating Detail

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net	
General Governance	\$	-	\$	826,760	-\$	826,760
Council General	\$	-	\$	172,352	-\$	172,352
Mayor		-	\$	97,923	-	97,923
Council - Division 1		-	\$	71,468	-	71,468
Council - Division 2		-	\$	69,968	-	69,968
Council - Division 3		-	\$	69,968	-	69,968
Council - Division 4		-	\$	70,868	-	70,868
Council - Division 5		-	\$	63,602	-	63,602
Council - Division 6		-	\$	70,268	-	70,268
Council - Division 7		-	\$	70,375	-	70,375
Council - Division 8		-	\$	69,968	-	69,968

Costing Center Summary

11 - Council

Costing Center	11-10-00 Council General	Budget Year	2022
Division	Governance Services		
Function	11 - Council		

Description

This cost centre includes all expenditures of Council outside of Wages and Employer Contributions.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-242 Technology decreased in 2022 as new devices were provided to Council following the 2021 election.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-145 WCB	Increased	5.96 %	7,866	8,334
2-211 Travel & Subsistence	Unchanged	0.00 %	75,000	75,000
2-213 Council Hospitality	Unchanged	0.00 %	3,500	3,500
2-214 Memberships, Registrations & Training	Unchanged	0.00 %	35,660	35,660
2-218 Promotional Recognition	Unchanged	0.00 %	1,750	1,750
2-219 Hospitality	Unchanged	0.00 %	12,000	12,000
2-242 Technology	Decreased	74.22 %	37,323	9,623
2-249 Other Professional	Unchanged	0.00 %	20,000	20,000
2-265 Vehicle Rental	Unchanged	0.00 %	1,800	1,800
2-274 Insurance Premiums	Unchanged	0.00 %	1,060	1,060
2-519 General Supplies	Unchanged	0.00 %	3,000	3,000
2-770 Contribution to Organizations	Unchanged	0.00 %	625	625
Total Expenses	Decreased	13.64 %	199,584	172,352

Costing Center Summary

11 - Council

Costing Center	11-20-## Council - All	Budget Year	2022
Division	Governance Services		
Function	11 - Council		

Description

Council wages and employer contributions are captured under the cost centres below individually for the Mayor and eight Councillors.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

There are no material changes for 2022.

Budget Prior Year Comparison

11-20-00 Council - Mayor

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	New this year	100.00%	-	6,665
2-151 Council Wages	Increased	2.99 %	88,612	91,258
Total Expenses	Increased	10.51 %	88,612	97,923

11-20-10 Council - Division 1

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	Decreased	67.71 %	9,709	9,680
2-151 Council Wages	Decreased	2.93 %	62,369	61,788
Total Expenses	Decreased	0.85%	72,078	71,468

11-20-20 Council - Division 2

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	Increased	1.01 %	9,583	9,680
2-151 Council Wages	Increased	3.00 %	58,532	60,288
Total Expenses	Increased	2.72 %	68,115	69,968

11-20-30 Council - Division 3

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	Increased	1.01 %	9,583	9,680
2-151 Council Wages	Increased	3.00 %	58,532	60,288
Total Expenses	Increased	2.72 %	68,115	69,968

Costing Center Summary

11 - Council

11-20-40 Council - Division 4

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	Increased	1.01 %	9,583	9,680
2-151 Council Wages	Increased	2.95 %	59,432	61,188
Total Expenses	Increased	2.68 %	69,015	70,868

11-20-50 Council - Division 5

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	Increased	3.00 %	2,927	3,014
2-151 Council Wages	Increased	2.98 %	58,832	60,588
Total Expenses	Increased	2.99 %	61,759	63,602

11-20-60 Council - Division 6

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	Decreased	68.54 %	9,583	9,680
2-151 Council Wages	Increased	2.98 %	58,832	60,588
Total Expenses	Increased	0.0271	68,415	70,268

11-20-70 Council - Division 7

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	Increased	3.03%	7,160	7,377
2-151 Council Wages	Increased	7.08%	58,832	62,998
Total Expenses	Increased	0.0664	65,993	70,375

11-20-70 Council - Division 8

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-149 Employer Contributions	Decreased	68.54 %	9,583	9,680
2-151 Council Wages	Increased	3.00 %	58,532	60,288
Total Expenses	Increased	0.0272	68,115	69,968

Corporate Services & Administration

Operating Detail

Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
Corporate Services & Administration	\$ 89,849,427	\$ 42,506,534	\$ 47,342,893
General Municipal & Taxation	\$ 87,663,363	\$ -	\$ 87,663,363
Administration	2,186,064	\$ 11,306,740	- 9,120,676
Communications	-	\$ 205,803	- 205,803
Tourism & Economic Development	-	\$ 30,000	- 30,000
Assessment Review Board	-	\$ 2,770	- 2,770
Requisitions	-	\$ 30,961,221	- 30,961,221

Division Overview

Corporate Services and Administration includes all cost centres related to the office of the CAO (CAO, Communications, Tourism and Development), and Corporate Services (Finance, Human Resources, and Property Taxation).

General and Taxation is the revenue cost centre for the collection of all revenue from property taxation. This includes requisitions for School Taxes, Senior Foundation Taxes, and DIP amounts. Out of the the \$85 million Yellowhead County collects through the General Municipal & Taxation cost centre an approximate 65% (\$54 million) is retained by the County to provide services. The requisition cost centre is the expense side (payments) of School Taxes, Senior Foundation Taxes, and DIP amounts.

The administration cost centre provides a complex portfolio of professional, administrative, technical, and financial services to both internal and external customers. Overhead costs attributed to the operating of both the Edson and Wildwood Admin building are captured within it.

The cost centres of both Communications, and Tourism & Economic Development fall under the CAO and are responsible for all communication related activities of the County. In 2021 (Jan. 1 - Nov. 14, 2021) Yellowhead County ran 393 advertising campaigns through the County's main Facebook page, and 578 ads with a reach of over 40 thousand, including 413 thousand impressions.

Costing Center Summary

00-00-00 General & Taxation

Costing Center 00-00-00 General & Taxation **Budget Year** 2022
Division Corporate Services
Function 00 - General Municipal & Taxation

Description

The main revenue centre for all property taxation , interest, and requisitions for Yellowhead County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Offset of Non Cash item amortization (1-991) was previously captured under this cost centre to offset the expense related to amortization; this has been adjusted for 2022 and both the expense and revenue offset are captured under each applicable cost centre.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-111 Residential Farmland Taxes	Increased	9.89%	3,479,247	3,823,342
1-112 Residential School Taxes	Increased	4.53%	3,841,992	4,015,855
1-120 Machinery & Equipment Taxes	Increased	2.06%	17,340,585	17,697,461
1-122 Senior's Foundation Taxes	Increased	20.00%	4,253,917	5,104,857
1-123 Non Residential Taxes	Decreased	4.82%	5,036,039	4,793,428
1-124 Non Residential School Taxes	Increased	3.82%	20,437,528	21,217,287
1-128 DIP Requisition	Increased	1.61%	613,374	623,222
1-130 Minimum Levy	Decreased	4.13%	20,429	19,586
1-191 Linear Taxes	Increased	2.62%	28,406,388	29,149,808
1-510 Penalties & Costs	Unchanged	0.00%	247,176	247,176
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	100	100
1-550 Interest	Unchanged	0.00%	928,741	928,741
1-560 Leases & Rentals	Unchanged	0.00%	42,500	42,500
1-991 Offset Of Non Cash Item Amortization	Not used this year	100.00%	16,351,935	-
Total Revenues	Decreased	-13.20%	100,999,950	87,663,363

Costing Center Summary

12-10-00 Admin General

Costing Center	12-10-00 Admin General	Budget Year	2022
Division	Corporate Services		
Function	12 - Administration		

Description

Administration General consists of all staff under the Corporate and Legislative Services division, along with the CAO, Communications, and CAO Administrative Clerk.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

There are two new positions budgeted under Administration General; Legislative Services Supervisor, and Financial Analyst.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	451,412	451,412
1-421 Tax Certificates & Searches	Increased	12.31 %	8,592	9,650
1-510 Penalties & Costs	Increased	137.44 %	4,500	10,685
1-840 Provincial Conditional Grants	Unchanged	0.00 %	228,893	228,893
1-920 Transfer from Reserves	Decreased	18.96 %	527,352	427,352
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	1,058,072
Total Revenues	Increased	79.08%	1,220,749	2,186,064
Expenses				
2-121 Salaries and Wages	Decreased	13.71 %	1,510,430	1,303,296
2-132 Moving Costs	Unchanged	0.00 %	31,000	31,000
2-145 WCB	Increased	5.96 %	11,012	11,668
2-149 Employer Contributions	Decreased	17.27 %	255,412	249,013
2-211 Travel & Subsistence	Unchanged	0.00 %	10,750	10,750
2-214 Memberships, Registrations & Training	Increased	21.49 %	11,632	64,132
2-216 Postage & Courier	Unchanged	0.00 %	32,000	32,000
2-217 Telephone	Unchanged	0.00 %	36,000	36,000
2-218 Promotional Recognition	Unchanged	0.00 %	5,000	5,000
2-225 Mapping	Decreased	74.73 %	133,810	33,810
2-232 Legal	Unchanged	0.00 %	56,100	56,100
2-233 Audit	Increased	11.29 %	31,000	34,500
2-234 Assessment	Unchanged	0.00 %	668,434	668,434
2-242 Technology	Decreased	91.02 %	360,194	32,352
2-249 Other Professional	Increased	80.00 %	62,500	112,500
2-252 Facility Maintenance	Unchanged	0.00 %	332,295	332,295
2-253 Equipment Maintenance	Unchanged	0.00 %	1,000	1,000
2-255 Vehicle Maintenance	Unchanged	0.00 %	8,000	8,000
2-263 Equipment Rental	Unchanged	0.00 %	35,702	35,702
2-274 Insurance Premiums	Unchanged	0.00 %	128,970	128,970
2-519 General Supplies	Unchanged	0.00 %	60,651	60,651
2-521 Fuel, Oil & Antifreeze	Increased	44.08%	2,500	3,602
2-543 Natural Gas	Increased	297.72%	8,782	34,928
2-544 Electricity	Decreased	38.20%	156,701	96,840
2-545 Other Utilities	Decreased	13.60%	1,015	877
2-551 Small Inventory Items	Unchanged	0.00 %	3,000	3,000
2-814 Service Charges and Exchange	Unchanged	0.00 %	7,000	7,000
2-900 Amortization	Increased	3.43%	1,022,991	1,058,072
2-922 Allowance on A/R & Taxes	Decreased	82.47%	2,895,000	507,500
Total Expenses	Decreased	37.06%	7,878,881	4,958,992
Net Total		58.35% -	6,658,132 -	2,772,928

Costing Center Summary

12-10-67 Admin General Edson

Costing Center 12-10-67 Admin General Edson **Budget Year** 2022
Division Corporate Services
Function 12 - Administration

Description

Cost centre for the revenue sharing agreement between Yellowhead County and the Town of Edson.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Agreement based.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-731 Contribution to Local Government	Unchanged	0.00 %	4,247,748	4,247,748
Total Expenses		0.00 %	4,247,748	4,247,748

Costing Center Summary

12-10-85 Admin General Hinton

Costing Center 12-10-85 Admin General Hinton **Budget Year** 2022
Division Corporate Services
Function 12 - Administration

Description

Cost centre for the revenue sharing agreement between Yellowhead County and the Town of Hinton.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Agreement based.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-731 Contribution to Local Government	Unchanged	0.00 %	2,100,000	2,100,000
Total Expenses		0.00 %	2,100,000	2,100,000

Costing Center Summary

12-30-00 Communications

Costing Center	12-30-00 Communications	Budget Year	2022
Division	Corporate Services		
Function	12 - Administration		

Description

Communications for the County are centralized through the Communications cost centre; this includes advertising, newsletters and media publications, and promotional activities.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

For 2022 2-242 Technology expenses have been reallocated to the Information Technology cost centre under Protective Services.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-211 Travel & Subsistence	Increased	450.00 %	1,000	5,500
2-214 Memberships, Registrations & Training	Increased	60.00 %	2,000	3,200
2-217 Telephone	Unchanged	0.00 %	1,560	1,560
2-218 Promotional Recognition	Unchanged	0.00 %	36,750	36,750
2-221 Advertising	Unchanged	0.00 %	130,000	130,000
2-222 Newsletters & Media Publications	Unchanged	0.00 %	21,293	21,293
2-242 Technology	Decreased	70.51 %	22,041	6,500
2-519 General Supplies	Unchanged	0.00 %	1,000	1,000
Total Expenses	Decreased	4.56 %	215,644	205,803

Costing Center Summary

69-10-00 Tourism & Economic Development General

Costing Center	69-10-00 Tourism & Economic	Budget Year	2022
Division	Governance Services		
Function	69 - Tourism & Economic Development		

Description

Tourism and economic development for the County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Through a review of prior year expenditures and comparison to both a three and five year average, there was no change for 2022.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-221 Advertising	Unchanged	0.00 %	30,000	30,000
Total Expenses	Unchanged	0.00 %	30,000	30,000

Costing Center Summary

12-40-00 Assessment Review Board

Costing Center	12-40-00 Assessment Review Board	Budget Year	2022
Division	Corporate Services		
Function	12 - Administration		

Description

Responsible for making decisions regarding property assessment complaints.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No change in 2022.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-159 Board Honorarium	Unchanged	0.00 %	1,800	1,800
2-211 Travel & Subsistence	Unchanged	0.00 %	970	970
Total Expenses	Unchanged	0.00 %	2,770	2,770

Costing Center Summary

81-10-00 Requisitions

Costing Center	81-10-00 Requisitions	Budget Year	2022
Division	Corporate Services		
Function	81 - Municipal Requisitions		

Description

This cost centre captures the distribution of funds for School, Seniors, and the Province. The offsetting revenue is captured under 00-00-00 General & Taxation.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No change due to the availability of requisition amounts.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-747 School Requisition	Increased	3.93%	24,279,520	25,233,142
2-749 Seniors Requisition	Increased	20.00%	4,253,917	5,104,857
2-763 Provincial Requisition	Increased	1.61%	613,374	623,222
Total Expenses	Increased	6.23%	29,146,811	30,961,221

Protective Services

Operating Detail

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
Protective Services	\$	3,134,786	\$	11,559,762	\$ 8,424,976
Communication Towers	\$	264,438	\$	908,119	\$ 643,681
Policing		50,000	\$	1,069,238	\$ 1,019,238
Dispatch		1,237,502	\$	1,685,094	\$ 447,592
Fire		1,493,351	\$	5,624,401	\$ 4,131,050
Disaster General		-	\$	10,500	\$ 10,500
Health and Safety		-	\$	17,565	\$ 17,565
Community Peace Officers		89,495	\$	1,404,755	\$ 1,315,260
Information Technology		-	\$	840,090	\$ 840,090

Division Overview

Protective Services provides emergency response to all 22,000 square kilometers of Yellowhead County, patrols all 2,020 kilometers of gravel, 260 kilometers of paved roads, and Alberta transportation roads in Yellowhead County. Dispatch services receives 911 calls for six Municipalities, and 19 Municipal enforcement clients. This service is hosted by Yellowhead County and provided in partnership with the Towns of Edson and Hinton. Protective Services is also responsible for Emergency Management and Health and Safety for Yellowhead County as mandated Provincially. Communications systems also fall within the Protective Services Division and include all County tower sites, communication devices, and system and fibre connections. New to Protective Services for 2022 is the consolidation of Information Technology (IT) under one division (2021 split 70/30 between Protective Services and Corporate Services).

The 2022 budget process has been a culmination of staff in the above listed departments trying to get beyond COVID-19 and not dramatically increasing the overall Protective Services budget. Staff worked diligently to hold budget line items and decrease were applicable

Supply chain issues are driving some cost for parts and equipment to higher levels, emergency services staff haven't been able to do training since March 2020 so these costs are increasing trying to update training requirements. Call volumes are increasing and apparatus age is also increasing making preventive maintenance more important.

With the addition of all aspects of technology and the required components yearly licensing is now a leading factor in driving costs up related to any IT Equipment.

Costing Center Summary

12-50-00 Communication Towers

Costing Center	12-50-00 Communication Towers	Budget Year	2022
Division	Corporate Services		
Function	12 - Administration		

Description

Communications systems involve all communications devices, micro wave, mobile radios, cell phone systems and fibre connections. This encompasses 650 subscriber radio units, 11 completed communications towers and their shelters, and all co-locations from Internet Service providers.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Prepared based on actuals from 2021 and known increases for 2022. The increase in technology is related to the increase for licences for equipment and software, as well as another tower site with a shelter requiring power.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-560 Leases & Rentals	Unchanged	0.00 %	86,065	86,065
1-990 Other Revenues	New this year	100.00%	-	178,373
Total Revenues	Increased	207.25%	86,065	264,438
Expenses				
2-217 Telephone	Unchanged	0.00 %	17,700	17,700
2-242 Technology	Increased	28.33 %	105,297	135,130
2-249 Other Professional	Increased	44.89%	230,000	333,241
2-252 Facility Maintenance	Unchanged	0.00 %	32,600	32,600
2-271 Licences & Permits	Unchanged	0.00 %	117,150	117,150
2-274 Insurance Premiums	Unchanged	0.00 %	11,556	11,556
2-519 General Supplies	Unchanged	0.00 %	150,000	150,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00 %	15,000	15,000
2-544 Electricity	Increased	68.64%	12,221	20,610
2-764 Transfers to Reserves	New this year	100.00%	-	75,132
Total Expenses	Increased	31.32%	691,524	908,119
Net Total		6.31% -	605,459 -	643,681

Costing Center Summary

21-10-00 Policing General

Costing Center 21-10-00 Policing General
Division Protective Services
Function 21 - Police Services

Budget Year 2022

Description

Cost of service for policing within Yellowhead County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Increase in the cost of Policing from the Province.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-530 Fines	Unchanged	0.00 %	50,000	50,000
Total Revenues	Unchanged	0.00 %	50,000	50,000
Expenses				
2-331 Purchases from Government	Increased	33.24 %	801,716	1,068,188
2-770 Contribution to Organizations	Unchanged	0.00 %	1,050	1,050
Total Expenses	Increased	33.19 %	802,766	1,069,238
Net Total		35.40% -	752,766 -	1,019,238

Costing Center Summary

22-10-00 Dispatch Centre General

Costing Center	22-10-00 Dispatch Centre General	Budget Year	2022
Division	Protective Services		
Function	22 - Dispatch Call Centre		

Description

Dispatch is a Partnership between Yellowhead County, the Town of Edson, and the Town of Hinton. Currently Dispatch receives 911 calls for six Municipalities, and 19 Municipal Enforcement clients. The main Dispatch Centre is Currently in the Edson Administration building but moving to the recently acquired building known as the Sanjel complex. The Back up dispatch Centre is located in the Evansburg Fire Station. There a currently 15 staff working in the Centre.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Major increase is replacing the Computer Aided Dispatch (CAD) that is at the end of its life and no longer supported. The revenue change is through a major increase in funding from the Province.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-351 Local Government Contributions	Increased	37.20 %	366,741	503,158
1-420 Sale of Goods & Services	Decreased	9.88 %	218,103	196,556
1-840 Provincial Conditional Grants	Increased	117.14 %	245,000	532,000
1-991 Offset Of Non Cash Item Amortization	New this year		-	5,788
Total Revenues	Decreased	49.12 %	829,844	1,237,502
Expenses				
2-121 Salaries and Wages	Decreased	6.70 %	889,937	830,296
2-145 WCB	Increased	5.96 %	9,439	10,001
2-149 Employer Contributions	Decreased	1.42 %	169,341	166,929
2-211 Travel & Subsistence	Unchanged	0.00 %	2,500	2,500
2-214 Memberships, Registrations & Training	Unchanged	0.00 %	12,830	12,830
2-217 Telephone	Unchanged	0.00 %	12,000	12,000
2-242 Technology	Increased	1,195.65 %	46,000	596,000
2-249 Other Professional	Unchanged	0.00 %	30,000	30,000
2-253 Equipment Maintenance	Unchanged	0.00 %	4,000	4,000
2-512 Clothing & Footwear	Unchanged	0.00 %	8,000	8,000
2-519 General Supplies	Unchanged	0.00 %	6,750	6,750
2-900 Amortization	Unchanged	0.00 %	5,788	5,788
Total Expenses	Increased	40.83 %	1,196,585	1,685,094
Net Total		22.05% -	366,741 -	447,592

Costing Center Summary

23-##-## Fire All

Costing Center	23-##-## Fire All	Budget Year	2022
Division	Protective Services		
Function	23 - Fire Services		

Description

Fire Services currently provides emergency response to all 22,000 square kilometers of Yellowhead County, and a portion of Parkland County (West side). Fire Services operates 39 vehicles, 11 pods, and runs out of seven fire stations with 14 full-time firefighters, and 100 paid on-call firefighters. The Town of Hinton provides fire services in the West end of Yellowhead County on a contract basis.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

The fire department has not done any training since March of 2021 because of COVID-19. All firefighters will now need to catch up on missed training and new training in 2022. An increase in training and calls requires increased maintenance. The decrease in 'Salaries and Wages' is a reallocation of partial wages to Information Technology for 2022.

Budget Prior Year Comparison

23-10-00 Fire General

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	475,000	475,000
1-920 Transfer from Reserves	Unchanged	0.00 %	2,092	2,092
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	971,716
Total Revenues	Increased	203.67%	477,092	1,448,808
Expenses				
2-121 Salaries and Wages	Decreased	8.84 %	622,691	567,673
2-145 WCB	Increased	5.96 %	23,597	25,003
2-149 Employer Contributions	Decreased	20.65 %	117,901	107,459
2-211 Travel & Subsistence	Unchanged	0.00 %	24,000	24,000
2-214 Memberships, Registrations & Training	Increased	20.01 %	72,450	86,950
2-217 Telephone	Decreased	11.03 %	14,500	12,900
2-219 Hospitality	Increased	7.44 %	24,200	26,000
2-242 Technology	Decreased	21.23 %	95,531	75,250
2-249 Other Professional	Unchanged	0.00 %	75,000	75,000
2-252 Facility Maintenance	Decreased	23.01 %	9,092	7,000
2-253 Equipment Maintenance	Increased	30.62 %	46,900	61,260
2-255 Vehicle Maintenance	Increased	13.89 %	436,750	497,400
2-263 Equipment Rental	Increased	111.20 %	10,450	22,070
2-274 Insurance Premiums	Unchanged	0.00 %	62,440	62,440
2-512 Clothing & Footwear	Decreased	0.58 %	207,800	206,600
2-519 General Supplies	Decreased	21.25 %	350,216	275,800
2-521 Fuel, Oil & Antifreeze	Increased	104.96%	80,000	163,968
2-522 Tires, Batteries & Accessories	Increased	13.00 %	20,000	22,600
2-764 Transfer to Reserves	Unchanged	0.00 %	649,750	649,750
2-900 Amortization	Increased	2.53%	947,744	971,716
2-922 Allowance on A/R & Taxes	Unchanged	0.00 %	7,500	7,500
Total Expenses	Decreased	1.28%	3,898,512	3,948,339
Net Total		26.94% -	3,421,420 -	2,499,531

Costing Center Summary

23-##-## Fire All

23-10-58 Fire General Hinton

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-731 Contribution to Local Government	Unchanged	0.00 %	350,000	350,000
Total Expenses	Unchanged	0.00 %	350,000	350,000

23-30-18 Fire Hall - Evansburg

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	20,000	20,000
1-560 Leases & Rentals	Unchanged	0.00 %	24,543	24,543
Total Revenues	Unchanged	0.00 %	44,543	44,543
Expenses				
2-121 Salaries and Wages	Increased	5.84 %	312,995	331,261
2-149 Employer Contributions	Increased	4.83 %	57,800	60,594
2-217 Telephone	Increased	66.67 %	60	100
2-242 Technology	Unchanged	0.00 %	10,776	10,776
2-252 Facility Maintenance	Decreased	10.50 %	41,900	37,500
2-298 Paid Volunteers	Unchanged	0.00 %	46,539	46,539
2-543 Natural Gas	Increased	4.04%	19,842	20,644
2-544 Electricity	Increased	2.00%	21,348	21,775
Total Expenses	Increased	3.51%	511,260	529,189
Net Total		3.84% -	466,717 -	484,646

23-30-29 Fire Hall - Wildwood

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Unchanged	0.00 %	180	180
2-242 Technology	Unchanged	0.00 %	10,776	10,776
2-252 Facility Maintenance	Decreased	3.13 %	24,000	23,250
2-298 Paid Volunteers	Unchanged	0.00 %	32,306	32,306
2-543 Natural Gas	Increased	10.37%	8,136	8,980
2-544 Electricity	Increased	5.94%	8,546	9,054
Total Expenses	Increased	0.72%	83,944	84,546

23-30-32 Fire Hall - Niton

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,000	1,000
2-252 Facility Maintenance	Decreased	11.54 %	13,000	11,500
2-298 Paid Volunteers	Unchanged	0.00 %	32,746	32,746
2-543 Natural Gas	Increased	11.43%	1,373	1,530
2-544 Electricity	Increased	5.92%	4,055	4,295
Total Expenses	Decreased	2.11%	52,174	51,071

Costing Center Summary

23-##-## Fire All

23-30-44 Fire Hall - Peers

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,000	1,000
2-252 Facility Maintenance	Decreased	8.00 %	12,500	11,500
2-298 Paid Volunteers	Unchanged	0.00 %	10,769	10,769
2-543 Natural Gas	Increased	14.88%	1,290	1,482
2-544 Electricity	Increased	3.78%	2,728	2,831
Total Expenses	Decreased	2.49%	28,287	27,582

23-30-67 Fire Hall - Station 12

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-121 Salaries and Wages	Increased	0.78 %	323,968	326,508
2-149 Employer Contributions	Increased	1.10 %	59,285	59,937
2-217 Telephone	Unchanged	0.00 %	10,000	10,000
2-252 Facility Maintenance	Increased	3.70 %	40,500	42,000
2-298 Paid Volunteers	Unchanged	0.00 %	71,514	71,514
2-543 Natural Gas	Increased	2.00%	9,284	9,470
2-544 Electricity	Increased	12.95%	15,927	17,989
2-545 Other Utilities	Decreased	1.99%	1,656	1,689
Total Expenses	Increased	1.31%	532,134	539,107

23-30-81 Fire Hall - Robb

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,890	1,890
2-252 Facility Maintenance	Decreased	7.37 %	19,000	17,600
2-298 Paid Volunteers	Unchanged	0.00 %	19,844	19,844
2-543 Natural Gas	Increased	69.24%	3,595	6,084
2-544 Electricity	Increased	28.40%	5,860	7,524
Total Expenses	Increased	5.49%	50,189	52,942

23-30-87 Fire Hall - Brule

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Unchanged	0.00 %	800	800
2-252 Facility Maintenance	Increased	57.50 %	10,000	15,750
2-298 Paid Volunteers	Unchanged	0.00 %	19,844	19,844
2-543 Natural Gas	Increased	42.42%	1,919	2,733
2-544 Electricity	Increased	17.01%	2,134	2,497
Total Expenses	Increased	19.96%	34,697	41,624

Costing Center Summary

24-10-00 Disaster General

Costing Center	24-10-00 Disaster General	Budget Year	2022
Division	Protective Services		
Function	24 - Disaster/Health & Safety		

Description

Emergency Management is a Provincially mandated program that requires Municipalities to have an Emergency Management bylaw (BYLAW NO. 21.19) and a Director of Emergency Management. This program covers all major emergency events that could occur within Yellowhead County. The main Emergency Operations Centre is in Fire Station 12 and the backup is in Station 10 Evansburg.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-242 Technology	Unchanged	0.00 %	3,000	3,000
2-249 Other Professional	Unchanged	0.00 %	5,000	5,000
2-519 General Supplies	Unchanged	0.00 %	2,500	2,500
Total Expenses	Unchanged	0.00 %	10,500	10,500

Costing Center Summary

24-20-00 Health & Safety General

Costing Center	24-20-00 Health & Safety General	Budget Year	2022
Division	Protective Services		
Function	24 - Disaster/Health & Safety		

Description

Safety is the department committed to a health and safety program that protects County Staff, County property, other workers (Contractors) and the general public who enter County facilities. Safety is mandated by the Provincial Government.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-211 Travel & Sustenance	Unchanged	0.00 %	500	500
2-214 Memberships, Registrations & Training	Unchanged	0.00 %	1,500	1,500
2-242 Technology	Unchanged	0.00 %	3,065	3,065
2-249 Other Professional	Unchanged	0.00 %	2,500	2,500
2-519 General Supplies	Unchanged	0.00 %	10,000	10,000
Total Expenses	Unchanged	0.00 %	17,565	17,565

Costing Center Summary

26-10-00 Bylaw General

Costing Center	26-10-00 Bylaw General	Budget Year	2022
Division	Protective Services		
Function	26 - Community Peace Officer Services		

Description

Community Peace Officers enforce all County Bylaws and Patrol all County roadways for a distance of 2,020 kilometers of gravel roads and 260 kilometers of paved roads in Yellowhead County. Peace Officers also Patrol Alberta Transportation roads, and take part in community engagement whenever possible. Peace Officers work out of two locations; Evansburg Fire Station, and the County complex in Edson. There are 8 Peace Officers with 6 patrol vehicles.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-991 Offset Of Non Cash Item Amortization	New this year	100%	-	89,495
Total Revenues	Increased	100%	-	89,495
Expenses				
2-121 Salaries and Wages	Decreased	1.74 %	902,474	886,792
2-145 WCB	Increased	5.96 %	7,866	8,334
2-149 Employer Contributions	Decreased	1.56 %	161,449	158,931
2-211 Travel & Subsistence	Unchanged	0.00 %	8,530	8,530
2-214 Memberships, Registrations & Training	Unchanged	0.00 %	12,870	12,870
2-217 Telephone	Increased	2.90 %	8,066	8,300
2-242 Technology	Decreased	7.81 %	19,200	17,700
2-247 Reclamation	Unchanged	0.00 %	5,000	5,000
2-249 Other Professional	Unchanged	0.00 %	3,300	3,300
2-255 Vehicle Maintenance	Unchanged	0.00 %	30,000	30,000
2-263 Equipment Rental	Unchanged	0.00 %	3,000	3,000
2-274 Insurance Premiums	Unchanged	0.00 %	4,772	4,772
2-512 Clothing & Footwear	Unchanged	0.00 %	13,500	13,500
2-519 General Supplies	Unchanged	0.00 %	5,000	5,000
2-521 Fuel, Oil & Antifreeze	Increased	164.70%	40,000	105,880
2-522 Tires, Batteries & Accessories	Unchanged	0.00 %	9,000	9,000
2-523 Equipment & Vehicle Supplies	Increased	100.00 %	3,500	7,000
2-551 Small Inventory Items	Decreased	64.29 %	7,000	2,500
2-731 Contribution to Local Government	Increased	1.02 %	24,600	24,850
2-900 Amortization	Increased	3.52%	86,455	89,495
Total Expenses	Increased	3.63%	1,355,582	1,404,755
Net Total		2.97% -	1,355,582 -	1,315,260

Costing Center Summary

28-10-00 Information Technology Admin General

Costing Center		Budget Year	2022
Division	Protective Services		
Function	28 - Information Technology		

Description

New costing centre for 2022 to provide better control and oversight of the County's information technology needs and infrastructure. Information Technology provides all connections between County building, systems, and external providers. IT researches all hardware, software components and manages these once commissioned. IT supports all departments within the County. IT also supports the communications and tower system including all networking.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Moving to a centralized model from a decentralized model for information technology.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-121 Salaries and Wages	New this year	100%	-	273,579
2-149 Employer Contributions	New this year	100%	-	57,466
2-214 Memberships, Registrations & Training	New this year	100%	-	6,000
2-242 Technology	New this year	100%	-	503,045
Total Expenses	New this year	100%	-	840,090

Infrastructure & Planning Services

Operating Detail

Operating Summary by Division and Cost Centre

	Revenue	Expenses	Net
Infrastructure & Planning Services	\$ 18,921,797	\$ 46,402,120	-\$ 27,480,323
Transportation	\$ 13,667,276	\$ 26,307,812	-\$ 12,640,536
Street Lighting	-	\$ 169,593	- 169,593
Gravel	-	\$ 4,481,094	- 4,481,094
Bridges	-	\$ 3,468,471	- 3,468,471
Airport	95,480	\$ 375,345	- 279,865
Water	904,268	\$ 3,910,428	- 3,006,160
Wastewater	645,199	\$ 1,243,047	- 597,848
Solid Waste	3,134,613	\$ 5,014,487	- 1,879,874
Planning	344,961	\$ 1,301,843	- 956,882
Subdivision & Land Development	130,000	\$ 130,000	-

Division Overview

Infrastructure & Planning Services is responsible for the maintenance of 2020km of gravel roads, 260 kms of pave roads; 211 bridge structures and 8 hamlets. The maintenance of this infrastructure is carried out using a combination of in-house County forces and contractors through the transportation, gravel, and bridges cost centres. Maintenance services are provided within the County at two shop locations; Wildwood in the east end and Edson in the west end. Maintenance services are also provided to all County owned facilities by in-house County staff.

Gravel road maintenance is divided into 13 grader beats, 7 of which are in-house County graders and 6 are contractors. Each grader beat is approximately 150km of roadways. Winter maintenance is provided on surfaced/paved roads with 5 snowplow trucks. All of which are in-house County forces.

Street lighting is provided in each hamlet through a maintenance contract, with electricity charged to each cost centre based on location.

Infrastructure & Planning Services oversees the Airport cost centre, with the County being the owner/operator of the Hinton-Jasper Airport. Maintenance is provided by in-house County staff and equipment. The cost of operating the airport is shared with the Town of Hinton, while the County share in the operating costs of operating the Edson airport with the Town of Edson.

Infrastructure & Planning Services is responsible for the treatment and distribution of potable water in the Hamlet of Evansburg, Wildwood, Peers, and Brule, and provides treatment only in Cadomin, Marlboro, with a water well in Gregg Lake Subdivision and Lobstick Resort. The day-to-day operations and maintenance are provided by in-house County staff.

Wastewater collection and treatment is provided in seven different areas of the County, with day to day operations and maintenance being managed in-house.

The County operates and maintains 15 transfer sites for the disposal of residential solid waste throughout the County. The day to day operation and maintenance services are provided by a contractor. The County is also a partner in the Hinton Regional landfill and the Edson landfill. Residential and commercial solid waste is collected in the Hamlets of Evansburg and Wildwood. This service is provided by a contractor and a monthly utility fee is charged. The County operates recycling centers in the Hamlets of Evansburg, Wildwood, Peers and Niton.

Reallocated for 2022 is the addition of Planning under Infrastructure Services. The planning cost centres manage land development, subdivision planning, and other land matters for Yellowhead County.

Costing Center Summary

32-10-00 Transportation General

Costing Center	32-10-00 Transportation General	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	32 - Transportation		

Description

This cost centre captures revenues and expenditures that are common to the Transportation Department.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Slight increases and decreases. Overall no increase.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-426 Dust Control Individuals	Decreased	86.25 %	80,000	11,000
1-520 Licences, Permits, Appeal Fees	Increased	31.25 %	80,000	105,000
1-920 Transfer from Reserves	Not used this year		1,101,935	-
1-991 Offset Of Non Cash Item Amortization	New this year	100%	-	13,301,276
Total Revenues	Increased	963.23%	1,261,935	13,417,276
Expenses				
2-121 Salaries and Wages	Increased	3.56 %	2,839,764	2,940,767
2-145 WCB	Increased	5.96 %	39,328	41,672
2-149 Employer Contributions	Increased	2.52 %	555,980	570,006
2-211 Travel & Subsistence	Unchanged	0.00 %	4,000	4,000
2-214 Memberships, Registrations & Training	Increased	8.33 %	12,000	13,000
2-217 Telephone	Unchanged	0.00 %	13,000	13,000
2-219 Hospitality	Unchanged	0.00 %	2,000	2,000
2-235 Engineering	Unchanged	0.00 %	197,000	197,000
2-242 Technology	Decreased	51.84 %	22,376	10,776
2-252 Facility Maintenance	Decreased	11.60 %	199,244	176,139
2-253 Equipment Maintenance	Unchanged	0.00 %	2,000	2,000
2-255 Vehicle Maintenance	Increased	5.00 %	20,000	21,000
2-263 Equipment Rental	Unchanged	0.00 %	500	500
2-271 Licences & Permits	Unchanged	0.00 %	2,000	2,000
2-274 Insurance Premiums	Unchanged	0.00 %	39,382	39,382
2-512 Clothing & Footwear	Unchanged	0.00 %	7,500	7,500
2-519 General Supplies	Unchanged	0.00 %	5,000	5,000
2-521 Fuel, Oil & Antifreeze	Increased	39.54%	50,000	69,770
2-522 Tires, Batteries & Accessories	Unchanged	0.00 %	6,500	6,500
2-524 Consumable Tools	Unchanged	0.00 %	7,500	7,500
2-543 Natural Gas	Increased	70.32%	44,731	76,184
2-544 Electricity	Decreased	1.22%	93,486	92,343
2-545 Other Utilities	Decreased	9.22%	3,480	3,159
2-551 Small Inventory Items	Unchanged	0.00 %	1,500	1,500
2-764 Transfer to Reserves	Unchanged	0.00 %	558,365	558,365
2-831 Debenture Interest	Unchanged	0.00 %	36,959	36,959
2-832 Debenture Principal	Unchanged	0.00 %	131,177	131,177
2-900 Amortization	Increased	5.79%	12,572,739	13,301,276
Capital Funding from Taxes - Exp	Not used this year		139,760	-
Total Expenses	Decreased	4.11%	17,607,271	18,330,475
Net Total		69.94%	16,345,336	4,913,199

Costing Center Summary

32-10-18 Transportation East

Costing Center	32-10-18 Transportation East	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	32 - Transportation		

Description

This cost center captures the revenue and expenditures for road maintenance activities in the east end of the County

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Slight decrease due to work completed in 2021 under account 2-539 Construction Maintenance Materials

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-920 Transfer from Reserves	New this year	100%	-	250,000
Total Revenues	Increased		-	250,000
Expenses				
2-237 Gravel Patching	Decreased	44.44 %	45,000	25,000
2-240 Sign Installation	Unchanged	0.00 %	10,000	10,000
2-241 Approach Construction	Unchanged	0.00 %	2,500	2,500
2-243 Brushing	Unchanged	0.00 %	262,650	262,650
2-244 Paved Road Maintenance Winter	Unchanged	0.00 %	120,000	120,000
2-245 Paved Road Maintenance Summer	Decreased	12.89 %	193,914	168,914
2-250 Railway Crossing Maintenance	Unchanged	0.00 %	82,000	82,000
2-251 Grounds Maintenance	Unchanged	0.00 %	189,717	189,717
2-253 Equipment Maintenance	Unchanged	0.00 %	1,000	1,000
2-255 Vehicle Maintenance	Unchanged	0.00 %	60,000	60,000
2-256 Dust Control	Decreased	9.09 %	110,000	100,000
2-257 Gravel Road Maintenance Winter	Unchanged	0.00 %	155,000	155,000
2-258 Gravel Road Maintenance Summer	Unchanged	0.00 %	30,000	30,000
2-259 Ditching	Decreased	20.00 %	25,000	20,000
2-263 Equipment Rental	Unchanged	0.00 %	1,000	1,000
2-519 General Supplies	Decreased	50.00 %	5,000	2,500
2-521 Fuel, Oil & Antifreeze	Increased	38.39%	215,000	297,547
2-522 Tires, Batteries & Accessories	Unchanged	0.00 %	20,000	20,000
2-524 Consumable Tools	Decreased	50.00 %	5,000	2,500
2-536 Beaver Control Materials	Unchanged	0.00 %	2,500	2,500
2-539 Construction Maintenance Materials	Decreased	25.00 %	340,000	255,000
Total Expenses	Decreased	3.60%	1,875,281	1,807,828
Net Total		16.93%	1,875,281	1,557,828

Costing Center Summary

32-10-67 Transportation West

Costing Center	32-10-67 Transportation West	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	32 - Transportation		

Description

This cost center captures the revenue and expenditures for road maintenance activities in the west end of the County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Decrease due to Site #4 erosion project being moved from account 2-539 Construction Maintenance Materials to the 2022 Capital Budget (Project IN22-014).

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-237 Gravel Patching	Unchanged	0.00 %	100,000	100,000
2-240 Sign Installation	Unchanged	0.00 %	20,000	20,000
2-241 Approach Construction	Unchanged	0.00 %	1,500	1,500
2-243 Brushing	Unchanged	0.00 %	262,650	262,650
2-244 Paved Road Maintenance Winter	Increased	2.63 %	475,500	488,000
2-245 Paved Road Maintenance Summer	Unchanged	0.00 %	299,565	299,565
2-250 Railway Crossing Maintenance	Unchanged	0.00 %	60,000	60,000
2-251 Grounds Maintenance	Unchanged	0.00 %	189,720	189,720
2-253 Equipment Maintenance	Decreased	33.33 %	3,000	2,000
2-255 Vehicle Maintenance	Decreased	23.08 %	130,000	100,000
2-256 Dust Control	Decreased	1.64 %	610,000	600,000
2-257 Gravel Road Maintenance Winter	Increased	2.73 %	732,000	752,000
2-258 Gravel Road Maintenance Summer	Increased	1.15 %	2,429,000	2,457,000
2-259 Ditching	Unchanged	0.00 %	60,000	60,000
2-263 Equipment Rental	Unchanged	0.00 %	3,500	3,500
2-519 General Supplies	Decreased	20.00 %	5,000	4,000
2-521 Fuel, Oil & Antifreeze	Increased	41.47%	242,500	343,074
2-522 Tires, Batteries & Accessories	Increased	25.00 %	20,000	25,000
2-524 Consumable Tools	Unchanged	0.00 %	5,000	5,000
2-536 Beaver Control Materials	Unchanged	0.00 %	1,500	1,500
2-539 Construction Maintenance Materials	Decreased	69.82 %	1,308,830	395,000
Total Expenses	Decreased	12.83 %	6,959,265	6,169,509

Costing Center Summary

32-15-## Street Lights All Locations

Costing Center	32-15-## Street Lights All Locations	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	32 - Transportation		

Description

Street light electricity consumption is budgeted by area.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Electricity was reviewed using 2021 Actuals + 2% and both a three and five year actual comparison and prior year actual +2%; with the largest of the three populating the 2022 budget for electricity. Any large increases and/or decreases were reviewed outside of the averaging model with additional consideration given to the inputs or causes.

Budget Prior Year Comparison

32-15-18 Street Lights Evansburg

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Decreased	4.83%	57,620	60,404
Total Expenses	Decreased	4.83%	57,620	60,404

32-15-29 Street Lights Wildwood

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Decreased	1.09%	42,404	41,941
Total Expenses	Decreased	1.09%	42,404	41,941

32-15-31 Street Lights Mackay

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Increased	2.83%	2,013	2,070
Total Expenses	Increased	2.83%	2,013	2,070

32-15-32 Street Lights Niton

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Decreased	1.34%	10,819	10,674
Total Expenses	Decreased	1.34%	10,819	10,674

Costing Center Summary

32-15-## Street Lights All Locations

32-15-44 Street Lights Peers

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Increased	1.27%	14,198	14,018
Total Expenses	Increased	1.27%	14,198	14,018

32-15-79 Street Lights Marlboro

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Increased	1.36%	5,205	5,134
Total Expenses	Increased	1.36%	5,205	5,134

32-15-81 Street Lights Robb

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Decreased	1.28%	19,953	19,697
Total Expenses	Decreased	1.28%	19,953	19,697

32-15-83 Street Lights Cadomin

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Decreased	1.22%	9,441	9,326
Total Expenses	Decreased	1.22%	9,441	9,326

32-15-87 Street Lights Brule

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-544 Electricity	Decreased	1.25%	6,409	6,329
Total Expenses	Decreased	1.25%	6,409	6,329

Costing Center Summary

32-30-## Gravel All Locations

Costing Center	32-30-## Gravel All Locations	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	32 - Transportation		

Description

The expenditures for the County's annual road regraveling program are captured here; on average County roads are regraveled every 3-5 years.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

There are no changes to 32-30-#3 Gravel All Locations under the 2022 Final Budget as compared to the 2022 Interim Budget.

Budget Prior Year Comparison

32-30-11 Gravel Entwistle

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-235 Engineering	Unchanged	0.00 %	67,000	67,000
2-236 Regravel	Unchanged	0.00 %	534,640	534,640
2-555 Gravel Purchase	Increased	0.98 %	839,475	847,675
Total Expenses	Increased	0.57 %	1,441,115	1,449,315

32-30-44 Gravel General

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-236 Regravel	Unchanged	0.00 %	214,451	214,451
2-555 Gravel Purchase	Increased	4.00 %	235,625	245,050
Total Expenses	Increased	2.09 %	450,076	459,501

32-30-45 Gravel Williamson

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-236 Regravel	Unchanged	0.00 %	170,212	170,212
2-555 Gravel Purchase	Unchanged	0.00 %	301,862	301,862
Total Expenses	Unchanged	0.00 %	472,074	472,074

32-30-53 Gravel Wolf Lake

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-236 Regravel	Increased	2.52 %	871,865	893,800
Total Expenses	Increased	2.52 %	871,865	893,800

Costing Center Summary

32-30-## Gravel All Locations

32-30-55 Gravel Rosevear

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-236 Regravel	Unchanged	0.00 %	192,188	192,188
2-555 Gravel Purchase	Unchanged	0.00 %	527,000	527,000
Total Expenses	Unchanged	0.00 %	719,188	719,188

32-30-79 Gravel Dandurand

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-236 Regravel	Unchanged	0.00 %	132,717	132,717
2-555 Gravel Purchase	Increased	1.64 %	289,750	294,500
Total Expenses	Increased	1.12 %	422,467	427,217

32-30-85 Gravel Westridge

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-236 Regravel	Decreased	41.75 %	51,500	30,000
2-555 Gravel Purchase	Decreased	41.75 %	51,500	30,000
Total Expenses	Decreased	41.75 %	103,000	60,000

Costing Center Summary

32-50-00 Bridges General

Costing Center	32-50-00 Bridges General	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	32 - Transportation		

Description

This cost center captures the expenditures for the maintenance; inspections and assessments of the County's bridge structures.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

An asset replacement reserve is being built to fund the future replacement of County owned bridges.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-235 Engineering	Decreased	24.26 %	82,455	62,455
2-539 Construction Maintenance Materials	Unchanged	0.00 %	500,000	500,000
2-464 Transfer to Reserves	New this year	100.00%	-	2,906,016
Total Expenses	Decreased	495.49%	582,455	3,468,471

Costing Center Summary

33-10-00 Airport General

Costing Center	33-10-00 Airport General	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	33 - Airport		

Description

This cost center captures the cost for the operation of the Jasper/Hinton Airport and the cost share of the Edson Airport.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-351 Local Government Contributions	Decreased	9.73%	87,946	79,389
1-560 Leases & Rentals	Increased	125.00 %	6,000	13,500
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	2,591
Total Revenues	Increased	1.63%	93,946	95,480
Expenses				
2-121 Salaries and Wages	Increased	0.17 %	71,947	72,072
2-145 WCB	Increased	5.96 %	787	833
2-149 Employer Contributions	Increased	3.26 %	15,066	15,558
2-214 Memberships, Registrations & Training	Unchanged	0.00 %	650	650
2-217 Telephone	Unchanged	0.00 %	4,450	4,450
2-244 Paved Road Maintenance Winter	Unchanged	0.00 %	2,000	2,000
2-245 Paved Road Maintenance Summer	Increased	11.76 %	8,500	9,500
2-249 Other Professional	Increased	66.67 %	6,000	10,000
2-251 Grounds Maintenance	Unchanged	0.00 %	3,500	3,500
2-252 Facility Maintenance	Decreased	34.85 %	33,000	21,500
2-255 Vehicle Maintenance	Unchanged	0.00 %	5,000	5,000
2-271 Licences & Permits	Unchanged	0.00 %	370	370
2-274 Insurance Premiums	Unchanged	0.00 %	3,061	3,061
2-513 Janitorial	Unchanged	0.00 %	500	500
2-519 General Supplies	Unchanged	0.00 %	275	275
2-521 Fuel, Oil & Antifreeze	Increased	49.12%	12,650	18,864
2-522 Tires, Batteries & Accessories	Increased	66.67 %	1,500	2,500
2-524 Consumable Tools	Unchanged	0.00 %	350	350
2-543 Natural Gas	Increased	51.00%	3,659	5,536
2-544 Electricity	Increased	8.86%	8,359	9,100
2-731 Contribution to Local Government	Decreased	9.23 %	206,175	187,135
2-900 Amortization	Decreased	50%	5,182	2,591
Total Expenses	Decreased	4.49%	392,981	375,345
Net Total		6.41%	299,035	279,865

Costing Center Summary

41-10-00 Water General

Costing Center	41-10-00 Water General	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	41 - Water		

Description

This cost center captures revenues and expenditures that are common to the treatment and distribution of the County's water utility.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

The increase in Revenues under 1-991 Offset of Non Cash Item Amortization is due to the moving of this amount from General & Taxation to the cost centres where the expense is located.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	2,000	2,000
1-510 Penalties & Costs	Unchanged	0.00 %	3,000	3,000
1-920 Transfer from Reserves	Not used this year		18,022	-
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	534,568
Total Revenues	Increased	2,287.17 %	23,022	539,568
Expenses				
2-121 Salaries and Wages	Increased	2.76 %	310,936	319,523
2-145 WCB	Increased	5.96 %	11,012	11,668
2-149 Employer Contributions	Increased	1.84 %	58,661	59,742
2-211 Travel & Subsistence	Decreased	28.57 %	7,000	5,000
2-214 Memberships, Registrations & Training	Unchanged	0.00 %	5,000	5,000
2-217 Telephone	Increased	12.90 %	7,750	8,750
2-242 Technology	Decreased	25.31 %	38,855	29,022
2-249 Other Professional	Decreased	6.64 %	198,160	185,000
2-252 Facility Maintenance	Unchanged	0.00 %	11,000	11,000
2-253 Equipment Maintenance	Unchanged	0.00 %	7,500	7,500
2-255 Vehicle Maintenance	Unchanged	0.00 %	16,000	16,000
2-274 Insurance Premiums	Unchanged	0.00 %	11,219	11,219
2-512 Clothing & Footwear	Unchanged	0.00 %	1,000	1,000
2-519 General Supplies	Decreased	12.50 %	8,000	7,000
2-521 Fuel, Oil & Antifreeze	Increased	68.52%	45,000	75,835
2-551 Small Inventory Items	Unchanged	0.00 %	2,000	2,000
2-764 Transfer to Reserves	Unchanged	0.00 %	2,165,005	2,165,005
2-900 Amortization	Decreased	1.84%	544,575	534,568
Total Expenses	Decreased	0.18%	3,448,672	3,454,831
Net Total		14.90%	3,425,650	2,915,263

Costing Center Summary

41-10-## Water All Locations

Costing Center 41-10-## Water All Locations **Budget Year** 2022
Division Infrastructure & Planning Services
Function 41 - Water

Description

This cost center captures revenues and expenditures for the treatment and distribution of the County's water utility.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

41-10-18 Water Evansburg

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	2.99 %	190,500	196,200
Total Revenues	Increased	2.99 %	190,500	196,200
Expenses				
2-217 Telephone	Unchanged	0.00 %	900	900
2-252 Facility Maintenance	Increased	20.00 %	25,000	30,000
2-253 Equipment Maintenance	Increased	19.05 %	42,000	50,000
2-519 General Supplies	Unchanged	0.00 %	3,000	3,000
2-531 Chemicals	Increased	9.33 %	7,500	8,200
2-539 Construction Maintenance Materials	Unchanged	0.00 %	5,000	5,000
2-543 Natural Gas	Increased	26.58%	3,025	3,829
2-544 Electricity	Increased	4.07%	19,887	20,697
Total Expenses	Increased	14.40%	106,312	121,626
Net Total		11.42%	84,188	74,574

41-10-29 Water Wildwood

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	3.03 %	69,400	71,500
Total Revenues	Increased	3.03 %	69,400	71,500
Expenses				
2-252 Facility Maintenance	Unchanged	0.00 %	4,500	4,500
2-253 Equipment Maintenance	Decreased	37.50 %	40,000	25,000
2-519 General Supplies	Unchanged	0.00 %	2,000	2,000
2-531 Chemicals	Increased	9.33 %	7,500	8,200
2-539 Construction Maintenance Materials	Unchanged	0.00 %	5,500	5,500
2-543 Natural Gas	Increased	27.14 %	3,301	4,197
2-544 Electricity	Increased	15.30%	6,419	7,401
Total Expenses	Decreased	17.95%	69,220	56,798
Net Total		8067.78%	180	14,702

Costing Center Summary

41-10-## Water All Locations

41-10-44 Water Peers

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	2.99 %	40,100	41,300
Total Revenues	Increased	2.99 %	40,100	41,300
Expenses				
2-217 Telephone	Unchanged	0.00 %	5,000	5,000
2-252 Facility Maintenance	Unchanged	0.00 %	9,500	9,500
2-253 Equipment Maintenance	Decreased	25.00 %	40,000	30,000
2-519 General Supplies	Unchanged	0.00 %	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Increased	151.33%	1,500	3,770
2-531 Chemicals	Unchanged	0.00 %	7,500	7,500
2-539 Construction Maintenance Materials	Unchanged	0.00 %	2,000	2,000
2-543 Natural Gas	Increased	54.28%	5,687	8,774
2-544 Electricity	Increased	5.35%	20,228	21,310
2-831 Debenture Interest	Unchanged	0.00 %	33,126	33,126
2-832 Debenture Principal	Unchanged	0.00 %	35,480	35,480
Total Expenses	Decreased	2.21%	161,021	157,460
Net Total		3.94% -	120,921 -	116,160

41-10-79 Water Marlboro

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	14.56 %	20,600	23,600
Total Revenues	Increased	14.56 %	20,600	23,600
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,850	1,850
2-252 Facility Maintenance	Increased	75.00 %	2,000	3,500
2-253 Equipment Maintenance	Decreased	44.23 %	35,860	20,000
2-519 General Supplies	Unchanged	0.00 %	1,000	1,000
2-531 Chemicals	Unchanged	0.00 %	4,700	4,700
2-543 Natural Gas	Increased	55.94%	976	1,522
2-544 Electricity	Increased	0.32%	5,342	5,359
Total Expenses	Decreased	26.67%	51,728	37,931
Net Total		53.96% -	31,128 -	14,331

41-10-83 Water Cadomin

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,800	1,800
2-252 Facility Maintenance	Unchanged	0.00 %	2,000	2,000
2-253 Equipment Maintenance	Unchanged	0.00 %	18,500	18,500
2-519 General Supplies	Unchanged	0.00 %	500	500
2-531 Chemicals	Unchanged	0.00 %	2,200	2,200
2-539 Construction Maintenance Materials	Unchanged	0.00 %	2,000	2,000
2-544 Electricity	Increased	4.93%	3,891	4,083
Total Expenses	Increased	0.62%	30,891	31,083

Costing Center Summary

41-10-## Water All Locations

41-10-87 Water Brule

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	32,100	32,100
Total Revenues	Unchanged	0.00 %	32,100	32,100
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,680	1,680
2-252 Facility Maintenance	Unchanged	0.00 %	3,000	3,000
2-253 Equipment Maintenance	Unchanged	0.00 %	35,000	35,000
2-519 General Supplies	Unchanged	0.00 %	1,000	1,000
2-531 Chemicals	Unchanged	0.00 %	3,000	3,000
2-539 Construction Maintenance Materials	Unchanged	0.00 %	2,000	2,000
2-543 Natural Gas	Increased	30.32%	917	1,195
2-544 Electricity	Increased	5.26%	3,632	3,823
Total Expenses	Increased	0.93%	50,229	50,698
Net Total		-2.59% -	18,129 -	18,598

Costing Center Summary

42-10-00 Wastewater General

Costing Center	42-10-00 Wastewater General	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	42 - Wastewater		

Description

This cost center captures revenues and expenditures that are common to the collection and treatment of the County's wastewater utility.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	349,489
Total Revenues	Increased	100.00%	-	349,489
Expenses				
2-121 Salaries and Wages	Increased	2.76 %	310,936	319,523
2-149 Employer Contributions	Increased	1.84 %	58,661	59,742
2-249 Other Professional	Unchanged	0.00 %	48,500	48,500
2-252 Facility Maintenance	Unchanged	0.00 %	175,000	175,000
2-274 Insurance Premiums	Unchanged	0.00 %	3,187	3,187
2-519 General Supplies	Unchanged	0.00 %	5,000	5,000
2-900 Amortization	Unchanged	1.50%	344,341	349,489
Total Expenses	Increased	1.57%	945,624	960,441
Net Total		35.39% -	945,624 -	610,952

Costing Center Summary

42-10-## Wastewater All Locations

Costing Center	42-10-## Wastewater All Locations	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	42 - Wastewater		

Description

This cost center captures revenues and expenditures for the collection and treatment of the County's wastewater utility.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

42-10-18 Wastewater Evansburg

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	6.88 %	95,250	101,800
Total Revenues	Increased	6.88 %	95,250	101,800
Expenses				
2-217 Telephone	Unchanged	0.00 %	650	650
2-252 Facility Maintenance	Decreased	50.00 %	60,000	30,000
2-519 General Supplies	Unchanged	0.00 %	1,000	1,000
2-539 Construction Maintenance Materials	Unchanged	0.00 %	5,000	5,000
2-543 Natural Gas	Increased	30.16%	829	1,079
2-544 Electricity	Decreased	10.15%	11,183	10,048
Total Expenses	Decreased	39.26%	78,662	47,777
Net Total		225.68%	16,588	54,023

42-10-29 Wastewater Wildwood

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Decreased	3.46 %	34,700	33,500
Total Revenues	Decreased	3.46 %	34,700	33,500
Expenses				
2-217 Telephone	Unchanged	0.00 %	650	650
2-252 Facility Maintenance	Unchanged	0.00 %	7,000	7,000
2-253 Equipment Maintenance	Unchanged	0.00 %	10,700	10,700
2-519 General Supplies	Unchanged	0.00 %	600	600
2-539 Construction Maintenance Materials	Unchanged	0.00 %	4,000	4,000
2-544 Electricity	Increased	0.26%	9,261	9,285
Total Expenses	Increased	0.07%	32,211	32,235
Net Total		49.18%	2,489	1,265

Costing Center Summary

42-10-## Wastewater All Locations

42-10-32 Wastewater Niton

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	10,450	10,450
Total Revenues	Unchanged	0.00 %	10,450	10,450
Expenses				
2-252 Facility Maintenance	Unchanged	0.00 %	7,500	7,500
2-253 Equipment Maintenance	Unchanged	0.00 %	250	250
2-539 Construction Maintenance Materials	Unchanged	0.00 %	500	500
Total Expenses	Unchanged	0.00 %	8,250	8,250
Net Total		0.00%	2,200	2,200

42-10-44 Wastewater Peers

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	71,100	71,100
Total Revenues	Unchanged	0.00 %	71,100	71,100
Expenses				
2-252 Facility Maintenance	Decreased	30.61 %	49,000	34,000
2-253 Equipment Maintenance	Unchanged	0.00 %	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00 %	500	500
2-539 Construction Maintenance Materials	Unchanged	0.00 %	500	500
Total Expenses	Decreased	29.41 %	51,000	36,000
Net Total		74.63%	20,100	35,100

42-10-55 Wastewater Pinedale

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	4.45 %	5,218	5,450
Total Revenues	Increased	4.45 %	5,218	5,450
Expenses				
2-252 Facility Maintenance	Unchanged	0.00 %	5,500	5,500
2-539 Construction Maintenance Materials	Unchanged	0.00 %	500	500
Total Expenses	Unchanged	0.00 %	6,000	6,000
Net Total		29.67% -	782 -	550

Costing Center Summary

42-10-## Wastewater All Locations

42-10-81 Wastewater Robb

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	60,500	60,500
Total Revenues	Unchanged	0.00 %	60,500	60,500
Expenses				
2-217 Telephone	Increased	11.54 %	650	725
2-252 Facility Maintenance	Unchanged	0.00 %	15,000	15,000
2-253 Equipment Maintenance	Increased	500.00 %	10,000	60,000
2-519 General Supplies	Unchanged	0.00 %	100	100
2-539 Construction Maintenance Materials	Unchanged	0.00 %	750	750
2-543 Natural Gas	Increased	38.63%	655	908
2-544 Electricity	Decreased	0.88%	4,092	4,056
Total Expenses	Increased	160.95%	31,247	81,539
Net Total		171.92%	29,253 -	21,039

42-10-83 Wastewater Cadomin

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	4.53 %	12,350	12,910
Total Revenues	Increased	4.53 %	12,350	12,910
Expenses				
2-252 Facility Maintenance	Unchanged	0.00 %	4,500	4,500
2-253 Equipment Maintenance	Unchanged	0.00 %	55,000	55,000
2-539 Construction Maintenance Materials	Unchanged	0.00 %	1,000	1,000
2-544 Electricity	Decreased	6.78%	11,055	10,305
Total Expenses	Decreased	1.05%	71,555	70,805
Net Total	Decreased	2.21% -	59,205 -	57,895

Costing Center Summary

43-10-00 Solid Waste General

Costing Center	43-10-00 Solid Waste General	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	43 - Solid Waste		

Description

This cost center captures revenues and expenditures for the collection of the County's solid waste material from it's transfer sites.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Slight decrease in maintenance as work completed in 2021.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-590 Donations, Contributions, Rebates	Not used this year		12,000	-
1-920 Transfer from Reserves	Increased	31.12 %	164,500	215,700
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	69,937
Total Revenues	Increased	63.76 %	176,500	285,637
Expenses				
2-249 Other Professional	Unchanged	0.00 %	100,000	100,000
2-252 Facility Maintenance	Increased	4.40%	1,423,772	1,486,382
2-271 Licences & Permits	Unchanged	0.00 %	51,200	51,200
2-274 Insurance Premiums	Unchanged	0.00 %	8,583	8,583
2-519 General Supplies	Unchanged	0.00 %	3,300	3,300
2-539 Construction Maintenance Materials	Unchanged	0.00 %	6,500	6,500
2-764 Transfer to Reserves	Unchanged	0.00 %	31,500	31,500
2-900 Amortization	Decreased	4.64%	73,338	69,937
Total Expenses	Increased	3.49%	1,698,193	1,757,402
Net Total		3.28% -	1,521,693 -	1,471,765

Costing Center Summary

43-10-## Solid Waste All Locations

Costing Center	43-10-## Solid Waste All Locations	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	43 - Solid Waste		

Description

This cost center captures revenues and expenditures for the collection solid waste utility in various hamlets and the cost sharing agreement with Edson and Hinton for the Region Landfill Authority.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Large increase under 43-10-85 Solid Waste Hinton due to the restructuring of the Regional Landfill Authority board.

Budget Prior Year Comparison

43-10-18 Solid Waste Evansburg

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	2.97 %	64,000	65,900
Total Revenues	Increased	2.97 %	64,000	65,900
Expenses				
2-252 Facility Maintenance	Decreased	29.78 %	95,273	66,896
Total Expenses	Decreased	29.78 %	95,273	66,896
Net Total		96.82% -	31,273 -	996

43-10-29 Solid Waste Wildwood

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	2.99 %	24,740	25,480
Total Revenues	Increased	2.99 %	24,740	25,480
Expenses				
2-252 Facility Maintenance	Decreased	27.07 %	40,022	29,190
Total Expenses	Decreased	27.07 %	40,022	29,190
Net Total		75.72% -	15,282 -	3,710

43-10-67 Solid Waste Edson

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-731 Contribution to Local Government	Decreased	44.29 %	596,709	332,403
Total Expenses	Decreased	44.29 %	596,709	332,403

Costing Center Summary

43-10-## Solid Waste All Locations

43-10-85 Solid Waste Hinton

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenue				
1-351 Local Government Contributions	New this year	100.00%	-	1,660,000
1-420 Sale of Goods & Services	New this year	100.00%	-	595,000
1-510 Penalties & Costs	New this year	100.00%	-	16,000
1-920 Transfer from Reserves	New this year	100.00%	-	101,596
1-991 Offset Of Non Cash Item Amortization		100.00%	-	385,000
Total Revenue	Increased	100.00%	-	2,757,596
Expenses				
2-121 Salaries and Wages	New this year	100.00%	-	78,498
2-149 Employer Contributions	New this year	100.00%	-	13,099
2-211 Travel & Subsistence	New this year	100.00%	-	3,000
2-214 Memberships, Registrations & Training	New this year	100.00%	-	1,500
2-216 Postage & Courier	New this year	100.00%	-	1,040
2-217 Telephone	New this year	100.00%	-	2,081
2-221 Advertising	New this year	100.00%	-	1,040
2-233 Audit	New this year	100.00%	-	20,000
2-235 Engineering	New this year	100.00%	-	56,100
2-242 Technology	New this year	100.00%	-	3,500
2-249 Other Professional	New this year	100.00%	-	875,698
2-251 Grounds Maintenance	New this year	100.00%	-	98,200
2-253 Equipment Maintenance	New this year	100.00%	-	101,500
2-263 Equipment Rental	New this year	100.00%	-	10,000
2-271 Licences & Permits	New this year	100.00%	-	41,840
2-274 Insurance Premiums	New this year	100.00%	-	10,000
2-519 General Supplies	New this year	100.00%	-	1,500
2-521 Fuel, Oil & Antifreeze	New this year	100.00%	-	10,000
2-544 Electricity	New this year	100.00%	-	7,500
2-731 Contribution to Local Government	New this year	111.94%	33,500	71,000
2-764 Transfer to Reserves	New this year	100.00%	-	1,029,000
2-814 Service Charges and Exchange	New this year	100.00%	-	5,000
2-900 Amortization	New this year	100.00%	-	385,000
2-922 Allowance on A/R & Taxes	New this year	100.00%	-	2,500
Total Expenses	Increased	44.29 %	33,500	2,828,596
Net Total		-111.94% -	33,500 -	71,000

Costing Center Summary

61-10-00 Planning General

Costing Center	61-10-00 Planning General	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	61 - Planning		

Description

This cost center captures revenues and expenditures that are common to the Planning Department.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Slight increases and decreases. Overall slight increase.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Increased	66.67 %	4,500	7,500
1-520 Licences, Permits, Appeal Fees	Increased	33.33 %	15,000	20,000
1-525 Subdivision Permits & Fees	Increased	200.00 %	5,000	15,000
1-920 Transfer from Reserves	Increased	22.31 %	246,561	301,561
Total Revenues	Increased	26.93 %	271,061	344,061
Expenses				
2-121 Salaries and Wages	Increased	4.69 %	659,084	690,027
2-145 WCB	Increased	5.96 %	9,439	10,001
2-149 Employer Contributions	Decreased	34.85 %	130,459	131,275
2-159 Board Honorarium	Unchanged	0.00 %	3,000	3,000
2-211 Travel & Subsistence	Unchanged	0.00 %	870	870
2-214 Memberships, Registrations & Training	Increased	93.86 %	3,095	6,000
2-217 Telephone	Unchanged	0.00 %	1,350	1,350
2-219 Hospitality	Unchanged	0.00 %	250	250
2-240 Sign Installation	Decreased	50.00 %	10,000	5,000
2-242 Technology	Not used this year		16,700	-
2-249 Other Professional	Increased	15.31 %	376,561	434,220
2-519 General Supplies	Unchanged	0.00 %	500	500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00 %	4,000	4,000
Total Expenses	Increased	2.05 %	1,215,308	1,286,493
Net Total		0.19% -	944,247 -	942,432

Costing Center Summary

61-20-00 Planning SDAB

Costing Center	61-20-00 Planning SDAB	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	61 - Planning		

Description

This cost center captures expenditures for the Planning SDAB.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Estimated increase in the number of appeals.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-520 Licences, Permits, Appeal Fees	Increased	50.00 %	600	900
Total Revenues	Increased	50.00 %	600	900
Expenses				
2-159 Board Honorarium	Increased	177.78 %	1,800	5,000
2-211 Travel & Subsistence	Increased	100.00 %	500	1,000
2-214 Memberships, Registrations & Training	Unchanged	0.00 %	5,000	5,000
2-219 Hospitality	Increased	100.00 %	300	600
2-249 Other Professional	Increased	50.00 %	2,500	3,750
Total Expenses	Increased	51.98 %	10,100	15,350
Net Total		51.98% -	10,100 -	15,350

Costing Center Summary

66-10-00 Subdivision & Land Development General

Costing Center	66-10-00 Subdivision & Land	Budget Year	2022
Division	Infrastructure & Planning Services		
Function	66 - Subdivision & Land Development		

Description

This cost center captures revenue and expenditures for the County's subdivision and land development.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No change for 2022.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-570 Land Sales & Cemetery Plots	Unchanged	0.00 %	30,000	30,000
1-920 Transfer from Reserves	Unchanged	0.00 %	100,000	100,000
Total Revenues	Unchanged	0.00 %	130,000	130,000
Expenses				
2-249 Other Professional	Unchanged	0.00 %	101,000	101,000
2-764 Transfer to Reserves	Unchanged	0.00 %	29,000	29,000
Total Expenses	Unchanged	0.00 %	130,000	130,000
Net Total		0.00%	-	-

Community Services

Operating Detail

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
Community Services	\$	2,266,059	\$	8,463,943	-\$ 6,197,884
FCSS	\$	403,187	\$	921,437	-\$ 518,250
Cemeteries		9,782		42,782	- 33,000
Agriculture		686,528		1,741,873	- 1,055,345
Recreation		807,282		3,644,042	- 2,836,760
Parks & Campgrounds		286,294		1,110,701	- 824,407
Libraries		72,985		690,010	- 617,025
Historical Services		-		313,096	- 313,096

Division Overview

Community Services is comprised of six distinct functional service areas.

Overall, service levels in the Division's functional areas are set by Council through policy decisions and budget, and aim to be "programs and services that contribute to the health, safety, enjoyment and security of County residents," a current Strategic Plan goal.

Agriculture Services includes vegetation control of County owned lands and rights-of-way, weed and pest inspections of private property, and weed control enforcement through a number of policies and bylaws. The Department supports producers, community groups, and individuals through its range of programs. Funding is in large part provincial grants, and activities aim to meet provincial regulation and support overarching agricultural public policy. The Department has a high number of seasonal staff and liaises closely with the Agricultural Services Board.

The Parks and Recreation Services function oversees the provision of park, trail, campground, and greenspace facilities across the County's wide geography, with own forces and contractors. The Department manages arenas, community halls, multiplexes, outdoor rinks, and the Niton swimming pool through a complex variety of collaborative arrangements with non-profit community groups and other municipalities. County grants support groups in standardized facility operations and customized programming; the Recreation Board and staff work closely together in decision-making and recommendations to Council.

Family and Community Support Services deliver preventative programming, services, and supports to County residents directly and through the co-founding of the Edson and Hinton FCSS agencies. The bulk of FCSS operational costs are supported by the provincial conditional grant with a required County matching portion. Services are preventative in nature and guided by provincial aims. FCSS also plans for Emergency Social Service provision in disasters. The FCSS Board was restored in 2021 and plans for its 2022 activities are underway.

The Cemeteries function helps guide cemetery services throughout the County's privately owned and municipally-owned cemeteries, primarily through collaboration with grant-funded, non-profit community group operators. The County directly operates the Evansburg Cemetery through own forces and supplemental contracts.

Through its Historical Services function, the County documents, preserves and celebrates its highly valued historic resources. The Heritage Management Program includes a formal inventory of our historical buildings, cultural landscapes, archaeological sites and structures, and the Department plans restoration, preservation, interpretation, and celebration projects through collaboration with the County's many volunteer stewardship community groups.

Yellowhead County funds three public libraries through a volunteer Library Board primarily composed of citizens. The Board employs a Director and all staff at the libraries located in Niton, Wildwood, and Evansburg. The County also co-funds the public libraries in Edson and Hinton. The County is a member of the Yellowhead Regional Library system.

Each year, Community Services staff in the above Departments plan operational projects in their functional areas which, added to base operating activities, fulfills current service level expectations. These can range from re-gravelling campground roads to developing a strategic business plan, building repairs and life cycle replacements of a non-capital nature.

Costing Center Summary

51-10-00 FCSS General

Costing Center 51-10-00 FCSS General **Budget Year** 2022
Division Community Services
Function 51 - Family & Community Support Services

Description

Primarily contains the operating budget for senior FCSS staff and general programs and services as well as for grants and cost sharing with external agencies.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-351 Local Government Contributions	Unchanged	0.00 %	55,919	55,919
1-429 Course Registrations	Increased	2.00 %	4,000	4,080
1-590 Donations, Contributions, Rebates	Unchanged	0.00 %	2,900	2,900
1-840 Provincial Conditional Grants	Unchanged	0.00 %	315,232	315,232
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	10,056
Total Revenues	Increased	2.68%	378,051	388,187
Expenses				
2-121 Salaries and Wages	Increased	0.21 %	198,883	199,301
2-145 WCB	Increased	5.96 %	11,012	11,668
2-149 Employer Contributions	Increased	1.97 %	39,044	39,813
2-211 Travel & Subsistence	Increased	620.00 %	500	3,600
2-214 Memberships, Registrations & Training	Increased	217.67 %	1,500	4,765
2-217 Telephone	Decreased	17.53 %	1,426	1,176
2-219 Hospitality	Unchanged	0.00 %	500	500
2-221 Advertising	Increased	14.29 %	3,500	4,000
2-233 Audit	Unchanged	0.00 %	1,500	1,500
2-249 Other Professional	Decreased	31.89 %	26,650	18,150
2-255 Vehicle Maintenance	Unchanged	0.00 %	4,000	4,000
2-262 Facility Rental	Unchanged	0.00 %	500	500
2-274 Insurance Premiums	Unchanged	0.00 %	1,028	1,028
2-519 General Supplies	Increased	74.49 %	4,900	8,550
2-521 Fuel, Oil & Antifreeze	Decreased	35.71 %	7,000	4,500
2-770 Contribution to Organizations	Decreased	44.90 %	49,000	27,000
2-900 Amortization	Decreased	22.73%	13,014	10,056
Total Expenses	Decreased	6.55%	363,957	340,107
Net Total		241.13%	14,094	48,080

Costing Center Summary

51-10-67 FCSS Edson

Costing Center	51-10-67 FCSS Edson	Budget Year	2022
Division	Community Services		
Function	51 - Family & Community Support Services		

Description

This cost centre provides for a contribution to the Edson FCSS agency in support of their services utilized by County residents. A services agreement guides the collaboration.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No change; agreement based.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-731 Contribution to Local Government	Decreased	4.56 %	118,670	113,262
Total Expenses	Decreased	4.56 %	118,670	113,262

Costing Center Summary

51-10-85 FCSS Hinton

Costing Center	51-10-85 FCSS Hinton	Budget Year	2022
Division	Community Services		
Function	51 - Family & Community Support Services		

Description

This cost centre provides for a contribution to the Town of Hinton FCSS agency in support of their services utilized by County residents. A services agreement guides the collaboration.

Interim Budget Comments

Items identified in blue are generally unavailable until the first quarter of 2022 and therefore remain unchanged from the 2021 Approved Budget amounts.

Summary of Changes

No changes, agreement based.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-731 Contribution to Local Government	Unchanged	0.00 %	27,983	27,983
Total Expenses	Unchanged	0.00 %	27,983	27,983

Costing Center Summary

51-20-00 FCSS Board

Costing Center 51-20-00 FCSS Board **Budget Year** 2022
Division Community Services
Function 51 - Family & Community Support Services

Description

Provides for expense reimbursement, other costs, and honoraria for the newly-restored Board.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-159 FCSS Board Honorarium - \$18,000 new cost - for honoraria due to reinstatement of the Board.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-159 Board Honorarium	New this year	100.00%	-	18,000
2-211 Travel & Subsistence	New this year	100.00%	-	6,000
2-214 Memberships, Registrations & Training	New this year	100.00%	-	3,550
Total Expenses	Increased	100.00%	-	27,550

Costing Center Summary

51-30-00 FCSS Youth

Costing Center 51-30-00 FCSS Youth **Budget Year** 2022
Division Community Services
Function 51 - Family & Community Support Services

Description

Staff, supplies, and other costs for services and programs in support of youth in the County.

Interim Budget Comments

Summary of Changes

Substantially unchanged from 2021.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-121 Salaries and Wages	Decreased	2.05 %	109,208	106,973
2-149 Employer Contributions	Decreased	3.15 %	17,259	16,716
2-211 Travel & Subsistence	Increased	10.00 %	500	550
2-214 Memberships, Registrations & Training	Increased	80.00 %	500	900
2-217 Telephone	Unchanged	0.00 %	696	696
2-219 Hospitality	Increased	46.88 %	1,600	2,350
2-249 Other Professional	Unchanged	0.00 %	5,500	5,500
2-265 Vehicle Rental	New this year	100.00%	-	1,750
2-519 General Supplies	Increased	18.27 %	5,200	6,150
Total Expenses	Increased	0.80 %	140,463	141,585

Costing Center Summary

51-40-00 FCSS Children's Support

Costing Center	51-40-00 FCSS Children's Support	Budget Year	2022
Division	Community Services		
Function	51 - Family & Community Support Services		

Description

Staff costs, including seasonal staff, and other costs related to services and programs for children in the County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No substantial change in costs anticipated in 2022.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-121 Salaries and Wages	Decreased	1.52 %	94,059	92,626
2-149 Employer Contributions	Increased	2.04 %	16,892	17,237
2-211 Travel & Subsistence	Unchanged	0.00 %	500	500
2-214 Memberships, Registrations & Training	Increased	2.00 %	500	510
2-217 Telephone	Increased	16.57 %	700	816
2-219 Hospitality	Decreased	37.79 %	2,400	1,493
2-249 Other Professional	Decreased	33.33 %	2,250	1,500
2-262 Facility Rental	Decreased	4.76 %	1,050	1,000
2-519 General Supplies	Increased	16.67 %	3,000	3,500
Total Expenses	Decreased	1.79 %	121,352	119,182

Costing Center Summary

51-60-00 FCSS Seniors Support

Costing Center	51-60-00 FCSS Seniors Support	Budget Year	2022
Division	Community Services		
Function	51 - Family & Community Support Services		

Description

Provides for the costs of services and programs in support of seniors in the County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No substantial changes proposed for 2022.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	15,000	15,000
Total Revenues	Unchanged	0.00 %	15,000	15,000
Expenses				
2-121 Salaries and Wages	Decreased	1.51 %	109,986	108,325
2-149 Employer Contributions	Increased	1.78 %	17,522	17,834
2-211 Travel & Subsistence	Increased	42.43 %	12,500	17,804
2-214 Memberships, Registrations & Training	Increased	3.33 %	1,500	1,550
2-217 Telephone	Increased	2.00 %	2,000	2,040
2-219 Hospitality	Decreased	34.40 %	3,750	2,460
2-249 Other Professional	Decreased	91.84 %	1,250	102
2-519 General Supplies	Decreased	52.77 %	3,500	1,653
Total Expenses	Decreased	0.16 %	152,008	151,768
Net Total		0.18% -	137,008 -	136,768

Costing Center Summary

56-10-00 Cemeteries General

Costing Center	56-10-00 Cemeteries General	Budget Year	2022
Division	Community Services		
Function	56 - Cemeteries		

Description

Provides for the cost of delivering cemetery services in the County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-252 Facility Maintenance – budget is unchanged; 2022 operating projects includes phase one of a three-year program in Evansburg to repair broken / displaced / collapsed monuments having untraceable owners.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Unchanged	0.00 %	5,000	5,000
1-570 Land Sales & Cemetery Plots	Unchanged	0.00 %	4,000	4,000
1-991 Offset Of Non Cash Item Amortization	New this year		-	782
Total Revenues	Increased	8.69 %	9,000	9,782
Expenses				
2-251 Grounds Maintenance	Unchanged	0.00 %	7,500	7,500
2-252 Facility Maintenance	Increased	13.57 %	17,170	19,500
2-770 Contribution to Organizations	Unchanged	0.00 %	15,000	15,000
2-900 Amortization	Unchanged	0.00 %	782	782
Total Expenses	Increased	5.76 %	40,452	42,782
Net Total		4.92% -	31,452 -	33,000

Costing Center Summary

63-10-00 Agriculture General

Costing Center	63-10-00 Agriculture General	Budget Year	2022
Division	Community Services		
Function	63 - Agricultural Services		

Description

General cost centre for the provision of Agricultural Services in the County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	Decreased	53.84 %	215,162	99,326
1-560 Leases & Rentals	Decreased	75.00 %	1,000	250
1-590 Donations, Contributions, Rebates	Unchanged	0.00 %	500	500
1-840 Provincial Conditional Grants	Increased	15.98 %	454,326	526,907
1-920 Transfer from Reserves	Unchanged	0.00 %	1,000	1,000
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	58,545
Total Revenues	Increased	2.16%	671,988	686,528
Expenses				
2-121 Salaries and Wages	Increased	3.15 %	668,157	689,223
2-145 WCB	Increased	5.96 %	9,439	10,001
2-149 Employer Contributions	Increased	5.23 %	89,796	94,490
2-211 Travel & Subsistence	Increased	230.00 %	1,000	3,300
2-214 Memberships, Registrations & Training	Increased	31.88 %	2,400	3,165
2-217 Telephone	Decreased	4.00 %	2,000	1,920
2-219 Hospitality	Decreased	53.84 %	3,100	1,431
2-221 Advertising	Unchanged	0.00 %	5,500	5,500
2-242 Technology	Not used this year		27,900	-
2-249 Other Professional	Increased	20.44 %	349,020	420,360
2-251 Grounds Maintenance	Decreased	51.69 %	188,562	91,092
2-253 Equipment Maintenance	Decreased	5.41 %	8,500	8,040
2-255 Vehicle Maintenance	Decreased	30.34 %	20,500	14,280
2-262 Facility Rental	Decreased	56.92 %	1,300	560
2-265 Vehicle Rental	Decreased	51.55 %	4,000	1,938
2-274 Insurance Premiums	Unchanged	0.00 %	3,453	3,453
2-512 Clothing & Footwear	Decreased	27.58 %	5,000	3,621
2-519 General Supplies	Decreased	17.82 %	20,200	16,600
2-521 Fuel, Oil & Antifreeze	Decreased	94.04%	31,500	61,123
2-522 Tires, Batteries & Accessories	Decreased	48.65 %	9,600	4,930
2-531 Chemicals	Unchanged	0.00 %	195,000	195,000
2-770 Contribution to Organizations	Unchanged	0.00 %	35,000	35,000
2-900 Amortization	Unchanged	3.12%	60,433	58,545
Capital Funding from Taxes - Exp	Not used this year		30,000	-
Total Expenses	Decreased	2.70%	1,771,361	1,723,573
Net Total		5.67% -	1,099,373 -	1,037,045

Costing Center Summary

63-20-00 Agriculture Services Board

Costing Center	63-20-00 Agriculture Services Board	Budget Year	2022
Division	Community Services		
Function	63 - Agricultural Services		

Description

Provides for expense reimbursement, other costs, and honoraria for the newly-restored Board.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-159 ASB Honorarium - \$18,000.000 "new" cost – compensation for the revamped Agricultural Services Board membership now having members at large.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-159 Board Honorarium	New this year		-	10,800
2-211 Travel & Subsistence	New this year		-	5,500
2-214 Memberships, Registrations & Training	New this year		-	2,000
Total Expenses	Increased		-	18,300

Costing Center Summary

72-10-00 Recreation General

Costing Center	72-10-00 Recreation General	Budget Year	2022
Division	Community Services		
Function	72 - Recreation		

Description

Generalized budget for the provision of Recreation Services in the County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-351 Local Government Contributions	Unchanged	0.00 %	203,325	203,325
1-420 Sale of Goods & Services	Unchanged	0.00 %	12,000	12,000
1-429 Course Registrations	Unchanged	0.00 %	16,500	16,500
1-920 Transfer from Reserves	Unchanged	0.00 %	15,000	15,000
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	547,857
Total Revenues	Increased	221.96%	246,825	794,682
Expenses				
2-121 Salaries and Wages	Increased	0.00 %	247,465	247,466
2-145 WCB	Increased	5.96 %	7,866	8,334
2-149 Employer Contributions	Increased	2.78 %	45,568	46,834
2-211 Travel & Subsistence	Increased	680.00 %	500	3,900
2-214 Memberships, Registrations & Training	Increased	62.21 %	3,400	5,515
2-217 Telephone	Unchanged	0.00 %	1,000	1,000
2-219 Hospitality	New this year	100.00%	-	500
2-242 Technology	Not used this year		4,000	-
2-249 Other Professional	Increased	84.62 %	13,000	24,000
2-252 Facility Maintenance	Unchanged	0.00 %	5,000	5,000
2-255 Vehicle Maintenance	Not used this year		100	-
2-262 Facility Rental	Decreased	33.33 %	750	500
2-274 Insurance Premiums	Unchanged	0.00 %	14,905	14,905
2-512 Clothing & Footwear	Unchanged	0.00 %	450	450
2-519 General Supplies	Decreased	8.30 %	18,647	17,100
2-521 Fuel, Oil & Antifreeze	Decreased	30.18	5,000	6,509
2-543 Natural Gas	Decreased	27.10%	823	600
2-544 Electricity	Increased	10.29%	7,453	6,686
2-545 Other Utilities	Increased	122.06%	4,265	9,471
2-731 Contribution to Local Government	Increased	2.91 %	1,115,110	1,147,598
2-770 Contribution to Organizations	Unchanged	0.00 %	300,000	300,000
2-900 Amortization	Increased	15.69%	473,560	547,857
Capital Funding from Taxes - Exp	Not used this year		4,385,061	-
Total Expenses	Decreased	64.02%	6,653,922	2,394,225
Net Total		75.03% -	6,407,097 -	1,599,543

Costing Center Summary

72-20-00 Recreation Boards

Costing Center 72-20-00 Recreation Boards **Budget Year** 2022
Division Community Services
Function 72 - Recreation

Description

Provides for expense reimbursement, other costs, and honoraria for the newly-restored Board.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

Single change of \$10,000 or greater is the increase for the honoraria.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-159 Board Honorarium	New this year		-	13,000
2-211 Travel & Subsistence	New this year		-	5,000
2-214 Memberships, Registrations & Training	New this year		-	2,100
Total Expenses	Increased		-	20,100

Costing Center Summary

72-30-18 Recreation Evansburg Arena

Costing Center 72-30-18 Recreation Evansburg Arena **Budget Year** 2022
Division Community Services
Function 72 - Recreation

Description

Provides for recreation services expenses related specifically to the Evansburg arena/recreation centre.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-252 Evansburg Arena Facility Maintenance -\$50,850 decrease - primarily due to one-time operating projects having completed in 2021.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-252 Facility Maintenance	Decreased	12.50 %	406,650	355,800
2-274 Insurance Premiums	Unchanged	0.00 %	23,975	23,975
Total Expenses	Decreased	11.81 %	430,625	379,775

Costing Center Summary

72-30-29 Recreation Wildwood

Costing Center	72-30-29 Recreation Wildwood	Budget Year	2022
Division	Community Services		
Function	72 - Recreation		

Description

Provides for expenses related to the Wildwood recreation facilities (Complex and community hall).

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No substantial changes in budget over 2021.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-420 Sale of Goods & Services	New this year		-	9,000
Total Revenues	New this year		-	9,000
Expenses				
2-217 Telephone	Increased	1.67 %	3,000	3,050
2-252 Facility Maintenance	Increased	60.58 %	113,435	182,150
2-274 Insurance Premiums	Unchanged	0.00 %	13,360	13,360
2-543 Natural Gas	Increased	57.66%	8,305	13,094
2-544 Electricity	Decreased	35.59%	27,000	17,391
Total Expenses	Increased	1.26%	165,100	229,045
Net Total		33.28% -	165,100 -	220,045

Costing Center Summary

72-30-32 Recreation Niton Pool

Costing Center	72-30-32 Recreation Niton Pool	Budget Year	2022
Division	Community Services		
Function	72 - Recreation		

Description

Provides for recreation services at the Niton Green Grove seasonal swimming pool.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No substantial increases or decreases over 2021.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-121 Salaries and Wages	Increased	2.01 %	121,466	123,913
2-149 Employer Contributions	Increased	7.37 %	750	805
2-211 Travel & Subsistence	Decreased	33.33 %	750	500
2-214 Memberships, Registrations & Training	Unchanged	0.00 %	750	750
2-217 Telephone	Unchanged	0.00 %	1,000	1,000
2-219 Hospitality	Decreased	25.00 %	1,000	750
2-252 Facility Maintenance	Increased	13.30 %	26,700	30,250
2-512 Clothing & Footwear	Decreased	28.57 %	700	500
2-513 Janitorial	Decreased	37.50 %	400	250
2-519 General Supplies	Increased	16.67 %	3,000	3,500
2-531 Chemicals	Increased	15.38 %	13,000	15,000
Total Expenses	Increased	4.54 %	169,516	177,218

Costing Center Summary

72-30-44 Recreation Peers Complex

Costing Center 72-30-44 Recreation Peers Complex **Budget Year** 2022
Division Community Services
Function 72 - Recreation

Description

Peers Multiplex operating costs.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No substantial increases or decreases expected.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-590 Donations, Contributions, Rebates	Increased	5.88 %	3,400	3,600
Total Revenues	Increased	5.88 %	3,400	3,600
Expenses				
2-217 Telephone	Decreased	50.00 %	4,000	2,000
2-252 Facility Maintenance	Decreased	10.74 %	102,400	91,400
2-274 Insurance Premiums	Unchanged	0.00 %	21,908	21,908
2-543 Natural Gas	Increased	23.25%	7,636	9,411
2-544 Electricity	Decreased	13.47%	41,290	35,728
Total Expenses	Decreased	9.47%	177,234	160,447
Net Total		9.77% -	173,834 -	156,847

Costing Center Summary

72-30-79 Recreation Marlboro Hall

Costing Center 72-30-79 Recreation Marlboro Hall **Budget Year** 2022
Division Community Services
Function 72 - Recreation

Description

Services in Marlboro--community hall.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-252 Marlboro Hall Facility Maintenance - \$15,720 increase - due to addition of sound baffling to the 2022 operating project list.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Increased	5.00 %	1,600	1,680
2-252 Facility Maintenance	Increased	55.16 %	28,500	44,220
2-543 Natural Gas	Increased	79.18%	1,883	3,374
2-544 Electricity	Increased	38.36%	3,543	4,902
Total Expenses	Increased	52.50%	35,526	54,176

Costing Center Summary

72-30-81 Recreation Robb Multiplex

Costing Center	72-30-81 Recreation Robb Multiplex	Budget Year	2022
Division	Community Services		
Function	72 - Recreation		

Description

Recreation services in Robb related specifically to the Multiplex operations.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-252 Robb Multiplex Facility Maintenance - \$37,750 increase - to provide for two operating projects: a fire alarm/security system installation and an internet/WIFI set up.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,800	1,800
2-252 Facility Maintenance	Unchanged	0.00 %	45,850	45,850
2-274 Insurance Premiums	Unchanged	0.00 %	12,584	12,584
2-543 Natural Gas	Increased	21.99%	4,815	5,874
2-544 Electricity	Decreased	42.58%	25,249	14,497
2-831 Debenture Interest	Unchanged	0.00 %	22,698	22,698
2-832 Debenture Principal	Unchanged	0.00 %	37,818	37,818
Total Expenses	Decreased	6.43%	150,814	141,121

Costing Center Summary

72-30-87 Brule Community Hall

Costing Center	72-30-87 Brule Community Hall	Budget Year	2022
Division	Community Services		
Function	72 - Recreation		

Description

Brule Community Hall operations are substantially new for 2022; includes an operational project.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-252 Brule Community Hall Facility Maintenance - \$12,000 NET increase over budgeted amount in 2021 (note the Hall was not operated in 2021.) Includes \$30,000 operating project to mitigate HVAC-related noise at rear of building.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Decreased	66.67 %	1,800	600
2-252 Facility Maintenance	Increased	21.05 %	57,000	69,000
2-543 Natural Gas	Increased	275.09%	1,156	4,336
2-544 Electricity	Unchanged	0.00 %	14,000	14,000
Total Expenses	Increased	18.90%	73,956	87,936

Costing Center Summary

73-10-00 Parks & Campgrounds General

Costing Center	73-10-00 Parks & Campgrounds General	Budget Year	2022
Division	Community Services		
Function	73 - Parks & Campgrounds		

Description

Generalized Parks budget include costs for services not itemized specifically in other cost centres.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-252 Parks General Facility Maintenance - \$14,534 increase – variable, hamlet operating projects in 2022 include Niton climbing structure (bamboo jungle) and replacement of damaged outdoor rink boards.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-591 Cash in Lieu	Decreased	13.04 %	11,500	10,000
1-920 Transfer from Reserves	Unchanged	0.00 %	117,000	117,000
1-991 Offset Of Non Cash Item Amortization	New this year	100.00%	-	157,294
Total Revenues	Increased	121.24%	128,500	284,294
Expenses				
2-121 Salaries and Wages	Increased	5.96 %	244,858	259,460
2-145 WCB	Increased	5.96 %	7,866	8,334
2-149 Employer Contributions	Increased	15.46 %	32,065	46,516
2-211 Travel & Subsistence	Increased	430.00 %	500	2,650
2-214 Memberships, Registrations & Training	Increased	152.63 %	950	2,400
2-217 Telephone	Unchanged	0.00 %	1,000	1,000
2-242 Technology	Not used this year		1,500	-
2-249 Other Professional	Decreased	8.38 %	17,900	16,400
2-252 Facility Maintenance	Increased	4.95 %	293,600	308,134
2-255 Vehicle Maintenance	Decreased	50.00 %	15,000	7,500
2-263 Equipment Rental	Unchanged	0.00 %	10,000	10,000
2-271 Licences & Permits	Unchanged	0.00 %	500	500
2-274 Insurance Premiums	Unchanged	0.00 %	4,008	4,008
2-512 Clothing & Footwear	Unchanged	0.00 %	1,250	1,250
2-519 General Supplies	Decreased	22.52 %	22,200	17,200
2-521 Fuel, Oil & Antifreeze	Increased	71.06%	35,000	59,870
2-522 Tires, Batteries & Accessories	Unchanged	0.00 %	3,500	3,500
2-523 Equipment & Vehicle Supplies	Unchanged	0.00 %	20,000	20,000
2-534 Grounds Maintenance Materials	Decreased	30.22 %	22,500	15,700
2-539 Construction Maintenance Materials	Unchanged	0.00 %	2,000	2,000
2-764 Transfer to Reserves	Decreased	13.04 %	11,500	10,000
2-770 Contribution to Organizations	Unchanged	0.00 %	30,000	30,000
2-900 Amortization	Increased	22.88%	128,007	157,294
Capital Funding from Taxes - Exp	Not used this year		8,000	-
Total Expenses	Increased	7.66%	913,704	983,716
Net Total		10.92% -	785,204 -	699,422

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

Costing Center 73-10-## Parks & Campgrounds All **Budget Year** 2022
Division Community Services
Function 73 - Parks & Campgrounds

Description

Costs specific to Campgrounds and day use.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

73-10-44 Parks & Campgrounds McLeod; 2-252 McLeod Valley Facility Maintenance- \$9,000 increase - re-gravel program as per the three-year rotation schedule doing two campgrounds per year. 73-10-46 Parks & Campgrounds Long Lake; 2-252 Long Lake Facility Maintenance - \$7,400 increase - primarily the re-gravel program as per the three-year rotation schedule (two campgrounds per year). 73-10-79 Parks & Campgrounds Millar Lake; 2-252 Millar Lake Facility Maintenance - \$17,500 decrease - as 2021's one-time project to replace the boat launch is now complete.

Budget Prior Year Comparison

73-10-35 Parks & Campgrounds Beta Lake

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-252 Facility Maintenance	Unchanged	0.00 %	11,700	11,700
Total Expenses	Unchanged	0.00 %	11,700	11,700

73-10-36 Parks & Campgrounds Nojack

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-252 Facility Maintenance	Decreased	11.49 %	8,700	7,700
Total Expenses	Decreased	11.49 %	8,700	7,700

73-10-35 Parks & Campgrounds McLeod

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-252 Facility Maintenance	Increased	61.64 %	14,600	23,600
Total Expenses	Increased	61.64 %	14,600	23,600

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

73-10-45 Parks & Campgrounds Bear Lake

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-560 Leases & Rentals	Unchanged	0.00 %	2,000	2,000
Total Revenues	Unchanged	0.00 %	2,000	2,000
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,000	1,000
2-252 Facility Maintenance	Unchanged	0.00 %	24,000	24,000
2-544 Electricity	Increased	23.39%	2,095	2,585
Total Expenses	Increased	1.81%	27,095	27,585
Net Total		-1.95% -	25,095 -	25,585

73-10-46 Parks & Campgrounds Long Lake

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-252 Facility Maintenance	Increased	87.06 %	8,500	15,900
Total Expenses	Increased	87.06 %	8,500	15,900

73-10-47 Parks & Campgrounds Shining Bank

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-217 Telephone	Unchanged	0.00 %	1,000	1,000
2-252 Facility Maintenance	Decreased	25.18 %	27,800	20,800
Total Expenses	Decreased	24.31 %	28,800	21,800

7310-79 Parks & Campgrounds Millar Lake

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-252 Facility Maintenance	Decreased	48.34 %	36,200	18,700
Total Expenses	Decreased	48.34 %	36,200	18,700

Costing Center Summary

74-10-00 Libraries General

Costing Center 74-10-00 Libraries General **Budget Year** 2022
Division Community Services
Function 74 - Culture & Historical Services

Description

Costs associated with the County Library Board and its staffing and programming at three public library locations, and for the

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No substantial changes anticipated in 2022.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-590 Donations, Contributions, Rebates	Unchanged	0.00 %	750	-
1-991 Offset Of Non Cash Item Amortization	New this year		-	72,985
Total Revenues	Increased	9731.37%	750	72,985
Expenses				
2-214 Memberships, Registrations & Training	Increased	5.38 %	49,038	51,677
2-765 Contribution to Municipal Agencies	Decreased	2.90 %	559,610	543,394
2-900 Amortization	Unchanged	0.00 %	72,985	72,985
Total Expenses	Decreased	1.99 %	681,633	668,056
Net Total		12.60% -	680,883 -	595,071

Costing Center Summary

74-30-29 Libraries Wildwood

Costing Center 74-30-29 Libraries Wildwood **Budget Year** 2022
Division Community Services
Function 74 - Culture & Historical Services

Description

Costs specific to the operation of the Wildwood Library building.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No anticipated major changes in costs.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-252 Facility Maintenance	Unchanged	0.00 %	15,000	15,000
2-543 Natural Gas	Increased	31.41%	2,015	2,648
2-544 Electricity	Decreased	7.89%	4,675	4,306
Total Expenses	Decreased	1.22%	21,690	21,954

Costing Center Summary

74-40-00 Historical Services General

Costing Center 74-40-00 Historical Services General **Budget Year** 2022
Division Community Services
Function 74 - Culture & Historical Services

Description

Generalized cost centre to provide for Historical Services in the County.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

No anticipated major changes in costs.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-121 Salaries and Wages	Increased	3.00 %	59,203	60,977
2-145 WCB	Increased	5.96 %	787	833
2-149 Employer Contributions	Decreased	-1.20%	13,883	14,050
2-211 Travel & Subsistence	Increased	66.67 %	150	250
2-214 Memberships, Registrations & Training	Increased	85.71 %	350	650
2-219 Hospitality	Unchanged	0.00 %	1,700	1,700
2-519 General Supplies	Unchanged	0.00 %	7,460	7,460
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00 %	800	800
2-731 Contribution to Local Government	Increased	1.05 %	90,994	91,947
2-765 Contribution to Municipal Agencies	Increased	14.75 %	74,848	85,890
2-770 Contribution to Organizations	Unchanged	0.00 %	15,000	15,000
Total Expenses	Increased	0.13 %	265,175	279,557

Costing Center Summary

74-40-18 Historical Services Tipple Park

Costing Center 74-40-18 Historical Services Tipple Park **Budget Year** 2022
Division Community Services
Function 74 - Culture & Historical Services

Description

Provides for the operation of the Tipple Park Museum building in Evansburg.

Final Budget Comments

Items identified in blue have changed from the interim budget.

Summary of Changes

2-252 Tipple Park Museum Facility Maintenance - \$29,000 decrease due to 2021 operational projects completing.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Revenues				
1-920 Transfer from Reserves	Not used this year		7,700	-
Total Revenues	Decreased		7,700	-
Expenses				
2-217 Telephone	Unchanged	0.00 %	2,400	2,400
2-252 Facility Maintenance	Decreased	79.34 %	36,550	7,550
2-274 Insurance Premiums	Unchanged	0.00 %	4,718	4,718
2-544 Electricity	Decreased	7.47%	13,024	12,051
Total Expenses	Decreased	52.87%	56,692	26,719
Net Total		45.46% -	48,992 -	26,719

Costing Center Summary

74-50-00 Historical Board

Costing Center 74-50-00 Historical Board **Budget Year** 2022
Division Community Services
Function 74 - Culture & Historical Services

Description

Provides for expense reimbursement, other costs, and honoraria for the newly-restored Board.

Interim Budget Comments

Items identified in blue are generally unavailable until the first quarter of 2022 and therefore remain unchanged from the 2021 Approved Budget amounts.

Summary of Changes

2-159 Board Honorarium - \$5,400 increase for compensation due to restoration of the Board in late 2021.

Budget Prior Year Comparison

Object	Changes	Percent Change	2021 Amount	2022 Amount
Expenses				
2-159 Board Honorarium	New this year		-	5,400
2-211 Travel & Subsistence	New this year		-	1,420
Total Expenses	Increased		-	6,820

Yellowhead County

Capital Budget

Capital at a Glance

Division/Request	Carry forwards (funded in prior years)	New 2022 Capital Projects	Total 2022 Capital Projects
Community Services	24,904,356	459,157	25,363,513
Community Based Requests	-	2,000,000	2,000,000
Infrastructure Services	11,240,889	10,160,074	21,400,963
Protective Services	645,434	8,893,407	9,538,841
Total	36,790,679	21,512,638	58,303,317

Capital Project List

Budget Year 2022

Capital Budget	Description	Project Cost
Community Services		
CS19-009 - Edson Multiplex	Carry forward. Edson Multiplex, Year 3	24,904,356
CS22-002 - Exercise Equipment Tipple Park	Free standing exercise equipment along trail	26,000
CS22-003 - Trailer	Lifecycle replacement YCE058	15,000
CS22-004 - Mower	Lifecycle replacement YCE070	19,500
CS22-005 - Cadomin Pump track	Pump track/bike park	150,000
CS22-006 - JVMP Playground	Replacement of existing playground	75,000
CS22-007 - Long Lake Playground	Replacement of playground removed in 2019	75,000
CS22-008 - Trail Development	Ongoing hamlet trail development	50,000
CS22-009 - Agriculture Services Trailer	Trailer for Agricultural UTV's	15,085
CS22-0011 - Kubota	RES 72-03-08-22 - Kubota Replacement Project	33,572
Sub Total - Community Services		25,363,513
Community Group Capital Requests		
CS22-001 - Cadomin Community Hall	New community hall - 2022 Reserve Contribution \$1,200,000	1,500,000
CS22-010 - Yellowhead County Agricultural Society Facility	Capital Donation in Principle to Reserve on Condition of Response to Letter	500,000
Total - Community Services		27,363,513
Infrastructure Services		
EDSONSHOP - Edson Shop safety features	Carry forward. Safety platform \$10,000. Vestibule cover \$15,000	25,000
I20-003 - Edson Shop equipment	Carry forward. Washer/dryer	5,000
I21-001 - Sand/Salt Buildings	Carry forward. Salt and sand storage facilities, Edson and Wildwood	1,136,033
IN22-001 - Vehicle Replacement (5 Trucks)	5 Trucks @ \$45,000	225,000
IN22-002 - Loader Attachment	Quick attach for loader	30,000
IN22-003 - Skid Steer Attachment	Snow bucket for Skid Steer	3,000
IN22-004 - Bickerdyke Road Rehabilitation	Repair and chip seal	1,100,000
IN22-005 - Miller Lake East Rehabilitation	Repair and overlay	2,054,500
IN22-006 - Blue Diamond Crescent Brule	Repair and overlay	336,000
IN22-007 - Folding Mountain - Access	Repair and overlay	360,000
IN22-008 - Evansburg Street Improvement	Water, Sewer, Road improvements - 2022 Capital to Reserve Contribution	2,432,110
IN22-009 - Boat Launch- Rosevear	Environment permits and turn around	75,000
IN22-010 - BF 09883 - East Crossing	Bridge file replacement	1,107,000
IN22-011 - Skid Steer Replacement	Replacement	5,000
IN22-012 - Tom Hill Tower Road - Rehabilitation		775,300
IN22-013 - RR 112 (TR533 north 3.2km)		1,020,000
IN22-014 Erosion Repair Site #4	Carry forward. RFD 1426	1,400,000
P19-013 - Rosevear Bridge Access Road	Carry forward. Completion of roadwork attached to bridge	50,662
P20-002 - Cadomin Lagoon	Carry forward. Monitoring Wells	30,000
P21-003 - Rosevear Bridge	Carry forward. Rosevear Bridge erosion	750,000
P21-005 - RR 115 Section 2	Carry forward. RR 115 from TWP 551 to TWP 552	804,163
P21-006 - RR 92	COMPLETED in 2021. Under agreement with UFA Wwd	-
P15-693 - Obed CN Crossing	Carry forward.	792,244
P18-002 - Swanson Road	Carry forward.	45,000
P18-001 - Range Road 171	Carry forward.	1,293,649
SEWERMARL - Marlboro sewer lagoon	Carry forward. Sewer lagoon and Sewer outfall.	4,997,587
SOLMISC - Transfer site upgrades	Carry forward. Upgrades to sites, completion of 2019 project	488,715
IN22-015 - New Vehicle - Solid Waste	New pickup truck for the Solid Waste Manager Position	60,000
Total - Infrastructure Services		21,400,963
Protective Services		
TOW2021 - Communications Tower 2021	Carry forward balance of 2021 Robb Tower project	645,434
PS22-001 - Peace Officer Vehicle	Replacement of vehicle and emergency equipment (#110) Resolution 304-10-22-19	80,000
PS22-002 - Peace Officer Vehicle	Replacement of vehicle and emergency equipment (#122) Resolution 304-10-22-19	80,000
PS22-003 - Peace Officer Vehicle	Replacement of vehicle and emergency equipment (#123) Resolution 304-10-22-19	80,000
PS22-004 - Fire Duty Vehicle	Replacement of vehicle and emergency equipment (YCF 58 Duty Unit #2) Resolution 304-10-22-19	80,000
PS22-005 - Fire Tank Replacement	Replacement of collapsed firefighting water supply tank	179,842
PS22-006 - Niton Fire Station	Replacement of existing building (Contingent upon receipt of grant)	1,500,000
PS22-007 - McKay Tower	New Tower Build (Contingent upon receipt of grant)	1,500,000
PS22-008 - Evansburg Tower	New Tower Build (Contingent upon receipt of grant)	1,500,000
PS22-009 - Special Project		3,811,185
PS22-010 - Organization Computer Refresh		82,380
Total - Protective Services		9,538,841
Total		58,303,317

2022 Interim Budget							
Funding Sources							
Carry forward Prior Year Funding	MSI	Gas Tax Fund	Other Grants	Donations	Other	Reserve	Taxation
24,904,356						-	-
						15,000	26,000
						19,500	-
						150,000	-
						75,000	-
						75,000	-
						50,000	-
						15,085	-
						33,572	-
24,904,356	-	-	-	-	-	433,157	26,000
						300,000	1,200,000
						-	500,000
24,904,356	-	-	-	-	-	733,157	1,726,000
25,000						-	-
5,000						-	-
1,136,033						-	-
						225,000	-
						30,000	-
						3,000	-
						1,100,000	-
	2,054,500					-	-
	336,000					-	-
	360,000					-	-
						-	2,432,110
						-	75,000
						1,107,000	-
						5,000	-
	146,367	628,933				-	-
						1,020,000	-
822,836						577,164	-
50,662						-	-
30,000						-	-
750,000						-	-
804,163						-	-
-						-	-
792,244						-	-
45,000						-	-
1,293,649						-	-
4,997,587						-	-
488,715						-	-
						60,000	-
11,240,889	2,896,867	628,933	-	-	-	4,127,164	2,507,110
645,434						-	-
						80,000	-
						80,000	-
						80,000	-
						80,000	-
						-	179,842
			1,500,000			-	-
			1,500,000			-	-
			1,500,000			-	-
						3,811,185	-
						82,380	-
645,434	-	-	4,500,000	-	-	4,213,565	179,842
36,790,679	2,896,867	628,933	4,500,000	-	-	9,073,886	4,412,952

Operating Surplus / (Deficit) 4,412,952

Overall Surplus / (Deficit) -