

2023 BUDGET





2023 Operating and Capital Summary

<u>Expense Groupings</u>	<u>2023 Interim</u>	<u>2023 Final</u>
Operations	\$ 43,850,480	\$ 44,870,425
Contribution to local governments	2,696,541	2,696,541
Revenue sharing Agreements	7,238,975	7,397,945
School requisition	25,233,141	24,965,664
Seniors requisition	5,104,857	5,646,044
Designated Industrial Property requisition	623,222	649,668
Contributions to reserves	7,524,485	7,524,485
Capital projects	63,629,346	68,093,778
Sub-Total	\$ 155,901,047	\$ 161,844,549
Amortization - non cash item	17,615,451	18,477,540
Total	\$ 173,516,498	\$ 180,322,089

"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."

Table of Contents

01

WELCOME

02

BUDGET OVERVIEW & FINANCIAL HEALTH

03

OPERATING BUDGET

04

CAPITAL BUDGET

05

RESERVES

"A Responsible and Diverse Community of Choice where Quality of Life Matters."

Strategic Plan 2022-2025, Vision

01

WELCOME

- 6 Welcome to Yellowhead County
- 8 Message from our Mayor
- 10 Message from our CAO
- 11 Message from our General Manager of Corporate Services
- 12 Organizational Structure

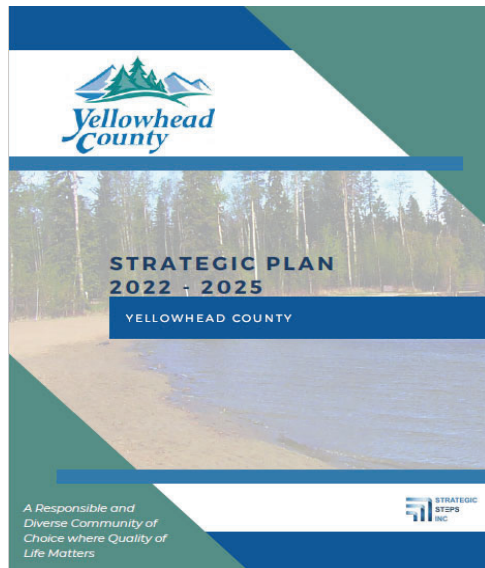


WELCOME

Welcome to Yellowhead County

Yellowhead County's perfect combination of location, lifestyle and opportunity makes it a great place to live and do business. Yellowhead County is located in one of the most picturesque areas of Alberta. County citizens, business, organizations, and other community stakeholders appreciate the diverse landscape and the County's varied selection of amenities and activities.

Your Yellowhead County Council and senior management met in February 2022 to develop an updated Strategic Plan for 2022-2025. This plan comprises Council's expressed desires for the County and it provides County citizens, business, organizations, and other community stakeholders with an indication of the planned future of our County.



The Strategic Plan 2022-2025 is a result of what Council heard from members of the community and it sets the tone for the County's future, through the course of this Council and beyond.

Throughout the development of the Strategic Plan, Council identified a series of goals and strategies to work toward a common future for the County. These goals and strategies are the guiding principles used in the development of the annual budget.

Looking forward Council first decided on the County's ideal long-term future (Vision) and the general direction it will take to achieve that future (Mission).

Strategic Pillar: Area of major concentration for County Council over the term of the Strategic Plan.

Maximize Quality of Life for Residents and Visitors Alike

Vision, Mission, and Values

Vision:	<i>A Responsible and Diverse Community of Choice where Quality of Life Matters.</i>	
Mission:	<i>Building a Better Community for Present and Future Generations.</i>	
Values:	<i>Accountability</i>	We do what we say we are going to do.
	<i>Collaboration</i>	We seek out partners and work together to the benefit of all.
	<i>Fairness</i>	We respect all opinions and make decisions in the best long-term interests of the County.
	<i>Ingenuity</i>	We look for new ideas and new ways of providing necessary services to County residents, businesses, and community organizations.
	<i>Respect</i>	We value everyone who chooses to contribute to the betterment of the County.

Within the full list of strategies that appear in the Strategic Plan, Council has created a subset of 'high' ranked strategies for 2022-2023. The items on this list reflect the priorities that Council sees as both important and timely.

Strategic Pillar	High Priority Strategy
Quality of Life	Complete the Yellowhead County - Edson Multiplex.
Quality of Life	All historically significant people, locations, buildings, and facilities are known, recorded, and shared.
Infrastructure	The County's paving schedule remains responsive to resident, industry, and business needs.
Effective Leadership	The County is clear on what constitutes a 'need' versus what constitutes a 'want', and budgets accordingly.

Build a Robust and Adaptable Economy

Build and Maintain Infrastructure that Meets the Needs of the County

Provide Effective, Respectful, and Efficient Leadership

WELCOME

Message from our Mayor

Yellowhead County Council and Administration have been working very hard on several of the County's strategic priorities.

Some of these include:

- + Working with the Town of Edson and Dialog Architecture and Engineering to develop the best and most cost-effective design for the new Multiplex that had to be redesigned due to the tenders coming in significantly over budget.
- + Expanding fibre optic broadband service; a project commenced in 2014, which is being accomplished with the help of a Federal Government grant. This project is steadily moving forward, and we are currently installing fibre into 8 of the Hamlets and Subdivisions within Yellowhead County to expand fibre optic broadband service to some of the most underserved areas of the County.
- + Sustaining costly infrastructure that includes yearly maintenance, including the development of long-term road and bridge plans.
- + Another priority in progress is the Lagoon in Marlboro, an extensive infrastructure service long overdue for this Hamlet.

In addition, Yellowhead County is also working very hard to promote our beautiful scenic county for recreation and tourism, highlighting the vast and diverse landscape within our borders, which provides everyone with numerous things to do and enjoy in this picturesque region that borders Jasper National Park.

With these and other strategic priorities identified, Yellowhead County Council, Administration and Staff are proud of the ongoing work in *Building A Better Community For Present And Future Generations*.



Wade Williams
Mayor
Yellowhead County

Our Values

The values expressed here are the guiding principles that help determine how Yellowhead County will operate, both in public and privately.

The County's core values include:



ACCOUNTABILITY

We do what we say we are going to do



COLLABORATION

We seek out partners and work together to the benefit of all



FAIRNESS

We respect all opinions and make decisions in the best long-term interests of the County



INGENUITY

We look for new ideas and new ways of providing necessary services to County residents, businesses, and community organizations



RESPECT

We value everyone who chooses to contribute to the betterment of the County

WELCOME

Message from our CAO

What a great community to live, work and recreate in. Yellowhead County is appealing on all fronts, and we will capitalize on this to enhance our region in the years to come.

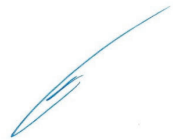
With just over 18 months under my belt at Yellowhead County, I truly appreciate the fabulous staff that I have the privilege of working with every day, and for the forward thinking Council that is fair and decisive in their decision making. This makes my job easier as we move forward in our ever changing world to provide the best service to our residents in the most effective way possible.

We have focused over the past year in keeping the organization functioning efficiently while filling in gaps throughout our staffing contingent caused by attrition as our "baby boomers" retire. While this has caused angst due to the significant loss in history and knowledge at all levels, we will continue to succeed in attracting high caliber staff as the next generation of municipal employees.

Moving into 2023, we have focused on meeting the Council mandate through their plans that have been adopted over the years, which ensures that the municipal business plan captures Council policy in all areas of operations. This has been evidenced by building on the County's strategic plan, in addition to evolving our long term planning, especially in areas of asset management and by reviewing operations to ensure expectations are being met.

The 2023 Budget and Business Plan finds a balance between operations and in capital investment to ensure that Yellowhead County continues to be viable into the foreseeable future. We have had to make some hard decisions in balancing the budget but believe that our long term outlook, at items such as capital replacement, will allow the county to plan for these eventualities in a strategic fashion and strengthen our decision making processes in the years to come.

I have nothing but positive notes to say about our Council, our staff, our residents, our businesses and I am excited to see the progress that we can make in 2023.



Luc Mercier, CLGM, AMAA
CAO
Yellowhead County



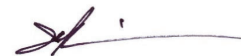
Message from our General Manager of Corporate Services

As we worked to navigate through 2022 and adapt to an economic environment that was facing supply related pressures and significant inflationary increases, Yellowhead County continued to offer value to citizens in the form of operational efficiencies and strategic capital investments.

The County's 2023 budget is built using long-term funding strategies and tools to manage the diverse mixture of operational necessities and capital needs. Integrated long-term financial planning in Yellowhead County continues to mature and evolve as key components are developed and implemented, providing administration with the ability to model our financial performance in the future and allowing for continued efficient and effective allocation of public funding.

Although the overriding principle of the annual budget, as highlighted in this document, is to execute the initiatives as identified in the Strategic Plan, there are also base everyday service obligations that the County must continue to deliver. The County needs to consider its funding strategy to maintain and replace infrastructure asset inventory; as infrastructure ages, funds must be committed through operations for the ongoing maintenance of the County's assets, and through contributions to reserve for the future replacement of such assets.

As we move towards and through 2023, I look forward to being a part of the wonderful things that make Yellowhead County a great place to live, grow, and conduct business.



Jeffrey R. Morrison CPA, CGA, Dipl.M.M., CMRP
General Manager of Corporate Services
Yellowhead County



Organizational Structure

Mayor & Council



Wade Williams
Mayor

Council is the governing body responsible for representing the public and considering the well-being and interests of the municipality.



Patrick Soroka
Councillor - Division 1



Anthony Giezen
Councillor Division - 2



Penny Lowe
Councillor - Division 3



David Russell
Councillor - Division 4



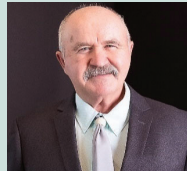
Shawn Berry
Councillor - Division 5



Brigitte Lemieux
Councillor - Division 6



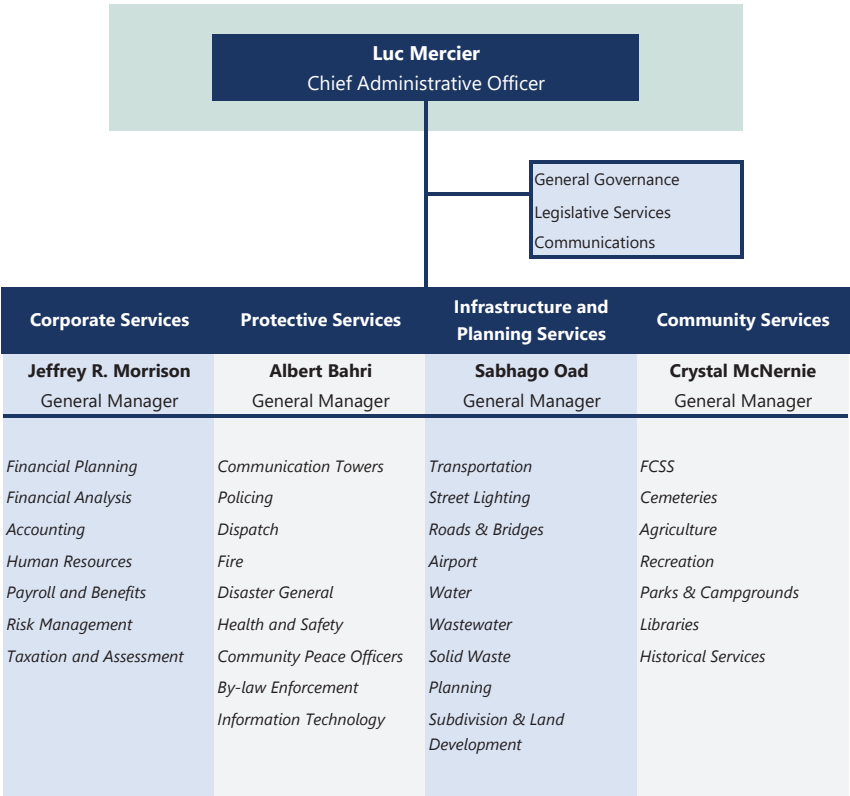
Dawn Mitchell
Councillor - Division 7



Ken Groat
Councillor - Division 8

Administration

Through a variety of divisions, staff are responsible for administering County programs and services.



"Building a Better Community for Present and Future Generations."

Strategic Plan 2022-2025, Mission

02

Budget Overview & Financial Health

16 Yellowhead County in Numbers

18 What Is A Municipal Budget

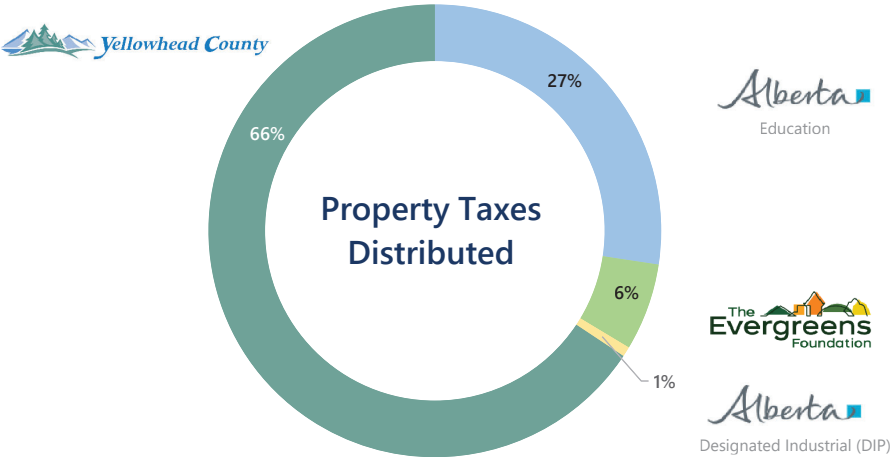
20 Consolidated Budget

Yellowhead County in Numbers

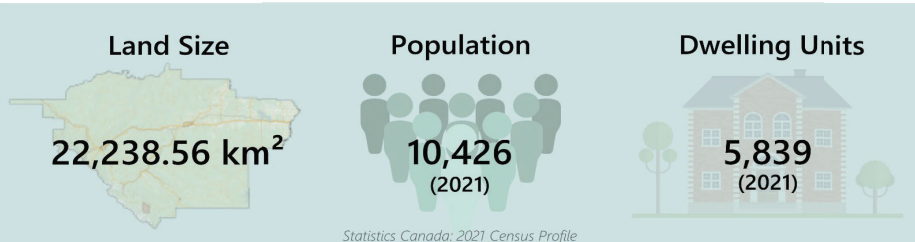
The proposed change to the County's mill rate for the 2023 Budget is 0%, as the increase in assessment offset the 2% increase as approved under the Interim Budget.

The overall increase in revenue from taxation, as a result of changes in assessment is 7.24% or \$4 million; with \$323 thousand from residential, \$286 thousand from non-residential, and \$3.4 million from linear and machinery and equipment.

When you pay your property taxes, these amounts are broken up and distributed to Yellowhead County and different government bodies; Yellowhead County, Provincial Education Requisition, and Seniors Requisition. The distribution between these government bodies for \$100 of your property tax dollars is:



For every \$100 of property tax revenue collected, Yellowhead County retains \$66.

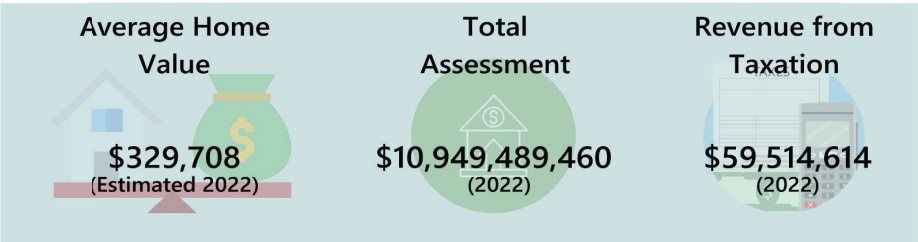
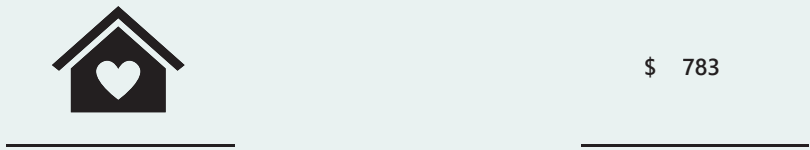


For every \$100 of Property Taxes that Yellowhead County collects, it is utilized as follows to support various operational services and capital projects under the following divisions:

\$100 =

Alberta Education	\$ 27.39	27%
Alberta DIP	\$ 0.71	1%
The Evergreens Foundation	\$ 6.23	6%
Yellowhead County	\$ 65.67	66%
Infrastructure Services	\$ 23.82	36%
Corporate Services and Administration	\$ 22.72	35%
Protective Services	\$ 6.68	10%
Community Services	\$ 4.46	7%
To Capital	\$ 7.55	12%
General Governance - Council	\$ 0.44	1%

The amount of property tax dollars that Yellowhead County receives and retains per year on an average residential home assessed at \$329,708 (estimated 2022).



What Is A Municipal Budget?

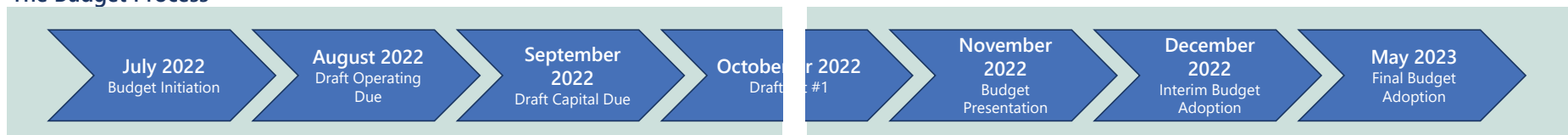
The passing of the budget is Council's biggest policy decision on an annual basis. It reflects the annual review of operations based on the service levels to be delivered, priorities, needs and goals while also determining the appropriate funding sources for each service to be delivered. The main sources of funding are taxation, reserves, grants, and user fees.

A budget is a financial plan. It can be defined as an estimate of costs, revenues, and resources over a specified period that reflect forecast of future financial conditions based upon a set of assumptions.

A budget is a tool for management and serves as a:

- 1 Plan of action for achieving program objectives and the financial commitments to meet those objectives
- 2 Statement of priorities
- 3 Standard for measuring performance
- 4 Reflects financial policies
- 5 Device for coping with foreseeable adverse situations

The Budget Process



The Municipal Government Act (MGA) and the Municipal Budget Process

The "annual budget" as defined under the MGA means a combined operating budget and capital budget for the calendar year determined on a basis consistent with accounting standards and the requirements of Part 8 Financial Administration.

The MGA identifies that each council must adopt an operating and capital budget for each calendar year. The operating budget must include the estimated amounts needed to provide for council's policies and programs, pay debt obligations, commitments to reserve, amounts transferred to the capital budget, and other commitments and obligations as identified under the MGA. The capital budget must include the estimated amounts needed to acquire, construct, remove or improve capital property, the revenue to fund the capital expenditures, including the amount transferred from the operating budget.

" Each year Council adopts an interim budget before December 31st to allow the municipality to operate beginning January 1st. The interim budget allows the County to proceed with operational and capital projects until municipal tax rates are set and provincial requisition rates are received. Once the Seniors Requisition and School Requisitions are finalized by the Province each year, Council can adopt the final budget."

Finance 101 - Guide to Municipal Finance

Consolidated Budget

While more detailed schedules for operating and capital budgets are provided at the divisional level, the consolidated budget aims to provide a more aggregate overview. The 2023 Budget has been prepared on the premise that the County will deliver the same level and quality of services approved under the 2022 Budget.

	2023		2022		Final vs. Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Revenues						
Investment Income	\$ 2,988,982	\$ 5,490,699	\$ 3,621,452	\$ 928,741	\$ 2,501,717	83.70%
Government Transfers	727,690	727,690	1,025,308	2,501,791	-	0.00%
Amortization of Capital Assets	17,615,451	18,477,540	18,092,541	17,615,451	862,089	4.89%
Penalties	326,861	326,861	545,567	326,861	-	0.00%
Property Taxation - Yellowhead County	56,593,298	59,514,614	55,350,807	55,483,626	2,921,316	5.16%
Property Taxation - Education	25,233,141	24,965,664	25,136,482	25,233,141	- 267,477	-1.06%
Property Taxation - Seniors Foundation	5,104,857	5,646,044	5,093,310	5,104,857	541,187	10.60%
Property Taxation - Designated Industrial	623,222	649,668	621,995	623,222	26,446	4.24%
Provincial Government Transfers	1,416,812	1,645,705	1,550,244	1,603,032	228,893	16.16%
Reserves/Surplus	4,087,546	4,457,646	270,403	1,531,301	370,100	9.05%
Other	359,177	359,177	15,340	188,373	-	0.00%
Sales and User Charges	4,535,072	4,535,072	4,318,482	3,031,672	-	0.00%
Total Operating Revenues	\$ 119,612,109	\$ 126,796,380	\$ 115,641,931	\$ 114,172,068	\$ 7,184,271	6.01%
Operating Expenses						
Allowances	\$ 517,500	\$ 517,500	\$ -	\$ 517,500	\$ -	0.00%
Amortization of TCA	17,615,451	18,477,540	18,092,541	17,615,451	862,089	4.89%
Bank Charges	12,000	12,000	8,288	12,000	-	0.00%
Communication & Promotions	561,331	561,331	490,259	489,901	-	0.00%
Contracted General Services	7,029,601	7,029,601	6,846,373	7,873,759	-	0.00%
Contracted Professional Services	3,962,743	4,011,943	2,207,427	4,022,620	49,200	1.24%
Contributions and Grants	1,497,985	1,497,985	916,696	1,052,959	-	0.00%
Revenue Sharing Agreements	7,238,975	7,397,945	7,029,670	6,347,748	158,970	2.20%
Contributions to Local Government	2,696,541	2,696,541	2,461,756	2,346,178	-	0.00%
Gravel Program	3,687,168	3,687,168	4,020,496	4,539,094	-	0.00%
Interest on Debt	92,783	92,783	82,728	92,783	-	0.00%
Materials and Supplies	2,782,279	3,103,179	2,308,150	3,719,602	320,900	11.53%
Principal on Debt	204,475	204,475	213,838	204,475	-	0.00%
Purchases from Other Governments	1,068,188	1,603,431	1,068,188	1,068,188	535,243	50.11%
Rentals	141,640	141,640	64,580	93,820	-	0.00%
Requisitions	30,961,222	31,261,376	30,968,198	30,961,222	300,154	0.97%
Reserves/Surplus	7,524,485	7,524,485	11,652,700	7,453,768	-	0.00%
Road Maintenance	5,476,620	5,476,620	5,424,750	5,929,279	-	0.00%
Salaries, Wages and Benefits	15,271,725	15,386,328	13,187,815	13,974,780	114,603	0.75%
Travel, Subsistence & Training	578,171	578,171	360,126	529,918	-	0.00%
Utilities	966,269	966,269	1,029,391	914,072	-	0.00%
Total Operating Expenses	\$ 109,887,152	\$ 112,228,311	\$ 108,433,969	\$ 109,759,116	\$ 2,341,160	2.13%
Operating Surplus/(Deficit)	\$ 9,724,957	\$ 14,568,069	\$ 7,207,962	\$ 4,412,952	\$ 4,843,112	49.80%

	2023		2022		Final vs. Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
Capital Financing						
Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Local Government Contributions	-	-	64,277	-	-	0.00%
Other Capital	6,000,000	6,032,353	30,338	-	32,353	0.54%
Provincial Conditional Grants	3,527,837	3,527,837	7,887,676	8,025,800	-	0.00%
Transfer from Reserves	4,487,075	4,507,075	5,663,511	9,073,886	20,000	0.45%
Carry Forward from Prior Year	39,889,477	39,458,444	942,323	36,790,679	- 431,033	-1.08%
Donations, Contributions, Rebates	-	-	-	-	-	0.00%
Total Capital Financing	\$ 53,904,389	\$ 53,525,709	\$ 14,588,126	\$ 53,890,365	-\$ 378,680	-0.70%
Capital Expenses						
Capital Applied	\$ 23,739,869	\$ 28,635,334	\$ 13,465,882	\$ 21,512,638	\$ 4,895,465	20.62%
Carry forward Capital Applied	39,889,477	39,458,444	1,915,749	36,790,679	- 431,033	-1.08%
Total Capital Expenses	\$ 63,629,346	\$ 68,093,778	\$ 15,381,631	\$ 58,303,317	\$ 9,790,461	16.79%
Capital Surplus/(Deficit)	-\$ 9,724,957	-\$ 14,568,069	-\$ 793,505	-\$ 4,412,952	-\$ 4,843,112	49.80%

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 (Municipal Government Act, Section 243(3)).

	2023		2022		Final vs. Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Surplus / (Deficit)	\$ 9,724,957	\$ 14,568,069	\$ 7,207,962	\$ 4,412,952	\$ 4,843,112	49.80%
Capital Surplus / (Deficit)	- 9,724,957	- 14,568,069	- 793,505	- 4,412,952	- 4,843,112	49.80%
Net Surplus/(Deficit)	\$ -	\$ -	\$ 6,414,457	\$ -	-	0.00%

Municipal Rebate

Municipal GST Implications: A Municipal rebate is a public service body's 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>

"The Operating Budget sets out the plan for the day-to-day operations including salaries, supplies and materials."

Municipal Government Act, Section 242

03

Operating Budget

- 24** Consolidated Operating Budget
- 25** Operating Budget by Division
- 27** Operating Budget Details
 - 27** General Governance
 - 31** Corporate Services and Administration
 - 38** Protective Services
 - 50** Infrastructure and Planning Services
 - 76** Community Services



2023 Operating Budget Summary by Grouping

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

	2023		2022		Final vs Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Revenues						
Investment Income	\$ 2,988,982	\$ 5,490,699	\$ 3,621,452	\$ 928,741	\$ 2,501,717	83.70%
Local Government Transfers	727,690	727,690	1,025,308	2,501,791	-	0.00%
Penalties	326,861	326,861	545,567	326,861	-	0.00%
Property Taxation - Yellowhead County	56,593,298	59,514,614	55,350,807	55,483,626	2,921,316	5.16%
Property Taxation - Education	25,233,141	24,965,664	25,136,482	25,233,141	- 267,477	-1.06%
Property Taxation - Seniors Foundation	5,104,857	5,646,044	5,093,310	5,104,857	541,187	10.60%
Property Taxation - Designated Industrial	623,222	649,668	621,995	623,222	26,446	4.24%
Provincial Government Transfers	1,416,812	1,645,705	1,550,244	1,603,032	228,893	16.16%
Reserves/Surplus	4,087,546	4,457,646	270,403	1,531,301	370,100	9.05%
Other	359,177	359,177	15,340	188,373	-	0.00%
Sales and User Charges	4,535,072	4,535,072	4,318,482	3,031,672	-	0.00%
Sub-Total	\$ 101,996,658	\$ 108,318,840	\$ 97,549,391	\$ 96,556,617	\$ 6,322,182	6.20%
Amortization of Capital Assets	17,615,451	18,477,540	18,092,541	17,615,451	862,089	4.89%
Total Operating Revenues	\$ 119,612,110	\$ 126,796,380	\$ 115,641,932	\$ 114,172,068	\$ 7,184,270	6.01%
Operating Expenses						
Operations	\$ 43,850,480	\$ 44,870,425	\$ 42,544,449	\$ 45,034,751	\$ 1,019,944	2.33%
Revenue Sharing Agreements	7,238,975	7,397,945	7,029,670	6,347,748	158,970	2.20%
Contribution to local governments and gra	2,696,541	2,696,541	2,461,756	2,346,178	-	0.00%
School requisition	25,233,141	24,965,664	25,136,482	25,233,141	- 267,477	-1.06%
Seniors requisition	5,104,857	5,646,044	5,093,310	5,104,857	541,187	10.60%
Designated Industrial Property requisition	623,222	649,668	621,995	623,222	26,446	4.24%
Contributions to reserves	7,524,485	7,524,485	7,453,768	7,453,768	-	0.00%
Sub-Total	\$ 92,271,701	\$ 93,750,771	\$ 90,341,429	\$ 92,143,665	\$ 1,479,070	1.60%
Amortization - non cash item	17,615,451	18,477,540	18,092,541	17,615,451	862,089	4.89%
Total Operating Expenses	\$ 109,887,152	\$ 112,228,311	\$ 108,433,969	\$ 109,759,116	\$ 2,341,159	2.13%
Operating Surplus/(Deficit) -						
Contribution to Capital	\$ 9,724,958	\$ 14,568,069	\$ 7,207,963	\$ 4,412,952	\$ 4,843,111	49.80%

The total 2023 Operating Budget includes \$126.8 million in revenue and \$112.2 million in expenses, with a surplus from operating or contributions to capital projects of \$14.6 million in 2023.



2023 Operating Budget Summary by Division

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

	2023		2022		Final vs Interim	
	Interim	Final	Actual	Budget	\$ Change	% Change
Operating Revenues						
General Governance - Council	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Corporate Services and Administration	95,444,657	101,403,523	92,305,505	89,849,427	5,958,866	6.24%
Protective Services	3,024,292	3,050,774	3,103,912	3,134,786	26,482	0.88%
Infrastructure Services	19,200,717	20,322,194	18,673,182	18,921,797	1,121,477	5.84%
Community Services	1,942,443	2,019,891	1,829,332	2,266,059	77,448	3.99%
Total Operating Revenues	\$ 119,612,109	\$ 126,796,381	\$ 115,911,931	\$ 114,172,068	\$ 7,184,272	6.01%
Operating Expenses						
General Governance - Council	\$ 841,981	\$ 847,711	\$ 839,706	\$ 826,760	\$ 5,730	0.68%
Corporate Services and Administration	43,486,840	43,960,770	\$ 42,764,705	42,506,533	473,930	1.09%
Protective Services	12,297,156	12,888,677	\$ 11,004,247	11,559,761	591,521	4.81%
Infrastructure Services	44,761,941	45,927,539	\$ 45,055,051	46,402,120	1,165,599	2.60%
Community Services	8,499,235	8,603,615	\$ 9,040,260	8,463,942	104,379	1.23%
Total Operating Expenses	\$ 109,887,152	\$ 112,228,312	\$ 108,703,969	\$ 109,759,116	\$ 2,341,160	2.13%
Operating Surplus/(Deficit) -						
Contribution to Capital	\$ 9,724,957	\$ 14,568,069	\$ 7,207,962	\$ 4,412,952	\$ 4,843,112	49.80%

OPERATING OVERVIEW

General Governance

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net	
General Governance	\$	-	\$	847,711	-\$	847,711
Council General	\$	-	\$	193,303	-\$	193,303
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	Budget Year	2023
Division	Governance Services		
Function	11 - Council		

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

Summary of Changes
Travel and Subsistence, Council Hospitality, and Memberships, Registrations and Training have a combined increase of \$15,030 in 2023 as events and training are moving back to an in-person model. **Increase in WCB premiums due to rate increase from 1.23 to 2.20.**

Budget Prior Year Comparison					
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-145 WCB	Increased	68.75%	\$ 7,229	\$ 8,334	\$ 14,065
2-211 Travel & Subsistence	Increased	6.67 %	78,600	75,000	80,000
2-213 Council Hospitality	Increased	185.71 %	11,237	3,500	10,000
2-214 Memberships, Registrations & Training	Increased	9.90 %	38,375	35,660	39,190
2-218 Promotional Recognition	Unchanged	0.00 %	4,298	1,750	1,750
2-219 Hospitality	Unchanged	0.00 %	12,284	12,000	12,000
2-242 Technology	Unchanged	0.00 %	8,907	9,623	9,623
2-249 Other Professional	Unchanged	0.00 %	12,383	20,000	20,000
2-265 Vehicle Rental	Unchanged	0.00 %	1,860	1,800	1,800
2-274 Insurance Premiums	Increased	17.92 %	871	1,060	1,250
2-519 General Supplies	Unchanged	0.00 %	573	3,000	3,000
2-770 Contribution to Organizations	Unchanged	0.00 %	625	625	625
Total Expenses	Increased	12.16%	\$ 177,242	\$ 172,352	\$ 193,303

Costing Center Summary

11 - Council

Costing Center	11-20-##	Budget Year	2023
Division	Governance		
Function	11 - Council		

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

Summary of Changes

Budget Prior Year Comparison					
11-20-00 Council - Mayor					
Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ 11,845	\$ 6,665	\$ 6,665
2-151 Council Wages	Unchanged	0.00%	91,280	91,258	91,258
2-211 Travel & Subsistence			961	-	-
Total Expenses	Unchanged	0.00%	104,085	\$ 97,923	\$ 97,923
11-20-10 Council - Division 1					
Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ 10,315	\$ 9,680	\$ 9,680
2-151 Council Wages	Unchanged	0.00%	62,105	61,788	61,788
Total Expenses	Unchanged	0.00%	\$ 72,419	\$ 71,468	\$ 71,468
11-20-20 Council - Division 2					
Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ 10,315	\$ 9,680	\$ 9,680
2-151 Council Wages	Unchanged	0.00%	62,105	60,288	60,288
Total Expenses	Unchanged	0.00%	\$ 72,419	\$ 69,968	\$ 69,968
11-20-30 Council - Division 3					
Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ 10,276	\$ 9,680	\$ 9,680
2-151 Council Wages	Unchanged	0.00%	61,205	60,288	60,288
Total Expenses	Unchanged	0.00%	\$ 71,481	\$ 69,968	\$ 69,968

Costing Center Summary

11 - Council

11-20-40 Council - Division 4

Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ 8,768	\$ 9,680	\$ 9,680
2-151 Council Wages	Unchanged	0.00%	62,712	61,188	61,188
Total Expenses	Unchanged	0.00%	\$ 71,481	\$ 70,868	\$ 70,868

11-20-50 Council - Division 5

Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ -	\$ 3,014	\$ 3,014
2-151 Council Wages	Unchanged	0.00%	62,615	60,588	60,588
Total Expenses	Unchanged	0.00%	\$ 62,615	\$ 63,602	\$ 63,602

11-20-60 Council - Division 6

Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ 10,242	\$ 9,680	\$ 9,680
2-151 Council Wages	Unchanged	0.00%	60,605	60,588	60,588
Total Expenses	Unchanged	0.00%	\$ 70,846	\$ 70,268	\$ 70,268

11-20-70 Council - Division 7

Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ 7,972	\$ 7,377	\$ 7,377
2-151 Council Wages	Unchanged	0.00%	63,003	62,998	62,998
Total Expenses	Unchanged	0.00%	\$ 70,976	\$ 70,375	\$ 70,375

11-20-80 Council - Division 8

Object	Changes	Percent	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-149 Employer Contributions	Unchanged	0.00%	\$ 4,038	\$ 9,680	\$ 9,680
2-151 Council Wages	Unchanged	0.00%	62,105	60,288	60,288
Total Expenses	Unchanged	0.00%	\$ 66,142	\$ 69,968	\$ 69,968

OPERATING OVERVIEW

Corporate Services and Administration

WHO WE ARE

Corporate Services and Administration is the largest administrative component within Yellowhead County. It consists of the CAO, Legislative Services, Communications, Tourism and Development, and the Corporate Services division. Corporate Services includes, Customer Service Reception, Finance, Payroll, and Human Resources.

The finance function is responsible for the processing of accounts payables, the invoicing and collection of accounts receivables, managing assessment, and property taxation, from the distribution of property tax bills to the collection of property tax revenue.

LOOKING BACK

Looking back on 2021/22, the consistent theme was change. We worked to successfully welcome a number of new members of administration and the 2022 Municipal election. As administration we were able to harness the quality work that has been completed previously and evolve our processes, documents, and ideas. Some key milestones in 2022 include the Strategic Plan 2022 - 2025, updated procurement policy, Reserve Funds 2022, Finance 101, and a revised capital report to Council.

MOVING FORWARD

As we move into 2023 and continue to move Yellowhead County forward, we will continue to find success by building on the foundations of the past, as we evolve them to meet the needs of the future. Some key areas of focus include the continued implementation of Council's Strategic Plan, the development and implementation of the 2023 Budget and Business Plan, and the development of a Reserve Management and Investment Plan.

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
Corporate Services & Administration	\$	101,403,523	\$	43,960,770	\$ 57,442,753
General Municipal & Taxation	\$	99,409,134	\$	-	\$ 99,409,134
Administration		1,994,388		12,228,311	- 10,233,923
Communications		-		433,259	- 433,259
Tourism & Economic Development		-		30,000	- 30,000
Assessment Review Board		-		7,824	- 7,824
Requisitions		-		31,261,376	- 31,261,376

Costing Center Summary

00-00-00 General & Taxation

Costing Center 00-00-00 General & **Budget Year** 2023
Division Corporate Services
Function 00 - General Municipal &

Description

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

Summary of Changes

Includes a 0% increase to the municipal mill rate. Revenue as a result of higher interest rates of \$5.5 million, and prior year surplus of \$2.8 million as a result 2022 revenue and expenditures to year-end.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-111 Residential Farmland Taxes	Increased	8.46%	\$ 3,820,592	\$ 3,823,342	\$ 4,146,747
1-112 Residential School Taxes	Increased	4.54%	4,012,250	4,015,855	4,198,093
1-120 Machinery & Equipment Taxes	Increased	6.06%	17,716,133	17,697,461	18,769,898
1-122 Senior's Foundation Taxes	Increased	10.60%	5,093,310	5,104,857	5,646,044
1-123 Non Residential Taxes	Increased	5.97%	4,748,424	4,793,428	5,079,493
1-124 Non Residential School Taxes	Decreased	2.12%	21,124,232	21,217,287	20,767,571
1-128 DIP Requisition	Increased	4.24%	621,995	623,222	649,668
1-130 Minimum Levy	Decreased	1.81%	19,664	19,586	19,232
1-191 Linear Taxes	Increased	8.06%	29,045,993	29,149,808	31,499,244
1-510 Penalties & Costs	Unchanged	0.00%	432,030	247,176	247,176
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	-	100	100
1-550 Interest	Increased	491.20%	3,621,452	928,741	5,490,699
1-560 Leases & Rentals	Unchanged	0.00%	46,622	42,500	42,500
1-920 Transfer from Reserves	New this year			-	2,852,669
Total Revenues	Increased	13.40%	\$ 90,302,697	\$ 87,663,363	\$ 99,409,134

Costing Center Summary

12-10-00 Admin General

Costing Center 12-10-00 Admin General **Budget Year** 2023
Division Corporate Services
Function 12 - Administration

Description

Administration General consists of all staff under the CAO, and Corporate Services division.

Summary of Changes

The final budget includes an increase in WCB premiums due to rate increase from 1.23 to 2.20

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 455,293	\$ 451,412	\$ 451,412
1-421 Tax Certificates & Searches	Unchanged	0.00%	12,350	9,650	9,650
1-510 Penalties & Costs	Unchanged	0.00%	3,526	10,685	10,685
1-580 Insurance Claims	Unchanged	0.00%	10,208	-	-
1-840 Provincial Conditional Grants	Increased	100.00%	406,891	228,893	457,786
1-920 Transfer from Reserves	Not used		42,547	427,352	-
1-990 Other Revenues	Unchanged	0.00%	7,138	-	-
1-991 Offset Of Non Cash Item	Increased	0.64%	1,064,855	1,058,072	1,064,855
Total Revenues	Decreased	8.77%	\$ 2,002,808	\$ 2,186,064	\$ 1,994,388
Expenses					
2-121 Salaries and Wages	Decreased	5.98%	\$ 1,285,811	\$ 1,303,296	\$ 1,225,415
2-132 Moving Costs	Unchanged	0.00%	42,500	31,000	31,000
2-145 WCB	Increased	68.75%	12,482	11,668	19,690
2-149 Employer Contributions	Decreased	3.74%	221,686	249,013	239,694
2-211 Travel & Subsistence	Unchanged	0.00%	14,510	10,750	10,750
2-213 Council Hospitality			113		
2-214 Memberships, Registrations &	Increased	7.80%	25,278	64,132	69,132
2-216 Postage & Courier	Unchanged	0.00%	19,986	32,000	32,000
2-217 Telephone	Unchanged	0.00%	32,165	36,000	36,000
2-218 Promotional Recognition	Increased	600.00%	27,638	5,000	35,000
2-219 Hospitality	New this year		2,791	-	1,000
2-221 Advertising			20		
2-225 Mapping	Not used		-	33,810	-
2-232 Legal	Increased	78.25%	72,652	56,100	100,000
2-233 Audit	Increased	5.80%	36,000	34,500	36,500
2-234 Assessment	Unchanged	0.00%	687,814	668,434	668,434
2-242 Technology	Increased	216.71%	36,861	32,352	102,462
2-249 Other Professional	Decreased	73.33%	26,715	112,500	30,000
2-252 Facility Maintenance	Decreased	29.75%	247,510	332,295	233,450
2-253 Equipment Maintenance	Unchanged	0.00%	-	1,000	1,000
2-255 Vehicle Maintenance	Decreased	12.50%	2,366	8,000	7,000
2-263 Equipment Rental	Unchanged	0.00%	40,526	35,702	35,702
2-274 Insurance Premiums	Unchanged	0.00%	179,400	128,970	128,970
2-519 General Supplies	Unchanged	0.00%	57,123	60,651	60,651
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	1,054	3,602	3,602
2-543 Natural Gas	Increased	6.76%	37,340	34,928	37,291
2-544 Electricity	Increased	6.76%	109,007	96,840	103,391
2-545 Other Utilities	Unchanged	0.00%	901	877	877
2-551 Small Inventory Items	Decreased	33.33%	1,930	3,000	2,000
2-814 Service Charges and Exchange	Unchanged	0.00%	7,480	7,000	7,000
2-900 Amortization	Increased	0.64%	1,064,855	1,058,072	1,064,855
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	-	507,500	507,500
Total Expenses	Decreased	2.59%	\$ 4,294,514	\$ 4,958,992	\$ 4,830,366
Net Total		2.27%	-\$ 2,291,706	-\$ 2,772,928	-\$ 2,835,978

Costing Center Summary

12-10-67 Admin General Edson

Costing Center	12-10-67 Admin General	Budget Year	2023
Division	Corporate Services		
Function	12 - Administration		

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

Summary of Changes
Agreement based. Adjusted for 2023 assessment changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-731 Contribution to Local	Increased	14.93%	\$ 4,777,220	\$ 4,247,748	\$ 4,882,129
Total Expenses	Increased	14.93%	\$ 4,777,220	\$ 4,247,748	\$ 4,882,129

Costing Center Summary

12-10-85 Admin General Hinton

Costing Center	12-10-85 Admin General	Budget Year	2023
Division	Corporate Services		
Function	12 - Administration		

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

Summary of Changes
Agreement based. Adjusted for 2023 assessment changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-731 Contribution to Local	Increased	19.80%	\$ 2,461,755	\$ 2,100,000	\$ 2,515,816
Total Expenses	Increased	19.80%	\$ 2,461,755	\$ 2,100,000	\$ 2,515,816

Costing Center Summary

12-30-00 Communications

Costing Center	12-30-00 Communications	Budget Year	2023
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.

Summary of Changes
Salary and wages were previously allocated to Admin General.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-121 Salaries & Wages	New this year		\$ -	\$ -	\$ 180,994
2-149 Employer Contributions	New this year		-	-	38,961
2-211 Travel & Subsistence	Unchanged	0.00%	960	5,500	5,500
2-214 Memberships, Registrations &	Unchanged	0.00%	1,555	3,200	3,200
2-217 Telephone	Unchanged	0.00%	266	1,560	1,560
2-218 Promotional Recognition	Unchanged	0.00%	33,587	36,750	36,750
2-221 Advertising	Increased	5.00%	177,478	130,000	136,500
2-222 Newsletters & Media	Unchanged	0.00%	8,469	21,293	21,293
2-242 Technology	Increased	15.38%	10,856	6,500	7,500
2-249 Other Professional	Unchanged	0.00%	1,363	-	-
2-519 General Supplies	Unchanged	0.00%	178	1,000	1,000
Total Expenses	Increased	110.52%	\$ 234,713	\$ 205,803	\$ 433,259

Costing Center Summary

69-10-00 Tourism & Economic Development General

Costing Center	69-10-00 Tourism &	Budget Year	2023
Division	Governance Services		
Function	69 - Tourism & Economic		

Description
Tourism and economic development for the County.

Summary of Changes
No change.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-221 Advertising	Unchanged	0.00 %	\$ 24,635	\$ 30,000	\$ 30,000
Total Expenses	Unchanged	0.00 %	\$ 24,635	\$ 30,000	\$ 30,000

Costing Center Summary

12-40-00 Assessment Review Board

Costing Center	12-40-00 Assessment	Budget Year	2023
Division	Corporate Services		
Function	12 - Administration		

Description
Responsible for making decisions regarding property assessment complaints.

Summary of Changes
Increase due to joining the Capital Region Assessment Services Commission (CRASC).

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Expenses						
2-159 Board Honorarium	Increased	50.00%	\$ -	\$ 1,800	\$ 2,700	
2-211 Travel & Subsistence	Increased	50.00%	-	970	1,455	
2-249 Other Professional	New this Year		3,669	-	3,669	
Total Expenses	Increased	182.45%	\$ 3,669	\$ 2,770	\$ 7,824	

Costing Center Summary

81-10-00 Requisitions

Costing Center	81-10-00 Requisitions	Budget Year	2023
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.

Summary of Changes
Requisition amounts.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Expenses						
2-747 School Requisition	Decreased	1.06%	\$ 25,240,119	\$ 25,233,142	\$ 24,965,664	
2-749 Seniors Requisition	Increased	10.60 %	5,104,857	5,104,857	5,646,044	
2-763 Provincial Requisition	Increased	4.24%	623,222	623,222	649,668	
Total Expenses	Increased	0.97%	\$ 30,968,198	\$ 30,961,221	\$ 31,261,376	

Protective Services

WHO WE ARE

Yellowhead County's Protective Services Department provides a wide variety of quality services to the community and is committed to protecting life, property and the environment by means of providing quality services to the public. The Department provides services 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.

The Department encompasses the following:

- Emergency response services such as Fire Services and Disaster Management.
- Patrols of County roads by Community Peace Officers.
- Dispatch services for six municipalities and 19 municipal enforcement clients.
- Responsible for Emergency Management and Health and Safety for Yellowhead County as mandated provincially.
- Communication systems which include all County tower sites, communication devices, and system and fibre connections.
- Information Technology division servicing Yellowhead County offices and facilities.

LOOKING BACK

Over the past year several major changes have occurred and a major project, Universal Broadband Rapid Response Stream, was funded by the Federal Government. The most notable thing for all was the lifting of pandemic restrictions. This allowed interaction, training to ramp back up, and development of post pandemic programs such as:

- Completion of the training complex and live burn props.
- Fire Stations opening back up to training.
- Installation of NG-911 equipment and programs.
- New main dispatch centre opened and fully functional.
- Emergency Coordination Centre fully functional.
- Telecommunication towers yearly maintenance completed.
- The YH-19 communication tower in Robb brought online.
- Safety program has been reviewed and updated.
- Patrols of County roads with over 221,000 km patrolled.
- Equipment refresh program complete.

MOVING FORWARD

The Protective Services Department have had an opportunity to reflect on how programs and services were delivered in 2022 focusing on core deliverables; what worked well and how we could improve going forward based on community needs. The goal for the 2023 Budget is to build on success and review programming and services that struggled during the previous budget cycles. With COVID-19 behind us and looking to the 2023 budget year some exciting projects will begin and come to completion.

- The West Side Broadband project will be completed and running at full capacity.
- A new fire station in Niton will begin to take shape.
- Fire Services training complex will be working at full capacity.

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
Protective Services	\$	3,050,774	\$	12,888,677	-\$ 9,837,904
Communication Towers	\$	400,242	\$	1,276,639	-\$ 876,397
Policing		50,000		1,604,481	- 1,554,481
Dispatch		993,296		1,303,871	- 310,575
Fire		1,540,651		5,966,166	- 4,425,515
Disaster General		-		38,932	- 38,932
Health and Safety		-		128,680	- 128,680
Community Peace Officers		66,585		1,471,641	- 1,405,056
Information Technology		-		1,098,267	- 1,098,267

Costing Center Summary

12-50-00 Communication Towers

Costing Center 12-50-00 Communication **Budget Year** 2023
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.

Summary of Changes

Increases due to new staff and OPEX for West Broad band coming on line. Removal of 150 foot tower.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-560 Leases & Rentals	Unchanged	0.00 %	\$ 103,740	\$ 86,065	\$ 86,065
1-990 Other Revenues	Increased	76.13%	-	178,373	314,177
Total Revenues	Increased	51.36%	\$ 103,740	\$ 264,438	\$ 400,242
Expenses					
2-121 Salaries and Wages	New this year		\$ -	\$ -	\$ 202,620
2-149 Employer Contributions	New this year		-	-	40,582
2-217 Telephone	Not used		384	17,700	-
2-242 Technology	Decreased	11.34 %	142,384	135,130	119,800
2-249 Other Professional	Increased	44.49 %	293,541	333,241	481,500
2-252 Facility Maintenance	Increased	15.95 %	26,239	32,600	37,800
2-253 Equipment Maintenance	New this year		-	-	10,500
2-263 Equipment Rental	New this year		-	-	1,500
2-271 Licences & Permits	Decreased	36.32 %	87,186	117,150	74,600
2-274 Insurance Premiums	Unchanged	0.00 %	7,294	11,556	11,556
2-519 General Supplies	Unchanged	0.00 %	112,620	150,000	150,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00 %	7,972	15,000	15,000
2-544 Electricity	Increased	6.77%	26,005	20,610	22,005
2-764 Transfers to Reserves	Increased	45.31%	-	75,132	109,177
Total Expenses	Increased	40.58%	\$ 703,626	\$ 908,119	\$ 1,276,639
Net Total		36.15%	-\$ 599,886	-\$ 643,681	-\$ 876,397

Costing Center Summary

21-10-00 Policing General

Costing Center 21-10-00 Policing General **Budget Year** 2023
Division Protective Services
Function 21 - Police Services

Description

Cost of service for policing within Yellowhead County.

Summary of Changes

Increase in expenses of \$600k due to increase in Police Funding Model

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-530 Fines	Unchanged	0.00 %	\$ 105,780	\$ 50,000	\$ 50,000
Total Revenues	Unchanged	0.00 %	\$ 105,780	\$ 50,000	\$ 50,000
Expenses					
2-331 Purchases from Government	Increased	50.11%	\$ 1,068,188	\$ 1,068,188	\$ 1,603,431
2-770 Contribution to Organizations	Unchanged	0.00 %	-	1,050	1,050
Total Expenses	Increased	50.06%	\$ 1,068,188	\$ 1,069,238	\$ 1,604,481
Net Total		52.51%	-\$ 962,408	-\$ 1,019,238	-\$ 1,554,481

Costing Center Summary

22-10-00 Dispatch Centre General

Costing Center	22-10-00 Dispatch Centre	Budget Year	2023
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 located in the Yellowhead County Operations Centre (formerly known as Sanjel Complex). The Back up dispatch Centre is located in the Evansburg Fire Station. There are currently 15 staff working in the Centre.

Summary of Changes

Increase in overall budget because of CAD completion and increase in funding from the Province for fees but there is a slight increase in WCB premiums due to rate increase from 1.23 to 2.20

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-351 Local Government Contributions	Decreased	48.53%	\$ 379,688	\$ 503,158	\$ 258,952
1-420 Sale of Goods & Services	Unchanged	0.00 %	217,515	196,556	196,556
1-840 Provincial Conditional Grants	Unchanged	0.00 %	551,794	532,000	532,000
1-991 Offset Of Non Cash Item Amortiz	Unchanged	0.00 %	5,788	5,788	5,788
Total Revenues	Decreased	19.73%	\$ 1,154,785	\$ 1,237,502	\$ 993,296
Expenses					
2-121 Salaries and Wages	Increased	0.58%	\$ 874,376	\$ 830,296	\$ 835,131
2-145 WCB	Increased	68.75%	10,570	10,001	16,877
2-149 Employer Contributions	Increased	0.80%	145,630	166,929	168,259
2-211 Travel & Subsistence	Increased	60.00 %	7,877	2,500	4,000
2-214 Memberships, Registrations &	Increased	7.87 %	8,341	12,830	13,840
2-217 Telephone	Decreased	2.83 %	9,397	12,000	11,660
2-218 Promotional Recognition	New this year		-	-	3,500
2-219 Hospitality	New this year		-	-	1,500
2-232 Legal	Unchanged	0.00%	48	-	-
2-242 Technology	Decreased	75.01 %	451,397	596,000	148,916
2-249 Other Professional	Increased	21.50 %	14,506	30,000	36,450
2-252 Facility Maintenance	New this year		-	-	7,000
2-253 Equipment Maintenance	Decreased	50.00 %	1,542	4,000	2,000
2-512 Clothing & Footwear	Increased	165.63 %	2,389	8,000	21,250
2-519 General Supplies	Increased	310.37 %	2,611	6,750	27,700
2-900 Amortization	Unchanged	0.00 %	5,788	5,788	5,788
Total Expenses	Decreased	22.62%	\$ 1,534,472	\$ 1,685,094	\$ 1,303,871
Net Total		-30.61%	-\$ 379,688	-\$ 447,592	-\$ 310,575

Costing Center Summary

23-##-## Fire All

Costing Center	23-##-## Fire All	Budget Year	2023
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.

Summary of Changes

Overall increase due to Paid on Call firefighter time correction and proper allocation of Casual and fulltime firefighter wage coverage and increase in WCB premiums due to rate increase from 1.23 to 2.20

Budget Prior Year Comparison

23-10-00 Fire General

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 330,000	\$ -	\$ -
1-420 Sale of Goods & Services	Unchanged	0.00%	218,759	475,000	475,000
1-560 Leases & Rentals	Unchanged	0.00%	-	-	-
1-580 Insurance Claims	Unchanged	0.00%	14,418	-	-
1-920 Transfer from Reserves	Not used this		-	2,092	-
1-991 Offset Of Non Cash Item	Increased	5.08%	1,021,108	971,716	1,021,108
Total Revenues	Decreased	3.26%	\$ 1,584,285	\$ 1,448,808	\$ 1,496,108
Expenses					
2-121 Salaries and Wages	Decreased	1.10%	\$ 567,412	\$ 567,673	\$ 561,454
2-145 WCB	Increased	68.75%	5,952	25,003	42,194
2-149 Employer Contributions	Decreased	15.94%	93,582	107,459	90,331
2-211 Travel & Subsistence	Unchanged	0.00%	3,476	24,000	24,000
2-214 Memberships, Registrations &	Decreased	4.14%	22,674	86,950	83,350
2-217 Telephone	Increased	64.34%	23,419	12,900	21,200
2-218 Promotional Recognition	New this year		-	-	29,450
2-219 Hospitality	Unchanged	0.00%	18,261	26,000	26,000
2-242 Technology	Increased	20.40%	59,282	75,250	90,600
2-249 Other Professional	Decreased	8.00%	36,992	75,000	69,000
2-252 Facility Maintenance	Increased	192.86%	3,956	7,000	20,500
2-253 Equipment Maintenance	Increased	2.86%	53,348	61,260	63,010
2-255 Vehicle Maintenance	Increased	2.37%	484,506	497,400	509,175
2-263 Equipment Rental	Increased	3.76%	7,847	22,070	22,900
2-274 Insurance Premiums	Unchanged	0.00%	79,221	62,440	62,440
2-512 Clothing & Footwear	Decreased	0.39%	183,239	206,600	205,800
2-519 General Supplies	Decreased	9.25%	234,824	275,800	250,300
2-521 Fuel, Oil & Antifreeze	Decreased	11.57%	126,928	163,968	145,000
2-522 Tires, Batteries & Accessories	Increased	42.04%	34,639	22,600	32,100
2-551 Small Inventory Items	Unchanged	0.00%	1,244	-	-
2-762 Infrass Transfer to Capital	Unchanged	0.00%	192,470	-	-
2-764 Transfer to Reserves	Unchanged	0.00%	649,750	649,750	649,750
2-900 Amortization	Increased	5.08%	1,021,108	971,716	1,021,108
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	-	7,500	7,500
Total Expenses	Increased	2.00%	\$ 3,904,129	\$ 3,948,339	\$ 4,027,162
Net Total		1.26%	-\$ 2,319,844	-\$ 2,499,531	-\$ 2,531,054

Costing Center Summary

23-##-## Fire All

23-10-85 Fire General Hinton

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-731 Contribution to Local	Unchanged	0.00 %	\$ 350,000	\$ 350,000	\$ 350,000
Total Expenses	Unchanged	0.00 %	\$ 350,000	\$ 350,000	\$ 350,000

23-30-18 Fire Hall - Evansburg

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00 %	\$ 62,013	\$ 20,000	\$ 20,000
1-560 Leases & Rentals	Unchanged	0.00 %	26,725	24,543	24,543
Total Revenues	Unchanged	0.00 %	\$ 88,737	\$ 44,543	\$ 44,543
Expenses					
2-121 Salaries and Wages	Increased	14.54%	\$ 424,824	\$ 331,261	\$ 379,428
2-145 WCB			5,315	-	-
2-149 Employer Contributions	Increased	8.50%	75,278	60,594	65,745
2-217 Telephone	Unchanged	0.00%	92	100	100
2-211 Travel & Subsistence			359	-	-
2-242 Technology	Increased	272.12%	35,801	10,776	40,100
2-252 Facility Maintenance	Increased	42.80%	43,319	37,500	53,550
2-298 Paid Volunteers	Increased	27.80%	46,900	46,539	59,477
2-543 Natural Gas	Increased	40.16%	28,198	20,644	28,934
2-544 Electricity	Increased	17.78%	26,568	21,775	25,647
Total Expenses	Increased	23.39%	\$ 686,655	\$ 529,189	\$ 652,982
Net Total		25.54%	-\$ 597,918	-\$ 484,646	-\$ 608,439

23-30-29 Fire Hall - Wildwood

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-145 WCB			\$ 234	\$ -	\$ -
2-217 Telephone	Increased	38.89%	228	180	250
2-242 Technology	Decreased	86.08%	29	10,776	1,500
2-252 Facility Maintenance	Increased	46.45%	20,783	23,250	34,050
2-298 Paid Volunteers	Increased	6.14%	19,011	32,306	34,289
2-543 Natural Gas	Increased	29.85%	11,812	8,980	11,661
2-544 Electricity	Increased	10.85%	10,361	9,054	10,036
Total Expenses	Increased	8.56%	\$ 62,458	\$ 84,546	\$ 91,786

23-30-32 Fire Hall - Niton

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-145 WCB			\$ 374	\$ -	\$ -
2-217 Telephone	Increased	20.00%	1,141	1,000	1,200
2-252 Facility Maintenance	Decreased	17.91%	5,340	11,500	9,440
2-298 Paid Volunteers	Increased	4.84%	30,524	32,746	34,332
2-543 Natural Gas	Increased	12.85%	1,982	1,530	1,727
2-544 Electricity	Decreased	2.26%	3,724	4,295	4,198
Total Expenses	Decreased	0.34%	\$ 43,086	\$ 51,071	\$ 50,897

Costing Center Summary

23-##-## Fire All

23-30-44 Fire Hall - Peers

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-145 WCB			\$ 191	\$ -	\$ -
2-217 Telephone	Increased	20.00%	1,478	1,000	1,200
2-252 Facility Maintenance	Increased	37.39%	3,369	11,500	15,800
2-298 Paid Volunteers	Increased	154.73%	15,501	10,769	27,431
2-543 Natural Gas	Increased	31.07%	2,017	1,482	1,942
2-544 Electricity	Increased	2.01%	2,604	2,831	2,888
Total Expenses	Increased	78.60%	\$ 25,159	\$ 27,582	\$ 49,261

23-30-67 Fire Hall - Station 12

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-121 Salaries and Wages	Increased	11.19%	\$ 295,959	\$ 326,508	\$ 363,054
2-145 WCB			4,843	-	-
2-149 Employer Contributions	Increased	6.43%	47,144	59,937	63,792
2-217 Telephone	Decreased	88.00%	708	10,000	1,200
2-242 Technology	New this year		-	-	4,000
2-252 Facility Maintenance	Increased	16.90%	20,239	42,000	49,100
2-298 Paid Volunteers	Increased	5.54%	43,998	71,514	75,479
2-543 Natural Gas	Increased	61.69%	17,240	9,470	15,312
2-544 Electricity	Increased	4.96%	16,942	17,989	18,880
2-545 Other Utilities	Unchanged	0.00%	1,805	1,689	1,689
Total Expenses	Increased	9.91%	\$ 448,877	\$ 539,107	\$ 592,506

23-30-81 Fire Hall - Robb

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-145 WCB			\$ 68	\$ -	\$ -
2-217 Telephone	Increased	0.53%	1,808	1,890	1,900
2-252 Facility Maintenance	Increased	211.08%	11,142	17,600	54,750
2-298 Paid Volunteers	Increased	4.00%	5,492	19,844	20,639
2-543 Natural Gas	Increased	6.77%	7,158	6,084	6,496
2-544 Electricity	Increased	6.76%	7,628	7,524	8,032
Total Expenses	Increased	73.43%	\$ 33,296	\$ 52,942	\$ 91,817

23-30-87 Fire Hall - Brule

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-145 WCB			\$ 257	\$ -	\$ -
2-217 Telephone	Unchanged	0.00%	799	800	800
2-252 Facility Maintenance	Increased	20.89%	4,010	15,750	19,040
2-298 Paid Volunteers	Increased	73.01%	20,860	19,844	34,332
2-543 Natural Gas	Increased	6.76%	3,876	2,733	2,918
2-544 Electricity	Increased	6.77%	2,416	2,497	2,666
Total Expenses	Increased	43.56%	\$ 32,218	\$ 41,624	\$ 59,756

Costing Center Summary

24-10-00 Disaster General

Costing Center	24-10-00 Disaster General	Budget Year	2023
Division	Protective Services		
Function	24 - Disaster/Health &		

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.

Summary of Changes

Cost increase for training and allocation of salary changes.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-121 Salaries and Wages	New this year		\$ -	\$ -	\$ 21,470
2-149 Employer Contributions	New this year		-	-	3,962
2-211 Travel & Subsistence	New this year		-	-	500
2-214 Memberships, Registrations &	New this year		-	-	1,000
2-219 Hospitality	New this year		1,165	-	1,500
2-242 Technology	Unchanged	0.00%	-	3,000	3,000
2-249 Other Professional	Unchanged	0.00%	192	5,000	5,000
2-519 General Supplies	Unchanged	0.00%	3,576	2,500	2,500
Total Expenses	Increased	270.78%	\$ 4,933	\$ 10,500	\$ 38,932

Costing Center Summary

24-20-00 Health & Safety General

Costing Center	24-20-00 Health & Safety	Budget Year	2023
Division	Protective Services		
Function	24 - Disaster/Health &		

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.

Summary of Changes

Salary allocation adjustments.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-121 Salaries and Wages	New this year		\$ -	\$ -	\$ 81,373
2-149 Employer Contributions	New this year		-	-	15,742
2-211 Travel & Subsistence	Increased	100.00%	-	500	1,000
2-214 Memberships, Registrations &	Increased	380.00%	179	1,500	7,200
2-242 Technology	Increased	368.68%	3,065	3,065	14,365
2-249 Other Professional	Increased	160.00%	7,708	2,500	6,500
2-519 General Supplies	Decreased	75.00%	10,453	10,000	2,500
Total Expenses	Increased	632.59%	\$ 21,405	\$ 17,565	\$ 128,680

Costing Center Summary

26-10-00 Bylaw General

Costing Center	26-10-00 Bylaw General	Budget Year	2023
Division	Protective Services		
Function	26 - Community Peace		

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.

Summary of Changes

Increase to cover costs associated with a full staff compliment, and for the completion of training that was not available during COVID. Increase in WCB premiums due to rate increase from 1.23 to 2.20.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-991 Offset Of Non Cash Item	Decreased	25.60%	\$ 66,585	\$ 89,495	\$ 66,585
Total Revenues	Unchanged	0.00%	\$ 66,585	\$ 89,495	\$ 66,585
Expenses					
2-121 Salaries and Wages	Increased	4.15%	\$ 799,704	\$ 886,792	\$ 923,553
2-145 WCB	Increased	68.75%	9,297	8,334	14,065
2-149 Employer Contributions	Increased	3.58%	149,528	158,931	164,623
2-211 Travel & Subsistence	Increased	68.23%	3,397	8,530	14,350
2-214 Memberships, Registrations &	Increased	14.22%	9,955	12,870	14,700
2-217 Telephone	Increased	1.93%	8,537	8,300	8,460
2-218 Promotional Recognition	New this year		-	-	2,500
2-219 Hospitality	New this year		-	-	1,200
2-242 Technology	Decreased	5.65%	10,250	17,700	16,700
2-247 Reclamation	Unchanged	0.00%	1,595	5,000	5,000
2-249 Other Professional	Increased	6.06%	1,934	3,300	3,500
2-253 Equipment Maintenance	New this year		-	-	4,550
2-255 Vehicle Maintenance	Increased	29.33%	31,359	30,000	38,800
2-263 Equipment Rental	Decreased	16.67%	525	3,000	2,500
2-274 Insurance Premiums	Unchanged	0.00%	8,922	4,772	4,772
2-512 Clothing & Footwear	Increased	160.00%	16,217	13,500	35,100
2-519 General Supplies	Increased	92.00%	3,449	5,000	9,600
2-521 Fuel, Oil & Antifreeze	Decreased	5.32%	73,182	105,880	100,250
2-522 Tires, Batteries & Accessories	Increased	14.44%	8,924	9,000	10,300
2-523 Equipment & Vehicle Supplies	Not used		6,708	7,000	-
2-551 Small Inventory Items	Not used		2,058	2,500	-
2-731 Contribution to Local	Increased	22.87%	26,545	24,850	30,533
2-900 Amortization	Decreased	25.60%	66,585	89,495	66,585
Total Expenses	Increased	4.76%	\$ 1,238,667	\$ 1,404,755	\$ 1,471,641
Net Total		6.83%	-\$ 1,172,082	-\$ 1,315,260	-\$ 1,405,056

Costing Center Summary

28-10-00 Information Technology Admin General

Costing Center		Budget Year	2023
Division	Protective Services		
Function	28 - Information		

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.

Summary of Changes

Increase due to the expanding of information technology services being provided. Two new staff are budgeted with their salary allocation to Communication Towers.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-121 Salaries and Wages	Increased	7.41%	\$ 282,649	\$ 273,579	\$ 293,861
2-145 WCB	Unchanged	0.00%	3,118	-	-
2-149 Employer Contributions	Increased	4.37%	50,408	57,466	59,976
2-211 Travel & Subsistence	New this year		-	-	500
2-214 Memberships, Registrations &	Increased	138.58%	3,167	6,000	14,315
2-217 Telephone	New this year		520	-	4,900
2-242 Technology	Increased	27.30%	506,300	503,045	640,375
2-249 Other Professional	New this year		-	-	2,000
2-263 Equipment Rental	New this year		-	-	41,340
2-519 General Supplies	New this year		182	-	41,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	732	-	-
Total Expenses	Increased	30.73%	\$ 847,077	\$ 840,090	\$ 1,098,267

Infrastructure and Planning Services

WHO WE ARE

The County's Infrastructure Services group provides services for roads, bridges, street lights, sidewalks, traffic control signs, water, wastewater and stormwater management such as:

- Maintenance of 2,020 km of gravel roads, 260 km of paved roads, 211 bridge structures and eight hamlets.
- Potable water distribution and treatments in hamlets and subdivisions.
- Wastewater collection and treatment in seven different areas of the County.
- Maintenance of 15 transfer sites for disposal of residential solid waste throughout the County.

The group also provides maintenance of the Hinton-Jasper Airport through the use of County resources.

The County's Planning and Development Services group plays a role in land use planning and community development within Yellowhead County. Its role is to facilitate orderly and appropriate development and subdivisions ensuring that development takes place in an organized, well-planned way, and in compliance with all provincial and municipal legislation.

LOOKING BACK

With over 2200 kilometers of road network throughout the County, it should come as no surprise that Infrastructure Services is the largest department, in staff, as well as resources and budget in the Yellowhead County.

Some of the department's major milestones in the past year are as follows:

- Pavement rehabilitation in subdivisions were completed.
- Reconstruction of Township Road 570 and Swanson road have shown considerably improved levels of services.
- Upkeep of our current fleet of maintenance equipment to help ensure reliable and efficient levels of services can be accomplished.

MOVING FORWARD

The department aims to continue to mentor and provide employees with the opportunities to develop skills and competencies in their current roles as well as prepare for growth opportunities in the future.

As for the services provided by each division, the department will move forward in 2023 with the following plans in mind:

- The transportation department has a clear short-term and long-term vision for capital and operating programs in to the next five to thirty years. Capital roads plan for 2023 includes \$6.5 million for paving and reconstruction of gravel roads.
- \$1.4 million is assigned to bridge construction and rehabilitation.
- Improved quality of service on facilities and street improvements.

It is our top priority to provide an efficient, reliable and cost effective road network and other essential services to County residents and the general public through preventative and corrective best practices.

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
Infrastructure & Planning Services	\$	20,322,194	\$	45,927,539	-\$ 25,605,346
Transportation	\$	14,460,280	\$	26,307,192	-\$ 11,846,912
Street Lighting		-		181,064	- 181,064
Gravel		-		3,612,168	- 3,612,168
Bridges		370,100		3,578,524	- 3,208,424
Airport		92,889		349,302	- 256,413
Water		891,801		3,832,817	- 2,941,016
Wastewater		647,618		1,070,067	- 422,449
Solid Waste		3,271,106		5,381,727	- 2,110,621
Planning		78,400		1,104,679	- 1,026,279
Subdivision & Land Development		510,000		510,000	-

Costing Center Summary

32-10-00 Transportation General

Costing Center	32-10-00 Transportation	Budget Year	2023
Division	Infrastructure & Planning		
Function	32 - Transportation		

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

Summary of Changes
Slight increase in expenses of just over 6.28% which includes increase in WCB premiums due to rate increase from 1.23 to 2.20.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-426 Dust Control Individuals	Unchanged	0.00%	\$ 82,092	\$ 11,000	\$	11,000
1-427 Dust Control Companies	Unchanged	0.00%	31,605	-		-
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	142,908	105,000		105,000
1-580 Insurance Claims	Unchanged	0.00%	48,351	-		-
1-920 Transfer from Reserves	New this year		10,076	-		82,035
1-991 Offset Of Non Cash Item	Increased	5.95%	14,093,245	13,301,276		14,093,245
Total Revenues	Increased	6.51%	\$ 14,408,277	\$ 13,417,276	\$	14,291,280
Expenses						
2-121 Salaries and Wages	Increased	13.98%	\$ 2,672,555	\$ 2,940,767	\$	3,351,805
2-145 WCB	Increased	68.75%	31,422	41,672		70,323
2-149 Employer Contributions	Increased	12.74%	483,998	570,006		642,651
2-211 Travel & Subsistence	Unchanged	0.00%	785	4,000		4,000
2-214 Memberships, Registrations &	Decreased	46.15%	5,264	13,000		7,000
2-217 Telephone	Increased	34.62%	14,449	13,000		17,500
2-219 Hospitality	Unchanged	0.00%	1,124	2,000		2,000
2-235 Engineering	Decreased	34.01%	87,571	197,000		130,000
2-242 Technology	Increased	85.71%	15,464	10,776		20,012
2-252 Facility Maintenance	Decreased	39.96%	130,232	176,139		105,750
2-253 Equipment Maintenance	Unchanged	0.00%	775	2,000		2,000
2-255 Vehicle Maintenance	Decreased	4.76%	44,661	21,000		20,000
2-263 Equipment Rental	Unchanged	0.00%	69	500		500
2-271 Licences & Permits	Unchanged	0.00%	767	2,000		2,000
2-274 Insurance Premiums	Unchanged	0.00%	46,644	39,382		39,382
2-512 Clothing & Footwear	Unchanged	0.00%	9,746	7,500		7,500
2-519 General Supplies	Unchanged	0.00%	7,292	5,000		5,000
2-521 Fuel, Oil & Antifreeze	Decreased	35.50%	54,327	69,770		45,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	5,698	6,500		6,500
2-524 Consumable Tools	Unchanged	0.00%	9,628	7,500		7,500
2-543 Natural Gas	Increased	6.76%	106,733	76,184		81,337
2-544 Electricity	Decreased	2.37%	114,506	92,343		90,156
2-545 Other Utilities	Unchanged	0.00%	6,222	3,159		3,159
2-551 Small Inventory Items	Unchanged	0.00%	1,434	1,500		1,500
2-762 Infras Transfer to Capital	Unchanged	0.00%	20,819	-		-
2-764 Transfer to Reserves	Unchanged	0.00%	3,035,475	558,365		558,365
2-831 Debenture Interest	Unchanged	0.00%	41,197	36,959		36,959
2-832 Debenture Principal	Unchanged	0.00%	136,966	131,177		131,177
2-900 Amortization	Increased	5.95%	14,093,245	13,301,276		14,093,245
Total Expenses	Increased	6.28%	\$ 21,179,068	\$ 18,330,475	\$	19,482,322
Net Total		5.66%	-\$ 6,770,791	-\$ 4,913,199	-\$	5,191,042

Costing Center Summary

32-10-18 Transportation East

Costing Center	32-10-18 Transportation	Budget Year	2023
Division	Infrastructure & Planning		
Function	32 - Transportation		

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

Summary of Changes
Overall 33.05% decrease, mainly because brushing, ground maintenance, dust control, ditching and maintenance material over budgeted historically. 2023 budget numbers are aligned with our current needs and historical spending.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-920 Transfer from Reserves	Decreased	32.40%	\$ -	\$ 250,000	\$ 169,000	
Total Revenues	Decreased	32.40%	\$ -	\$ 250,000	\$ 169,000	
Expenses						
2-237 Gravel Patching	Decreased	40.00%	\$ 11,837	\$ 25,000	\$ 15,000	
2-240 Sign Installation	Decreased	15.00%	7,279	10,000	8,500	
2-241 Approach Construction	Not used		1,507	2,500	-	
2-243 Brushing	Decreased	54.31%	-	262,650	120,000	
2-244 Paved Road Maintenance Winter	Decreased	16.67%	105,467	120,000	100,000	
2-245 Paved Road Maintenance Summer	Decreased	24.22%	184,087	168,914	128,000	
2-250 Railway Crossing Maintenance	Decreased	8.54%	34,782	82,000	75,000	
2-251 Grounds Maintenance	Decreased	28.84%	159,455	189,717	135,000	
2-253 Equipment Maintenance	Unchanged	0.00%	501	1,000	1,000	
2-255 Vehicle Maintenance	Unchanged	0.00%	59,660	60,000	60,000	
2-256 Dust Control	Decreased	25.00%	68,963	100,000	75,000	
2-257 Gravel Road Maintenance Winter	Decreased	9.68%	103,771	155,000	140,000	
2-258 Gravel Road Maintenance	Decreased	33.33%	12,054	30,000	20,000	
2-259 Ditching	Decreased	52.50%	4,320	20,000	9,500	
2-263 Equipment Rental	Unchanged	0.00%	35	1,000	1,000	
2-519 General Supplies	Unchanged	0.00%	1,463	2,500	2,500	
2-521 Fuel, Oil & Antifreeze	Decreased	37.82%	249,293	297,547	185,000	
2-522 Tires, Batteries & Accessories	Decreased	20.00%	15,666	20,000	16,000	
2-524 Consumable Tools	Increased	20.00%	3,353	2,500	3,000	
2-536 Beaver Control Materials	Unchanged	0.00%	-	2,500	2,500	
2-539 Construction Maintenance	Decreased	54.90%	90,065	255,000	115,000	
Total Expenses	Decreased	32.96%	\$ 1,113,557	\$ 1,807,828	\$ 1,212,000	
Net Total		-33.05%	-\$ 1,113,557	-\$ 1,557,828	-\$ 1,043,000	

Costing Center Summary

32-10-67 Transportation West

Costing Center	32-10-67 Transportation	Budget Year	2023
Division	Infrastructure & Planning		
Function	32 - Transportation		

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

Summary of Changes
Overall 9% decrease, mainly because brushing, ground maintenance, paved road maintenance summer and railway crossings over budgeted historically. 2023 budget numbers are more balanced and aligned with our current needs and historical spendings.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Expenses						
2-237 Gravel Patching	Unchanged	0.00 %	\$ 100,713	\$ 100,000	\$	100,000
2-238 Infrs Edson Maintenance	Unchanged	0.00%	30,075	-		
2-240 Sign Installation	Unchanged	0.00 %	31,818	20,000		20,000
2-241 Approach Construction	Not used this		-	1,500		-
2-243 Brushing	Decreased	29.56%	3,800	262,650		185,000
2-244 Paved Road Maintenance Winter	Increased	2.46%	550,707	488,000		500,000
2-245 Paved Road Maintenance Summer	Decreased	31.57%	274,089	299,565		205,000
2-250 Railway Crossing Maintenance	Increased	33.33%	85,447	60,000		80,000
2-251 Grounds Maintenance	Decreased	15.67%	182,961	189,720		160,000
2-253 Equipment Maintenance	Unchanged	0.00%	6,423	2,000		2,000
2-255 Vehicle Maintenance	Increased	20.00%	131,635	100,000		120,000
2-256 Dust Control	Decreased	8.33%	564,513	600,000		550,000
2-257 Gravel Road Maintenance Winter	Decreased	0.93%	783,536	752,000		745,000
2-258 Gravel Road Maintenance	Increased	1.22%	2,604,207	2,457,000		2,486,870
2-259 Ditching	Decreased	16.67%	38,191	60,000		50,000
2-263 Equipment Rental	Unchanged	0.00%	75	3,500		3,500
2-519 General Supplies	Unchanged	0.00%	6,535	4,000		4,000
2-521 Fuel, Oil & Antifreeze	Decreased	27.13%	261,012	343,074		250,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	8,754	25,000		25,000
2-524 Consumable Tools	Unchanged	0.00%	5,129	5,000		5,000
2-536 Beaver Control Materials	Unchanged	0.00%	79	1,500		1,500
2-539 Construction Maintenance	Decreased	69.62%	92,180	395,000		120,000
Total Expenses	Decreased	9.02%	\$ 5,761,878	\$ 6,169,509	\$	5,612,870

Costing Center Summary

32-15-## Street Lights All Locations

Costing Center	32-15-## Street Lights All	Budget Year	2023
Division	Infrastructure & Planning		
Function	32 - Transportation		

Description
Street light electricity consumption is budgeted by area.

Summary of Changes
Electricity consumptions and charges were reviewed using 2022 actuals +6.76% increase considering hike in commodities prices.

Budget Prior Year Comparison

32-15-18 Street Lights Evansburg

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.76%	\$ 62,908	\$ 60,404	\$ 64,490
Total Expenses	Increased	6.76%	\$ 62,908	\$ 60,404	\$ 64,490

32-15-29 Street Lights Wildwood

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.77%	\$ 43,023	\$ 41,941	\$ 44,778
Total Expenses	Increased	6.77%	\$ 43,023	\$ 41,941	\$ 44,778

32-15-31 Street Lights Mackay

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.76%	\$ 2,083	\$ 2,070	\$ 2,210
Total Expenses	Increased	6.76%	\$ 2,083	\$ 2,070	\$ 2,210

32-15-32 Street Lights Niton

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.77%	\$ 10,945	\$ 10,674	\$ 11,396
Total Expenses	Increased	6.77%	\$ 10,945	\$ 10,674	\$ 11,396

Costing Center Summary

32-15-## Street Lights All Locations

32-15-44 Street Lights Peers

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.76%	\$ 14,375	\$ 14,018	\$ 14,966
Total Expenses	Increased	6.76%	\$ 14,375	\$ 14,018	\$ 14,966

32-15-79 Street Lights Marlboro

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.75%	\$ 5,258	\$ 5,134	\$ 5,481
Total Expenses	Increased	6.75%	\$ 5,258	\$ 5,134	\$ 5,481

32-15-81 Street Lights Robb

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.77%	\$ 18,609	\$ 19,697	\$ 21,030
Total Expenses	Increased	6.77%	\$ 18,609	\$ 19,697	\$ 21,030

32-15-83 Street Lights Cadomin

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.76%	\$ 9,595	\$ 9,326	\$ 9,956
Total Expenses	Increased	6.76%	\$ 9,595	\$ 9,326	\$ 9,956

32-15-87 Street Lights Brule

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-544 Electricity	Increased	6.76%	\$ 6,433	\$ 6,329	\$ 6,757
Total Expenses	Increased	6.76%	\$ 6,433	\$ 6,329	\$ 6,757

Costing Center Summary

32-30-## Gravel All Locations

Costing Center	32-30-## Gravel All	Budget Year	2023
Division	Infrastructure & Planning		
Function	32 - Transportation		

Description

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

Summary of Changes

Overall decrease compared to 2022 budget. Gravel supply, haul and place were reviewed for all locations. 2023 budget numbers are based on current road conditions, historical maintenance actuals and future needs to maintain roadways in safe operating condition. Overall balanced budget.

Budget Prior Year Comparison

32-30-11 Gravel Entwistle

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-235 Engineering	Decreased	40.30%	\$ 2,525	\$ 67,000	\$ 40,000
2-236 Regravel	Decreased	25.18%	325,930	534,640	400,000
2-555 Gravel Purchase	Decreased	32.17%	565,035	847,675	575,000
Total Expenses	Decreased	29.97%	\$ 893,490	\$ 1,449,315	\$ 1,015,000

32-30-44 Gravel General

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-236 Regravel	Unchanged	0.00 %	\$ 267,322	\$ 214,451	\$ 214,451
2-555 Gravel Purchase	Decreased	4.10%	244,971	245,050	235,000
Total Expenses	Decreased	2.19%	\$ 512,293	\$ 459,501	\$ 449,451

32-30-45 Gravel Williamson

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-236 Regravel	Decreased	41.25%	\$ 86,740	\$ 170,212	\$ 100,000
2-555 Gravel Purchase	Decreased	33.74%	214,402	301,862	200,000
Total Expenses	Decreased	36.45%	\$ 301,142	\$ 472,074	\$ 300,000

32-30-53 Gravel Wolf Lake

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-236 Regravel	Decreased	12.73%	\$ 746,006	\$ 893,800	\$ 780,000
2-555 Gravel Purchase	Unchanged	0.00%	24,914	-	-
Total Expenses	Decreased	12.73%	\$ 770,920	\$ 893,800	\$ 780,000

Costing Center Summary

32-30-## Gravel All Locations

32-30-55 Gravel Rosevear

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-236 Regravel	Decreased	11.54%	\$ 191,940	\$ 192,188	\$ 170,000
2-555 Gravel Purchase	Decreased	16.51%	474,515	527,000	440,000
Total Expenses	Decreased	15.18%	\$ 666,454	\$ 719,188	\$ 610,000

32-30-79 Gravel Dandurand

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-236 Regravel	Unchanged	0.00 %	\$ 185,728	\$ 132,717	\$ 132,717
2-555 Gravel Purchase	Decreased	1.53%	315,691	294,500	290,000
Total Expenses	Decreased	1.05%	\$ 501,419	\$ 427,217	\$ 422,717

32-30-85 Gravel Westridge

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-236 Regravel	Decreased	50.00%	\$ -	\$ 30,000	\$ 15,000
2-555 Gravel Purchase	Decreased	33.33%	-	30,000	20,000
Total Expenses	Decreased	41.67%	\$ -	\$ 60,000	\$ 35,000

Costing Center Summary

32-50-00 Bridges General

Costing Center	32-50-00 Bridges General	Budget Year	2023
Division	Infrastructure & Planning		
Function	32 - Transportation		

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

Summary of Changes
An asset replacement reserve is being built to fund future rehabilitation/replacement of County owned structures. An increase in construction material and engineering assessment for carryforwarded projects. Administration is developing in-house engineering expertise to access and evaluate bridge conditional reports and adopt cost effective methods to optimize funds.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-920 Transfer from Reserves	New this year		\$ -	\$ -	\$ 370,100
Total Revenues		0.00%	\$ -	\$ -	\$ 370,100
Expenses					
2-235 Engineering	Increased	82.85%	\$ 25,514	\$ 62,455	\$ 114,200
2-539 Construction Maintenance	Increased	4.18%	8,950	500,000	520,900
2-464 Transfer to Reserves	Increased	1.29%	2,906,016	2,906,016	2,943,424
Total Expenses	Increased	3.17%	\$ 2,940,480	\$ 3,468,471	\$ 3,578,524

Costing Center Summary

33-10-00 Airport General

Costing Center	33-10-00 Airport General	Budget Year	2023
Division	Infrastructure & Planning		
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.

Summary of Changes

Overall 8.38% decrease based on current needs and historical spendings. Increase in WCB premiums due to rate increase from 1.23 to 2.20.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 91,494	\$ 79,389	\$ 79,389
1-560 Leases & Rentals	Unchanged	0.00%	10,720	13,500	13,500
1-991 Offset Of Non Cash Item Amortization	Not used		-	2,591	-
Total Revenues	Unchanged	0.00%	\$ 102,214	\$ 95,480	\$ 92,889
Expenses					
2-121 Salaries and Wages	Increased	3.00%	\$ 83,974	\$ 72,072	\$ 74,235
2-145 WCB	Increased	68.75%	1,133	833	1,406
2-149 Employer Contributions	Increased	5.83%	15,500	15,558	16,464
2-214 Memberships, Registrations &	Unchanged	0.00%	650	650	650
2-217 Telephone	Unchanged	0.00%	4,116	4,450	4,450
2-244 Paved Road Maintenance Winter	Unchanged	0.00%	1,816	2,000	2,000
2-245 Paved Road Maintenance Summer	Decreased	44.74%	5,000	9,500	5,250
2-249 Other Professional	Unchanged	0.00%	4,727	10,000	10,000
2-251 Grounds Maintenance	Unchanged	0.00%	3,100	3,500	3,500
2-252 Facility Maintenance	Increased	6.98%	27,242	21,500	23,000
2-255 Vehicle Maintenance	Increased	70.00%	6,043	5,000	8,500
2-271 Licences & Permits	Unchanged	0.00%	-	370	370
2-274 Insurance Premiums	Unchanged	0.00%	4,979	3,061	3,061
2-513 Janitorial	Unchanged	0.00%	243	500	500
2-519 General Supplies	Unchanged	0.00%	246	275	275
2-521 Fuel, Oil & Antifreeze	Decreased	20.48%	15,701	18,864	15,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	-	2,500	2,500
2-524 Consumable Tools	Unchanged	0.00%	6	350	350
2-543 Natural Gas	Increased	6.76%	6,742	5,536	5,911
2-544 Electricity	Increased	6.77%	9,433	9,100	9,716
2-731 Contribution to Local Government	Decreased	13.34%	208,448	187,135	162,163
2-900 Amortization	Not used		-	2,591	-
Total Expenses	Decreased	6.25%	\$ 399,101	\$ 375,345	\$ 349,302
Net Total		-8.38%	-\$ 296,887	\$ 279,865	\$ 256,413

Costing Center Summary

41-10-00 Water General

Costing Center	41-10-00 Water General	Budget Year	2023
Division	Infrastructure & Planning		
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.

Summary of Changes

Slight decrease of 2.39% based on the current identified needs. Increase in WCB premiums due to rate increase from 1.23 to 2.20.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00 %	\$ 1,101	\$ 2,000	\$ 2,000
1-510 Penalties & Costs	Unchanged	0.00 %	2,626	3,000	3,000
1-991 Offset Of Non Cash Item	Decreased	2.33%	522,101	534,568	522,101
Total Revenues	Decreased	2.31%	\$ 525,829	\$ 539,568	\$ 527,101
Expenses					
2-121 Salaries and Wages	Decreased	10.47%	\$ 258,126	\$ 319,523	\$ 286,065
2-145 WCB	Increased	68.75%	3,135	11,668	19,690
2-149 Employer Contributions	Decreased	9.68%	47,028	59,742	53,961
2-211 Travel & Subsistence	Unchanged	0.00%	625	5,000	5,000
2-214 Memberships, Registrations &	Unchanged	0.00%	3,042	5,000	5,000
2-217 Telephone	Unchanged	0.00%	8,996	8,750	8,750
2-242 Technology	Decreased	50.48%	11,579	29,022	14,373
2-249 Other Professional	Unchanged	0.00%	13,123	185,000	185,000
2-252 Facility Maintenance	Decreased	18.18%	123	11,000	9,000
2-253 Equipment Maintenance	Unchanged	0.00%	6,685	7,500	7,500
2-255 Vehicle Maintenance	Increased	25.00%	28,305	16,000	20,000
2-274 Insurance Premiums	Unchanged	0.00%	13,742	11,219	11,219
2-512 Clothing & Footwear	Unchanged	0.00%	824	1,000	1,000
2-519 General Supplies	Unchanged	0.00%	3,778	7,000	7,000
2-521 Fuel, Oil & Antifreeze	Decreased	34.07%	54,114	75,835	50,000
2-551 Small Inventory Items	Unchanged	0.00%	1,122	2,000	2,000
2-764 Transfer to Reserves	Unchanged	0.00%	2,165,005	2,165,005	2,165,005
2-831 Debenture Interest	Unchanged	0.00%	86	-	-
2-900 Amortization	Decreased	2.33%	522,101	534,568	522,101
Total Expenses	Decreased	2.38%	\$ 3,141,366	\$ 3,454,831	\$ 3,372,663
Net Total		-2.39%	-\$ 2,615,538	\$ 2,915,263	\$ 2,845,562

Costing Center Summary

41-10-## Water All Locations

Costing Center	41-10-## Water All	Budget Year	2023
Division	Infrastructure & Planning		
Function	41 - Water		

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

Summary of Changes
Over all 5% increase based on current needs and higher utility costs.

Budget Prior Year Comparison

41-10-18 Water Evansburg

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 197,610	\$ 196,200	\$ 196,200
Total Revenues	Unchanged	0.00%	\$ 197,610	\$ 196,200	\$ 196,200
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 850	\$ 900	\$ 900
2-252 Facility Maintenance	Increased	6.67%	37,689	30,000	32,000
2-253 Equipment Maintenance	Unchanged	0.00%	54,177	50,000	50,000
2-519 General Supplies	Unchanged	0.00%	1,484	3,000	3,000
2-531 Chemicals	Unchanged	0.00%	6,416	8,200	8,200
2-539 Construction Maintenance	Unchanged	0.00%	878	5,000	5,000
2-543 Natural Gas	Increased	6.78%	4,366	3,829	4,089
2-544 Electricity	Increased	6.76%	24,824	20,697	22,097
Total Expenses	Increased	3.01%	\$ 130,684	\$ 121,626	\$ 125,286
Net Total		-4.91%	\$ 66,926	\$ 74,574	\$ 70,914

41-10-29 Water Wildwood

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 78,991	\$ 71,500	\$ 71,500
Total Revenues	Unchanged	0.00%	\$ 78,991	\$ 71,500	\$ 71,500
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 2,922	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Unchanged	0.00%	30,678	25,000	25,000
2-519 General Supplies	Unchanged	0.00%	1,214	2,000	2,000
2-531 Chemicals	Unchanged	0.00%	6,877	8,200	8,200
2-539 Construction Maintenance	Unchanged	0.00%	2,186	5,500	5,500
2-543 Natural Gas	Increased	35.96%	4,266	4,197	5,706
2-544 Electricity	Increased	6.77%	7,420	7,401	7,902
2-831 Debenture Interest	Unchanged	0.00%	-	-	-
Total Expenses	Increased	3.54%	\$ 55,294	\$ 56,798	\$ 58,809
Net Total		-13.68%	\$ 23,698	\$ 14,702	\$ 12,691

Costing Center Summary

41-10-## Water All Locations

41-10-44 Water Peers

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 33,706	\$ 41,300	\$ 41,300
Total Revenues	Unchanged	0.00%	\$ 33,706	\$ 41,300	\$ 41,300
Expenses					
2-217 Telephone	Unchanged	0.00 %	\$ 3,940	\$ 5,000	\$ 5,000
2-252 Facility Maintenance	Unchanged	0.00 %	4,676	9,500	9,500
2-253 Equipment Maintenance	Decreased	16.67%	10,902	30,000	25,000
2-519 General Supplies	Unchanged	0.00%	1,020	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	3,054	3,770	3,770
2-531 Chemicals	Unchanged	0.00%	9,963	7,500	7,500
2-539 Construction Maintenance	Unchanged	0.00%	-	2,000	2,000
2-543 Natural Gas	Increased	6.77%	11,278	8,774	9,368
2-544 Electricity	Increased	5.68%	25,092	21,310	22,521
2-831 Debenture Interest	Unchanged	0.00%	31,243	33,126	33,126
2-832 Debenture Principal	Unchanged	0.00%	37,364	35,480	35,480
Total Expenses	Decreased	2.03%	\$ 138,532	\$ 157,460	\$ 154,265
Net Total		-2.75%	-\$ 104,826	-\$ 116,160	-\$ 112,965

41-10-79 Water Marlboro

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 5,194	\$ 23,600	\$ 23,600
Total Revenues	Unchanged	0.00%	\$ 5,194	\$ 23,600	\$ 23,600
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 1,821	\$ 1,850	\$ 1,850
2-252 Facility Maintenance	Decreased	28.57%	3,325	3,500	2,500
2-253 Equipment Maintenance	Decreased	5.00%	15,960	20,000	19,000
2-519 General Supplies	Unchanged	0.00%	565	1,000	1,000
2-531 Chemicals	Unchanged	0.00%	5,042	4,700	4,700
2-543 Natural Gas	Increased	6.74%	1,466	1,522	1,625
2-544 Electricity	Increased	3.68%	5,370	5,359	5,556
Total Expenses	Decreased	4.48%	\$ 33,549	\$ 37,931	\$ 36,231
Net Total		-11.86%	-\$ 28,355	-\$ 14,331	-\$ 12,631

41-10-83 Water Cadomin

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ -	\$ 1,800	\$ 1,800
2-252 Facility Maintenance	Increased	50.00%	24	2,000	3,000
2-253 Equipment Maintenance	Unchanged	0.00 %	21,296	18,500	18,500
2-519 General Supplies	Unchanged	0.00 %	375	500	500
2-531 Chemicals	Unchanged	0.00 %	2,200	2,200	2,200
2-539 Construction Maintenance	Unchanged	0.00 %	-	2,000	2,000
2-544 Electricity	Decreased	1.39%	5,143	4,083	4,026
Total Expenses	Increased	3.03%	\$ 29,038	\$ 31,083	\$ 32,026

Costing Center Summary

41-10-## Water All Locations

41-10-87 Water Brule						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-420 Sale of Goods & Services	Unchanged	0.00 %	\$ 30,643	\$ 32,100	\$ 32,100	
Total Revenues	Unchanged	0.00 %	\$ 30,643	\$ 32,100	\$ 32,100	
Expenses						
2-217 Telephone	Unchanged	0.00 %	\$ 1,271	\$ 1,680	\$ 1,680	
2-252 Facility Maintenance	Increased	83.33%	3,171	3,000	5,500	
2-253 Equipment Maintenance	Unchanged	0.00 %	45,979	35,000	35,000	
2-519 General Supplies	Unchanged	0.00 %	509	1,000	1,000	
2-531 Chemicals	Unchanged	0.00 %	3,000	3,000	3,000	
2-539 Construction Maintenance	Unchanged	0.00 %	-	2,000	2,000	
2-543 Natural Gas	Increased	6.77%	1,588	1,195	1,276	
2-544 Electricity	Increased	6.75%	3,143	3,823	4,081	
Total Expenses	Increased	5.60%	\$ 58,661	\$ 50,698	\$ 53,537	
Net Total		-15.27%	-\$ 28,018	-\$ 18,598	-\$ 21,437	

Costing Center Summary

42-10-00 Wastewater General

Costing Center	42-10-00 Wastewater	Budget Year	2023
Division	Infrastructure & Planning		
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.			
Summary of Changes			
Over all 19% decrease in expenses because of expected low facility maintenance costs and professional services.			

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-991 Offset Of Non Cash Item	Increased	0.69%	\$ 351,908	\$ 349,489	\$	351,908
1-420 Sale of Goods & Services	Unchanged	0.00%	15	\$ -	\$	-
Total Revenues	Increased	0.00%	\$ 351,923	\$ 349,489	\$	351,908
Expenses						
2-121 Salaries and Wages	Decreased	10.47%	\$ 260,761	\$ 319,523	\$	286,065
2-145 WCB	Unchanged	0.00%	3,135	-		-
2-149 Employer Contributions	Decreased	9.68%	47,035	59,742		53,961
2-249 Other Professional	Decreased	75.26%	5,199	48,500		12,000
2-252 Facility Maintenance	Decreased	22.86%	105,979	175,000		135,000
2-274 Insurance Premiums	Unchanged	0.00%	3,860	3,187		3,187
2-519 General Supplies	Unchanged	0.00%	324	5,000		5,000
2-900 Amortization	Increased	0.69%	351,908	349,489		351,908
Total Expenses	Decreased	11.80%	\$ 778,201	\$ 960,441	\$	847,120
Net Total		-18.94%	-\$ 426,278	-\$ 610,952	-\$	495,212

Costing Center Summary

42-10-## Wastewater All Locations

Costing Center	42-10-## Wastewater All	Budget Year	2023
Division	Infrastructure & Planning		
Function	42 - Wastewater		

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

Summary of Changes
Over all decrease, due to lower equipment/facility maintenance projected costs.

Budget Prior Year Comparison

42-10-18 Wastewater Evansburg

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 117,845	\$ 101,800	\$ 101,800
Total Revenues	Unchanged	0.00%	\$ 117,845	\$ 101,800	\$ 101,800
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ -	\$ 650	\$ 650
2-252 Facility Maintenance	Decreased	16.67%	17,119	30,000	25,000
2-519 General Supplies	Unchanged	0.00%	540	1,000	1,000
2-539 Construction Maintenance	Unchanged	0.00%	-	5,000	5,000
2-543 Natural Gas	Increased	6.76%	1,002	1,079	1,152
2-544 Electricity	Decreased	6.08%	10,091	10,048	9,437
Total Expenses	Decreased	11.59%	\$ 28,751	\$ 47,777	\$ 42,239
Net Total		10.25%	\$ 89,093	\$ 54,023	\$ 59,561

42-10-29 Wastewater Wildwood

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 31,927	\$ 33,500	\$ 33,500
Total Revenues	Unchanged	0.00%	\$ 31,927	\$ 33,500	\$ 33,500
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ -	\$ 650	\$ 650
2-252 Facility Maintenance	Unchanged	0.00%	12,309	7,000	7,000
2-253 Equipment Maintenance	Decreased	67.29%	2,939	10,700	3,500
2-519 General Supplies	Unchanged	0.00%	336	600	600
2-539 Construction Maintenance	Unchanged	0.00%	-	4,000	4,000
2-544 Electricity	Decreased	2.03%	10,124	9,285	9,096
Total Expenses	Decreased	22.92%	\$ 25,708	\$ 32,235	\$ 24,846
Net Total		584.09%	\$ 6,218	\$ 1,265	\$ 8,654

Costing Center Summary

42-10-## Wastewater All Locations

42-10-32 Wastewater Niton

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 11,087	\$ 10,450	\$ 10,450
Total Revenues	Unchanged	0.00%	\$ 11,087	\$ 10,450	\$ 10,450
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 8,652	\$ 7,500	\$ 7,500
2-253 Equipment Maintenance	Unchanged	0.00%	-	250	250
2-539 Construction Maintenance	Unchanged	0.00%	-	500	500
Total Expenses	Unchanged	0.00%	\$ 8,652	\$ 8,250	\$ 8,250
Net Total		0.00%	\$ 2,435	\$ 2,200	\$ 2,200

42-10-44 Wastewater Peers

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 14,115	\$ 71,100	\$ 71,100
Total Revenues	Unchanged	0.00%	\$ 14,115	\$ 71,100	\$ 71,100
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 16,706	\$ 34,000	\$ 34,000
2-253 Equipment Maintenance	Unchanged	0.00%	-	1,000	1,000
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	610	500	500
2-539 Construction Maintenance	Unchanged	0.00%	-	500	500
Total Expenses	Unchanged	0.00%	\$ 17,316	\$ 36,000	\$ 36,000
Net Total		0.00%	-\$ 3,201	\$ 35,100	\$ 35,100

42-10-55 Wastewater Pinedale

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 5,520	\$ 5,450	\$ 5,450
Total Revenues	Unchanged	0.00%	\$ 5,520	\$ 5,450	\$ 5,450
Expenses					
2-252 Facility Maintenance	Decreased	45.45%	\$ 6,119	\$ 5,500	\$ 3,000
2-539 Construction Maintenance	Unchanged	0.00%	-	500	500
Total Expenses	Decreased	41.67%	\$ 6,119	\$ 6,000	\$ 3,500
Net Total		-454.55%	-\$ 599	-\$ 550	\$ 1,950

Costing Center Summary

42-10-## Wastewater All Locations

42-10-81 Wastewater Robb

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 54,014	\$ 60,500	\$ 60,500
Total Revenues	Unchanged	0.00%	\$ 54,014	\$ 60,500	\$ 60,500
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 818	\$ 725	\$ 725
2-252 Facility Maintenance	Increased	6.67%	42,865	15,000	16,000
2-253 Equipment Maintenance	Decreased	33.33%	38,362	60,000	40,000
2-519 General Supplies	Unchanged	0.00%	133	100	100
2-539 Construction Maintenance	Unchanged	0.00%	-	750	750
2-543 Natural Gas	Increased	6.75%	991	908	969
2-544 Electricity	Increased	5.49%	3,939	4,056	4,279
Total Expenses	Decreased	22.95%	\$ 87,108	\$ 81,539	\$ 62,823
Net Total		-88.96%	-\$ 33,094	-\$ 21,039	-\$ 2,323

42-10-83 Wastewater Cadomin

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 13,200	\$ 12,910	\$ 12,910
Total Revenues	Unchanged	0.00%	\$ 13,200	\$ 12,910	\$ 12,910
Expenses					
2-252 Facility Maintenance	Unchanged	0.00%	\$ 2,407	\$ 4,500	\$ 4,500
2-253 Equipment Maintenance	Decreased	47.27%	8,104	55,000	29,000
2-539 Construction Maintenance	Unchanged	0.00%	-	1,000	1,000
2-544 Electricity	Increased	4.69%	7,776	10,305	10,788
Total Expenses	Decreased	36.04%	\$ 18,288	\$ 70,805	\$ 45,288
Net Total		-44.07%	-\$ 5,088	-\$ 57,895	-\$ 32,378

Costing Center Summary

43-10-00 Solid Waste General

Costing Center	43-10-00 Solid Waste	Budget Year	2023
Division	Infrastructure & Planning		
Function	43 - Solid Waste		

Description

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

Summary of Changes

Slight increase in facility maintenance and contribution to local government.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 9,485	\$ -	\$ -
1-920 Transfer from Reserves	Increased	116.89%	3,480	215,700	467,842
1-991 Offset Of Non Cash Item	Decreased	39.97%	41,984	69,937	41,984
Total Revenues	Decreased	78.49%	\$ 54,948	\$ 285,637	\$ 509,826
Expenses					
2-121 Salaries and Wages	New this year		\$ 71,624	\$ -	\$ 41,408
2-149 Employer Contributions	New this year		12,104	-	7,280
2-249 Other Professional	Increased	50.00%	185	100,000	150,000
2-252 Facility Maintenance	Increased	4.56%	1,403,392	1,486,382	1,554,136
2-271 Licences & Permits	Unchanged	0.00%	3,480	51,200	51,200
2-274 Insurance Premiums	Unchanged	0.00%	9,437	8,583	8,583
2-519 General Supplies	Increased	6.06%	3,314	3,300	3,500
2-539 Construction Maintenance	Unchanged	0.00%	161	6,500	6,500
2-731 Contribution to Local Government	New this year		-	-	350,142
2-764 Transfer to Reserves	Unchanged	0.00%	31,500	31,500	31,500
2-900 Amortization	Decreased	39.97%	41,984	69,937	41,984
Total Expenses	Increased	27.82%	\$ 1,577,181	\$ 1,757,402	\$ 2,246,232
Net Total		17.98%	-\$ 1,522,233	-\$ 1,471,765	-\$ 1,736,406

Costing Center Summary

43-10-## Solid Waste All Locations

Costing Center	43-10-## Solid Waste All	Budget Year	2023
Division	Infrastructure & Planning		
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.

Summary of Changes

Slight increase in maintenance.

Budget Prior Year Comparison

43-10-18 Solid Waste Evansburg

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 70,189	\$ 65,900	\$ 65,900
Total Revenues	Unchanged	0.00%	\$ 70,189	65,900	65,900
Expenses					
2-252 Facility Maintenance	Increased	5.00%	\$ 55,104	\$ 66,896	\$ 70,240
Total Expenses	Increased	5.00%	\$ 55,104	66,896	70,240
Net Total		335.74%	\$ 15,085	- 996	- 4,340

43-10-29 Solid Waste Wildwood

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 26,452	\$ 25,480	\$ 25,480
Total Revenues	Unchanged	0.00%	\$ 26,452	\$ 25,480	\$ 25,480
Expenses					
2-252 Facility Maintenance	Increased	5.00%	\$ 22,921	\$ 29,190	\$ 30,650
Total Expenses	Increased	5.00%	\$ 22,921	\$ 29,190	\$ 30,650
Net Total		39.35%	\$ 3,531	-\$ 3,710	-\$ 5,170

43-10-67 Solid Waste Edson

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-731 Contribution to Local Government	Increased	26.62%	\$ -	\$ 104,203	\$ 131,941
2-731 Contracted Services (Recycling Agreement)	Increased	2.00%	325,317	228,200	232,764
Total Expenses	Increased	9.72%	\$ 325,317	\$ 332,403	\$ 364,705

Costing Center Summary

43-10-## Solid Waste All Locations

43-10-85 West Yellowhead Regional Landfill Authority

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenue					
1-351 Local Government Contributions	Decreased	90.96%	\$ 270,000	\$ 1,660,000	\$ 150,000
1-420 Sale of Goods & Services	Increased	250.24%	1,533,480	595,000	2,083,900
1-510 Penalties & Costs	Unchanged	0.00%	1,606	16,000	16,000
1-920 Transfer from Reserves	Not used		-	101,596	-
1-990 Other Revenues	New this year		-	-	35,000
1-991 Offset Of Non Cash Item Amortizat	Unchanged	0.00%	-	385,000	385,000
Total Revenue	Decreased	3.18%	\$ 1,805,087	\$ 2,757,596	\$ 2,669,900
Expenses					
2-121 Salaries and Wages	Increased	8.90%	\$ -	\$ 78,498	\$ 85,484
2-145 WCB	Unchanged	0.00%	812	-	-
2-149 Employer Contributions	Increased	20.15%	-	13,099	15,739
2-211 Travel & Susbsistence	Unchanged	0.00%	1,195	3,000	3,000
2-214 Memberships, Registrations & Trai	Increased	33.33%	690	1,500	2,000
2-216 Postage & Courier	Increased	2.02%	46	1,040	1,061
2-217 Telephone	Increased	1.97%	1,445	2,081	2,122
2-221 Advertising	Unchanged	0.00%	878	1,040	1,040
2-232 Legal			619		
2-233 Audit	Unchanged	0.00%	-	20,000	20,000
2-235 Engineering	Unchanged	0.00%	28,903	56,100	56,100
2-242 Technology	Unchanged	0.00%	1,889	3,500	3,500
2-249 Other Professional	Decreased	13.65%	356,216	875,698	756,200
2-251 Grounds Maintenance	Unchanged	0.00%	28,564	98,200	98,200
2-252 Facility Maintenance	Unchanged	0.00%	5,098	-	-
2-253 Equipment Maintenance	Increased	24.63%	19,366	101,500	126,500
2-262 Facility Rental	Unchanged	0.00%	575	-	-
2-263 Equipment Rental	Unchanged	0.00%	-	10,000	10,000
2-271 Licences & Permits	Decreased	6.69%	23,439	41,840	39,040
2-274 Insurance Premiums	Unchanged	0.00%	275	10,000	10,000
2-519 General Supplies	Unchanged	0.00%	513	1,500	1,500
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	492	10,000	10,000
2-544 Electricity	Increased	2.00%	3,399	7,500	7,650
2-731 Contribution to Local Government	Not used		30,000	71,000	-
2-764 Transfer to Reserves	Decreased	0.07%	1,329,867	1,029,000	1,028,264
2-814 Service Charges and Exchange	Unchanged	0.00%	807	5,000	5,000
2-900 Amortization	Unchanged	0.00%	-	385,000	385,000
2-922 Allowance on A/R & Taxes	Unchanged	0.00%	-	2,500	2,500
Total Expenses	Decreased	5.61%	\$ 1,835,087	\$ 2,828,596	\$ 2,669,900
Net Total		-100.00%	-\$ 30,000	-\$ 71,000	\$ -

Costing Center Summary

61-10-00 Planning General

Costing Center	61-10-00 Planning General	Budget Year	2023
Division	Infrastructure & Planning		
Function	61 - Planning		

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

Summary of Changes
15.25% decrease in expenses mainly from other professional services as line item 2-249 moved to 66-10 and a slightincrease in WCB premiums due to rate increase from 1.23 to 2.20.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 5,210	\$ 7,500	\$ 7,500	
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	30,365	20,000	20,000	
1-525 Subdivision Permits & Fees	Unchanged	0.00%	11,875	15,000	15,000	
1-920 Transfer from Reserves	Decreased	88.39%	113,800	301,561	35,000	
Total Revenues	Decreased	77.47%	\$ 161,250	\$ 344,061	\$ 77,500	
Expenses						
2-121 Salaries and Wages	Increased	0.16%	\$ 564,739	\$ 690,027	\$ 691,134	
2-145 WCB	Increased	68.75%	5,947	10,001	16,877	
2-149 Employer Contributions	Increased	0.72%	116,357	131,275	132,217	
2-159 Board Honorarium	Not used		-	3,000	-	
2-211 Travel & Subsistence	Not used		100	870	-	
2-214 Memberships, Registrations &	Unchanged	0.00%	2,095	6,000	6,000	
2-217 Telephone	Unchanged	0.00%	1,574	1,350	1,350	
2-219 Hospitality	Unchanged	0.00%	422	250	250	
2-240 Sign Installation	Decreased	40.00%	1,671	5,000	3,000	
2-249 Other Professional	Decreased	45.88%	215,326	434,220	235,000	
2-255 Vehicle Maintenance	Unchanged	0.00%	200	-	-	
2-519 General Supplies	Unchanged	0.00%	629	500	500	
2-521 Fuel, Oil & Antifreeze	Unchanged	0.00%	2,582	4,000	4,000	
Total Expenses	Decreased	15.25%	\$ 911,641	\$ 1,286,493	\$ 1,090,329	
Net Total		7.47%	-\$ 750,391	-\$ 942,432	-\$ 1,012,829	

Costing Center Summary

61-20-00 Planning SDAB

Costing Center	61-20-00 Planning SDAB	Budget Year	2023
Division	Infrastructure & Planning		
Function	61 - Planning		

Description
This cost center captures expenditures for the Planning SDBA.

Summary of Changes
Overall slight decrease in board honorarium.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-520 Licences, Permits, Appeal Fees	Unchanged	0.00%	\$ 1,200	\$ 900	\$ 900	
Total Revenues	Unchanged	0.00%	\$ 1,200	\$ 900	\$ 900	
Expenses						
2-159 Board Honorarium	Decreased	20.00%	\$ 2,400	\$ 5,000	\$ 4,000	
2-211 Travel & Subsistence	Unchanged	0.00%	72	1,000	1,000	
2-214 Memberships, Registrations &	Unchanged	0.00%	990	5,000	5,000	
2-219 Hospitality	Unchanged	0.00%	87	600	600	
2-249 Other Professional	Unchanged	0.00%	3,441	3,750	3,750	
Total Expenses	Decreased	6.51%	\$ 6,990	\$ 15,350	\$ 14,350	
Net Total		-6.92%	-\$ 5,790	-\$ 14,450	-\$ 13,450	

Costing Center Summary

66-10-00 Subdivision & Land Development General

Costing Center	66-10-00 Subdivision &	Budget Year	2023
Division	Infrastructure & Planning		
Function	66 - Subdivision & Land		

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

Summary of Changes
This cost center captures revenue and expenditures for the County's subdivision and land development, and sales.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-570 Land Sales & Cemetery Plots	Unchanged	0.00 %	\$ 471,962	\$ 30,000	\$ 30,000	
1-920 Transfer from Reserves	Increased	380.00%	100,000	100,000	480,000	
Total Revenues	Increased	292.31%	\$ 571,962	\$ 130,000	\$ 510,000	
Expenses						
2-249 Other Professional	Increased	376.24%	\$ 52,869	\$ 101,000	\$ 481,000	
2-764 Transfer to Reserves	Unchanged	0.00 %	497,640	29,000	29,000	
Total Expenses	Increased	292.31%	\$ 550,509	\$ 130,000	\$ 510,000	
Net Total		0.00%	\$ 21,452	\$ -	\$ -	

Community Services

WHO WE ARE

The Community Services Department delivers the front-line services required to provide for an attractive, safe, active, and connected community. Our department combines the areas of Agricultural Services, Cemeteries, Family & Community Support Services, Historical Services, Libraries, and Parks and Recreation

As a department, we strive to deliver diverse and enriching programming to people of all ages and abilities through the creation and maintenance of high-quality programs, facilities, and community special events.

The Community Services Department:

- Ensures the safe enjoyment of parks and recreational opportunities within the County.
- Supports arts and culture.
- Provides information and services aimed at protecting and enhancing agricultural and rural living.
- Provides information and access to available social supports.
- Preserves and celebrates the unique history of our communities.

LOOKING BACK

Over the past two years, the COVID-19 pandemic has significantly impacted department operations. Staff was able to pivot our services and was able to continue to provide access to our community. As we transitioned through the pandemic, 2022 saw the successful relaunch of all recreation facilities, community halls, special events, programs, and workshops. Staff were once again able to return to in-person programming and re-engage with residents and visitors alike.

Some of our accomplishments over the last year are as follows:

- Successful summer program with approx. 140 children participating in 6 County Communities.
- Increased Yellowhead County Heritage Program public events.
- Development of a new Heritage Advisory Board Strategic Plan.
- Creation of first-ever Yellowhead County Cemeteries Strategic Plan.
- Spearheaded a new Certified Weed Free Forage Program.
- Replacement of playgrounds at Jerry Vanderwell Memorial Park and Long Lake Campground.
- A series of new "ice cream social" events brought out 250 attendees of all ages.
- Official grand opening of the Brule Community Hall.

MOVING FORWARD

As we move forward, you will see the commitment to building an active, engaged, and connected County through several initiatives and projects.

- Continued commitment to the YCE Multiplex Project.
- Implementation of a Social Needs Assessment to provide guidance for the provision of services to support the social well-being of residents.
- Increased historical presentations throughout all the County's hamlets.
- Rejuvenation at the Evansburg Cemetery.
- Introduction of an integrated pest management approach allowing more control options near sensitive areas.
- Installation of a multi-use asphalt pump track, trail improvements, and park amenity upgrades for Cadomin.
- Introduction of our online registration software for workshop, program, and event participation.
- Ongoing support of local non-profit community groups through our various Community Services grant programs.

Operating Summary by Division and Cost Centre

	Revenue		Expenses		Net
Community Services	\$	2,019,891	\$	8,603,615	-\$ 6,583,724
FCSS	\$	396,680	\$	1,024,416	-\$ 627,736
Cemeteries		15,382		43,282	- 27,900
Agriculture		496,966		1,534,919	- 1,037,952
Recreation		830,378		3,595,426	- 2,765,048
Parks & Campgrounds		207,099		1,187,998	- 980,899
Libraries		72,985		905,754	- 832,768
Historical Services		400		311,820	- 311,420

Costing Center Summary

51-10-00 FCSS General

Costing Center	51-10-00 FCSS General	Budget Year	2023
Division	Community Services		
Function	51 - Family & Community		

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.

Summary of Changes

2-249 Other Professional - ~\$50k increase for completion of Social Needs Assessment. 2-770 Contribution to Organizations - \$12k increase for FCSS grant funding, based on demand and applications. **Increase in WCB premiums due to rate increase from 1.23 to 2.20.**

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-351 Local Government Contributions	Unchanged	0.00%	\$ 57,352	\$ 55,919	\$ 55,919
1-429 Course Registrations	Unchanged	0.00%	3,276	4,080	4,080
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	10,021	2,900	2,900
1-830 Federal Conditional Grants	Unchanged	0.00%	500	-	-
1-840 Provincial Conditional Grants	Unchanged	0.00%	315,232	315,232	315,232
1-991 Offset Of Non Cash Item	Decreased	64.71%	3,549	10,056	3,549
Amortization					
Total Revenues	Decreased	1.68%	\$ 389,930	\$ 388,187	\$ 381,680
Expenses					
2-121 Salaries and Wages	Increased	0.25%	\$ 237,112	\$ 199,301	\$ 199,800
2-145 WCB	Increased	68.75%	5,972	11,668	19,690
2-149 Employer Contributions	Decreased	11.18%	34,762	39,813	35,362
2-211 Travel & Subsistence	Increased	11.11%	2,247	3,600	4,000
2-214 Memberships, Registrations & Training	Decreased	5.56%	4,005	4,765	4,500
2-217 Telephone	Increased	25.85%	2,183	1,176	1,480
2-219 Hospitality	Unchanged	0.00%	402	500	500
2-221 Advertising	Decreased	25.00%	3,817	4,000	3,000
2-233 Audit	Unchanged	0.00%	-	1,500	1,500
2-249 Other Professional	Increased	271.90%	17,238	18,150	67,500
2-255 Vehicle Maintenance	Decreased	25.00%	2,889	4,000	3,000
2-262 Facility Rental	Unchanged	0.00%	100	500	500
2-274 Insurance Premiums	Unchanged	0.00%	1,027	1,028	1,028
2-512 Clothing & Footwear	New this year		-	-	300
2-519 General Supplies	Decreased	18.13%	5,512	8,550	7,000
2-521 Fuel, Oil & Antifreeze	Decreased	11.11%	3,979	4,500	4,000
2-770 Contribution to Organizations	Increased	44.44%	28,299	27,000	39,000
2-900 Amortization	Decreased	64.71%	3,549	10,056	3,549
Total Expenses	Increased	16.35%	\$ 353,093	\$ 340,107	\$ 395,709
Net Total		-129.18%	\$ 36,837	\$ 48,080	-\$ 14,029

Costing Center Summary

51-10-67 FCSS Edson

Costing Center	51-10-67 FCSS Edson	Budget Year	2023
Division	Community Services		
Function	51 - Family & Community		

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.

Summary of Changes

Slight increase; based on agreement.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-731 Contribution to Local Government	Increased	1.06%	\$ 114,413	\$ 113,262	\$ 114,465
Total Expenses	Increased	1.06%	\$ 114,413	\$ 113,262	\$ 114,465

Costing Center Summary

51-10-85 FCSS Hinton

Costing Center	51-10-85 FCSS Hinton	Budget Year	2023
Division	Community Services		
Function	51 - Family & Community		

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.

Summary of Changes

Slight decrease, based on agreement.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-731 Contribution to Local Government	Decreased	7.11%	\$ 24,033	\$ 27,983	\$ 25,995
Total Expenses	Decreased	7.11%	\$ 24,033	\$ 27,983	\$ 25,995

Costing Center Summary

51-20-00 FCSS Board

Costing Center 51-20-00 FCSS Board Budget Year 2023
Division Community Services
Function 51 - Family & Community

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

Summary of Changes

Budget Prior Year Comparison					
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-159 Board Honorarium	Unchanged	0.00%	\$ 13,500	\$ 18,000	\$ 18,000
2-211 Travel & Subsistence	Unchanged	0.00%	4,713	6,000	6,000
2-214 Memberships, Registrations & Training	Increased	4.23%	3,074	3,550	3,700
2-219 Hospitality	Unchanged	0.00%	136	-	-
Total Expenses	Increased	0.54%	\$ 21,423	\$ 27,550	\$ 27,700

Costing Center Summary

51-30-00 FCSS Youth

Costing Center 51-30-00 FCSS Youth Budget Year 2023
Division Community Services
Function 51 - Family & Community

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

Summary of Changes

Budget Prior Year Comparison					
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-121 Salaries and Wages	Increased	6.22%	\$ 106,227	\$ 106,973	\$ 113,627
2-149 Employer Contributions	Increased	6.94%	17,474	16,716	17,877
2-211 Travel & Subsistence	Increased	150.00%	295	550	1,375
2-214 Memberships, Registrations & Training	Unchanged	0.00%	-	900	900
2-217 Telephone	Unchanged	0.00%	807	696	696
2-219 Hospitality	Decreased	36.17%	824	2,350	1,500
2-249 Other Professional	Decreased	9.09%	2,741	5,500	5,000
2-262 Facility Rental	New this year		-	-	400
2-265 Vehicle Rental	Decreased	14.29%	1,335	1,750	1,500
2-519 General Supplies	Decreased	5.69%	1,548	6,150	5,800
Total Expenses	Increased	5.01%	\$ 131,252	\$ 141,585	\$ 148,675

Costing Center Summary

51-40-00 FCSS Children's Support

Costing Center 51-40-00 FCSS Children's Budget Year 2023
Division Community Services
Function 51 - Family & Community

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

Summary of Changes

2-249 Other Professional - increase for hiring instructor to teach seasonal staff conflict resolution, behaviour management techniques, working with special needs children.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-121 Salaries and Wages	Increased	6.27%	\$ 84,451	\$ 92,626	\$ 98,436
2-149 Employer Contributions	Increased	4.41%	14,503	17,237	17,997
2-211 Travel & Subsistence	Unchanged	0.00%	-	500	500
2-214 Memberships, Registrations & Training	Increased	96.08%	445	510	1,000
2-217 Telephone	Increased	24.51%	879	816	1,016
2-219 Hospitality	Increased	13.86%	899	1,493	1,700
2-249 Other Professional	Increased	100.00%	1,405	1,500	3,000
2-262 Facility Rental	Increased	50.00%	1,471	1,000	1,500
2-265 Vehicle Rental	Unchanged	0.00%	81	-	-
2-519 General Supplies	Unchanged	0.00%	3,309	3,500	3,500
Total Expenses	Increased	7.94%	\$ 107,443	\$ 119,182	\$ 128,649

Costing Center Summary

51-60-00 FCSS Seniors Support

Costing Center	51-60-00 FCSS Seniors	Budget Year	2023
Division	Community Services		
Function	51 - Family & Community		

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

Summary of Changes
2-121 Salaries and Wages - increased funding to home support staff to maintain current service level. Slight increases for supplies/hospitality for ongoing program delivery.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-420 Sale of Goods & Services	Unchanged	0.00 %	\$ 15,078	\$ 15,000	\$ 15,000	
Total Revenues	Unchanged	0.00 %	\$ 15,078	\$ 15,000	\$ 15,000	
Expenses						
2-121 Salaries and Wages	Increased	24.89%	\$ 131,837	\$ 108,325	\$ 135,283	
2-149 Employer Contributions	Increased	5.67%	19,982	17,834	18,846	
2-211 Travel & Subsistence	Unchanged	0.00%	21,121	17,804	17,804	
2-214 Memberships, Registrations & Training	Decreased	32.26%	429	1,550	1,050	
2-217 Telephone	Unchanged	0.00%	2,418	2,040	2,040	
2-219 Hospitality	Increased	32.11%	2,314	2,460	3,250	
2-249 Other Professional	Increased	880.39%	200	102	1,000	
2-265 Vehicle Rental	New this year		-	-	2,000	
2-519 General Supplies	Increased	17.97%	1,517	1,653	1,950	
Total Expenses	Increased	20.73%	\$ 179,818	\$ 151,768	\$ 183,223	
Net Total		23.00%	-\$ 164,741	-\$ 136,768	-\$ 168,223	

Costing Center Summary

56-10-00 Cemeteries General

Costing Center	56-10-00 Cemeteries	Budget Year	2023
Division	Community Services		
Function	56 - Cemeteries		

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

Summary of Changes
No substantial change in costs for 2023; operating projects include phase two of a three-year program in Evansburg to repair broken/displaced/collapsed monuments.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-420 Sale of Goods & Services	Increased	80.00%	\$ 5,100	\$ 5,000	\$ 9,000	
1-570 Land Sales & Cemetery Plots	Increased	40.00%	1,670	4,000	5,600	
1-991 Offset Of Non Cash Item	Unchanged	0.00%	782	782	782	
Amortization						
Total Revenues	Increased	57.25%	\$ 7,552	\$ 9,782	\$ 15,382	
Expenses						
2-251 Grounds Maintenance	Decreased	33.33%	\$ 1,450	\$ 7,500	\$ 5,000	
2-252 Facility Maintenance	Increased	15.38%	7,408	19,500	22,500	
2-770 Contribution to Organizations	Unchanged	0.00%	12,440	15,000	15,000	
2-900 Amortization	Unchanged	0.00%	782	782	782	
Total Expenses	Increased	1.17%	\$ 22,081	\$ 42,782	\$ 43,282	
Net Total		-15.45%	-\$ 14,529	-\$ 33,000	-\$ 27,900	

Costing Center Summary

63-10-00 Agriculture General

Costing Center	63-10-00 Agriculture	Budget Year	2023
Division	Community Services		
Function	63 - Agricultural Services		

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

Summary of Changes
1-840 Prov Conditional Grants - \$186,220 decrease from mountain pine beetle provincial funding, will not be receiving grant in 2023. 2-249 Other Professional - \$217,780 was unused from 2022 mountain pine beetle provincial grant and will be applied to 2023 program. 2-251 Grounds Maintenance - \$50,457 decrease due to less weed notices issued in 2022 resulting to less actioning in 2023. Increase in WCB premiums due to rate increase from 1.23 to 2.20.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 18,215	\$ 99,326	\$ 99,326
1-560 Leases & Rentals	Unchanged	0.00%	255	250	250
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	-	500	500
1-598 Admin Fees-Tax Recovery	Unchanged	0.00%	756	-	-
1-840 Provincial Conditional Grants	Decreased	35.34%	276,327	526,907	340,687
1-920 Transfer from Reserves	Unchanged	0.00%	500	1,000	1,000
1-991 Offset Of Non Cash Item Amortization	Decreased	5.71%	55,203	58,545	55,203
Total Revenues	Decreased	27.61%	\$ 351,257	\$ 686,528	\$ 496,966
Expenses					
2-121 Salaries and Wages	Increased	4.12%	\$ 651,502	\$ 689,223	\$ 717,608
2-145 WCB	Increased	68.75%	7,145	10,001	16,877
2-149 Employer Contributions	Decreased	4.91%	98,501	94,490	89,855
2-211 Travel & Subsistence	Increased	36.36%	2,801	3,300	4,500
2-214 Memberships, Registrations & Training	Increased	121.17%	4,145	3,165	7,000
2-217 Telephone	Increased	26.04%	4,254	1,920	2,420
2-219 Hospitality	Increased	105.31%	1,939	1,431	2,938
2-221 Advertising	Decreased	36.36%	294	5,500	3,500
2-242 Technology	Unchanged	0.00%	16,300	-	-
2-249 Other Professional	Decreased	44.30%	153,512	420,360	234,140
2-251 Grounds Maintenance	Decreased	55.39%	15,265	91,092	40,635
2-253 Equipment Maintenance	Unchanged	0.00%	7,188	8,040	8,040
2-255 Vehicle Maintenance	Unchanged	0.00%	26,938	14,280	14,280
2-262 Facility Rental	Unchanged	0.00%	100	560	560
2-265 Vehicle Rental	Unchanged	0.00%	271	1,938	1,938
2-274 Insurance Premiums	Unchanged	0.00%	10,379	3,453	3,453
2-512 Clothing & Footwear	Unchanged	0.00%	3,513	3,621	3,621
2-519 General Supplies	Decreased	10.84%	14,981	16,600	14,800
2-521 Fuel, Oil & Antifreeze	Decreased	34.56%	45,106	61,123	40,000
2-522 Tires, Batteries & Accessories	Increased	41.99%	8,345	4,930	7,000
2-531 Chemicals	Increased	7.69%	232,188	195,000	210,000
2-551 Small Inventory Items	New this year		-	-	1,550
2-770 Contribution to Organizations	Unchanged	0.00%	31,121	35,000	35,000
2-900 Amortization	Decreased	5.71%	55,203	58,545	55,203
Total Expenses	Decreased	12.11%	\$ 1,390,991	\$ 1,723,573	\$ 1,514,919
Net Total		-1.84%	-\$ 1,039,734	-\$ 1,037,045	-\$ 1,017,952

Costing Center Summary

63-20-00 Agriculture Services Board

Costing Center	63-20-00 Agriculture	Budget Year	2023
Division	Community Services		
Function	63 - Agricultural Services		

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

Summary of Changes
Slight increase for Agricultural Services Appeal Committee.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-159 Board Honorarium	Increased	11.11%	\$ 7,500	\$ 10,800	\$ 12,000
2-211 Travel & Subsistence	Increased	9.09%	3,620	5,500	6,000
2-214 Memberships, Registrations &	Unchanged	0.00%	1,117	2,000	2,000
Total Expenses	Increased	9.29%	\$ 12,237	\$ 18,300	\$ 20,000

Costing Center Summary

72-10-00 Recreation General

Costing Center	72-10-00 Recreation General	Budget Year	2023
Division	Community Services		
Function	72 - Recreation		

Description

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

Summary of Changes

2-219 Hospitality & 2-262 Facility Rental - coding re-allocation for volunteer appreciation banquet expenses. 2-731 Contribution to Local Government - based on agreements with municipal partners. **Increase in WCB premiums due to rate increase from 1.23 to 2.20**

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-351 Local Government Contributions	Decreased	9.78%	\$ 156,790	\$ 203,325	\$ 183,430
1-420 Sale of Goods & Services	Not used		20,152	12,000	-
1-429 Course Registrations	Decreased	27.27%	13,257	16,500	12,000
1-920 Transfer from Reserves	Not used		-	15,000	-
1-991 Offset Of Non Cash Item Amortization	Increased	9.03%	597,348	547,857	597,348
Total Revenues	Decreased	0.24%	\$ 787,546	\$ 794,682	\$ 792,778
Expenses					
2-121 Salaries and Wages	Increased	1.89%	\$ 228,016	\$ 247,466	\$ 252,143
2-145 WCB	Increased	68.75%	2,576	8,334	14,065
2-149 Employer Contributions	Decreased	18.46%	37,484	46,834	38,190
2-211 Travel & Subsistence	Increased	10.26%	2,159	3,900	4,300
2-214 Memberships, Registrations & Training	Decreased	2.99%	4,165	5,515	5,350
2-217 Telephone	Unchanged	0.00%	660	1,000	1,000
2-219 Hospitality	Increased	700.00%	3,176	500	4,000
2-242 Technology	Unchanged	0.00%	62	-	-
2-249 Other Professional	Decreased	4.17%	24,056	24,000	23,000
2-252 Facility Maintenance	Decreased	80.00%	3,015	5,000	1,000
2-255 Vehicle Maintenance	Unchanged	0.00%	165	-	-
2-262 Facility Rental	Increased	200.00%	1,110	500	1,500
2-274 Insurance Premiums	Unchanged	0.00%	12,244	14,905	14,905
2-512 Clothing & Footwear	Unchanged	0.00%	225	450	450
2-519 General Supplies	Increased	37.43%	13,287	17,100	23,500
2-521 Fuel, Oil & Antifreeze	Decreased	30.86%	4,769	6,509	4,500
2-543 Natural Gas	Increased	6.76%	651	600	641
2-544 Electricity	Increased	6.76%	4,821	6,686	7,138
2-545 Other Utilities	Decreased	26.70%	10,261	9,471	12,000
2-731 Contribution to Local Government	Increased	5.13%	1,078,458	1,147,598	1,206,432
2-764 Transfer to Reserves	Unchanged	0.00%	1,300,000	-	-
2-770 Contribution to Organizations	Unchanged	0.00%	174,974	300,000	300,000
2-900 Amortization	Increased	9.03%	597,348	547,857	597,348
Total Expenses	Increased	4.90%	\$ 3,503,680	\$ 2,394,225	\$ 2,511,461
Net Total		7.45%	-\$ 2,716,133	-\$ 1,599,543	-\$ 1,718,682

Costing Center Summary

72-20-00 Recreation Boards

Costing Center	72-20-00 Recreation Boards	Budget Year	2023
Division	Community Services		
Function	72 - Recreation		

Description

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

Summary of Changes

No substantial change in costs for 2023.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-159 Board Honorarium	Increased	3.85%	\$ 11,700	13,000	13,500
2-211 Travel & Subsistence	Increased	14.00%	3,227	5,000	5,700
2-214 Memberships, Registrations & Training	Increased	19.05%	-	2,100	2,500
Total Expenses	Increased	7.96%	\$ 14,927	20,100	21,700

Costing Center Summary

72-30-18 Recreation Evansburg Arena

Costing Center	72-30-18 Recreation	Budget Year	2023
Division	Community Services		
Function	72 - Recreation		

Description

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

Summary of Changes

2-252 Facility Maintenance - removal of PARS funding from this GL, re-allocated to Contribution to Organizations for clarity.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-252 Facility Maintenance	Decreased	87.11%	\$ 313,580	\$ 355,800	\$ 45,860
2-274 Insurance Premiums	Unchanged	0.00%	30,884	23,975	23,975
2-770 Contribution to Organizations	New this year		-	-	236,000
Total Expenses	Decreased	19.47%	\$ 344,463	\$ 379,775	\$ 305,835

Costing Center Summary

72-30-29 Recreation Wildwood

Costing Center	72-30-29 Recreation	Budget Year	2023
Division	Community Services		
Function	72 - Recreation		

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

Summary of Changes
2-252 Facility Maintenance - fewer repairs/projects scheduled for 2023.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	Increased	88.89%	\$ 2,325	\$ 9,000	\$ 17,000
Total Revenues	Increased	88.89%	\$ 2,325	\$ 9,000	\$ 17,000
Expenses					
2-217 Telephone	Decreased	47.54%	\$ 1,437	\$ 3,050	\$ 1,600
2-252 Facility Maintenance	Decreased	17.87%	112,495	182,150	149,600
2-274 Insurance Premiums	Unchanged	0.00%	20,644	13,360	13,360
2-543 Natural Gas	Increased	6.77%	15,767	13,094	13,980
2-544 Electricity	Decreased	10.66%	23,109	17,391	15,537
Total Expenses	Decreased	15.27%	\$ 173,452	\$ 229,045	\$ 194,077
Net Total		-19.53%	-\$ 171,127	-\$ 220,045	-\$ 177,077

Costing Center Summary

72-30-32 Recreation Niton Pool

Costing Center	72-30-32 Recreation Niton	Budget Year	2023
Division	Community Services		
Function	72 - Recreation		

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

Summary of Changes
Decrease due to fewer maintenance projects scheduled for 2023.

Budget Prior Year Comparison					
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-420 Sale of Goods & Services	New this year		\$ -	\$ -	\$ 17,000
Total Revenues	New this year		\$ -	\$ -	\$ 17,000
Expenses					
2-121 Salaries and Wages	Increased	3.28%	\$ 100,925	\$ 123,913	\$ 127,980
2-145 WCB	Unchanged	0.00%	1,241	-	-
2-149 Employer Contributions	Decreased	25.70%	7,003	805	598
2-211 Travel & Subsistence	Unchanged	0.00%	1,108	500	500
2-214 Memberships, Registrations & Training	Increased	6.67%	795	750	800
2-217 Telephone	Increased	5.00%	1,023	1,000	1,050
2-219 Hospitality	Decreased	20.00%	-	750	600
2-242 Technology	New this year		-	-	1,000
2-252 Facility Maintenance	Decreased	34.88%	13,887	30,250	19,700
2-512 Clothing & Footwear	Unchanged	0.00%	-	500	500
2-513 Janitorial	Increased	100.00%	124	250	500
2-519 General Supplies	Increased	80.00%	3,898	3,500	6,300
2-531 Chemicals	Increased	6.67%	15,573	15,000	16,000
Total Expenses	Decreased	0.95%	\$ 145,579	\$ 177,218	\$ 175,528
Net Total		-10.55%	-\$ 145,579	-\$ 177,218	-\$ 158,528

Costing Center Summary

72-30-44 Recreation Peers Complex

Costing Center 72-30-44 Recreation Peers Budget Year 2023
Division Community Services
Function 72 - Recreation

Description
Peers Multiplex operating costs.

Summary of Changes
Decrease due to fewer maintenance projects scheduled for 2023.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-590 Donations, Contributions, Rebates	Unchanged	0.00%	\$ -	\$ 3,600	\$ 3,600	
Total Revenues	Unchanged	0.00%	\$ -	\$ 3,600	\$ 3,600	
Expenses						
2-217 Telephone	Unchanged	0.00%	\$ 1,609	\$ 2,000	\$ 2,000	
2-252 Facility Maintenance	Decreased	29.32%	77,153	91,400	64,600	
2-274 Insurance Premiums	Unchanged	0.00%	27,884	21,908	21,908	
2-543 Natural Gas	Increased	6.76%	6,916	9,411	10,047	
2-544 Electricity	Decreased	1.59%	35,766	35,728	35,160	
Total Expenses	Decreased	16.66%	\$ 149,328	\$ 160,447	\$ 133,715	
Net Total		-17.04%	-\$ 149,328	-\$ 156,847	-\$ 130,115	

Costing Center Summary

72-30-79 Recreation Marlboro Hall

Costing Center 72-30-79 Recreation Budget Year 2023
Division Community Services
Function 72 - Recreation

Description
Services in Marlboro - Community Hall.

Summary of Changes
Decrease due to fewer maintenance projects scheduled for 2023.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Expenses						
2-217 Telephone	Increased	7.14%	\$ 2,193	\$ 1,680	\$ 1,800	
2-242 Technology	New this year		-	-	900	
2-252 Facility Maintenance	Decreased	15.88%	30,670	44,220	37,200	
2-543 Natural Gas	Increased	6.77%	3,497	3,374	3,602	
2-544 Electricity	Increased	6.76%	4,737	4,902	5,233	
Total Expenses	Decreased	10.04%	\$ 41,098	\$ 54,176	\$ 48,736	

Costing Center Summary

72-30-81 Recreation Robb Multiplex

Costing Center 72-30-81 Recreation Robb Budget Year 2023
Division Community Services
Function 72 - Recreation

Description
Recreation services in Robb related specifically to the Multiplex operations.

Summary of Changes
No substantial change in budget from 2022.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Expenses						
2-217 Telephone	Increased	33.33%	\$ 2,379	\$ 1,800	\$ 2,400	
2-252 Facility Maintenance	Increased	3.60%	39,684	45,850	47,500	
2-274 Insurance Premiums	Unchanged	0.00%	1,527	12,584	12,584	
2-543 Natural Gas	Increased	6.77%	7,693	5,874	6,272	
2-544 Electricity	Decreased	32.05%	12,375	14,497	9,850	
2-831 Debenture Interest	Unchanged	0.00%	10,643	22,698	22,698	
2-832 Debenture Principal	Unchanged	0.00%	39,509	37,818	37,818	
Total Expenses	Decreased	1.42%	\$ 113,811	\$ 141,121	\$ 139,122	

Costing Center Summary

72-30-87 Brule Community Hall

Costing Center 72-30-87 Brule Community **Budget Year** 2023
Division Community Services
Function 72 - Recreation

Description

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

Summary of Changes

2-252 Facility Maintenance - fewer repairs/projects scheduled for 2023.

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-217 Telephone	Unchanged	0.00%	\$ 392	\$ 600	\$ 600
2-252 Facility Maintenance	Decreased	27.39%	65,486	69,000	50,100
2-543 Natural Gas	Increased	6.76%	5,776	4,336	4,629
2-544 Electricity	Decreased	29.12%	11,522	14,000	9,924
Total Expenses	Decreased	25.79%	\$ 83,175	\$ 87,936	\$ 65,253

Costing Center Summary

73-10-00 Parks & Campgrounds General

Costing Center 73-10-00 Parks & **Budget Year** 2023
Division Community Services
Function 73 - Parks & Campgrounds

Description

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

Summary of Changes

2-252 Facility Maintenance - decrease \$107,284; variable projects year to year; beginning to move projects to capital that were previously coded to operations. Increase in WCB premiums due to rate increase from 1.23 to 2.20

Budget Prior Year Comparison

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Revenues					
1-591 Cash in Lieu	Unchanged	0.00%	\$ 7,446	\$ 10,000	\$ 10,000
1-920 Transfer from Reserves	Not used		-	117,000	-
1-991 Offset Of Non Cash Item	Increased	24.03%	195,099	157,294	195,099
Amortization					
Total Revenues	Decreased	27.86%	\$ 202,545	\$ 284,294	\$ 205,099
Expenses					
2-121 Salaries and Wages	Increased	26.23%	\$ 297,223	\$ 259,460	\$ 327,526
2-145 WCB	Increased	68.75%	3,623	8,334	14,065
2-149 Employer Contributions	Increased	6.20%	50,120	46,516	49,401
2-211 Travel & Subsistence	Increased	37.74%	1,898	2,650	3,650
2-214 Memberships, Registrations & Training	Increased	72.92%	1,940	2,400	4,150
2-217 Telephone	Increased	44.00%	1,427	1,000	1,440
2-221 Advertising	Unchanged	0.00%	-	-	-
2-249 Other Professional	Increased	28.05%	16,538	16,400	21,000
2-252 Facility Maintenance	Decreased	34.82%	270,361	308,134	200,850
2-255 Vehicle Maintenance	Increased	46.67%	11,664	7,500	11,000
2-263 Equipment Rental	Increased	10.00%	8,600	10,000	11,000
2-271 Licences & Permits	Unchanged	0.00%	272	500	500
2-274 Insurance Premiums	Unchanged	0.00%	5,938	4,008	4,008
2-512 Clothing & Footwear	Unchanged	0.00%	709	1,250	1,250
2-519 General Supplies	Increased	2.91%	12,394	17,200	17,700
2-521 Fuel, Oil & Antifreeze	Decreased	28.18%	45,374	59,870	43,000
2-522 Tires, Batteries & Accessories	Unchanged	0.00%	2,841	3,500	3,500
2-523 Equipment & Vehicle Supplies	Decreased	5.00%	18,387	20,000	19,000
2-534 Grounds Maintenance Materials	Increased	84.71%	12,678	15,700	29,000
2-539 Construction Maintenance	Unchanged	0.00%	1,882	2,000	2,000
2-544 Electricity	Unchanged	0.00%	896	-	-
2-762 Infrass Transfer to Capital	Unchanged	0.00%	21,388	-	-
2-764 Transfer to Reserves	Unchanged	0.00%	7,446	10,000	10,000
2-770 Contribution to Organizations	Unchanged	0.00%	30,000	30,000	30,000
2-900 Amortization	Increased	24.03%	195,099	157,294	195,099
Total Expenses	Decreased	1.57%	\$ 1,016,908	\$ 983,716	\$ 999,139
Net Total		13.53%	-\$ 814,363	-\$ 699,422	-\$ 794,040

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

Costing Center	73-10-## Parks &	Budget Year	2023
Division	Community Services		
Function	73 - Parks & Campgrounds		

Description
Costs specific to Campgrounds and day use.

Summary of Changes
2-252 Beta Lake Facility Maintenance increase for re-gravel program (once every 3 years), outhouse pump-out fees; 2-252 Nojack Facility Maintenance increase for re-gravel program (once every 3 years); 2-252 Bear Lake Facility Maintenance increase for wood shed repairs, contractor increases; 2-252 Long Lake Facility Maintenance increase for stair replacement to day use area and lake (2 locations); 2-252 Shining Bank Facility Maintenance increases for wood shed repairs & contractor fees.

Budget Prior Year Comparison

73-10-35 Parks & Campgrounds Beta Lake

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-252 Facility Maintenance	Increased	88.89%	\$ 9,169	\$ 11,700	\$ 22,100
Total Expenses	Increased	88.89%	\$ 9,169	\$ 11,700	\$ 22,100

73-10-36 Parks & Campgrounds Nojack

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-252 Facility Maintenance	Increased	131.17%	\$ 6,897	\$ 7,700	\$ 17,800
Total Expenses	Increased	131.17%	\$ 6,897	\$ 7,700	\$ 17,800

73-10-44 Parks & Campgrounds McLeod

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-252 Facility Maintenance	Decreased	2.54%	\$ 25,185	\$ 23,600	\$ 23,000
Total Expenses	Decreased	2.54%	\$ 25,185	\$ 23,600	\$ 23,000

Costing Center Summary

73-10-## Parks & Campgrounds All Locations

73-10-45 Parks & Campgrounds Bear Lake

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 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%	\$ 596	\$ 1,000	\$ 1,000
2-252 Facility Maintenance	Increased	56.25%	24,083	24,000	37,500
2-544 Electricity	Increased	6.73%	1,958	2,585	2,759
Total Expenses	Increased	49.57%	\$ 26,637	\$ 27,585	\$ 41,259
Net Total		53.45%	-\$ 26,637	-\$ 25,585	-\$ 39,259

73-10-46 Parks & Campgrounds Long Lake

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-252 Facility Maintenance	Increased	85.53%	\$ 14,656	\$ 15,900	\$ 29,500
Total Expenses	Increased	85.53%	\$ 14,656	\$ 15,900	\$ 29,500

73-10-47 Parks & Campgrounds Shining Bank

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-217 Telephone	Increased	40.00%	\$ 701	\$ 1,000	\$ 1,400
2-252 Facility Maintenance	Increased	67.31%	20,545	20,800	34,800
Total Expenses	Increased	66.06%	\$ 21,246	\$ 21,800	\$ 36,200

73-10-79 Parks & Campgrounds Millar Lake

Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount
Expenses					
2-252 Facility Maintenance	Increased	1.60%	\$ 15,878	\$ 18,700	\$ 19,000
Total Expenses	Increased	1.60%	\$ 15,878	\$ 18,700	\$ 19,000

Costing Center Summary

74-10-00 Libraries General

Costing Center	74-10-00 Libraries General	Budget Year	2023
Division	Community Services		
Function	74 - Culture & Historical		

Description
Costs associated with the County Library Board and its staffing and programming at three public library locations, and for the County's membership in the regional system.

Summary of Changes
2-765 Contribution to Municipal Agencies - increase \$217,419 due to COVID relief funding (Canada Emergency Wage Subsidy) no longer being provided; funding consistent with pre-COVID levels from 2017-2019.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-420 Sale of Goods & Services	Unchanged	0.00%	\$ 114	\$ -	\$ -	
1-991 Offset Of Non Cash Item	Unchanged	0.00%	72,985	72,985	72,985	
Amortization						
Total Revenues	Unchanged	0.00%	\$ 73,099	\$ 72,985	\$ 72,985	
Expenses						
2-214 Memberships, Registrations & Training	Decreased	1.23%	\$ 49,121	\$ 51,677	\$ 51,040	
2-274 Insurance Premiums	Unchanged	0.00%	1,313	-	-	
2-765 Contribution to Municipal	Increased	40.01%	543,395	543,394	760,810	
2-900 Amortization	Unchanged	0.00%	72,985	72,985	72,985	
Total Expenses	Increased	32.45%	\$ 666,814	\$ 668,056	\$ 884,835	
Net Total		36.43%	-\$ 593,715	-\$ 595,071	-\$ 811,850	

Costing Center Summary

74-30-29 Libraries Wildwood

Costing Center	74-30-29 Libraries Wildwood	Budget Year	2023
Division	Community Services		
Function	74 - Culture & Historical		

Description
Costs specific to the operation of the Wildwood Library building.

Summary of Changes
No substantial change in costs for 2023.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Expenses						
2-252 Facility Maintenance	Decreased	10.00%	\$ 11,539	\$ 15,000	\$ 13,500	
2-543 Natural Gas	Increased	6.75%	2,708	2,648	2,827	
2-544 Electricity	Increased	6.64%	4,001	4,306	4,592	
Total Expenses	Decreased	4.72%	\$ 18,247	\$ 21,954	\$ 20,919	

Costing Center Summary

74-40-00 Historical Services General

Costing Center	74-40-00 Historical Services	Budget Year	2023
Division	Community Services		
Function	74 - Culture & Historical		

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

Summary of Changes
2-765 Contribution to Municipal Agencies - decrease \$20,390 based on approved and submitted budget request by the Pembina Lobstick Historical Society. Increase in WCB premiums due to rate increase from 1.23 to 2.20.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Revenues						
1-420 Sale of Goods & Services	New this year		\$ -	\$ -	\$ 400	
Total Revenues	New this year		\$ -	\$ -	\$ 400	
Expenses						
2-121 Salaries and Wages	Increased	4.54%	\$ 59,322	\$ 60,977	\$ 63,746	
2-145 WCB	Increased	68.75%	721	833	1,406	
2-149 Employer Contributions	Increased	8.82%	12,699	14,050	15,289	
2-211 Travel & Subsistence	Unchanged	0.00%	133	250	250	
2-214 Memberships, Registrations & Training	Increased	23.08%	40	650	800	
2-219 Hospitality	Decreased	26.47%	105	1,700	1,250	
2-519 General Supplies	Decreased	9.38%	1,812	7,460	6,760	
2-521 Fuel, Oil & Antifreeze	Increased	25.00%	339	800	1,000	
2-731 Contribution to Local Government	Increased	0.17%	95,236	91,947	92,106	
2-765 Contribution to Municipal	Decreased	23.74%	85,890	85,890	65,500	
2-770 Contribution to Organizations	Unchanged	0.00%	9,952	15,000	15,000	
Total Expenses	Decreased	5.88%	\$ 266,249	\$ 279,557	\$ 263,107	
Net Total		-6.03%	-\$ 266,249	-\$ 279,557	-\$ 262,707	

Costing Center Summary

74-40-18 Historical Services Tipple Park

Costing Center 74-40-18 Historical Services Budget Year 2023
Division Community Services
Function 74 - Culture & Historical

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

Summary of Changes
2-252 Facility Maintenance - increase \$13,950 for repairs/maintenance; conversion of exhibit room doors to double doors to allow wheelchair access.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Expenses						
2-217 Telephone	Unchanged	0.00%	\$ -	\$ 2,400	\$ 2,400	
2-252 Facility Maintenance	Increased	184.77%	4,948	7,550	21,500	
2-274 Insurance Premiums	Unchanged	0.00%	4,417	4,718	4,718	
2-544 Electricity	Increased	3.93%	13,003	12,051	12,525	
Total Expenses	Increased	53.98%	\$ 22,368	\$ 26,719	\$ 41,143	

Costing Center Summary

74-50-00 Historical Board

Costing Center 74-50-00 Historical Board Budget Year 2023
Division Community Services
Function 74 - Culture & Historical

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

Summary of Changes
2-214 Increase to complete Heritage Tour in 2023.

Budget Prior Year Comparison						
Object	Changes	Percent Change	2022 Actuals	2022 Amount	2023 Amount	
Expenses						
2-159 Board Honorarium	Unchanged	0.00%	\$ 2,700	\$ 5,400	\$ 5,400	
2-211 Travel & Subsistence	Unchanged	0.00%	1,008	1,420	1,420	
2-214 Membership, Registrations & Training	New this year		-	-	750	
Total Expenses	Increased	11.00%	\$ 3,708	\$ 6,820	\$ 7,570	

"The Capital Budget sets out local government's long-term plan to acquire or rehabilitate long-term assets such as roads, water and sewer line, and public buildings. It also indicates how capital expenditures are going to be funded. (Municipal Government Act, Section 245)"

Finance 101, Guide to Municipal Finance

04

Capital Budget

- 102** Capital Budget Overview
- 104** Infrastructure Roads Plan
- 110** Infrastructure Bridge Plan
- 115** Capital Budget Summary
- 116** Capital Project List

Capital Budget Overview

The capital budget sets out a local government's long-term plan to acquire or rehabilitate long-term assets such as roads, water and sewer infrastructure, parks, playgrounds, and public buildings. The capital budget also indicates how capital expenditures are going to be funded.

The Municipal Government Act under Section 246, identifies that a capital budget must include the estimated amount of the following:

- (a) the amount needed to acquire, construct, remove or improve capital property.
- (b) the anticipated sources and amounts of money to pay the costs referred to in clause (a);
- (c) the amount to be transferred from the operating budget.

The 2023 Final Budget includes **\$68.1 million** in capital projects, of which \$39.5 million are projects that have been carried forward for completion from prior years, and \$28.6 million of in year 2023 projects.

	2023	2023	2022	Final vs Interim	
	Final	Interim	Budget	\$ Change	% Change
Capital Financing					
Sale of Assets	\$ -	\$ -	\$ -	\$ -	0.00%
Local Government Contributions	-	-	-	-	0.00%
Other Capital	6,032,353	6,000,000	-	32,353	0.54%
Provincial Conditional Grants	3,527,837	3,527,837	8,025,800	-	0.00%
Transfer from Reserves	4,507,075	4,487,075	9,073,886	20,000	0.45%
Carry forward from Prior Year	39,458,444	39,889,477	36,790,679	431,033	-1.08%
Donations, Contributions, Rebates	-	-	-	-	0.00%
Total Capital Financing	\$ 53,525,709	\$ 53,904,389	\$ 53,890,365	-\$ 378,680	-0.70%
Capital Expenses					
Capital Applied	\$ 28,635,334	\$ 23,739,869	\$ 21,512,638	\$ 4,895,465	20.62%
Carry forward Capital Applied	39,458,444	39,889,477	36,790,679	431,033	-1.08%
Total Capital Expenses	\$ 68,093,778	\$ 63,629,346	\$ 58,303,317	\$ 4,464,432	7.02%
Capital Surplus/(Deficit)	-\$ 14,568,069	-\$ 9,724,957	-\$ 4,412,952	-\$ 4,843,112	49.80%

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.

	2023	2023	2022	Final vs Interim	
	Final	Interim	Budget	\$ Change	% Change
Operating Surplus / (Deficit)	\$ 14,568,069	\$ 9,724,957	\$ 4,412,952	\$ 4,843,112	49.80%
Capital Surplus / (Deficit)	- 14,568,069	- 9,724,957	- 4,412,952	- 4,843,112	49.80%
Net Surplus / (Deficit)	\$ -	\$ -	\$ -	-	0.00%

Capital projects as presented under the 2023 Final Capital Budget can be classified as follows:

Replacement: the replacement of an existing asset that the County currently owns and has reached or is reaching the end of its useful life.

Rehabilitation: is where the core asset remains, however work is being completed to bring it to 'like new' condition.

Upgrade: an upgrade to an existing asset already owned and used by the County. This can be done to provide added efficiency, realignment to a change in standard or code.

New: the acquisition or construction of a new asset that the County has not previously owned. Generally new assets have an impact to the level of service provided. The lifecycle costs should be taken into consideration when looking to acquire or construct new assets.

The classification of these projects is an important step in understanding the lifecycle requirements of the County's assets, taking an asset management view point.

Tangible Capital Assets

Yellowhead County is responsible for the maintenance, replacement, and rehabilitation of **\$1.3 billion** of County owned capital assets.

Asset Category	Historical Cost	Average Useful Life	Average In-Service Year
Land	\$ 8,504,150	n/a	1998
Land Improvements	11,997,785	21	2012
Historical/Cultural	54,511	n/a	2006
Buildings	61,851,084	38	2010
Roadway System			
Road - ACP	167,845,316	25	2001
Road - Other	17,082,944	21	2017
Road - Gravel	881,784,548	23	1997
Bridges	65,178,486	52	1996
Street Lighting	836,757	26	2008
Water System	24,153,540	47	2010
Sewer System	16,704,406	57	2006
Storm System	1,557,032	75	2014
Communication	10,385,666	38	2019
Machinery and Equipment	12,548,853	11	2014
Vehicles	12,998,368	10	2015
Land Held	1,481,262	n/a	2006
Total	\$ 1,294,964,707	34	2008

Infrastructure Roads Plan

In order to properly plan for the future replacement of capital assets, the first step is to understand what you own; the County completed this exercise in 2010. As we move into 2023 administration will begin to review the inventory and the assumptions that were made in 2010 as it pertains to the useful lives of each asset to ensure that they are reflective of what we are experiencing more than a decade later.

With the development and the adoption of both a Roads Plan and Bridge Plan in the fourth quarter of 2022, we have advanced our journey towards asset management.

As presented by administration and adopted by Council at the September 27, 2022 Council Meeting; Administration prepared a capital rehabilitation and construction short-term project schedule which encompasses the 2023 Budget year and a five year forecast from 2024 to 2028. This plan reflects the needs to extend the service life of existing roadway infrastructure and optimize the overall cost/benefit for the improved roadway infrastructure. This short-range plan also facilitates future economic growth pressures and changing demands. The construction program is subject to change as projects may move on or off the road plan based on emerging needs, changing construction schedules, or available funding.

Labour Reconstruction - Detail

Priority Ranking	Description	Length (KM)	Rational
1	Range Road 124 - North of TWR 560	1.6	Low grade road with lots of trees in road allowance. Drainage could be improved and tree removal will provide better drying conditions.
2	Range Road 123 -North of TWR 560	0.4	Similar conditions as Range Road 124. Could be cost savings to construct at same time as Range Road 124.
3	Range Road 75 - North of TWR 550	1.6	Very low grade road pass larger culvert. Drainage is poor. Heavy farm traffic on road.
4	Range Road 134 - South of TWR 534	1	Low grade, drainage issues. Soft areas.
5	TWR 534A - West of Range Road 183	0.9	Areas with no drainage and low grades.
6	Range Road 144A - South of TWR 541	0.6	Low grade, needs brushing.
7	Range Road 145 - South of TWR 541	0.4	Drainage issues.
8	Range Road 94 - North of TWR 550	1.6	Low grade, needs culverts, drainage issues.
9	Range Road 173 - East of Hwy 748	0.2	Low grade, drainage issues. Soft areas, needs brushing.
10	TWR 544 - East of Range Road 154	0.8	Low grade, drainage issues.
11	TWR 533 - RR 84 to Range Road 85	1.6	Low grade, some drainage issues.
Total Estimated Cost			

Infrastructure Roads Plan Summary

Construction Type	2023	2024	2025	2026	2027	2028
Labour Reconstruction - Detail	\$ 640,000	\$ 800,000	\$ 760,000	\$ 400,000	\$ 720,000	\$ 960,000
Capital Tender Construction - Detail	10,550,000	9,925,000	1,856,250	3,225,000	7,200,000	5,625,000
Total	\$ 11,190,000	\$ 10,725,000	\$ 2,616,250	\$ 3,625,000	\$ 7,920,000	\$ 6,585,000

2023 Infrastructure Roads Plan Projects

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN23-001 - Range Road 124 - North of TWP 560	\$ 640,000	\$ -	\$ 628,933	\$ 11,067	\$ -
IN23-003 - TWP 542 - Hwy 748 to Range Road 165	2,500,000	-	-	-	2,500,000
IN23-004 - TWP 543A - East of Range Road 75	1,200,000	-	1,000,000	200,000	-
P18-001 - Range Road 171 - North of Hwy 748	2,182,000	1,293,649	-	206,351	682,000
IN23-005 - TWP 544 - East of Hwy 32	1,000,000	-	1,000,000	-	-
Total 2023 Roads Plan	\$ 7,522,000	\$ 1,293,649	\$ 2,628,933	\$ 417,418	\$ 3,182,000

Proposed Treatment	Estimated Cost and Target Year of Construction					
	2023	2024	2025	2026	2027	2028
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.	\$ 640,000					
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.		\$ 160,000				
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.		640,000				
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.			\$ 400,000			
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.			360,000			
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.				\$ 240,000		
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.				160,000		
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.					\$ 640,000	
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.					80,000	
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.						\$ 320,000
Grade/drainage improvements, culvert replacement, clearing and fencing, etc.						640,000
Total	\$ 640,000	\$ 800,000	\$ 760,000	\$ 400,000	\$ 720,000	\$ 960,000

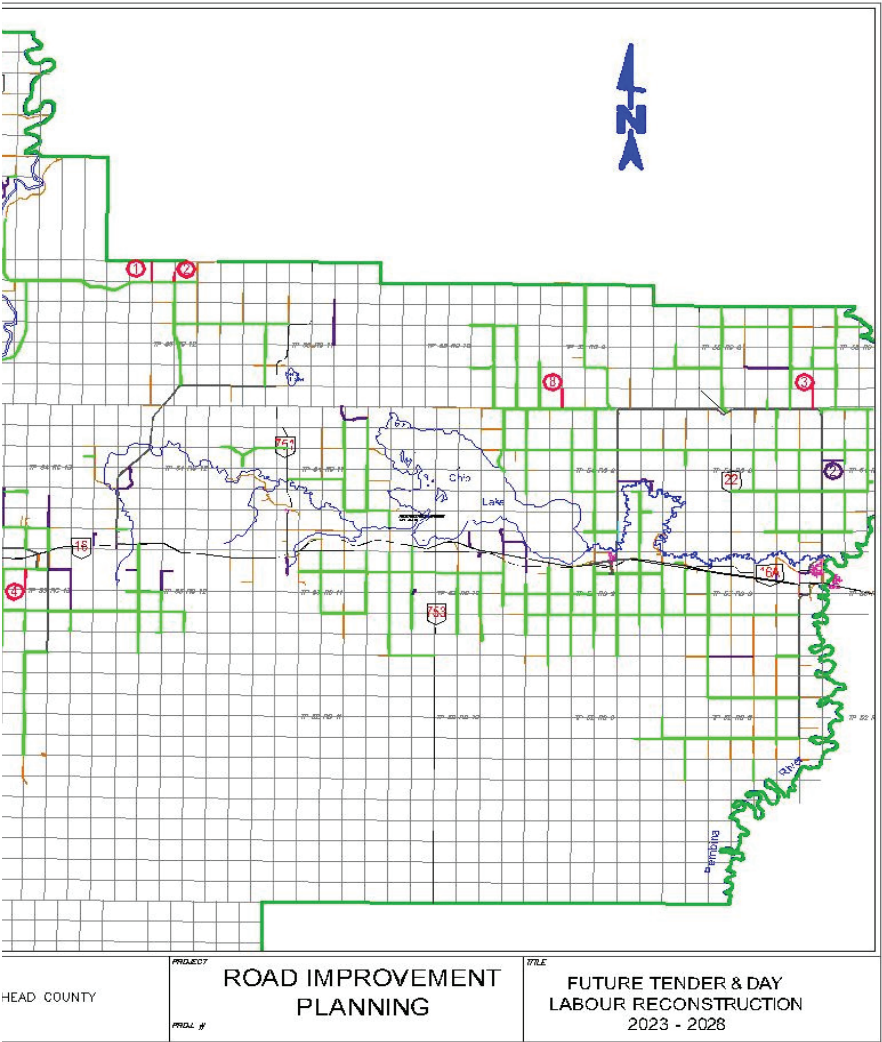
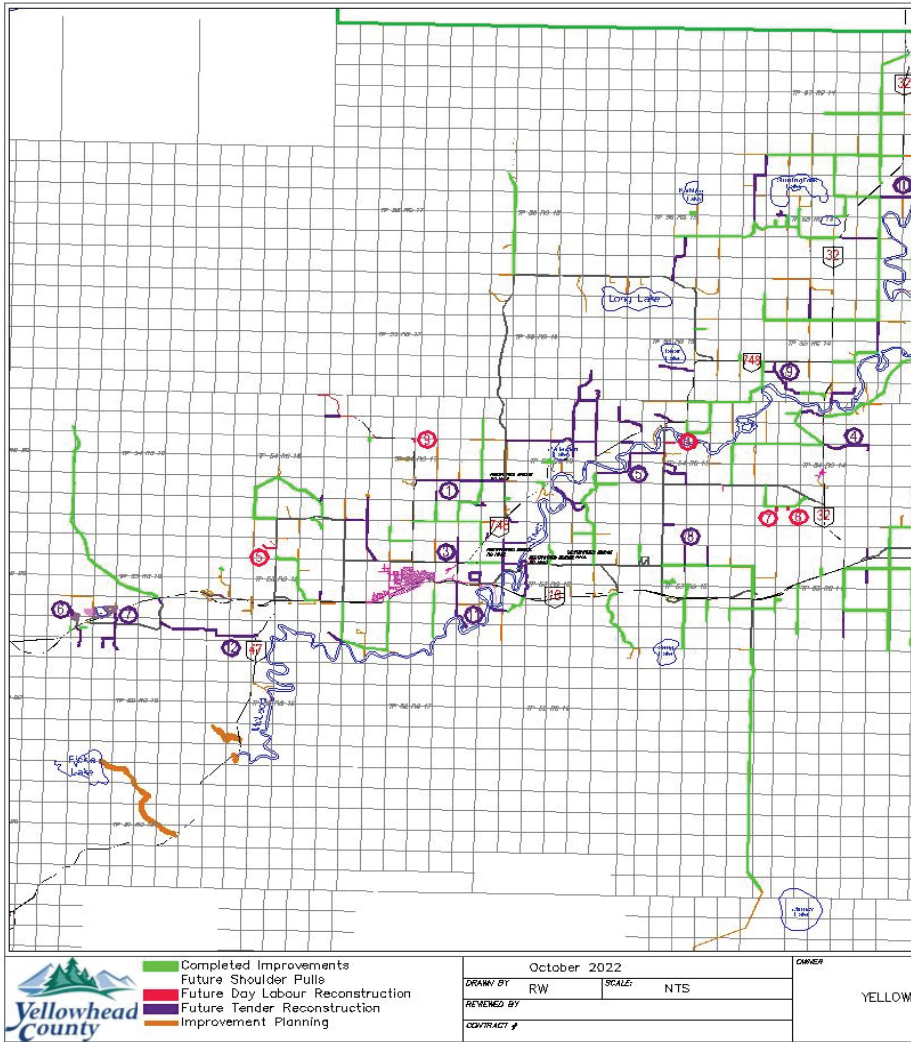
Infrastructure Roads Plan (continued)

Capital Tender Construction - Detail

Priority Ranking	Description	Length (KM)	Rational
1	TWP 542 - Hwy 748 to Range Road 165	6.4	
2	TWR 543A - East of Range Road 75	1.6	Drainage issues. Timber coming up through road. Low grade road in wet area. Receives patch gravel more often.
3	Range Road 171 - North of Hwy 748	2.0	Has been tendered in the past. Drainage issues. Timbers coming up through road surface. Needs patch gravel and graded more often.
4	TWR 544 - East of Hwy 32	3.8	Low grade in areas as well as drainage issues. Has reoccurring soft areas that require patch gravel.
5	TWR 542A, Range Road 155A, TWR 543A - West of Range Road 154	6.3	Road is soft and has issues a number of times. Patch gravel and extra grading has been required most years. Bin truck supporting waste operations has been stuck on road.
6	Rand Road 200 - North of Marlboro to Transfer Site	1.2	Low grade in areas as well as drainage issues. Has reoccurring soft areas that require patch gravel. Realignment through curves would be beneficial.
7	TR 194 - Hwy 16 South to Bikerdike Road	0.875	Narrow low grade road. Drainage issues with small creek running parallel to section of road. Has washed out in heavy rain event 2019.
8	RR 153 - North of RR 534	1.6	Areas of low grade. Some stability issues on sidehill cut area. Erosion concerns. Alignment and width concerns.
9	TR 551A, RR 144A - East of RR 145 to TR 550A	4.3	Low grade. Drainage issues. Reoccurring soft areas that require patch gravel and extra grading.
10	TR 564, RR 134A - East of Hwy 32	5.7	Narrow road width in areas. Stability issues next to river bank. Had movement in slope 2021.
11	RR 171 - South of Hwy 16	3.9	Narrow road width in areas. Stability issues next to river bank. Had movement in slope 2021.
12	TWR 530A - Range Rod 192 to Hwy 47	7.5	Low grades in areas. Reoccurring soft areas that require patch gravel and extra grading. Drainage issues. Realignment through curves would be a benefit.
Total Estimated Cost			

Proposed Treatment	Estimated Cost and Target Year of Construction					
	2023	2024	2025	2026	2027	2028
Design and Tender	\$ 5,000,000	\$ 4,300,000				
Tender Reconstruction	1,200,000					
Refresh - Tender Construction	1,500,000					
Tender Reconstruction	2,850,000					
Tender Reconstruction		4,725,000				
Tender Reconstruction		900,000				
Tender Reconstruction			\$ 656,250			
Tender Reconstruction			1,200,000			
Tender Reconstruction				\$ 3,225,000		
Tender Reconstruction					\$ 4,275,000	
Tender Reconstruction					2,925,000	
Tender Reconstruction						\$ 5,625,000
	\$ 10,550,000	\$ 9,925,000	\$ 1,856,250	\$ 3,225,000	\$ 7,200,000	\$ 5,625,000

Infrastructure Roads Plan (continued)



Infrastructure Bridge Plan

As presented by administration and adopted by Council at the October 11, 2022 Council Meeting; In order to address the aging inventory of bridges within Yellowhead County, administration prepared a long range and short range capital rehabilitation and construction project schedule. The short range plan encompasses the 2023 Budget year and a four year forecast (2024 to 2027), while the long range plan is for a thirty year period (2028 to 2058) This plan reflects the needs to extend the service life of existing bridge infrastructure and optimize the overall cost/benefit for the improved bridge infrastructure. This short-range plan also facilitates future economic growth pressures and changing demands. The rehabilitation and construction program is subject to change as projects may move on or off the bridge plan based on emerging needs, changing construction schedules, or available funding.

Bridge Construction and Rehabilitation Plan

Priority Ranking	Description	Year Built	Located Over
1	07400-1 Bridge Culvert	1955	Tributary to Mcleod River, WaterCRS-ST
2	71009-1 Bridge Culvert	1950	Tributary to Mcleod River, WaterCRS-ST
3	09524-1 Bridge	1961	Deep Creek
4	77656-1 Bridge Culvert	1982	Tributary to Mcleod River, 8.11.107.21, WaterCRS-ST
5	73199-1 Bridge	1952	Mcleod River, 8.11.107, WaterCRS-ST
6	73079-1 Bridge Culvert	1956	Tributary to Mcleod River, 8.11.107.14, WaterCRS-ST
Total Estimated Cost			

Bridge Construction and Rehabilitation 30+ Year Replacement Forecast (2022 \$)

2022 to 2026	2027 to 2031	2032 to 2036	2037 to 2041	2042 to 2046	2047 to 2066	TBD	Total 2022 to 2052
\$ 33,000,000	\$ 50,400,000	\$ 29,100,000	\$ 9,300,000	\$ 2,700,000	\$ 7,800,000	\$ 111,400,000	\$ 243,700,000

In 2022 dollars, Yellowhead County would need a total of **\$243.7 million** in reserve for the replacement of all 120 bridges at the end of their life based on condition assessment. There are many factors that impact this, including maintenance schedules and unforeseen changes in an assets condition.

2023 Infrastructure Bridge Plan Project Summary

Project	Project Cost	Funding			
		Prior Year	Grants	Reserve	Taxation
IN23-006 - BF07400 - Tributary to Mcleod River - RR141A	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -
IN23-007 - BF71009 - Tributary to Mcleod River - TWP534 Old Hwy	750,000	-	750,000	-	682,000
IN23-009 - BF09524 - Deep Creek TWP 544	400,000	-	148,904	251,096	-
Total 2023 Bridge Plan	\$ 1,350,000	\$ -	\$ 898,904	\$ 451,096	\$ 682,000

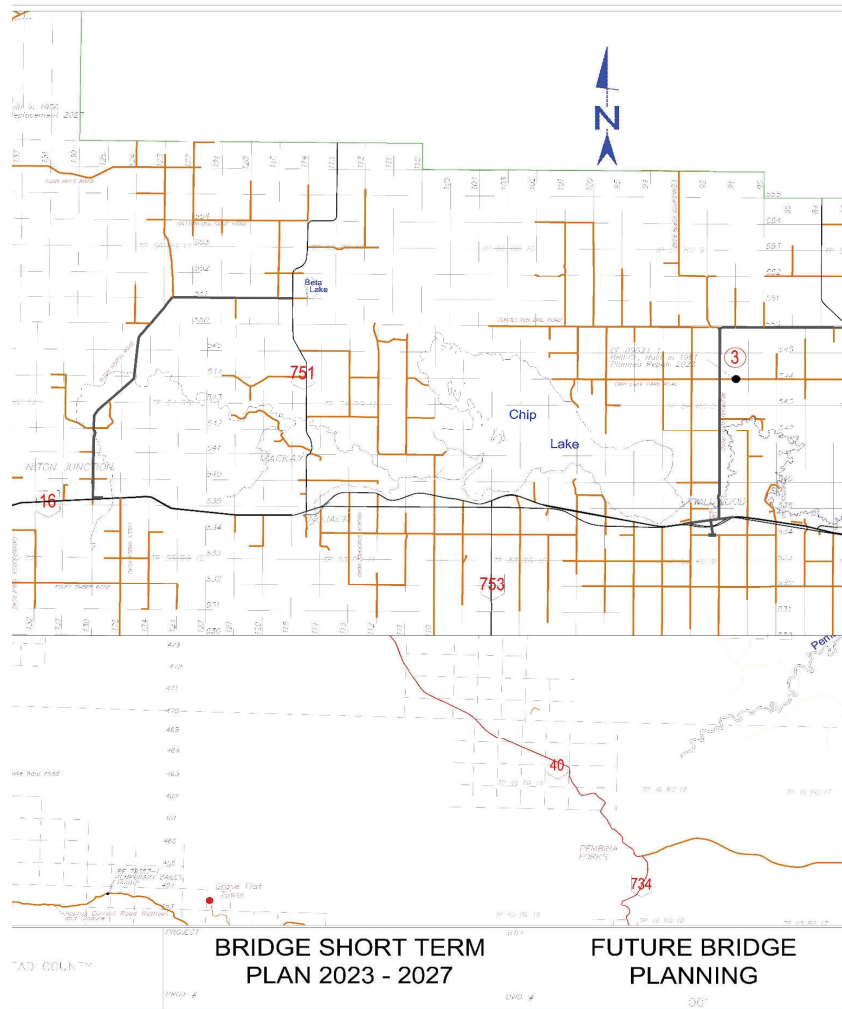
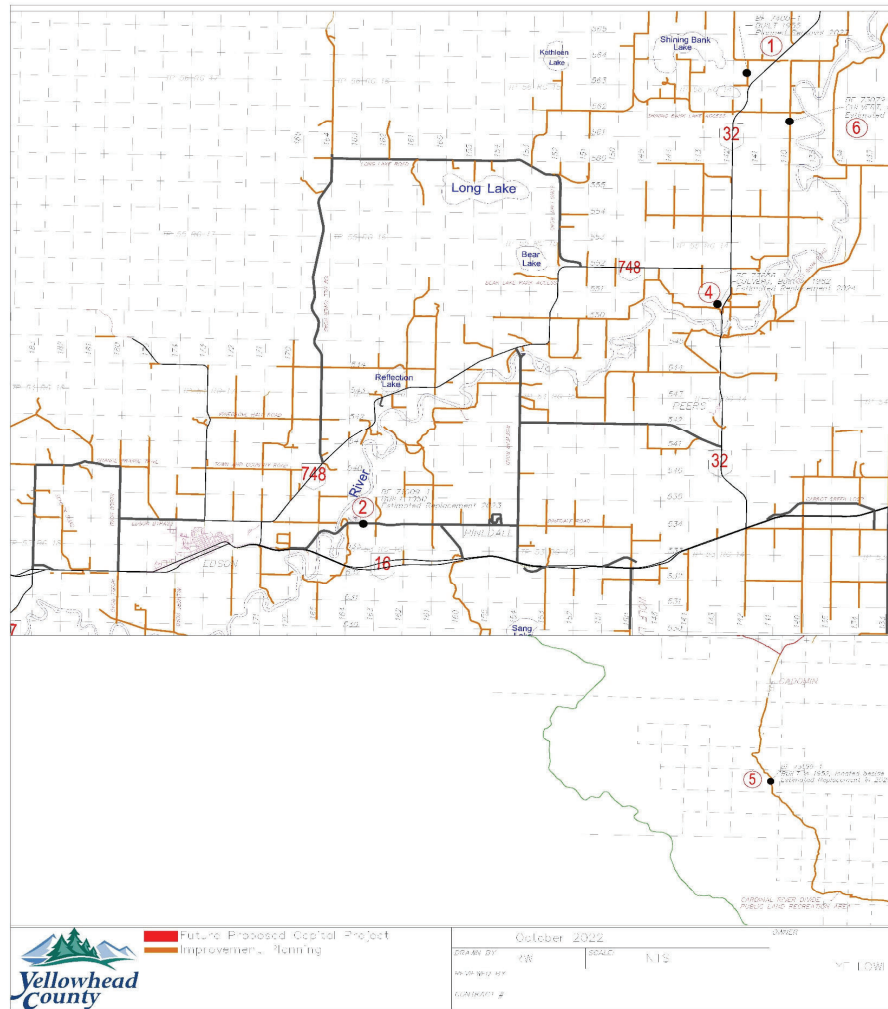
Proposed Treatment	Estimated Cost and Target Year of Construction					
	2023	2024	2025	2026	2027	2028
Remove	\$ 220,000					
Replace	780,000					
Repair	400,000					
Replace		\$ 650,000				
Replace			\$ 400,000			
Replace				\$ 870,000	\$ 710,000	
	\$ 1,400,000	\$ 650,000	\$ 400,000	\$ 870,000	\$ 710,000	\$ -

Bridge Construction and Rehabilitation 30+ Year Replacement Forecast (end of life \$)

2022 to 2026	2027 to 2031	2032 to 2036	2037 to 2041	2042 to 2046	2047 to 2052	TBD	Total 2022 to 2052
\$ 33,000,000	\$ 55,645,672	\$ 35,472,738	\$ 12,516,576	\$ 4,012,058	\$ 12,796,727	\$ 201,785,680	\$ 355,229,451

When taking into consideration the time value of money (things generally cost more tomorrow versus today), the above chart shows that the amount of money needed in reserve for the future replacement of all 120 bridges increases to **\$355.2 million**. The current reserve for the future replacement of County bridges is **\$14.4 million**.

Infrastructure Bridge Plan (continued)



" It is crucial to keep in mind that a major defining characteristic of the MGA is that it affords municipalities with 'natural person powers,' which means that municipalities have the same capacity, rights, powers and privileges of a natural person, except where altered by the MGA. This mean that, like a person, a municipality can spend and save the money they collect as they see fit. Much like individuals are encouraged to practice sound financial management by saving for large unforeseen future costs, or changes in their earning power, municipalities can do the same. "

RMA Understanding Municipal Financial Reserves, November 2019

Yellowhead County

Capital Budget

Capital at a Glance

Division/Request	Carry forwards (funded in prior years)	New 2023 Capital Projects	Total 2023 Capital Projects
Community Services	\$ 24,845,288	\$ 722,500	\$ 25,567,788
Community Based Requests	1,473,625	910,115	2,383,740
Infrastructure Services	9,008,346	21,573,565	30,581,911
Protective Services	4,131,185	5,429,154	9,560,339
Total	\$ 39,458,444	\$ 28,635,334	\$ 68,093,778

Capital Project List

Budget Year 2023

Capital Budget	Description	Project Cost
Community Services		
CS19-009 - YCE Multiplex	Carryforward, YCE Multiplex, Year 4	\$ 24,695,288
CS23-007 - Agriculture Services Foam Stream System	Agricultural Services	60,000
CS22-005 - Cadomin Pump track	Carryforward + Additional Funding. Pump track/bike park	200,000
CS23-002 - Trail Development	Continued implementation of trail master plan	50,000
CS23-004 - Recreation Event BBQ	Community event BBQ replacement	7,200
CS23-010 - Recreation Outdoor Rink Boards	Replacement of rink boards in Marlboro	70,000
CS23-011 - Brule Community Hall Window Coverings	Window treatments for hall and meeting rooms	54,000
CS23-012 - Brule Community Hall Chiller Unit	Install disconnect, add occupancy sensors for better AC control during events	8,300
CS23-014 - Robb Multiplex Ice Plant Repairs	As per assessment completed in 2022	40,000
CS23-015 - Robb Multiplex BMS Install	Install building management software for remote monitoring	40,000
CS23-016 - Robb Multiplex ICT System	Card access install	7,000
CS23-017 - Evansburg Arena Surge Protection	Install power surge protection	10,000
CS23-018 - Evansburg Arena Electrical Upgrades	Repair wiring issues and code violations. Repairs will resolve issues with lighting outages.	50,000
CS23-021 - Peers Community Centre Janitor Sink/Floor Drain	Install janitor sink and floor drain in mechanical room	6,000
CS23-022 - Wildwood Library Security Cameras	Installation of security cameras plus controller	16,000
CS23-003 - Long Lake Dock Replacement	Replacement of gangway anchoring system	36,000
CS23-008 - Kubota Attachments	Snow brush and sweep	18,000
CS23-009 - Evansburg Community Hall	Explore options for new hall	200,000
Sub Total - Community Services		\$ 25,567,788
Community Group Capital Requests		
CS22-001 - Cadomin Community Hall	Carryforward. New community hall - 2022 Reserve Contribution \$1,200,000	\$ 1,745,740
CS22-010 - Yellowhead County Agricultural Society Facility	Capital Donation in Principle to Reserve on Condition of Response to Letter	100,000
CS23-013 - Edson & District Public Library Renovation	Funding request for renovations to facility	538,000
Total - Community Services		\$ 27,951,528
Infrastructure Services		
P18-001 - Range Road 171 - North of Hwy 748	Carryforward. Tender Construction. Drainage issues. Timbers coming up through road surface. Needs patch gravel and graded more often (2km)	\$ 2,182,000
P20-002 - Cadomin Lagoon	Carryforward. Monitoring Wells	30,000
IN22-002 - Loader Attachment	Carryforward. Quick attach for Loader	30,000
IN22-008 - Evansburg Street Improvement	To Build Reserve. Carryforward + Additional Contribution to Reserves. Anticipated construction 2025. Water, Sewer, Road improvements - 2022 Capital to Reserve Contribution.	4,432,110
IN22-009 - Boat Launch - Rosevear	Carryforward. Environment permits and turn around	45,000
IN22-014 - Erosion Repair Site #4	Carryforward. RFD 1426	80,000
SEWERMARL - Marlboro sewer lagoon	Carryforward + Additional Funding Request. Sewer lagoon and Sewer outfall.	7,577,951
IN23-010 - Marlboro Water/Sewer	Engineering and design of hybrid water/sewer system to accommodate Marlboro (\$1 million engineering and design; \$1.1 million to reserve for future construction).	2,108,997
SOLMISC - Transfer Site Upgrades	Carryforward. Upgrades to sites, completion of 2019 project.	100,000
IN23-001 - Range Road 124 - North of TWP 560	Labour reconstruction. Grade/drainage impr., culvert repl., clearing, fencing etc. (1.6km)	640,000
IN23-002 - Wildwood North Road (RR 92 and TWP 550)	Labour reconstruction. Repair settlements with Asphalt patch/thin lift	115,000
IN23-003 - TWP 542 - Hwy 748 to Range Road 165	Reserve Contribution. Tender construction. Engineering. Phase 1 - Design and tender (6.4km) [Total Project Cost \$9,300,000]	2,500,000
IN23-004 - TWP 543A - East of Range Road 75	Tender construction. Drainage issues. Timber coming up through road. Low grade road in wet area. Receives patch gravel more often. (1.6km)	1,200,000
IN23-005 - TWP 544 - East of Hwy 32	Reserve Contribution. Tender construction. Low grade areas and drainage issues. Reoccurring soft areas that require patch gravel (3.8km) [Total Project Cost \$2,850,000]	1,000,000
IN23-006 - BF07400 - Tributary to Mcleod River - RR141A	Remove culvert, restore side, abandon roadway as per Council direction April 26, 2022.	200,000
IN23-007 - BF71009 - Tributary to Mcleod River - TWP534 Old Hwy	Structure is failing and requires replacement, internal struts are crushing	750,000
IN23-009 - BF09524 - Deep Creek TWP 544	Structure is failing and requires replacement, internal struts are crushing	400,000
IN23-011 - Robb Lagoon	Brushing and replace fence and other minor work	195,000
IN23-014 - 4 Pick-up Trucks	Replacement units. Four 1/2 ton pickups; \$65,000 each	260,000
IN23-015 - Mid-sized SUV	Replacement of pool vehicle YC094	45,000
IN23-016 - Municipal Building (Edson) Heat Pumps	Replace 3 heat pumps in the Edson Admin Building	85,000

2023 Final Budget							
Funding Sources							
Carry forward Prior Year Funding	MSI	Gas Tax Fund	Other Grants	Donations	Other	Reserve	Taxation
\$ 24,695,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	60,000
150,000	-	-	-	-	-	-	50,000
-	-	-	-	-	-	-	50,000
-	-	-	-	-	-	-	7,200
-	-	-	-	-	-	-	70,000
-	-	-	-	-	-	-	54,000
-	-	-	-	-	-	-	8,300
-	-	-	-	-	-	40,000	-
-	-	-	-	-	-	-	40,000
-	-	-	-	-	-	-	7,000
-	-	-	-	-	-	10,000	-
-	-	-	-	-	-	50,000	-
-	-	-	-	-	-	-	6,000
-	-	-	-	-	-	-	16,000
-	-	-	-	-	-	-	36,000
-	-	-	-	-	-	-	18,000
-	-	-	-	-	-	-	200,000
\$ 24,845,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 622,500
\$ 1,373,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372,115
100,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	538,000
\$ 26,318,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,532,615
\$ 1,293,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 206,351	\$ 682,000
30,000	-	-	-	-	-	-	-
30,000	-	-	-	-	-	-	-
2,432,110	-	-	-	-	-	-	2,000,000
45,000	-	-	-	-	-	-	-
80,000	-	-	-	-	-	-	-
4,997,587	-	-	-	-	-	763,321	1,817,043
-	-	-	-	-	-	-	2,108,997
100,000	-	-	-	-	-	-	-
-	-	628,933	-	-	-	11,067	-
-	-	-	-	-	-	115,000	-
-	-	-	-	-	-	-	2,500,000
-	1,000,000	-	-	-	-	200,000	-
-	1,000,000	-	-	-	-	-	-
-	-	-	-	-	-	200,000	-
-	-	750,000	-	-	-	-	-
-	148,904	-	-	-	-	251,096	-
-	-	-	-	-	-	195,000	-
-	-	-	-	-	-	260,000	-
-	-	-	-	-	-	45,000	-
-	-	-	-	-	-	85,000	-

Capital Project List

Budget Year 2023

Capital Budget	Description	
		Project Cost
IN23-022 - Cord Reels Yellowhead County Operations Centre	Request from Protective Services to plug in duty vehicles	8,500
IN23-026 - Abloy Key System	Continue with rekey and key management system of County buildings. Purchase of all hardware.	65,000
IN23-027 - Asphalt Hot Mix Trailer Mounted Box	Allow for in-house asphalt repair	100,000
IN23-028 - Safety, beautification, and functionality of County facilities	Safety, beautification, and functionality of County facilities	380,000
IN23-029 - Wheel Loader Attachment	Hyundai Wheel Loader Attachment	20,000
Sub Total - Infrastructure Services		\$ 24,549,558
West Yellowhead Regional Landfill Authority		
IN23-008 - West Yellowhead Regional Waste Management Authority	Construction of new cell (landfill cell #8)	\$ 6,032,353
Total - Infrastructure Services		\$ 30,581,911
Protective Services		
PS22-001 - Peace Officer Vehicle	Carryforward. Replacement of vehicle and equipment (#110) Res. 304-10-22-19	\$ 80,000
PS22-002 - Peace Officer Vehicle	Carryforward. Replacement of vehicle and equipment (#122) Res. 304-10-22-19	80,000
PS22-003 - Peace Officer Vehicle	Carryforward. Replacement of vehicle and equipment (#123) Res. 304-10-22-19	80,000
PS22-004 - Fire Duty Vehicle	Carryforward. Replacement of vehicle and equipment (YCF 58 Duty Unity #2) Res. 304-10-22-19	80,000
PS22-006 - Niton Fire Station	Replacement of existing building	1,634,840
PS22-009 - Rapid Response Stream - Broadband Project West	Carryforward	3,811,185
PS23-003 - Peace Officer Vehicle	Replacement of vehicle YCF67 (238,475 current km)	85,000
PS23-004 - YCF28 Pump and Transfer Case Repair	Pump, transfer case and associated equipment repair and replace as needed	83,400
PS23-005 - Fire Vehicle Special Services Vehicle 5	Vehicle (Pickup) has a 6 year limit per protective services replacement schedule	85,000
PS23-006 - Organization Computer Refresh	Replacement of computers over 5 years old	57,700
PS23-009 - AFFRCS Router Replacement	Replacement of aging routers	28,199
PS23-010 - Hypervisor 4400 Replacement servers	Addition of Virtual servers to increase capacity	88,000
PS23-011 - Data Centre Storage Upgrade	Current Storage is at capacity	20,515
PS23-012 - I.T. Security Testing	Penetration test for cyber security	55,000
PS23-014 - Parking Lot Repair Station 12	Station 12 rear parking lot trucks sinking in	200,000
PS23-015 - Front Apron Station 7 Repair	Station 7 sink hole in front parking lot	12,000
PS23-016 - Station 12 Floor Covering Replacement	Replace damaged and worn floor tiles	69,500
PS23-017 - Station 10 Access repair/replacement	Repair/Replace access system on 4 interior doors station 10	10,000
PS23-018 - Special Project	New Tower Build and Special Project	3,000,000
Total - Protective Services		\$ 9,560,339
Total		\$ 68,093,778

2023 Final Budget							
Funding Sources							
Carry forward Prior Year Funding	MSI	Gas Tax Fund	Other Grants	Donations	Other	Reserve	Taxation
-	-	-	-	-	-	-	8,500
-	-	-	-	-	-	-	65,000
-	-	-	-	-	-	-	100,000
-	-	-	-	-	-	87,500	292,500
-	-	-	-	-	-	20,000	-
\$ 9,008,346	\$ 2,898,904	\$ 628,933	\$ -	\$ -	\$ -	\$ 2,439,335	\$ 9,574,040
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,032,353	\$ -	\$ -
\$ 9,008,346	\$ 2,898,904	\$ 628,933	\$ -	\$ -	\$ 6,032,353	\$ 2,439,335	\$ 9,574,040
\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
80,000	-	-	-	-	-	-	-
80,000	-	-	-	-	-	-	-
80,000	-	-	-	-	-	-	-
-	-	-	-	-	-	1,634,840	-
3,811,185	-	-	-	-	-	-	-
-	-	-	-	-	-	85,000	-
-	-	-	-	-	-	83,400	-
-	-	-	-	-	-	85,000	-
-	-	-	-	-	-	-	57,700
-	-	-	-	-	-	-	28,199
-	-	-	-	-	-	-	88,000
-	-	-	-	-	-	-	20,515
-	-	-	-	-	-	-	55,000
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	12,000
-	-	-	-	-	-	69,500	-
-	-	-	-	-	-	10,000	-
-	-	-	-	-	-	-	3,000,000
\$ 4,131,185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,967,740	\$ 3,461,414
\$ 39,458,444	\$ 2,898,904	\$ 628,933	\$ -	\$ -	\$ 6,032,353	\$ 4,507,075	\$ 14,568,069

Operating Surplus / (Deficit)	\$ 14,568,069
Overall Surplus / (Deficit)	\$ -

"Put simply, financial reserves area means to pay for the construction or purchase of assets in the future, and to fund asset depreciation to ensure aging infrastructure can be maintained to continue providing necessary levels of service"

RMA Understanding Municipal Financial Reserves, November 2019

05

Reserves

- 122** Reserves Summary
- 123** Contributions and Commitments
- 124** Reserve Fund Policy Summary
- 126** Operating Reserve Contributions and Commitments
- 128** Capital Reserve Contributions and Commitments
- 130** Reserve Funds - Transaction by Year
- 132** Reserve Funds - Balance by Year



Reserve Summary

Summary of period ending reserve balance by reserve fund

Reserve	2021	2022	2023
Unrestricted Surplus Fund			
General Emergent	\$1,342,378	\$1,342,378	\$1,342,378
Total - Unrestricted Surplus Fund	\$1,342,378	\$1,342,378	\$1,342,378
Restricted Surplus Fund			
Tax Rate Stabilization	\$18,765,562	\$16,061,834	\$12,250,649
Equipment Replacement	\$5,068,209	\$5,833,629	\$6,547,521
Infrastructure	\$40,069,132	\$43,876,177	\$47,670,824
Water	\$11,154,162	\$13,319,167	\$15,484,172
Sewer	\$9,534,975	\$9,112,431	\$8,449,293
Capital Replacement	\$2,573,661	\$2,565,239	\$2,279,039
Community Services	\$490,240	\$294,994	\$154,994
Land	\$2,393,602	\$2,677,442	\$2,225,662
Human Resources	\$753,712	\$722,212	\$639,177
DIP/School Requisition	\$5,795	\$5,795	\$5,795
Seniors Housing	\$69,306	\$57,759	\$57,759
Facility Replacement	\$19,005,993	\$19,610,630	\$2,581,408
Total - Restricted Surplus Fund	\$109,884,351	\$114,137,308	\$98,346,292
Total - All Reserves	\$111,226,729	\$115,479,686	\$99,688,670



Contributions and Commitments

2023 Final Budget

Summary of 2023 Budgeted Contributions to Reserve, and Commitments from Reserve

	Contribution to Reserve	Prior Year Commitment	In-Year Commitment	Net Impact
Total - Operating and Capital	\$14,957,887	-\$22,838,730	-\$7,910,173	-\$15,791,016
Operating	\$9,348,890	-\$685,200	-\$3,403,098	\$5,260,592
General Emergent	\$0	\$0	\$0	\$0
Tax Rate Stabilization	\$2,852,669	\$0	-\$2,852,669	\$0
Equipment Replacement	\$1,317,292	\$0	\$0	\$1,317,292
Infrastructure	\$2,974,924	-\$269,000	-\$316,614	\$2,389,310
Water	\$2,165,005	\$0	\$0	\$2,165,005
Sewer	\$0	\$0	\$0	\$0
Capital Replacement	\$0	-\$86,200	\$0	-\$86,200
Community Services	\$10,000	\$0	\$0	\$10,000
Land	\$29,000	-\$330,000	-\$150,780	-\$451,780
Human Resources	\$0	\$0	-\$83,035	-\$83,035
DIP/School Requisition	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0
Facility Replacement	\$0	\$0	\$0	\$0
Capital	\$5,608,997	-\$22,153,530	-\$4,507,075	-\$21,051,608
General Emergent	\$0	\$0	\$0	\$0
Tax Rate Stabilization	\$0	-\$3,811,185	\$0	-\$3,811,185
Equipment Replacement	\$0	-\$350,000	-\$253,400	-\$603,400
Infrastructure	\$4,500,000	-\$1,418,649	-\$1,676,014	\$1,405,337
Water	\$0	\$0	\$0	\$0
Sewer	\$1,108,997	-\$1,008,814	-\$763,321	-\$663,138
Capital Replacement	\$0	-\$200,000	\$0	-\$200,000
Community Services	\$0	-\$150,000	\$0	-\$150,000
Land	\$0	\$0	\$0	\$0
Human Resources	\$0	\$0	\$0	\$0
DIP/School Requisition	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0
Facility Replacement	\$0	-\$15,214,882	-\$1,814,340	-\$17,029,222

Reserve Fund Policy Summary

Fund	Purpose	2021 Ending Balance
Unrestricted Surplus Fund		
<i>General Emergent</i>	Operating contingency funds to be used to address emergent issues not contained in the annual budget.	\$1,342,378
Restricted Surplus Fund		
<i>Tax Rate Stabilization</i>	Utilized to offset operating items of an unusual nature that impact the tax rate. May be used to minimize or eliminate the need for borrowing.	\$18,765,562
<i>Equipment Replacement</i>	Contains individually funded reserves for the supply of new and replacement capital equipment and vehicles for each of: technology, communication system, protective services, and all common services across all departments. Contributions for the future replacement of graders and snow plows are budgeted annually as financial resources permit.	\$5,068,209
<i>Infrastructure</i>	Contains individually funded reserves for each of roads, bridges and landfills. Primarily used for capital construction and infrastructure replacement, however funds can also be used towards major operational projects. The landfill fund must cover any retirement obligation on shared landfill sites and any future obligation for known or otherwise potentially contaminated sites.	\$40,069,132
<i>Water</i>	Capital replacement of water plants, facilities, related equipment and distribution systems.	\$11,154,162
<i>Sewer</i>	Contains individually funded reserves for general sewer and each of the existing Niton and Pinedale low pressure systems. The general fund is for the capital replacement of sewer plants, facilities and related equipment, collection systems and storm systems.	\$9,534,975
<i>Capital Replacement</i>	Budgeted funds that are held for the completion of projects that span more than one year. Primarily used for capital projects, however at times may apply to operating projects. Fund transfers are completed during the year end process when the status of projects is determined.	\$2,573,661
<i>Community Services</i>	Contains individually funded reserves for the Evansburg Cemetery, and Parks and Playgrounds. Donations specifically targeted for the Evansburg Cemetery are restricted by the terms of the donation. Funds collected under the MGA Sec. 666 for the purpose of a municipal reserve shall be placed in the Parks and Playgrounds fund and shall be used as per the terms of Sec. 671(2) of the Act. Annually and budgeted funds for Community Grants that remain unallocated shall be transferred to reserves per Policy 7100.02.	\$490,240
<i>Land</i>	Funded by the sale of County land or County developed subdivisions, funds are to be used to acquire land or to assist in the cost of County development projects.	\$2,393,602
<i>Human Resources</i>	Retention and recruitment costs including contingency for severance.	\$753,712
<i>DIP/School Requisition</i>	Over/Under levy amounts related to DIP and School Requisitions.	\$5,795
<i>Seniors Housing</i>	Funds generated through the taxation over/under levy for seniors housing requisition.	\$69,306
<i>Facility Replacement</i>	Primarily used for the capital construction and infrastructure replacement of any County facility, however funds can also be used towards facility major operational projects.	\$19,005,993
Total		\$111,226,729

2022 Projected Ending Balance	2023 Final Budget		Description	2023 Projected Ending Balance
	Prior Year Commitment	In-Year Commitment		
\$1,342,378	\$0	\$0	No change under the 2022 Budget.	\$1,342,378
\$16,061,834	-\$3,811,185	\$0	Funding for PS22-009 - Rapid Response Stream - Broadband Project West.	\$12,250,649
\$5,833,629	-\$350,000	\$1,063,892	Includes \$1.3 million in contributions to reserve for the lifecycle replacement of equipment and \$253 thousand in commitments towards the capital acquisition and replacement of equipment.	\$6,547,521
\$43,876,177	-\$1,687,649	\$5,482,296	Includes \$2.9 million in contributions to reserve for the lifecycle replacement of infrastructure (Bridges \$2.9 million) and \$169 thousand in operating commitments for prior year projects. Capital includes \$2 million of contributions to reserve for IN22-008 - Evansburg Street Improvement and IN23-003 - TWP 542 - Hwy 748 to Range Road 165. There is \$2.4 million of prior year commitments and \$2.5 million of in-year commitments towards the capital acquisition and replacement of Infrastructure.	\$47,670,824
\$13,319,167	\$0	\$2,165,005	Includes \$2.2 million in contributions to reserve for the lifecycle replacement of water assets.	\$15,484,172
\$9,112,431	-\$1,008,814	\$345,676	Includes \$979 thousand in prior year capital commitments and in-year commitments of \$763 thousand.	\$8,449,293
\$2,565,239	-\$286,200	\$0	Includes \$86 thousand in prior year operating commitments related to carry forward projects.	\$2,279,039
\$294,994	-\$150,000	\$10,000	Includes \$10 thousand in operating contributions to reserve for cash in lieu of parkland and, \$150 thousand in prior year commitments towards project CS22-005 - Cadomin Pump Track.	\$154,994
\$2,677,442	-\$330,000	-\$121,780	Includes \$29 thousand in operating contributions to reserve for the sale of land, \$330 thousand in prior year operating commitments and, \$151 thousand of in-year operating commitments.	\$2,225,662
\$722,212	\$0	-\$83,035	Includes \$82 thousand in operating commitments for personal accruals.	\$639,177
\$5,795	\$0	\$0	Based on actuals received from Province.	\$5,795
\$57,759	\$0	\$0	No change under the 2023 Final Budget.	\$57,759
\$19,610,630	-\$15,214,882	-\$1,814,340	Includes \$15.2 million of prior year capital commitments towards the capital acquisition and replacement of assets (CS19-009 - YCE Multiplex \$13.8 million). Includes \$2.2 million of in-year commitments towards the acquisition and replacement of capital assets.	\$2,581,408
\$115,479,686	-\$22,838,730	\$7,047,714		\$99,688,670
	-\$15,791,016			

Operating Reserve Contributions and Commitments

Reserve Type	Transfer Type	Operating Budget Costing Centre
Tax Rate Stabilization	Transfer from Reserve	2022 Operating Surplus
Sub-Total - Water		
Equipment Replacement: Communications Systems	Transfer to Reserve	Communication Towers
Equipment Replacement: Protective Services	Transfer to Reserve	Fire All
Equipment Replacement: Common Vehicles and Equipment	Transfer to Reserve	Transportation General
Equipment Replacement: Common Vehicles and Equipment	Transfer to Reserve	Transportation General
Sub-Total - Equipment Replacement		
Infrastructure: Roads and Bridges	Transfer to Reserve	Bridges General
Infrastructure: Roads and Bridges	Transfer from Reserve	Transportation East
Infrastructure: Roads and Bridges	Transfer from Reserve	Transportation East
Infrastructure: Landfills	Transfer to Reserve	Solid Waste General
Infrastructure: Landfills	Transfer from Reserve	Solid Waste General
Infrastructure: Landfills	Transfer from Reserve	Solid Waste General
Sub-Total - Infrastructure		
Water	Transfer to Reserve	Water General
Sub-Total - Water		
Capital Replacement	Transfer from Reserve	Planning General
Capital Replacement	Transfer from Reserve	Solid Waste General
Sub-Total - Capital Replacement		
Community Services: Parks and Parkland	Transfer to Reserve	Parks and Campgrounds General
Sub-Total - Community Services		
Land	Transfer to Reserve	Subdivision and Land Development General
Land	Transfer from Reserve	Subdivision and Land Development General
Land	Transfer from Reserve	Subdivision and Land Development General
Land	Transfer from Reserve	Subdivision and Land Development General
Land	Transfer from Reserve	Subdivision and Land Development General
Sub-Total - Land		
Human Resources	Transfer from Reserve	Transportation General
Human Resources	Transfer from Reserve	Agriculture General
Sub-Total - Human Resources		
Total		
Total - Combined 2023 Operating Contribution to Reserve / Commitment from Reserve		

2023 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
2022 Operating Surplus transferred to General Emergent and reallocated in 2023	\$2,852,669		-\$2,852,669
	\$2,852,669	\$0	-\$2,852,669
Transfer operating revenue from PS22-009	\$109,177		
To fire equipment 6-23-760	\$649,750		
Replacement fund for graders to 6-32-760	\$302,952		
Replacement fund for plow trucks to 6-32-760	\$255,413		
	\$1,317,292	\$0	\$0
To transportation reserve for Bridge Replacement Program	\$2,943,424		
Carry forward: CN Crossing RR 161A		-\$69,000	
Carry forward: Erosion control products, slide repairs		-\$100,000	
Edson Landfill to 6-43-712	\$31,500		
Carry forward: Landfill Card System		-\$100,000	
WYRLA Capital Cell Costs - YHC Share			-\$316,614
	\$2,974,924	-\$269,000	-\$316,614
Future capital requirements for plant replacements	\$2,165,005		
	\$2,165,005	\$0	\$0
LUB Completion		-\$35,000	
Carry forward: 16 sites, oil storage tank regs, DML fees/renewals		-\$51,200	
	\$0	-\$86,200	\$0
Cash in lieu to 6-72-712 (offset revenue)	\$10,000		
	\$10,000	\$0	\$0
Net revenue from Land Sales	\$29,000		
Cover maintenance on County owned subdivisions		-\$100,000	
Carry forward: Brule Subdivision drainage project		-\$180,000	-\$780
Carry forward: Robb Subdivision design and survey		-\$50,000	
Node 9 Economic Development RES 185-05-24-2022			-\$150,000
	\$29,000	-\$330,000	-\$150,780
Accrued Wages			-\$82,035
Scholarship funding			-\$1,000
	\$0	\$0	-\$83,035
	\$9,348,890	-\$685,200	-\$3,403,098
			\$5,260,592

Capital Reserve Contributions and Commitments

Reserve Type	Transfer Type	Capital Budget
Tax Rate Stabilization	Transfer from Reserve	PS22-009 - Rapid Response Stream - Broadband Project West
Sub-Total - Tax Rate Stabilization		
Equipment Replacement: Common Vehicles and Equipment	Transfer from Reserve	IN22-002 - Loader Attachment
Equipment Replacement: Protective Services	Transfer from Reserve	PS22-001 - Peace Officer Vehicle
Equipment Replacement: Protective Services	Transfer from Reserve	PS22-002 - Peace Officer Vehicle
Equipment Replacement: Protective Services	Transfer from Reserve	PS22-003 - Peace Officer Vehicle
Equipment Replacement: Protective Services	Transfer from Reserve	PS22-004 - Fire Duty Vehicle
Equipment Replacement: Protective Services	Transfer from Reserve	PS23-003 - Peace Officer Vehicle
Equipment Replacement: Protective Services	Transfer from Reserve	PS23-004 - YCF28 Pump and Transfer Case Repair
Equipment Replacement: Protective Services	Transfer from Reserve	PS23-005 - Fire Vehicle Special Services Vehicle 5
Sub-Total - Equipment Replacement		
Infrastructure: Roads and Bridges	Transfer from Reserve	IN22-008 - Evansburg Street Improvement
Infrastructure: Roads and Bridges	Transfer from Reserve	IN22-009 - Boat Launch - Rosevear
Infrastructure: Roads and Bridges	Transfer from Reserve	IN22-014 - Erosion Repair Site #4
Infrastructure: Roads and Bridges	Transfer from Reserve	P18-001 - Range Road 171 - North of Hwy 748
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-001 - Range Road 124 - North of TWR 560
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-002 - Wildwood North Road (RR 92 and TWP550)
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-004 - TWR 543A - East of Range Road 75
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-006 - BF07400
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-009 - BF09524
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-011 - Robb Lagoon
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-014 - 4 Pick-up Trucks
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-015 - Mid-sized SUV
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-016 - Municipal Building (Edson) - Heat Pumps
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-028 - Flag and Parking Lot Upgrades
Infrastructure: Roads and Bridges	Transfer from Reserve	IN23-029 - Wheel Loader Attachment
Infrastructure: Roads and Bridges	Transfer to Reserve	IN23-003 - TWP 542 - Hwy 748 to Range Road 165
Sub-Total - Infrastructure: Roads and Bridges		
Sewer	Transfer from Reserve	P20-002 - Cadomin Lagoon
Sewer	Transfer from Reserve	SEWERMARR - Marlboro sewer lagoon
Sewer	Transfer to Reserve	IN23-010 - Marlboro Water/Sewer
Sub-Total - Sewer		
Community Services: Parks and Playgrounds	Transfer from Reserve	CS22-005 - Cadomin Pump track
Sub-Total - Community Services: Parks and Playgrounds		
Facilities Replacement	Transfer from Reserve	CS19-009 - YCE Multiplex
Facilities Replacement	Transfer from Reserve	CS22-001 - Cadomin Community Hall
Facilities Replacement	Transfer from Reserve	CS23-014 - Robb Multiplex Ice Plant Repairs
Facilities Replacement	Transfer from Reserve	CS23-017 - Evansburg Arena Surge Protection
Facilities Replacement	Transfer from Reserve	CS23-018 - Evansburg Arena Electrical Upgrades
Facilities Replacement	Transfer from Reserve	PS22-006 - Niton Fire Station
Facilities Replacement	Transfer from Reserve	PS23-016 - Station 12 Floor Covering Replacement
Facilities Replacement	Transfer from Reserve	PS23-017 - Station 10 Access repair/replacement
Sub-Total - Facilities Replacement		
Capital Replacement	Transfer from Reserve	SOLMISC - Transfer Site Upgrades
Capital Replacement	Transfer to Reserve	CS22-010 - Yellowhead County Agricultural Society Facility
Sub-Total - Capital Replacement		
Total		
Total - Combined 2022 Capital Contribution to Reserve / Commitment from Reserve		

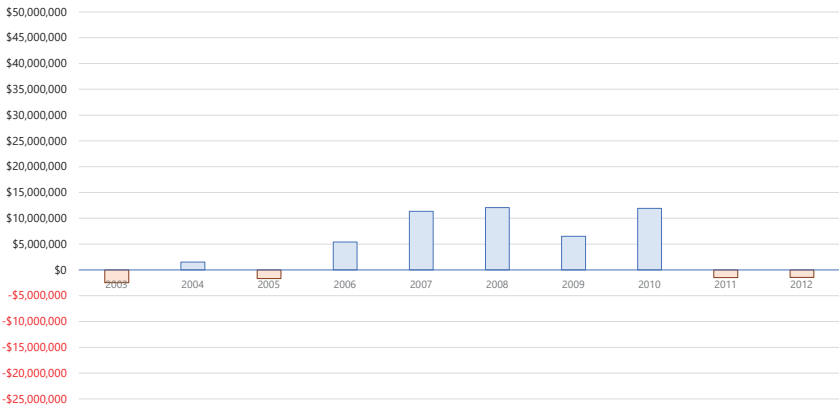
2023 Budget Detail

Description	Reserve Transfers		
	Contribution	Prior Year Commitment	In-Year Commitment
		-\$3,811,185	
	\$0	-\$3,811,185	\$0
Carryforward. Quick Attach for loader		-\$30,000	
Carryforward. Replacement of vehicle and equipment (#110) Res. 304-10-22-19		-\$80,000	
Carryforward. Replacement of vehicle and equipment (#122) Res. 304-10-22-19		-\$80,000	
Carryforward. Replacement of vehicle and equipment (#123) Res. 304-10-22-19		-\$80,000	
Carryforward. Replacement of vehicle and equipment (YCF 58 Duty Unity #2) Res. 304-10-22-19		-\$80,000	
Replacement of vehicle YCF67 (238,475 current km)			-\$85,000
Pump, transfer case and associated equipment repair and replace as needed			-\$83,400
Vehicle (Pickup) has a 6 year limit per protective services replacement schedule			-\$85,000
	\$0	-\$350,000	-\$253,400
To Build Reserve. Carryforward + Additional Contribution to Reserves. Anticipated construction 2025. Water, Sewer, Road improvements - 2022 Capital to Reserve Contribution	\$2,000,000		
Carryforward. Environment permits and turn around		-\$45,000	
Carryforward. RFD 1426		-\$80,000	
Carry forward. Reserve 6-32-712		-\$1,293,649	-\$206,351
Labour reconstruction. Grade /drainage improvements, culvert replacement, clearing and fencing etc. (1.6km)			-\$11,067
Labour reconstruction. Repair settlements with Asphalt patch/thin lift			-\$115,000
Tender construction. Drainage issues. Timber coming up through road. Low grade road in wet area. Receives patch gravel more often. (1.6km)			-\$200,000
Remove existing culvert and restore side and abandon roadway as per Council direction April 26, 2022.			-\$200,000
Structure is failing and requires replacement, internal struts are crushing			-\$251,096
Brushing and replace fence and other minor work			-\$195,000
Replacement units. Four 1/2 ton pickups; \$65,000 each			-\$260,000
Replacement of pool vehicle YC094			-\$45,000
Replace 3 heat pumps in the Edson Admin Building			-\$85,000
Safety, beautification, and functionality of County facilities			-\$87,500
Hyundai Wheel Loader Attachment			-\$20,000
To Build Reserve. Tender construction. Engineering. Phase 1 - Design and tender (6.4km) [Total]	\$2,500,000		
	\$4,500,000	-\$1,418,649	-\$1,676,014
Carryforward. Monitoring Wells		-\$30,000	
Carry forward. Reserve 6-42-712		-\$978,814	-\$763,321
Engineering and design of hybrid water/sewer system to accommodate Marlboro	\$1,108,997		
	\$1,108,997	-\$1,008,814	-\$763,321
Pump track/bike park		-\$150,000	
	\$0	-\$150,000	\$0
Carry forward. Edson Multiplex year 3		-\$13,841,257	
New community hall - 2022 Reserve Contribution \$1,200,000		-\$1,373,625	
As per assessment completed in 2022			-\$40,000
Install power surge protection			-\$10,000
Repair wiring issues and code violations. Repairs will resolve issues with lighting outages.			-\$50,000
Replacement of existing building			-\$1,634,840
Replace damaged and worn floor tiles			-\$69,500
Repair/Replace access system on 4 interior doors station 10			-\$10,000
	\$0	-\$15,214,882	-\$1,814,340
Carry forward. Upgrades to sites. Completion of 2019 project		-\$100,000	
Capital Donation in Principle to Reserve on Condition of Response to Letter		-\$100,000	
	\$0	-\$200,000	\$0
	\$5,608,997	-\$22,153,530	-\$4,507,075
		-\$21,051,608	

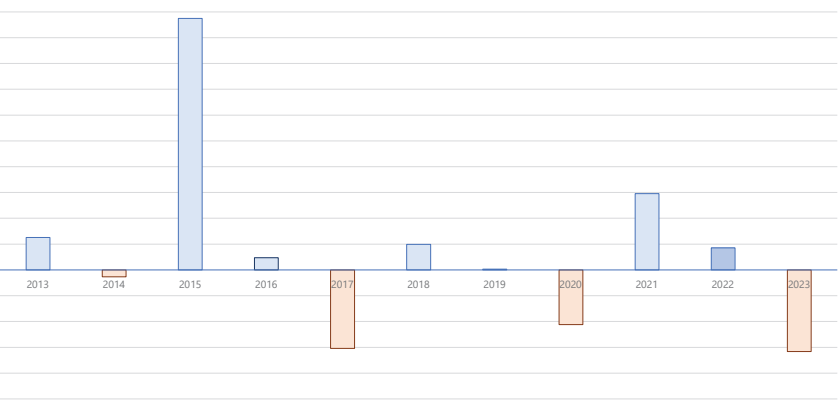
Reserve Funds - Transaction by Year

Summary of Contributions to Reserve funds and Commitments from Reserve funds by Year

Reserve Fund / Reserve Type	Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Unrestricted Surplus Fund										
General Emergent	\$0	\$0	\$0	\$0	\$1,685,967	\$279,926	-\$452,304	-\$235,837	\$1,980,593	-\$235,000
Total - Unrestricted Surplus Fund	\$0	\$0	\$0	\$0	\$1,685,967	\$279,926	-\$452,304	-\$235,837	\$1,980,593	-\$235,000
Restricted Surplus Fund										
Tax Rate Stabilization	-\$569,237	\$75,228	-\$2,610,137	-\$879,536	\$267,520	-\$533,585	-\$762,549	\$246,975	\$12,825	\$0
Equipment Replacement: Technology	-\$48,605	-\$85,039	-\$32,044	\$0	\$200,000	-\$200,000	\$2,000	\$127,000	\$80,369	-\$35,835
Equipment Replacement: Communication System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292,242	\$100,000	\$0
Equipment Replacement: Protective Services	-\$44,475	\$9,707	-\$197,067	-\$211,404	\$265,511	-\$862,499	\$4,955	\$13,420	-\$109,964	\$50,019
Equipment Replacement: Common Vehicles and Equipment	\$0	\$0	\$0	\$0	\$318,751	\$164,525	\$86,554	\$400,893	-\$76,603	\$31,324
Infrastructure: Roads and Bridges	-\$1,377,782	\$1,418,460	\$104,781	\$5,176,433	\$5,647,043	\$6,449,965	-\$3,597,650	\$7,768,371	-\$3,231,937	-\$1,810,776
Infrastructure: Landfills	\$3,960	\$30,000	\$0	\$45,352	\$0	\$10,000	\$10,000	\$550,000	\$100,000	\$298,598
Infrastructure: Hinton Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water	-\$415,831	-\$19,592	\$473,518	\$309,360	\$963,463	\$2,387,774	-\$236,326	\$1,103,475	\$214,539	\$461,079
Sewer	-\$21,949	\$44,500	\$191,631	\$410,467	\$1,698,366	\$2,356,419	-\$1,874,081	-\$320,930	\$505,500	\$65,148
Capital Replacement	\$0	\$0	\$0	\$943,676	-\$794,677	\$731,874	\$12,533,920	\$1,927,525	-\$1,481,500	-\$61,465
Community Services: Evansburg Cemetery	\$0	\$20,520	\$5,000	\$0	\$0	\$0	-\$22,635	\$10,000	-\$2,153	\$0
Community Services: Parks and Parkland	\$1,780	\$60,277	\$132,260	\$76,352	\$349,535	-\$33,163	\$129,367	-\$56,441	\$62,712	\$2,704
Land	-\$5,096	-\$23,546	\$245,014	-\$446,628	\$404,818	\$1,064,101	\$699,649	-\$58,800	\$106,619	-\$169,120
Human Resources	\$0	\$0	\$0	\$0	\$29,000	\$419,700	-\$1,000	\$124,000	-\$740	-\$1,000
DIP/School Requisition	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Seniors Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Replacement	\$0	\$0	\$0	\$0	\$327,964	-\$152,012	\$0	\$18,493	\$257,746	-\$32,635
Total - Restricted Surplus Fund	-\$2,477,235	\$1,530,514	-\$1,687,044	\$5,424,071	\$9,677,295	\$11,803,098	\$6,972,203	\$12,146,223	-\$3,462,587	-\$1,201,958
Balance	-\$2,477,235	\$1,530,514	-\$1,687,044	\$5,424,071	\$11,363,262	\$12,083,024	\$6,519,899	\$11,910,386	-\$1,481,994	-\$1,436,958



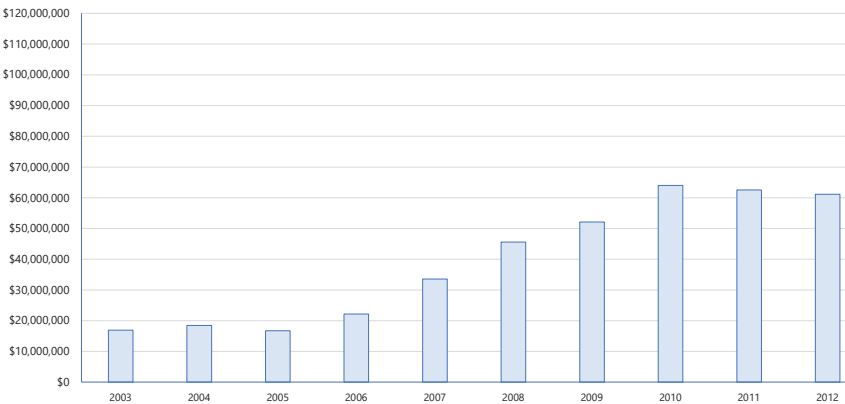
Year												
2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ending Balance	
-\$180,000	\$2,060,031	\$0	\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	\$0	\$1,342,378	
-\$180,000	\$2,060,031	\$0	\$0	\$580,000	\$1,342,005	-\$4,618,072	-\$864,931	\$0	\$0	\$0	\$1,342,378	
-\$1,646,746	\$0	-\$61,718	\$0	\$900,000	-\$587,310	\$5,069,590	\$5,107,571	\$2,641,317	-\$2,703,729	-\$3,811,185	\$12,250,649	
\$562,822	-\$636,098	-\$53,450	-\$119,791	\$74,378	-\$54,157	-\$31,352	-\$12,519	\$0	-\$71,675	\$0	\$85,944	
\$0	\$3,298,046	-\$552,482	-\$2,266,070	-\$829,000	\$487,511	\$665,273	-\$860,807	\$0	\$0	\$109,177	\$443,891	
\$194,449	\$187,008	\$26,521	-\$66,026	-\$546,863	\$469,682	-\$530,512	\$614,212	\$485,297	\$649,750	\$76,350	\$2,345,787	
-\$134,629	-\$92,913	\$2,480,932	-\$767,048	\$578,683	\$190,247	\$271,343	-\$1,014,237	\$518,365	\$187,346	\$528,365	\$3,671,899	
\$3,368,000	-\$2,971,253	\$23,434,110	-\$3,774,155	-\$1,538,783	\$1,267,110	\$469,212	-\$8,344,633	\$6,319,995	\$2,449,157	\$4,179,761	\$45,238,077	
-\$65,824	\$160,000	\$31,500	\$31,500	\$31,500	-\$62,023	\$101,573	\$31,500	\$31,500	\$28,020	-\$385,114	\$1,102,880	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,329,867	\$0	\$1,329,867	
\$184,041	\$390,348	\$491,235	\$4,193,858	-\$593,118	\$313,259	-\$30,892	-\$1,749,838	\$2,168,005	\$2,165,005	\$2,165,005	\$15,484,172	
\$304,800	\$4,461,747	\$4,042,670	\$2,607	-\$149,166	-\$819,517	\$363,648	-\$1,601,000	-\$183,300	-\$422,545	-\$663,138	\$8,449,293	
\$3,834,022	-\$8,473,202	\$9,284,036	\$7,702,341	-\$14,096,190	-\$961,524	-\$6,017,964	-\$1,621,015	-\$876,196	-\$8,422	-\$286,200	\$2,279,039	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,732	
\$45,074	\$66,409	-\$33,594	-\$114,915	\$10,568	-\$205,123	\$40,787	\$220,334	-\$472,901	-\$195,246	-\$140,000	\$144,262	
-\$186,014	\$265,933	\$22,213	-\$5,772	\$111,322	\$10,000	\$0	\$0	\$113,000	\$283,840	-\$451,780	\$2,225,662	
-\$500	-\$29,620	-\$22,905	\$25,667	\$265,000	\$213,500	-\$1,000	-\$27,666	-\$238,724	-\$31,500	-\$83,035	\$639,177	
\$0	\$0	\$0	\$0	\$0	\$0	\$7,716	-\$1,835	-\$87	\$0	\$0	\$5,795	
\$0	\$0	\$1,120,166	-\$1,021,969	\$2,585	-\$8,617	-\$13,649	-\$10,041	\$830	-\$11,547	\$0	\$57,759	
\$0	\$0	\$8,500,000	-\$1,458,627	\$14,225	\$3,359,088	\$4,386,948	-\$470,438	\$4,255,242	\$604,636	-\$17,029,222	\$2,581,408	
\$6,459,495	-\$3,373,595	\$48,709,233	\$2,361,601	-\$15,764,858	\$3,612,126	\$4,750,720	-\$9,740,411	\$14,762,344	\$4,252,957	-\$15,791,016	\$98,346,292	
\$6,279,495	-\$1,313,563	\$48,709,233	\$2,361,601	-\$15,184,858	\$4,954,131	\$132,648	-\$10,605,342	\$14,762,344	\$4,252,957	-\$15,791,016	\$99,688,670	



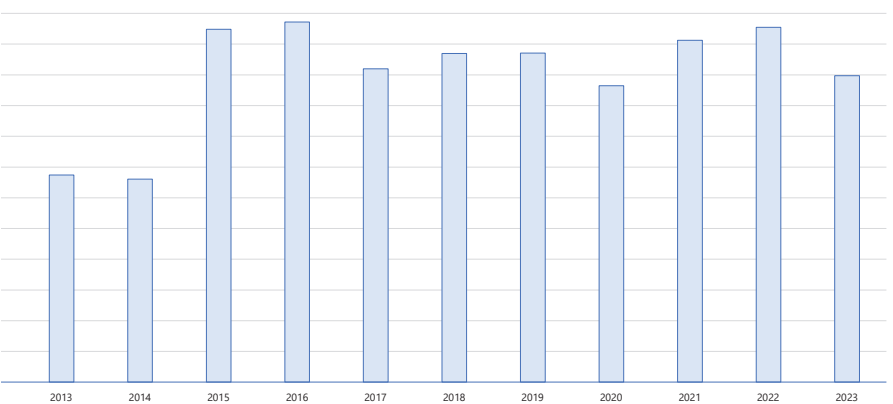
Reserve Funds - Balance by Year

Summary of Reserve fund balances by year

Reserve Fund / Reserve Type	Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Unrestricted Surplus Fund										
General Emergent	\$0	\$0	\$0	\$0	\$1,685,967	\$1,965,893	\$1,513,589	\$1,277,752	\$3,258,345	\$3,023,345
Total - Unrestricted Surplus Fund	\$0	\$0	\$0	\$0	\$1,685,967	\$1,965,893	\$1,513,589	\$1,277,752	\$3,258,345	\$3,023,345
Restricted Surplus Fund										
Tax Rate Stabilization	\$11,526,119	\$11,601,347	\$8,991,210	\$8,111,673	\$8,379,193	\$7,845,608	\$7,083,059	\$7,330,033	\$7,342,858	\$7,342,858
Equipment Replacement: Technology	\$371,335	\$286,296	\$254,252	\$254,252	\$454,252	\$254,252	\$256,252	\$383,252	\$463,621	\$427,786
Equipment Replacement: Communication System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$292,242	\$392,242	\$392,242
Equipment Replacement: Protective Services	\$1,823,240	\$1,832,947	\$1,635,880	\$1,424,476	\$1,689,988	\$827,489	\$832,444	\$845,864	\$735,900	\$785,918
Equipment Replacement: Common Vehicles and Equipment	\$0	\$0	\$0	\$0	\$318,751	\$483,276	\$569,830	\$970,723	\$894,120	\$925,444
Infrastructure: Roads and Bridges	\$2,454,866	\$3,873,326	\$3,978,107	\$9,154,541	\$14,801,583	\$21,251,548	\$17,653,898	\$25,422,268	\$22,190,332	\$20,379,556
Infrastructure: Landfills	\$124,798	\$154,798	\$154,798	\$200,150	\$200,150	\$210,150	\$220,150	\$770,150	\$870,150	\$1,168,748
Infrastructure: Hinton Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water	\$129,975	\$110,383	\$583,901	\$893,262	\$1,856,725	\$4,244,499	\$4,008,173	\$5,111,648	\$5,326,186	\$5,787,265
Sewer	\$35,465	\$79,965	\$271,596	\$682,063	\$2,380,429	\$4,736,847	\$2,862,767	\$2,541,837	\$3,047,337	\$3,112,485
Capital Replacement	\$0	\$0	\$0	\$943,676	\$149,000	\$880,874	\$13,414,794	\$15,342,318	\$13,860,818	\$13,799,353
Community Services: Evansburg	\$0	\$20,520	\$25,520	\$25,520	\$25,520	\$25,520	\$2,885	\$12,885	\$10,732	\$10,732
Community Services: Parks and Land	\$199,268	\$259,545	\$391,805	\$468,156	\$817,691	\$784,528	\$913,895	\$857,454	\$920,166	\$922,870
Human Resources	\$240,813	\$217,267	\$462,281	\$15,652	\$420,471	\$1,484,572	\$2,184,221	\$2,125,421	\$2,232,041	\$2,062,921
DIP/School Requisition	\$0	\$0	\$0	\$0	\$0	\$29,000	\$448,700	\$447,700	\$571,700	\$570,960
Seniors Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Replacement	\$0	\$0	\$0	\$0	\$327,964	\$175,952	\$175,952	\$194,445	\$452,191	\$419,556
Total - Unrestricted Surplus Fund	\$16,905,880	\$18,436,394	\$16,749,351	\$22,173,422	\$31,850,717	\$43,653,815	\$50,626,018	\$62,772,241	\$59,309,654	\$58,107,695
Balance	\$16,905,880	\$18,436,394	\$16,749,351	\$22,173,422	\$33,536,684	\$45,619,708	\$52,139,607	\$64,049,993	\$62,567,999	\$61,131,040



Reserve Fund / Reserve Type	Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Unrestricted Surplus Fund										
General Emergent	\$2,843,345	\$4,903,377	\$4,903,377	\$4,903,377	\$5,483,377	\$6,825,382	\$2,207,309	\$1,342,378	\$1,342,378	\$1,342,378
Total - Unrestricted Surplus Fund	\$2,843,345	\$4,903,377	\$4,903,377	\$4,903,377	\$5,483,377	\$6,825,382	\$2,207,309	\$1,342,378	\$1,342,378	\$1,342,378
Restricted Surplus Fund										
Tax Rate Stabilization	\$5,696,112	\$5,696,112	\$5,634,394	\$5,634,394	\$6,534,394	\$5,947,084	\$11,016,674	\$16,124,245	\$18,765,562	\$16,061,834
Equipment Replacement: Technology	\$990,608	\$354,510	\$301,060	\$181,269	\$255,648	\$201,491	\$170,138	\$157,620	\$157,620	\$85,944
Equipment Replacement: Communication System	\$392,242	\$3,690,288	\$3,137,806	\$871,737	\$42,737	\$530,248	\$1,195,521	\$334,714	\$334,714	\$334,714
Equipment Replacement: Protective Services	\$980,368	\$1,167,376	\$1,193,897	\$1,127,871	\$581,008	\$1,050,690	\$520,178	\$1,134,389	\$1,619,687	\$2,269,437
Equipment Replacement: Common Vehicles and Equipment	\$790,815	\$697,903	\$3,178,835	\$2,411,787	\$2,990,470	\$3,180,717	\$3,452,060	\$2,437,824	\$2,956,189	\$3,143,534
Infrastructure: Roads and Bridges	\$23,747,556	\$20,776,303	\$44,210,413	\$40,436,257	\$38,897,474	\$40,164,584	\$40,633,796	\$32,289,163	\$38,609,159	\$41,058,316
Infrastructure: Landfills	\$1,102,924	\$1,262,924	\$1,294,424	\$1,325,924	\$1,357,424	\$1,295,401	\$1,396,974	\$1,428,474	\$1,459,974	\$1,487,994
Infrastructure: Hinton Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water	\$5,971,306	\$6,361,654	\$6,852,889	\$11,046,747	\$10,453,629	\$10,766,888	\$10,735,996	\$8,986,158	\$11,154,162	\$13,319,167
Sewer	\$3,417,285	\$7,879,032	\$11,921,702	\$11,924,309	\$11,775,143	\$10,955,626	\$11,319,275	\$9,718,275	\$9,534,975	\$9,112,431
Capital Replacement	\$17,633,375	\$9,160,173	\$18,444,209	\$26,146,550	\$12,050,361	\$11,088,836	\$5,070,872	\$3,449,857	\$2,573,661	\$2,565,239
Community Services: Evansburg	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732	\$10,732
Community Services: Parks and Land	\$967,944	\$1,034,353	\$1,000,759	\$885,845	\$896,412	\$691,289	\$732,076	\$952,409	\$479,508	\$284,262
Human Resources	\$1,876,906	\$2,142,839	\$2,165,052	\$2,159,280	\$2,270,602	\$2,280,602	\$2,280,602	\$2,280,602	\$2,393,602	\$2,677,442
DIP/School Requisition	\$569,460	\$539,840	\$516,935	\$542,602	\$807,602	\$1,021,102	\$1,020,102	\$992,436	\$753,712	\$722,212
Seniors Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$7,716	\$5,882	\$5,795	\$5,795
Facilities Replacement	\$0	\$0	\$1,120,166	\$98,197	\$100,782	\$92,166	\$78,516	\$68,476	\$69,306	\$57,759
Total - Unrestricted Surplus Fund	\$64,567,191	\$61,193,596	\$109,902,829	\$112,264,430	\$96,499,572	\$100,111,698	\$104,862,418	\$95,122,007	\$109,884,351	\$114,137,308
Balance	\$67,410,536	\$66,096,973	\$114,806,205	\$117,167,807	\$101,982,948	\$106,937,079	\$107,069,727	\$96,464,385	\$111,226,729	\$115,479,686



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